



Chapter 75 - Uniform Chart of Accounts

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Roll-up funds and subsidiary accounts – fund statement codes

Fund Type Title / Roll-Up Fund Title	Roll-Up Fund	Fund Statement Code	Threshold level* 6/30/16
1. <u>GOVERNMENTAL FUNDS</u>			
General Fund			
General Fund – Basic Account	AA	1A	\$1,000,000
Administrative Accounts in the General Fund	AC	1A	\$1,000,000
Other Accounts in the General Fund	AZ	1A	\$1,000,000
Special Revenue Funds			
Motor Vehicle Fund	BA	1Z	1,000,000
Multimodal Transportation Fund	BB	1Z	1,000,000
Central Administrative and Regulatory Fund	BD	1Z	1,000,000
Human Services Fund	BE	1Z	1,000,000
Wildlife and Natural Resources Fund	BF	1Z	1,000,000
Higher Education Fund	BG	1B	1,000,000
Local Construction and Loan Fund	BH	1Z	1,000,000
Debt Service Funds			
General Obligation Bond Fund	CA	1Z	1,000,000
Transportation General Obligation Bond Fund	CB	1Z	1,000,000
Tobacco Settlement Securitization Bond Fund	CC	1Z	1,000,000
Transportation Revenue Bond Fund	CD	1Z	1,000,000
Capital Projects Funds			
State Facilities Fund	DA	1Z	1,000,000
Higher Education Facilities Fund	DB	1Z	1,000,000
Permanent Funds			
Higher Ed. Endowment & Other Permanent Funds	EA	1C	1,000,000
Common School Permanent Fund	EC	1Z	1,000,000
2. <u>PROPRIETARY FUNDS</u>			
Enterprise Funds			
Workers' Compensation Fund	FB	2A	1,000,000
Lottery Fund	FD	2Z	1,000,000
Institutional Fund	FE	2Z	1,000,000

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Fund Type Title / Roll-Up Fund Title	Roll-Up Fund	Fund Statement Code	Threshold level* 6/30/16
Unemployment Compensation	FG	2B	1,000,000
Higher Education Student Services Fund	FH	2C	1,000,000
Other Activities Fund	FI	2Z	1,000,000
State Guaranteed Education Tuition Program Fund	FK	2E	1,000,000
Internal Service Funds			
General Services Fund	GA	3Z	1,000,000
Data Processing Revolving Fund	GB	3Z	1,000,000
Higher Education Revolving Fund	GD	3Z	1,000,000
Risk Management Fund	GE	3Z	1,000,000
Health Insurance Fund	GF	3Z	1,000,000
3. FIDUCIARY FUNDS			
Private-Purpose Trust Funds			
Other Private-Purpose Trust Funds	JD	4C	1,000,000
Investment Trust Funds			
Local Government Pooled Investments Fund	IA	4B	1,000,000
Pension (and other Employee Benefit) Trust Funds			
Public Employees' Retirement System Plan 1 Fund	HA	4A	1,000,000
Public Employees' Retirement System Plan 2 and 3 Defined Benefit Fund	HB	4A	1,000,000
Public Employees' Retirement System Plan 3 Defined Contribution Fund	HC	4A	1,000,000
Teachers' Retirement System Plan 1 Fund	HE	4A	1,000,000
Teachers' Retirement System Plan 2 and 3 Defined Benefit Fund	HF	4A	1,000,000
Teachers' Retirement System Plan 3 Defined Contribution Fund	HG	4A	1,000,000
Public Safety Employees' Retirement System Plan 2	HH	4A	1,000,000
L.E.O.F.F. Retirement System Plan 1 Fund	HI	4A	1,000,000
L.E.O.F.F. Retirement System Plan 2 Fund	HJ	4A	1,000,000
State Patrol Retirement System Plan 2 Fund	HK	4A	N/A
State Patrol Retirement System Plan 1 Fund	HL	4A	1,000,000
Judicial Retirement Fund	HM	4A	339,000
Volunteer Firefighters' and Reserve Officers' Retirement Fund	HN	4A	1,000,000

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Fund Type Title / Roll-Up Fund Title	Roll-Up Fund	Fund Statement Code	Threshold level* 6/30/16
Judges Supplemental Retirement Defined Contribution Fund	HP	4A	553,000
Judges Retirement Fund	HQ	4A	29,000
School Employees' Retirement System Plan 2 and 3 Defined Benefit Plan	HR	4A	1,000,000
School Employees' Retirement System Plan 3 Defined Contribution Plan	HS	4A	1,000,000
Deferred Compensation Trust Fund	HT	4A	1,000,000
Agency Funds			
Clearing Fund	KA	4D	N/A
Suspense Fund	KB	4D	N/A
Local Government Distributions Fund	KC	4D	N/A
Pooled Investments Fund	KD	4D	N/A
Retiree Health Insurance Fund	KE	4D	N/A
4. <u>GENERAL CAPITAL ASSETS & LONG-TERM OBLIGATION SUBSIDIARY ACCOUNTS</u>			
General Capital Assets Subsidiary	LA	8A	1,000,000
General Long-Term Obligations Subsidiary	LB	8B	1,000,000
5. <u>DISCRETE COMPONENT UNITS</u>			
Proprietary Fund Type Financing Authorities	MZ	9Z	N/A

* The threshold level presented is for consideration of prior period adjustments, refer to Subsection 90.20.15.

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January 1, 2017

Account codes: sequential by code number

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
001	AA	AA	7000	A	1	9390	General Fund
002	BE	BA	3030	A	1	9323	Hospital Data Collection Account
003	BD	BA	2400	A	1	9321	Architects' License Account
006	GA	GA	0850	A	1	9400	Public Records Efficiency, Preservation and Access Account
007	BF	BA	4650	A	1	9324	Winter Recreation Program Account
014	BF	BA	4900	A	1	9324	Forest Development Account
018	AC	AA	4650	A	1	9324	Millersylvania Park Current Account
01B	BF	BA	4900	A	1	9324	ORV and Nonhighway Vehicle Account
01E	AC	AA	4900	A	1	9242	Geothermal Account
01F	BE	BA	2350	B	2	9323	Crime Victims' Compensation Account
01L	DB	DA	7000	A	1	9310	Higher Education Construction Account
01M	BF	BA	4650	A	1	9324	Snowmobile Account
01N	AC	AA	3100	A	1	9323	Institutional Impact Account
01P	KB	HD	7000	N	1	N/A	Suspense Account
01R	KB	HD	0900	N	1	N/A	Undistributed Receipts Account
01T	KC	HD	1400	N	1	N/A	Local Leasehold Excise Tax Account
023	AC	AA	4610	A	1	9324	Special Grass Seed Burning Research Account
024	BD	BA	2400	A	1	9321	Professional Engineers' Account
025	BB	BA	2050	B	2	9320	Pilotage Account
026	BD	BA	2400	A	1	9321	Real Estate Commission Account
027	BF	BA	4610	A	1	9324	Reclamation Account
02A	BF	BA	4900	A	1	9324	Surveys and Maps Account
02G	BE	BA	3030	A	1	9323	Health Professions Account
02H	BE	BA	3150	B	1	9323	Business Enterprises Revolving Account
02J	BD	BA	1650	A	1	9321	Certified Public Accountants' Account
02K	BE	BA	2250	A	1	9323	Death Investigations Account
02M	BB	BA	4050	A	1	9320	Essential Rail Assistance Account
02N	BF	BA	4650	A	1	9324	Parkland Acquisition Account

75.70.20

June 1, 2017

Sequential by code number with description

Code	Title and Description
A	<p>SALARIES AND WAGES</p> <p>Amounts paid to persons who provide personal services subject to the direction and control of a state agency (employer/employee relationship) are to be classified as salaries and wages, except for those persons who are considered employees for payroll tax reporting only (refer to Subobject NW). It does not matter that the state agency permits the employee considerable discretion and freedom of action as long as the state agency has the legal right to supervise and control the method and the result of the services.</p>
AA	<p>State Classified</p> <p>Those state employees/positions whose salaries are set in accordance with the Washington Personnel Resources Board salary schedule and compensation plans, except those employees/positions whose salaries are set by the Washington Personnel Resources Board under the provisions of additional exemptions requested by elected officials and the executive assistants for personnel administration as prescribed by RCW 41.06.070. Also includes those employees under the Washington Management Services program.</p>
AB	<p>Higher Education Classified</p> <p>All classified employees/positions of institutions of higher education and related boards under the jurisdiction of the Washington Personnel Resources Board as defined by chapter 41.06 RCW.</p>
AC	<p>State Exempt</p> <p>Those employees/positions whose salaries are set by the governor, upon recommendation of the State Committee on Agency Officials' Salaries, or by appropriate boards and commissions; and those employees/positions whose salaries are set by the Washington Personnel Resources Board under the provisions of additional exemptions requested by elected officials and the executive assistant for personnel administration as prescribed by RCW 41.06.070. This category includes those employees/positions whose salaries are established by agency heads such as confidential secretaries, administrative assistants, and assistant attorney generals.</p>

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Code	Title and Description
AD	<p>Higher Education Exempt</p> <p>All employees/positions in institutions of higher education and related boards which have been defined as exempt by chapter 41.06 RCW by the Washington Personnel Resources Board and by the governing board of the institution excluding faculty, graduate assistants, students, and higher education other.</p>
AE	<p>State Special</p> <p>All legislative staff employees/positions for which the legislature establishes compensation rates. Also includes members of statutorily established boards, commissions, councils, and committees.</p>
AF	<p>Higher Education Faculty</p> <p>All employees/positions in institutions of higher education whose primary responsibilities are teaching, research, public service, or a combination of these, including librarians and counselors designated as faculty. Term(s) may be for quarter, semester, year, annual year, or longer.</p>
AG	<p>Commissioned State Patrol Officers</p> <p>All employees commissioned as Washington State Patrol Officers pursuant to chapter 43.43 RCW, and members of the Washington State Patrol Retirement System as prescribed by RCW 43.43.120.</p>
AH	<p>Higher Education Graduate Assistants</p> <p>All employees/positions held by matriculated students who are approved by the graduate school and whose primary responsibilities are related to teaching, research, and public service at institutions of higher education.</p>
AJ	<p>State Other</p> <p>Those employees/positions whose salaries are set through direct negotiation between designated agencies and employee representatives (e.g. craft and trade unions or employees not covered in the other groups).</p>
AK	<p>Higher Education Other</p> <p>All employees/positions within the institutions of higher education not subject to other classifications.</p>

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Code	Title and Description
	<p>unemployed workers, indigents, crime victims, and including (but not limited to) students in the public schools system and institutions of higher education. Clients in the public school system may include parents, if they meet the requirements of a "client" as previously defined.</p> <p>Note: For payments related to federal assistance programs, refer to Section 50.30 for vendor versus subrecipient information.</p>
NF	<p>Workers' Compensation Payments</p> <p>The amounts paid for qualifying individuals sustaining work related injuries. (To be used by the Department of Labor and Industries and the Board for Volunteer Firefighters and Reserve Officers only.)</p>
NH	<p>Public Employee Benefit, Basic Health, and Community Health Service Payments</p> <p>The amounts paid to contractors for qualifying individuals covered by the State-administered health and benefits programs. (To be used by the Health Care Authority only.)</p>
NL	<p>Lottery Prize Payments</p> <p>The amounts paid for winning lottery tickets. (To be used by the State Lottery Commission only.)</p>
NR	<p>Loan Disbursements</p> <p>Allotment charges for budgeted long-term loan issues.</p>
NT	<p>Pension Refund Payments</p> <p>The amounts refunded to qualifying individuals under a state-sponsored retirement system.</p>
NU	<p>Pension Benefit Payments</p> <p>The benefits paid to qualifying individuals under a state-sponsored retirement system.</p>
NW	<p>Special Employment Compensation</p> <p>The amounts expended on salaries for individuals considered employees for payroll tax reporting, but not for state staff reporting (FTE) such as; Washington Conservation Corps (including health insurance costs), Ecology</p>

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Code	Title and Description
	<p>Youth Corps, Voluntary Separation and Retirement Incentive Program (Financial Incentive Payments only), and supported employment groups.</p> <p>Note: Do not code participants in the state internship program under this code. Refer to the Object A series as appropriate. FTEs generated for interns and executive fellows will not count as budgeted FTEs.</p>
NY	<p>Participant Withdrawals</p> <p>The amounts withdrawn by participants from various state sponsored programs such as, the Local Government Investment Pool, the Deferred Compensation Program, and the Guaranteed Education Tuition Program.</p>
NZ	<p>Other Grants and Benefits</p> <p>The amounts expended for grants and benefits other than those described above. Also includes taxable employee recognition and productivity awards such as gift certificates.</p> <p>Note: For payments related to federal assistance programs, refer to Section 50.30 for vendor versus subrecipient information.</p>
P	DEBT SERVICE
PA	<p>Principal</p> <p>The amounts expended for the payment of principal on the various forms of indebtedness incurred by the state.</p>
PB	<p>Interest</p> <p>The amounts expended for interest on the various forms of indebtedness incurred by the state.</p>
PC	<p>Other Debt Costs</p> <p>The amounts expended for other related charges on the various forms of indebtedness incurred by the state. Examples include costs of issuance, underwriter's discount, and immaterial original issue discount. In proprietary fund type accounts, also includes immaterial amounts received for original issue premium.</p>



Chapter 90 - State Reporting

90.10 General State Reporting Policies

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90.20.30	Expenditure/expense accruals for single year operating expenditure authority - mid-biennium	June 1, 2016
90.20.35	Expenditure/expense accruals for biennial expenditure authority - mid-biennium	June 1, 2016
90.20.40	Expenditure/expense accruals - end of biennium	June 1, 2016
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90.30 Fiscal Year-End Cut-Off - Illustrative Entries

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90.40 State Disclosure Forms

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90.40.60	Transfer disclosure	June 1, 2016
90.40.70	Pension disclosure	June 1, 2016
90.40.75	Miscellaneous disclosure	June 1, 2017
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90.20 Fiscal Year-End Cut-Off Procedures

90.20.05

June 1, 2017

Introduction

This section provides policies and procedures for closing a fiscal year and for the preparation of the state of Washington's Comprehensive Annual Financial Report (CAFR). The cut-off policy provides guidance for all state agencies to review their financial data and make necessary adjustments. The agency review and subsequent adjustments give the State Auditor's Office (SAO) reliable financial data on which to form an opinion and enable timely financial reporting.

The closing calendar for fiscal year 2017 is as follows:

- The last regular working day of the fiscal year is **June 30, 2017**. Refer to the Office of the State Treasurer's (OST) closing schedule for cut-off dates for treasury activity.
- **Interagency invoices** must be mailed by **July 21, 2017**. Refer to Subsection 90.20.50.
- **Phase 1** is for agencies to record revenue and expenditure/expense accruals. Phase 1 closes **July 31, 2017**. Refer to Subsections 90.20.20 through 90.20.65.
- **Phase 2** is for agencies to record adjustments necessary to correct year-end totals. Phase 2 closes **September 1, 2017**. Refer to Subsection 90.20.70.

State disclosure forms must be completed by the due dates detailed in Subsection 90.40.10, unless alternate dates are approved by the agency's assigned Office of Financial Management (OFM) Accounting Consultant.

Following the close of Phase 2:

- OFM analyzes Agency Financial Reporting System (AFRS) data and disclosure form submissions and prepares the state's CAFR.
- SAO audits the accounting data and the state's CAFR.

State agencies are not allowed to make entries in AFRS after Phase 2 close, unless approved by OFM.

A schedule of phase cut-off dates is published annually by OFM as part of the directive implementing these policies. Refer to the AFRS/CAFR Closing Schedule and other year-end closing resources at:
<http://www.ofm.wa.gov/resources/yearend.asp>.

90.20.10

June 1, 2016

Cash cut-off date and policies

90.20.10.a

Cash cut-off is the last working (business) day in June. Cash activity occurring **after** this date is recorded in the ensuing fiscal year.

90.20.10.b

Treasury accounts

Treasury account cash receipts received by an agency **on or before June 30** are recorded in Fiscal Month 12 or 24 as “in-process” cash prior to the June monthly cut-off. If these amounts are not deposited in the State Treasury on or before the OST fiscal year cut-off date (usually June 30), the entry by OST to treasury cash activity will be made in the ensuing period. Refer to Subsection 90.30.20 for illustrative entries.

Treasury account cash disbursements **paid on or before OST's cut-off date** are recorded as "in-process" cash prior to the June fiscal month cut-off. Refer to Subsection 90.30.50.a for illustrative entries.

90.20.10.c

Local accounts

Local account cash receipts deposited on or before June 30 are recorded with a debit to GL Code 1110 “Cash in Bank.” Local account cash receipts received on or before June 30, but not deposited until after June 30, are recorded as a debit to GL Code 1120 “Undeposited Local Cash.” Amounts recorded as GL Code 1120 are reclassified to GL Code 1110 “Cash in Bank” when deposited in the local bank account. Refer to Subsection 90.30.20 for illustrative entries.

Local account cash disbursements made on or before June 30 are recorded with a credit to GL Code 1110 “Cash in Bank.” Refer to Subsection 90.30.50.a for illustrative entries.

90.20.40.c **Encumbrances - operating expenditure authority**

The balances of GL Codes 6410 “Encumbrances” and 9514 “Reserved for Encumbrances for Continuing Operating Expenditure Authority” are to be **zero** at the end of the biennium. Goods and services ordered, but not received prior to close of business June 30, are accounted for as expenditures of the ensuing year or in the fiscal period received. Refer to Section 85.30.

90.20.40.d **Encumbrances - capital expenditure appropriations**

At biennium-end, encumbrances for capital appropriations that are **reappropriated** in the new biennium are closed to GL Code 9513 “Reserved for Encumbrances for Reappropriated Capital Appropriations” in the concluding biennium, **provided a sufficient available fund balance exists**. These amounts are offset by GL Code 9510 “Reserved for Encumbrances.” The entry to close GL Code 6410 “Encumbrances” is reversed at the beginning of the ensuing biennium with the encumbrance charged to the reappropriated appropriation. Refer to Subsection 90.30.60.c for an illustrative entry.

90.20.45
June 1, 2016

**Unliquidated estimated accrued expenditures/
expenses – immaterial prior period adjustments**

Unliquidated estimated accrued expenditures/expenses from a prior expenditure authority period are adjusted using GL Code 3215 “Immaterial Adjustments to Prior Periods” with Revenue Source Code 0486 “Recoveries of Prior Expenditure Authority Expenditures.” The adjustment is made when it is expected that no further payments will be made, normally within 12 months of the end of an expenditure authority period, but no later than two years following the accrual. Refer to Subsection 90.30.35.a for an illustrative entry.

90.20.47
June 1, 2016

**Shortages in estimated accrued expenditures/
expenses in appropriated accounts – belated claims**

Shortages in estimated accrued expenditures/expenses in **appropriated accounts** are to be treated as belated claims of the prior expenditure authority period. Belated claims are obligations for goods and services which were received on or before June 30 but were not accrued in the concluding expenditure authority period. Refer to Subsection 90.30.35.b for an illustrative entry. Refer to Subsection 85.40.10 for procedures relating to belated claims.

90.20.50

June 1, 2017

Interagency accruals

90.20.50.a

Interagency receivables/payables are required to be in balance at fiscal year-end by Phase 1B close on August 18, 2017. Agency cooperation is essential to balance interagency receivables and payables at the statewide level. Agencies are to contact the other agencies involved to resolve any differences. If disagreements exist, the OFM Accounting Consultant assigned to each agency should be contacted to resolve the issues.

Interagency GL Codes include:

- 1354 Due from Other Agencies
- 1654 Due from Other Agencies - LT
- 5154 Due to Other Agencies
- 5254 Due to Other Agencies - LT

There are several exceptions to the GL codes listed above for recording interagency payables. Refer to Subsection 90.20.50.b for a list of these exceptions. Also, interagency receivable/payables with the State Board for Community and Technical Colleges (SBCTC) and the Community and Technical Colleges (CTCs) require a specific subsidiary GL code, refer to Subsection 90.20.50.c.

In establishing interagency receivables/payables, the accrual should be recorded as of the date goods and services are delivered. Refer to Subsection 90.20.25.

A reasonable estimated billing, in lieu of an actual amount, is an acceptable basis for recording the receivable/payable. However, payment should be made after receipt of the actual bill, not on an estimated billing.

The type of interagency payment used to liquidate an interagency accrual depends on the cash type of the accounts involved. Payments between treasury and treasury trust accounts are to be made using the most cost effective means available, for example an interagency payment (IAP). Refer to Subsection 85.36.20. Except as noted below, the accrual is deemed liquidated on the date the cash is credited to the receiving agency. If the payment is made by warrant or local fund check, the date recorded on the payment document is considered the date of liquidation.

Unless prior arrangements have been made between the billing agency and billed agency, interagency billings for services rendered as of June 30 are to be sent out by vendor agencies no later than July 21. If a vendor agency cannot produce actual billings by July 21, the agency is to send out estimated billings by July 21 and follow up with the actual bill as soon as possible. Estimated billings are to be clearly marked as estimates.

Actual billings received by customer agencies are to be accrued in GL Code 6505 “Accrued Expenditures/Expenses” by Phase 1 close in the concluding fiscal year, using Fiscal Month 99 or 25.

For a **biennial expenditure authority** at mid-biennium, expenditures related to estimated billings received by customer agencies are accrued in GL Code 6505 “Accrued Expenditures/Expenses” by Phase 1 close in the concluding fiscal year using Fiscal Month 99.

At the **end of an expenditure authority period**, expenditures related to estimated billings received by customer agencies are accrued in GL Code 6560 “Estimated Accrued Expenditures/Expenses” by Phase 1 close in the concluding fiscal year using Fiscal Month 99 or 25.

Disputed billings are treated as estimates whether based upon actual invoices or not. Disputed billings are to be paid when resolved.

Refer to the list of interagency contacts on OFM’s website at:
<http://www.ofm.wa.gov/resources/yearend.asp>.

ER reports to use: Accounting/Interagency & Interfund/Interagency payables and Accounting/Interagency & Interfund/Interagency receivables

90.20.50.b

The following interagency payables **should not** be recorded using GL Codes 5154 or 5254. Instead the following GL Codes should be used:

GL Codes	GL Title	Description
5152	Due to Other Governments	Department of Retirement Systems withholdings for retiree medical insurance premiums due to Health Care Authority (HCA). HCA records it as GL Code 1352 “Due from Other Governments.”
5152	Due to Other Governments	Health Care Authority for the flexible spending administrative charge

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GL Codes	GL Title	Description
5152	Due to Other Governments	Department of Retirement Systems special billings for retirement contributions
5152	Due to Other Governments	Department of Transportation for Good to Go! accounts
5152/1352	Due to Other Governments/Due from Other Governments	Amounts due to or due from state Agriculture Commodity Commissions
5158	Due to Dept. of Revenue – Taxes	Department of Revenue for sales and use taxes
5159/1359	Due to Primary Government/Due from Component Units	Amounts due to or due from discrete component units (refer to the list below)
5173/5273	Certificates of Participation Payable	Office of the State Treasurer for a COP liability
5187	Industrial Insurance and Medical Aid Deductions Payable	Department of Labor & Industries for worker’s compensation

Amounts due to or from the following discrete component units are recorded as GL Code 5159 "Due to Primary Government" or GL Code 1359 "Due from Component Units," as follows:

<u>Component Units</u>	<u>Agency Code</u>
Washington Economic Development Finance Authority	1060
Washington State Housing Finance Commission	1480
Tobacco Settlement Authority	3040
Washington Higher Education Facilities Authority	3460
Washington Health Care Facilities Authority	5990
Washington Public Stadium Authority	7270

90.20.50.c

When recording interagency receivables/payables with the State Board for Community and Technical Colleges (SBCTC) and the Community and Technical Colleges (CTCs), use the following subsidiary GL codes:

Agency Name	Agency Code	Use Subsidiary GL Code
Community and Technical Colleges	6050 to 6960	6990xx*
State Board for Community and Technical Colleges	3520	699000

* Where xx is the second and third numbers of the 4 digit agency code for the specific community or technical college. Refer to Subsection 75.20.10.



90.40 State Disclosure Forms

90.40.10

June 1, 2017

Introduction to state disclosure forms and lead sheet

Information collected in the state Disclosure Forms application facilitates the preparation of the state of Washington's *Comprehensive Annual Financial Report* (CAFR) by the Office of Financial Management (OFM).

The state Disclosure Forms application is an electronic way of capturing detail data for various aspects of an agency's activities. Each of the disclosure forms covers specific detail or other information that is not readily available from the data collected in AFRS.

All forms are completed online. The signed Financial Disclosure Certification form including attachments, as necessary, is to be emailed to OFMAccounting@ofm.wa.gov by September 13, 2017.

Due Dates	Reporting Items
August 18, 2017	Phase 1B Close: <ul style="list-style-type: none"> • Certain state disclosure forms* • Pollution Remediation site status report, refer to Subsection 90.40.75 • Interagency Receivable/Payable balancing, refer to Subsection 90.20.50
September 1, 2017	Phase 2 Close - remaining state and all federal disclosure forms
September 13, 2017	Financial Disclosure Certification form
January 31, 2018	Federal Assistance Certification form

*Phase 1B is the due date for the following state disclosure forms:

- Bond Debt by Major Class – Summary of Activity Disclosure
- Bonds Payable General Disclosure
- Bond Sales Disclosure
- Cash and Investments General Disclosure
- Cash and Investments Restricted Disclosure
- Cash on Hand and in Bank Disclosure
- Certificates of Deposit (Non-negotiable) Disclosure
- Certificates of Participation Disclosure - Agencies
- Certificates of Participation Disclosure - OST

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State Reporting

If your agency cannot complete some or all of the Phase 1B forms listed above by August 18, 2017, you need to request an extension by sending a memo to your assigned OFM Accounting Consultant. The memo should list the form(s) for which an extension is needed and the date by which your agency can complete the form(s).

In order to accurately complete the disclosure forms by the due date, agencies should review the information in the Agency Financial Reporting System (AFRS) that is associated with the information on the disclosure forms and make necessary adjustments in AFRS prior to the end of Phase 2.

Each agency is **required** to complete the following state disclosure forms:

- Cash and Investments Restricted Disclosure
- Miscellaneous
- Financial Disclosure Certification

The remainder of the disclosure forms may or may not apply to your agency.

Specify on the lead sheet if a form is completed or not applicable by selecting “Yes” or “N/A” in the “Completed” column. If there is AFRS data pre-filled on a disclosure form for your agency, the Lead sheet will identify the form as “Required” and you must complete it.

All reporting of financial information is to be in **whole dollars**. Do not enter pennies, decimal points, dollar signs, etc. Refer to the “Tips” screen in the Disclosure Form application for more helpful information.

All financial information reported is to be reconciled to AFRS. Reports in Enterprise Reporting (ER) are available to assist in the reconciliation process. Agencies are encouraged to use these reports throughout the year to monitor reconciliation status.

To complete the state disclosure forms, access the state Disclosure Forms application at: <http://www.ofm.wa.gov/systems/default.asp> . The “Access to systems” page is divided into “Access from within the State Intranet” and “Access from outside the State Intranet.” Click on the Disclosure Forms icon. Use an authorized User ID and password, and select the “State Forms” tab.

If you have a question regarding disclosure form reporting, contact your assigned OFM Accounting Consultant.

State Disclosure Form Lead Sheet

Agency Code: _____ Agency Title: _____

State Disclosure Forms	SAAM	Required	Completed
Due August 18, 2017 - Phase 1B Disclosure Forms			
Bond Debt by Major Class – Summary of Activity Disclosure	90.40.55		Yes / N/A
Bonds Payable General Disclosure	90.40.55		Yes / N/A
Bond Sales Disclosure	90.40.55		Yes / N/A
Cash and Investments General Disclosure	90.40.20		Yes / N/A
Cash and Investments Restricted Disclosure	90.40.20	Required	Yes / N/A
Cash on Hand and in Bank Disclosure	90.40.20		Yes / N/A
Certificates of Deposit (Non-negotiable) Disclosure	90.40.20		Yes / N/A
Certificates of Participation Disclosure – Agencies	90.40.45		Yes / N/A
Certificates of Participation Disclosure – OST	90.40.45		Yes / N/A
Due September 1, 2017 - Phase 2 Disclosure Forms			
Capital Assets - Summary of Activity Disclosure	90.40.38		Yes / N/A
Inventory Disclosure	90.40.35		Yes / N/A
Lease Disclosure	90.40.45		Yes / N/A
Liabilities by Major Class – Summary of Activity Disclosure	90.40.45		Yes/ N/A
Long-Term Construction Commitments Disclosure	90.40.40		Yes / N/A
Miscellaneous Disclosure	90.40.75	Required	Yes
Pension Disclosure – Higher Education	90.40.70		Yes / N/A
Pension Disclosure – DRS	90.40.70		Yes / N/A
Taxes Receivables Disclosure	90.40.30		Yes / N/A
Transfer Disclosure	90.40.60		Yes / N/A
Unavailable and Unearned Revenues Disclosure	90.40.50		Yes / N/A
Due September 13, 2017 - Certification			
Financial Disclosure Certification	90.40.95	Required	Yes

90.40.20

June 1, 2017

Cash and investments disclosure**General Instructions**

Local and treasury accounts. Agencies with **balances** at June 30 in the following general ledger (GL) codes are required to complete the cash and investments disclosure forms as applicable:

- 1110 Cash in Bank
- 1120 Undeposited Local Cash
- 1130 Petty Cash
- 1140 Restricted Cash and Investments, Current Operations
- 1150 Cash with Fiscal Agents
- 1205 Temporary and/or Pooled Cash Investments
- 1209 Short-Term Portion of Long-Term Investments
- 1210 Investments
- 1215 Investments under Reverse Repurchase Agreements
- 1216 Collateral held under Securities Lending Agreements
- 1220 Unamortized Premiums on Investments
- 1230 Unamortized Discounts on Investments
- 1240 Restricted Cash and Investments, Noncurrent
- 1280 Valuation Allowance - Investments

Amounts covered by the Federal Deposit Insurance Corporation (FDIC), the Public Deposit Protection Commission (PDPC), or the National Credit Union Administration (NCUA) are considered to be insured or collateralized. In general,

- FDIC insurance separately covers demand deposits and interest bearing deposits up to \$250,000 each, per taxpayer identification number (TIN), per bank.
- PDPC provides for a collateral pool for protection of balances in excess of the FDIC limits on deposit with Washington public depositories.
- NCUA insurance covers federal and state-chartered credit union accounts up to \$250,000 per TIN, per credit union. Per chapter 39.58 RCW, \$250,000 is the maximum deposit allowed in any one credit union, and excess deposits are not covered by the PDPC.

Uninsured/uncollateralized balances would include those deposited in out-of-state and alien banks.

There are three cash and investment disclosure forms:

90.40.20.a

Cash and Investments General Disclosure

This form contains general questions concerning an agency's cash and investment activity. Information provided should be on an agency-wide basis.

90.40.20.b

Cash and Investments Restricted Disclosure

All agencies are required to complete the Cash and Investments Restricted Disclosure form.

This form contains questions about restricted cash. Balances in GL Codes 1140 and 1240 "Restricted Cash and Investments" and GL Code 1150 "Cash with Fiscal Agents" are prefilled from AFRS and agencies are asked to provide a description of the nature of the restriction. The form also asks agencies to report unspent bond proceeds and any other externally restricted cash and investments recorded in AFRS at June 30.

90.40.20.c

Cash on Hand and in Bank Disclosure

This form requests information concerning an agency's cash in bank by GL code as well as information on petty cash funds and undeposited receipts held in cash. Agencies are to report the following:

1. The June 30 total cash on hand.
2. The June 30 cash balance in bank as stated by the bank (i.e., bank statement), categorized by:
 - Insured or Collateralized
 - Uninsured/Uncollateralized
3. The June 30 book balance as reported in Agency Financial Reporting System (AFRS).

Except for accounts with very little activity, book and bank balances will normally be different due to outstanding checks and/or deposits in transit.

Explain the reason for any differences between book and bank balances in the comment box. Also explain in the comment box the reason and/or nature of any amounts listed in the Uninsured/Uncollateralized column.

90.40.20.d

Certificates of Deposit (Non-negotiable) Disclosure

This form is required to be completed if an agency has non-negotiable certificates of deposit reported in GL Codes:

- 1140 Restricted Cash and Investments, Current Operations,
- 1150 Cash with Fiscal Agents,
- 1205 Temporary and/or Pooled Cash Investments,
- 1209 Short-Term Portion of Long-Term Investments,
- 1210 Investments, or
- 1240 Restricted Cash and Investments, Noncurrent.

Certificates of Deposits (CDs) held by agencies (other than the State Investment Board) are generally non-negotiable. One of the features of non-negotiable certificates of deposit is a penalty when it is redeemed prior to maturity. Such certificates of deposits should be reported on this disclosure form. (Historically, only SIB has held negotiable CDs. Negotiable certificates of deposits should not be reported on this disclosure form.)

Cash and Investments General Disclosure – concluded

9. Did your agency invest in **derivatives** during the fiscal year?

No _____ Yes _____ If yes, provide the following information:

- a. Legal and contractual authorization for use of derivatives and any significant violations of these provisions;
- b. The nature of the derivatives used, held, or written during the fiscal year and the reasons for entering into them; and
- c. The amount of credit risk, market risk, and legal risk related to derivative transactions to the extent that these risks are above and beyond the risks that are otherwise apparent in agency disclosures of investment activities and balances.
- d. Did your agency invest in hedging derivative instruments and/or investment derivative instruments during the fiscal year? If so, the state is required to disclose certain information related to derivative instrument activity during the year and the balances at the end of the year. In order to ensure that the appropriate information is available for disclosure purposes, please provide agency contact information (name, phone number, and email address).

Cash and Investments – Restricted Disclosure

Agency Code: _____ Agency Title: _____

90.40.20.B Cash and Investments Restricted Disclosure

1. GL Code 1140 Restricted Cash and Investments - Current Operations

Per SAAM Subsection 75.40.20, GL Code 1140 is used to record restricted cash and investments held by escrow agents and trustees that will be used in current operations for the payment of current liabilities. Examples include amounts held pursuant to a third party agreement that will be expended for current operations and amounts held to liquidate a current liability such as the retained percentage of contracts payable.

Please provide details about the balance in AFRS in GL Code 1140 at June 30.

Account	Amount	Describe the restriction

2. GL Code 1240 Restricted Cash and Investments - Noncurrent

Per SAAM Subsection 75.40.20, GL Code 1240 is used to record cash and investments held by escrow agents and trustees that are restricted and will not be used in current operations. Examples include amounts held pursuant to an advance refunding agreement; amounts restricted by debt covenant for the acquisition or construction of noncurrent assets; or amounts held in trust pursuant to a third party agreement that will not be used in current operations.

Please provide details about the balance in AFRS in GL Code 1240 at June 30.

Account	Amount	Describe the restriction

3. GL Code 1150 Cash with Fiscal Agents

Per SAAM Subsection 75.40.20, GL Code 1150 is used to record cash deposited with fiscal agents for the payment of state obligations. Amounts held **may be** restricted.

Please provide details about the balance in AFRS in GL Code 1150 at June 30.

Account	Amount	Is this amount restricted?		If yes, describe the restriction.
		No	Yes	

Cash and Investments Restricted Disclosure – concluded

4. Unspent bond proceeds

Does your agency have unspent bond proceeds in AFRS cash and investment balances at June 30 (other than amounts already disclosed in #1-3 above)?

No__ Yes__ If yes, please provide the following information:

Account	GL Code	Amount	Comment (optional)	June 30 AFRS balance in this Account/GL

5. Other Externally Restricted Cash & Investments

Does your agency have other cash and investment balances held **outside the state treasury** at June 30 that are not available for use in operations because of an **external restriction** (other than the amounts disclosed in #1-4 above)? Examples include: cash and investments held in a bank account outside the treasury for future debt service payments or retainage.

No__ Yes__ If yes, please provide the following information:

Account	GL Code	Amount	Describe the external restriction	June 30 AFRS balance in this Account/GL

Cash on Hand and in Bank Disclosure

Example:

Agency Code: 0123 Agency Title: Any Agency

90.40.20.C Cash on Hand and in Bank Disclosure

Account Code & Title	GL Code & Title	Cash on Hand	Cash in Bank+		Total on Hand and in Bank	AFRS Amount	Variance*	Comments
			Insured or Collateralized	Uninsured Uncollateralized*				
<i>001 General Fund</i>	<i>1130 – Petty Cash</i>	<i>0</i>	<i>3,221</i>	<i>0</i>	<i>3,221</i>	<i>3,000</i>	<i>221</i>	<i>Outstanding checks</i>

+ The total of these two columns should equal the cash balance on the June 30 bank statement(s).

*Note: Explain any variance in the Comments field. For example, “the variance is due to outstanding checks,” or “the variance is due to deposits in transit.” Also explain in the Comments field the reason and/or nature of any amounts listed in the Uninsured/Uncollateralized column.

*Note: If you have AFRS data in this form you also need to complete the “Cash and Investments General Disclosure” form.

Capital Assets - Summary of Activity Disclosure

Example:

Agency Code: 0123 Agency Title: Any Agency

90.40.38.A Capital Assets - Summary of Activity Disclosure

Capital Assets

Increases in assets will be debit amounts and should be entered as positive numbers.
 Decreases in assets will be credit amounts and should be entered as negative numbers.
 Adjustments can be either debit or credit amounts. Examples of Adjustments include: transfers between agencies and/or accounts, impairments, and certain immaterial prior year corrections.
 Adjustments require an entry in the Comment field.

Account Code & Title	GL Code & Title	Beginning Balance from AFRS	DR Additions	CR Deletions	Adjustments	Calculated Ending Balance	Ending Balance from AFRS	Difference (Must be zero)	Comment
<i>Example 1: Purchase of an asset in a proprietary fund type account.</i>									
608 - Accident Account	2410 Furnishings and Equipment	500,000	5,000	0	0	505,000	505,000	0	
<i>Example 2: Disposal of an asset in a proprietary fund type account.</i>									
608 - Accident Account	2350 Leasehold Improv	200,000	0	(200,000)	0	0	0	0	
<i>Example 3: Transfer of assets from a proprietary fund type account to Account 997 "General Capital Assets Subsidiary Account."</i>									
608 - Accident Account	2210 Buildings	28,000,000	0	0	(28,000,000)	0	0	0	Transfer of assets from Account 608 to Account 997
997 - General Capital Assets	2210 Buildings	0	0	0	28,000,000	28,000,000	28,000,000	0	Transfer of assets to Account 997 from Account 608

Capital Assets - Summary of Activity Disclosure – continued

Depreciation and Allowance for Depreciation

Increases to depreciation expense are debits. If you have a credit to depreciation expense, please review and correct it in AFRS if appropriate, otherwise explain it below.

Increases to allowance for depreciation are credits. A debit to allowance for depreciation would be appropriate if there was a sale or disposal of an asset. If an asset is sold or disposed of, the asset GL code is credited and the allowance for depreciation GL code is debited.

Adjustments can be either debit or credit amounts. Examples of adjustments include: transfers between agencies and/or accounts, impairments, and certain immaterial prior year corrections. Adjustments require an entry in the Comment field.

Account Code & Title	GL Code & Title	Beginning Balance from AFRS	DR	CR	Adjustments	Calculated Ending Balance	Ending Balance from AFRS	Difference (Must be zero)**	Comment
<i>Example 4: Record depreciation expense and increase the allowance for depreciation in a proprietary fund type account.</i>									
608 Accident Account	6511 Depreciation Expense*	0	50,000	0	0	50,000	50,000	0	
608 Accident Account	2420 Allow for Depreciation	(200,000)	0	(50,000)	0	(250,000)	(250,000)	0	
<i>Example 5: Record depreciation expense and increase the allowance for depreciation in Account 997 "General Capital Assets Subsidiary Account."</i>									
997 – General Capital Assets Subsidiary Account	6591 Depreciation Expense*	0	70,000	0	0	70,000	70,000	0	
997 – General Capital Assets Subsidiary Account	2420 Allow for Depreciation	(500,000)	0	(70,000)	0	(570,000)	(570,000)	0	
<i>Example 6: Disposal of an asset and related allowance for depreciation in a proprietary fund type account.</i>									
608 Accident Account	2360 Allow for Depreciation	(150,000)	150,000	0	0	0	0	0	

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State Reporting

90.40.38

Example 7: Transfer of allowance for depreciation from a proprietary fund type account to Account 997 "General Capital Assets Subsidiary Account."

608 - Accident Account	2220 Allow for Depreciation	(6,000,000)	0	0	6,000,000	0	0	0	<i>Transfer of allow for depn from Account 608 to Account 997</i>
997 – General Capital Assets Subsidiary Account	2220 Allow for Depreciation	0	0	0	(6,000,000)	(6,000,000)	(6,000,000)	0	<i>Transfer of allow for depn to Account 997 from Account 608</i>

Example 8: Immaterial prior year correction to allowance for depreciation. Prior year was over depreciated in Account 997 "General Capital Assets Subsidiary Account)."

997 – General Capital Assets Subsidiary Account	2420 Allow for Depreciation	(110,000)	0	0	10,000	(100,000)	(100,000)	0	<i>Prior period correction to Allow for Depn</i>
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*Data from AFRS

** A minor difference may exist due to rounding.

Reconciliation of Depreciation Expense to Allowance for Depreciation

Debits to depreciation expense should equal credits to allowance for depreciation.

Total Depreciation Expense debits from above:	120,000
Total Allowance for Depreciation credits from above:	(120,000)
Difference (should be zero):	0

If there is a difference, provide an explanation below:

Capital Assets - Summary of Activity Disclosure

Agency Code: _____ Agency Title: _____

90.40.38.A Capital Assets - Summary of Activity Disclosure

Capital Assets

Increases in assets will be debit amounts and should be entered as positive numbers.
 Decreases in assets will be credit amounts and should be entered as negative numbers.
 Adjustments can be either debit or credit amounts. Examples of adjustments include: transfers between agencies and/or accounts, impairments, and certain immaterial prior year corrections. Adjustments require an entry in the Comment field.

Account Code & Title	GL Code & Title	Beginning Balance from AFRS	DR Additions	CR Deletions	Adjustments	Calculated Ending Balance	Ending Balance from AFRS	Difference (Must be zero)	Comment

Depreciation and Allowance for Depreciation

Increases to depreciation expense are debits. If you have a credit to depreciation expense, please review and correct it in AFRS if appropriate, otherwise explain it below.
 Increases to allowance for depreciation are credits. A debit to allowance for depreciation would be appropriate if there was a sale or disposal of an asset. If an asset is sold or disposed of, the asset GL code is credited and the allowance for depreciation GL code is debited.
 Adjustments can be either debit or credit amounts. Examples of adjustments include: transfers between agencies and/or accounts, impairments, and certain immaterial prior year corrections. Adjustments require an entry in the Comment field.

Account Code & Title	GL Code & Title	Beginning Balance from AFRS	DR	CR	Adjustments	Calculated Ending Balance	Ending Balance from AFRS	Difference (Must be zero)**	Comment

* Data from AFRS
 ** A minor difference may exist due to rounding.

Reconciliation of Depreciation Expense to Allowance for Depreciation

Debits to depreciation expense should equal credits to allowance for depreciation.

Total Depreciation Expense debits from above

Total Allowance for Depreciation credits from above

Difference (should be zero) _____

If there is a difference, provide an explanation below: _____

90.40.45
June 1, 2017

Leases, liabilities by major class – summary of activity, and Certificates of Participation (COPs) disclosure

General Instructions

All agencies with operating and/or capital leases, and liability activity and/or balances are required to complete the Lease Disclosure form (90.40.45.A) and the Liabilities by Major Class – Summary of Activity Disclosure form (90.40.45.B). Agencies with Certificates of Participation (COPs) are to complete the Certificate of Participation Disclosure – Agencies form (90.40.45.C). OST (Bond Retirement and Interest Agency) is to complete the Certificates of Participation (COPs) Disclosure – OST form (90.40.45.D).

90.40.45.a

Lease Disclosure

This form collects information about operating and capital leases.

An **operating lease** is rental of an asset with a term of more than one year, where the payments are chargeable as rental or lease expenditures. Most operating leases contain clauses indicating that continuation of the lease is subject to funding by the Legislature. Historically, these leases have been renewed in the normal course of business. Therefore, they are treated as noncancelable for financial reporting purposes.

Operating leases can have a fixed payment schedule or include scheduled rent increases or contingent increases. Scheduled rent increases are fixed in contract while contingent increases are based on changes in specific economic factors, for example, future sales or inflation.

A **capital lease** is a lease that transfers substantially all the benefits and risks inherent in the ownership of property to the state. If at its inception, a lease meets one or more of the four criteria in Subsection 30.20.30, the lease is classified as a capital lease. Otherwise, it is classified as an operating lease. Refer to Subsection 30.20.40 for further information pertaining to accounting for capital leases.

Agencies are to report the following:

1. Operating leases (state agency is lessee)

For all operating leases charged to Subobjects ED and EH during the fiscal year ended June 30 where the rental term was one year or longer, disclose by fund type the total lease expense/expenditures paid to **external** entities (not state agencies) in the “Payments to External Entities” rows. Disclose payments to the Department of Enterprise Services for state-owned property, payments to other state agencies, and internal payments within the agency for operating leases in the “Payments to Other State Agencies and Internal Payments within the Agency” rows.

2. Total future minimum operating and capital lease payments (state agency is lessee)

Agencies disclose, by fund type, total future minimum lease payments for all capital leases and all operating leases paid to **external** entities (not state agencies) having initial noncancelable lease terms in excess of one year, for each of the five succeeding fiscal years and in five year increments thereafter. **Reporting is as of June 30 and should be limited to existing leases. Do not project leases into future periods if there is not a current, existing lease with those terms.**

Executory and interest costs are not included in the net present value of minimum lease payments. Executory costs for capital leases pertain to insurance, maintenance, and taxes, whether paid by the lessor or lessee. Interest costs refer to “imputed” interest costs, which reduce the net minimum future lease payments to present value. The interest rate to be used in determining the present value of the minimum lease payments is the interest rate the State of Washington would pay on its major bond issues at the inception of the lease. Refer to Subsection 85.85.40.a.(1).

The net present value of future minimum lease payments for Capital Leases is compared to the AFRS balances in GL Codes 5172 and 5272, including balances in Account 999 “General Long-Term Obligations Subsidiary Account.” Any difference must be explained.

3. Capital leases (state agency is lessee)

Agencies disclose the gross amount of assets recorded under capital leases less allowance for depreciation as of June 30. Balances are reported by fund type and by major class of asset. Include capital assets reported in Account 997 “General Capital Assets Subsidiary Account.”

Generally, the net value of assets recorded under capital leases should approximate the net present value of future minimum lease payments recorded in (2) above.

4. Future operating and capital lease receipts (state agency is lessor)

If leasing to **external** entities is a significant part of your agency’s business activity in terms of revenues or assets, disclose by fund type, the total future minimum lease payments that you expect to receive as of June 30 for each of the five succeeding fiscal years and in five year increments thereafter.

90.40.45.b

Liabilities by Major Class – Summary of Activity Disclosure

This form summarizes **liability activity** by major class. For purposes of this disclosure, **major class** is defined as follows:

Liability - Major Class	GL Codes
Claims and judgments payable	5113, 5118, 5119, 5149, 5213, 5285, 5286
Leases	5172, 5272
Other obligations	5116, 5117, 5247, 5297, 5298, 5299
Pollution remediation liability	5287
Tuition benefits payable	5184, 5284

- All agencies with liability balances (beginning or ending) and/or activity during the fiscal year in any of the GL codes noted above are required to complete this disclosure form by account.
- Beginning and ending balance columns are automatically filled with data from AFRS. The ending balance will agree with the total column on a Trial Balance report.
- Adjustments can be either debit or credit amounts. Examples of adjustments include: transfers between agencies and/or accounts, and certain immaterial prior year corrections. Adjustments require an entry in the Comment field.
- For this form, **reclassifications** between long-term and short-term GL codes are to be disregarded, and should not be included in the increases (CR) or decreases (DR) columns.
- For **capital leases** (GL Codes 5172 and 5272) recorded in Account 999 “General Long-Term Obligations Subsidiary Account” **new issues** (increases) are to agree to amounts reported in governmental fund-type accounts in Revenue Source Code 0809 “Capital Lease Acquisitions.”

90.40.45.c

Certificates of Participation (COPs) Disclosure – Agencies

- All agencies with COP balances (beginning or ending) and/or activity during the fiscal year in GL Codes 5173, 5273, 5920, and/or 1911 are required to complete this disclosure form by account.
- Agencies are **required** to reconcile COP fiscal year activity and year-end GL balances to OST’s records. An OST COP fiscal year activity and year-end balances report is provided to agencies in July. All COP balances must be reconciled by the close of Phase 1B.
- Beginning and ending balance columns are automatically filled with data from AFRS. The ending balance will agree with the total column on a Trial Balance report.
- For this form, **reclassifications** between long-term and short-term GL codes are to be disregarded, and should not be included in the increases (CR) or decreases (DR) columns.
- For COP (GL Codes 5173 and 5273) recorded in Account 999 “General Long-Term Obligations Subsidiary Account,” **new issues** (increases) are to agree to amounts reported in governmental fund type accounts in Revenue Source Codes 0807 “Certificates of Participation” and 0854 “Refunding COPs Issued.”
- In proprietary fund type accounts, **new issues** (increases) should equal the par amount of the new COP.
- For GL Code 1911 “Unamortized Discounts on Certification of Participation”, the balance is normally a debit, increases are normally debits, and decreases are normally credits. Enter increases in the Increase column, as positive amounts. Enter decreases in the Decrease column, as negative amounts.

90.40.45.d

Certificates of Participation (COPs) Disclosure - OST

This form is completed by OST. OST reports debt service requirements to maturity for Certificates of Participation (COPs) as well as related arbitrage rebate requirements, if any. Principal amounts entered for the fiscal years disclosed must agree in total to the related GL codes in AFRS.

Lease Disclosure

Agency Code: _____ Agency Title: _____

90.40.45.A Lease Disclosure

- Operating Leases (state agency is lessee):** For all operating leases where the rental term is one year or longer that were charged to Subobjects ED and EH for the fiscal year ended June 30, disclose the total lease expense/expenditures paid to **external** entities (not state agencies) in the “Payments to External Entities” rows. Disclose payments to the Department of Enterprise Services for state-owned property, payments to other state agencies, and internal payments within the agency for operating leases in the “Payments to Other State Agencies and Internal Payments within the Agency” rows.

Example:

In the example below, the agency has operating lease payments in governmental fund type accounts that include payments for both short term and long-term leases to both internal and external parties.

		Governmental and Internal Service fund type accounts	Enterprise fund type accounts
Account			
	<i>039 Aeronautics Account</i>	<i>150,000</i>	<i>0</i>
	<i>099 Puget Sound Capital Construction</i>	<i>2,402,000</i>	<i>0</i>
	<i>218 Multimodal Transportation</i>	<i>5,975</i>	<i>0</i>
AFRS Amount Subobjects ED and EH		<u><i>2,557,975</i></u>	<u><i>0</i></u>
Payments to External Entities:			
	Minimum lease expense	500,000	0
	Contingent lease expense	0	0
Payments to Other State Agencies and Internal Payments within the Agency			
	Minimum lease expense	2,057,000	0
	Contingent lease expense	0	0
Total Operating Lease Expense		<u><i>2,557,000</i></u>	<u><i>0</i></u>
Difference (AFRS Amount – Entered Amount)		<i>975</i>	<i>0</i>
If there is a difference, provide an explanation below: <i>\$975 is for short-term leases less than one year</i>			

Lease Disclosure – continued

2. **Future Minimum Operating and Capital Lease payments (state agency is lessee):** For operating leases paid to external entities (not state agencies) having initial noncancelable lease terms in excess of one year, and for all capital leases, report the total future minimum lease payments as of June 30, for each of the five succeeding fiscal years and in five-year increments thereafter. **Reporting should be limited to existing leases.**

Example:

In the example below, the agency has an operating lease with an external entity in a governmental fund type account that expires in two years, and the agency has no capital leases.

Fiscal Year	Governmental and Internal Service fund type accounts		Enterprise fund type accounts	
	Operating Leases	Capital Leases	Operating Leases	Capital Leases
2018	500,000			
2019	500,000			
2020				
2021				
2022				
2023 – 2027				
2028 – 2032				
2033 – 2037				
2038 – 2042				
2043 – 2047				
Total Future Minimum Payments	1,000,000			

Less: Executory and Interest Costs	()	()
Net Present Value of Future Minimum Lease Payments	\$ _____	\$ _____

Reconciliation of Capital Leases to AFRS:

*Includes Account 999 General Long-Term Obligations
Subsidiary Account

**Governmental
and Internal
Service fund
type accounts*** **Enterprise
fund type
accounts**

	<u>AFRS Amount</u>	<u>AFRS Amount</u>
GL Code 5172 ST Lease-Purchase Agreements Payable	\$	\$
GL Code 5272 LT Lease-Purchase Agreements Payable		
Total GL Codes 5172/5272 Amount	\$	\$
 Variance between Net Present Value of Future Minimum Lease Payments for Capital Leases and AFRS GL Codes 5172/5272:	\$	\$

If there is a difference, provide an explanation below.

3. Capital Leases (state agency is lessee): Report assets recorded under capital leases as of June 30 by major class of asset.

Note: Generally, the net value of assets recorded under capital leases should approximate the Net Present Value of Future Minimum Lease Payments recorded in (2) above.

	<u>Governmental and Internal Service fund type accounts*</u>	<u>Enterprise fund type accounts</u>
<u>Capital Asset</u>	<u>Amount</u>	<u>Amount</u>
Land (non-depreciable)	\$	\$
Buildings		
Equipment		
Less: Allowance for Depreciation	()	()
Net Value of Assets	\$	\$

4. **Future Operating and Capital Lease Receipts (state agency is lessor):** Is leasing to external entities a significant part of your agency’s business activity in terms of revenues or assets? If yes, report the total future minimum lease payments that you expect to receive under existing leases as of June 30, for each of the five succeeding fiscal years and in five-year increments thereafter.

Fiscal Year	Governmental and Internal Service fund type accounts		Enterprise fund type accounts	
	Noncancelable Operating Leases	Capital Leases	Noncancelable Operating Leases	Capital Leases
2018				
2019				
2020				
2021				
2022				
2023 – 2027				
2028 – 2032				
2033 – 2037				
2038 – 2042				
2043 – 2047				
Total Future Minimum Receipts				

Liabilities by Major Class – Summary of Activity Disclosure

Agency Code: _____ Agency Title: _____

90.40.45.B Liabilities by Major Class – Summary of Activity Disclosure

Please complete the following schedule to disclose **liability activity**, by account, for the fiscal year ended June 30.

Reclassifications between long-term and short-term GL codes are to be disregarded and should not be included in the Increases (CR) or Decreases (DR) columns.

Adjustments can be either debit or credit amounts. Examples of adjustments include: transfers between agencies and/or accounts, and certain immaterial prior year corrections. Adjustments require an entry in the Comment field.

Account Code & Title	Major Class	GL Code	Beginning Balance from AFRS	DR Decreases	CR Increases	Adjustments	Calculated Ending Balance	Ending Balance from AFRS	Difference (Must be zero)	Comment

Certificates of Participation Disclosure - Agencies

Agency Code: _____ Agency Title: _____

90.40.45.C Certificates of Participation Disclosure - Agencies

Please complete the following schedule to disclose **all COP activity**, by account, for the fiscal year ended June 30.

The total Beginning Balance, principal paid (Decreases), new COP issues (Increases), and Ending Balance for GL Codes 5173/5273 must agree to the Office of the State Treasurer’s year-end COP report.

For new COPs in Account 999, refer to the reconciliation box below.

For COPs in proprietary fund type accounts the Increases amount should equal the par amount of the new COP.

Reclassifications between long-term and short-term GL codes are to be disregarded and should not be included in the Increases or Decreases columns.

Account Code & Title	Major Class	GL Code	Beginning Balance from AFRS	Decreases	Increases	Calculated Ending Balance	Ending Balance from AFRS	Difference (Must be zero)
Total of GLs 5173/5273								

Reconciliation of COP (Certificate of Participation) Revenue Source Codes 0807 and 0854 to the Increases Amount Reported Above

For Account 999 (General Long-Term Obligations Subsidiary Account) only:

The credit amount in Account 999 in GL Codes 5173/5273 reported above should equal the sum of the amounts in AFRS in Revenue Source Codes 0807 and 0854 in governmental fund type operating account(s). Reclassifications between long-term and short-term GL codes are to be disregarded and should not be included in the Increases or Decreases columns.

	Operating Account Code	AFRS Amount
Revenue Source Codes 0807 and 0854		
Account 999 Increases amount reported above		
Difference (should be zero)		
If there is a difference, provide an explanation below:		

Certificates of Participation (COPs) Disclosure – Office of the State Treasurer

Office of the State Treasurer

Agency Code: 0100 Agency Title: (Bond Retirement and Interest)

90.40.45.D Certificates of Participation Disclosure – Office of the State Treasurer

1. Please disclose the total debt service requirements to maturity for Certificates of Participation as of June 30 as follows:

Fiscal Year	Equipment Principal	Equipment Interest	Real Estate Principal	Real Estate Interest
2018				
2019				
2020				
2021				
2022				
2023 – 2027				
2028 – 2032				
2033 – 2037				
2038 – 2042				
2043 – 2047				
Totals:				

Reconciliation			
GL Code	Entered Amount	AFRS Amount	Difference (Must be zero)
5173			
5273			

2. Are the provisions of the federal arbitrage rebate requirements applicable to any of the COPs reported in this section?

No _____ Yes _____

If yes, calculate and enter the amount of estimated rebatable arbitrage profits as of fiscal year-end. \$ _____

**Certificates of Participation (COPs) Disclosure –
Office of the State Treasurer – concluded**

3. Did you issue a COP refunding this fiscal year? If yes, provide the following information:

No _____ Yes _____

- a. A **general description of the transaction**, including date new COP was issued, amount of new COP issued, average interest rate of new COP issued, amount of COP refunded, and average interest rate of COP refunded.
- b. The **difference between the cash flows** required to service the old COP and the cash flows required to service the new COP and complete the refunding.
- c. Amount of the **economic gain or loss** resulting from the transaction.

4. Disclose the amount of unspent COP proceeds held in the LGIP for state agencies at June 30.

State Agency	Project	Amount
	Total	

Unavailable and Unearned Revenues Disclosure

Agency Code: _____ Agency Title: _____

90.40.50.A Unavailable and Unearned Revenues Disclosure

Choose the appropriate Type of Unavailable/Unearned Revenue that best applies. Limit use of the Miscellaneous/Other type. Credits should be entered as positive amounts.

Account Code & Title	GL Code & Title	Type of Unavailable/Unearned Revenue	Comments or Description of Miscellaneous/Other (required)	Amount	Recognition Criteria	Source of Funds

Reconciliation

Account & GL Code	Entered Amount	AFRS Amount	Difference (Must be zero)

90.40.55

June 1, 2017

Bond debt disclosure**General Instructions**

The state is required to disclose certain information about bond debt activity, debt service requirements, and refunding activity. Agencies that issue bonds and/or pay bond debt service are required to complete these disclosure forms.

The state issues four types of bonds: General Obligation Bonds, Revenue Bonds, Zero Coupon General Obligation Bonds, and Refunding Bonds. Refer to Subsection 85.72.20.

90.40.55.a

Bonds Payable General Disclosure

This form contains **general questions** concerning arbitrage rebate requirements, IRS communications, variable rate demand obligations, and capitalized interest.

90.40.55.b

Bond Debt by Major Class – Summary of Activity Disclosure

This form summarizes the **current year activity of bond debt** by debt class.

OST will summarize and report their bond activity that is recorded in Account 999 “General Long-Term Obligations Subsidiary Account,” as well as for other agencies where OST pays the actual debt service (currently L&I).

All other agencies are required to complete this disclosure form for bond debt activity where the debt service is paid by their agency, **not** by OST.

Table 1 - Bond Debt GL Codes Reconciliation to AFRS

For purposes of this disclosure form, debt class is defined as follows:

Debt Class	GL Codes
General obligation bonds	5161, 5261
GO zero coupon bonds-principal	5164, 5264
Revenue bonds	5162, 5262, 5167, 5267, 1667
Other bonds payable	5169, 5269

- Beginning and ending balance columns are automatically filled with data from AFRS. The ending balance will agree with the total column on a Trial Balance report.

- Normally, bond debt liabilities will have **credit** balances.
- Normally, **retirements** are payments of bond debt principal and will be **debit** amounts and should be entered as positive numbers.
- Normally, **new issues** in bond debt liabilities will be **credit** amounts and should be entered as negative numbers.
- For this form, **reclassifications between long-term and short-term GL codes are to be disregarded**, and should not be included in the “New Issues” (increases in bond debt liability) or “Retirements” (decreases of bond debt liability) columns.
- For bonds recorded in Account 999 “General Long-Term Obligations Subsidiary Account:” **new issues** (increases in bond debt) are to equal amounts reported in governmental fund type accounts in Revenue Source Codes 0860 “Bonds Issued,” 0864 “Taxable Bonds Issued,” 0865 “Note Proceeds” and 0859 “Proceeds of Refunding Bonds,” and **retirements** (decreases in bond debt) are to equal amounts reported in governmental fund type accounts in Subobject PA “Principal.”
- Additionally, if applicable, disclose the portion of the revenue bonds that are **general revenue bonds** and list what types of revenues (for example student tuition, sales and service revenue, interest) are considered general revenues for the purpose of paying debt service.

Table 2 - Debt Service Requirements

Agencies should disclose their upcoming debt service by fiscal year based on the information in their bond amortization schedules. The amount reported as principal in fiscal year 2018 should agree to the amount in the short term GL Codes 5161, 5162, 5163, 5164, 5167, or 5169.

Table 3 – Reconciliations

These reconciliations identify potential discrepancies between Tables 1 and 2, and the bond debt GL codes in AFRS.

1. Compares the total ending principal in Table 1 to the principal total in Table 2.
2. Compares the short term GL codes to the fiscal year 2018 principal reported in Table 2.

Table 4 - Bonds Outstanding – Type and Interest Rate

For bonds outstanding at June 30, disclose the **types** of bonds and the **range of bond interest rates** for the bond issues.

Table 5 - Bonds Authorized but Unissued

For bonds authorized but unissued at June 30, please disclose the **purpose** of the bond issues, the **types** of bonds, and the **total amount of bonds authorized but unissued at June 30.**

Table 6 - Other Bond Related GL Codes Reconciliation to AFRS

GL Title	GL Codes
Zero coupon bonds – Accreted Interest Payable	5165/5212
Unamortized discounts on bonds sold	1910
Unamortized premiums on bonds sold	5910

Complete the table to disclose activity related to unamortized bond premiums and discounts, and accreted interest payable (GL Codes 1910, 5165, 5212 and 5910) as of June 30. Current year amortization activity should be recorded in GL Codes 6512 or 6593 “Amortization Expense” Subobject WB “Amortization.”

Table 7 – Pledged Revenue for Revenue Bonds

For revenue bonds outstanding at year end for which specific revenues have been pledged, disclose information about the pledged revenues including: account, source of revenue pledged, current year revenues pledged, current year debt service, future revenues pledged, a description of the debt, the purpose of the debt, and the ending year of the commitment. List the year(s) the bond(s) were issued in the “Purpose of the Debt” column.

Table 8 – Reconciliation of Future Revenue Pledged

Reconcile the revenue pledged amounts reported in Table 7 to the revenue bond principal and interest amount totals in Table 2.

90.40.55.c

Bond Sales Disclosure

This form collects required disclosure information about **current year bond sales** including refunding issues, defeased debt outstanding at year end, and bond issues subsequent to year end.

Current year bond sales

For bond sales, disclose the following information by Proprietary or Governmental fund type:

- Account the bonds were recorded in AFRS
- Name of bond series
- Delivery date of bond series
- Type of Bond
- Is it a Refunding Bond?
- Is it a Taxable Bond?
- Purpose of the Bonds
- Par amount for the Bond series per the official statement
- Bond series premium/discount

This form will check the amounts disclosed against the amounts reported in the Bond Debt by Major class disclosure form and against AFRS data.

This form also collects required disclosure information on bond debt refunding activities.

The state is required to disclose bond debt refunding activity for bond debt refunded in the current year and for bond debt refunded in prior years that remains outstanding.

- **For all agencies other than OST**, this disclosure form is required to be completed **only** if your agency had a bond debt refunding that was **not** part of a refunding done by OST, **or** if your agency had bond debt refunded in prior years that remains outstanding and that was **not** part of a refunding done by the OST.
- **OST Bond Retirement and Interest Agency (Agency 0100)** is required to complete this disclosure form for General Obligation Bond debt refundings.

In addition to a general description of the bond refunding, two additional items are required to be disclosed:

- **The difference between the cash flows required to service the old bond debt and the cash flows required to service the new bond debt and complete the refunding.** When measuring the difference between the two cash flows, additional cash used to complete the refunding paid from resources other than proceeds of the new bond debt (for example, for issuance costs or payments to the escrow agent) should be added to the new bond debt cash flows. Accrued interest received at the bond issuance date should be excluded from the new bond debt cash flows. If the new bond debt is issued in an amount greater than that required for the

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State Reporting

refunding, only that portion of bond debt service applicable to the refunding should be considered.

- **The economic gain or loss resulting from the transaction.**
Economic gain or loss is the difference between the present value of the old bond debt service requirements and the present value of the new bond debt service requirements, discounted at the effective interest rate and adjusted for additional cash paid, as noted above.

The **effective interest rate** is the rate that, when used to discount the debt service requirements on the new debt, produces a present value equal to the proceeds of the debt (including accrued interest) net of any premiums or discounts and any underwriting spread and issuance costs that are not recoverable through escrow account earnings. Issuance costs include all costs incurred to issue the bonds, including but not limited to insurance costs (net of rebates from the old debt, if any), financing costs (such as rating agency fees), and other related costs (such as printing, legal, administrative, and trustee expenses).

Defeased bonds outstanding at year end

The state is required to disclose debt defeased in substance that remains outstanding in an advance refunding. If your agency has performed your own bond debt refunding (not through OST) disclose this amount at June 30.

Bonds issued subsequent to year end

The state is also required to disclose debt issued subsequent to June 30. Disclose requested information about debt issued in the period between July 1 and December 31 of the current fiscal year.

Bond Debt by Major Class – Summary of Activity Disclosure

Agency Code: _____ Agency Title: _____

90.40.55.B Bond Debt by Major Class – Summary of Activity Disclosure

Table 1 - Bond Debt GL's Reconciliation to AFRS

Account	Debt Class / GL Code	Beginning Balance from AFRS	DR Retirements	CR New Issues	Calculated Ending Balance	Ending Balance from AFRS	Difference (Must be zero)

If your agency issues General Revenue bonds: Of the June 30 principal amount reported above, what amount is for General Revenue bonds? \$ _____

List what types of revenues are considered “general revenues” for the purpose of paying General Revenue debt service (for example student tuition, sales and service revenue, interest):

Table 2 - Bond Debt Service Schedule

Fiscal Year	General Obligation and Other Bonds Payable Principal	General Obligation and Other Bonds Payable Interest	Revenue Bonds Principal	Revenue Bonds Interest
2018				
2019				
2020				
2021				
2022				
2023 – 2027				
2028 - 2032				
2033 - 2037				
2038 - 2042				
2043 - 2047				
2048 - 2052				
2053 - 2057				
Total				

Bond Debt by Major Class – Summary of Activity Disclosure – continued

Table 3 - Reconciliations

A. The total ending balance in Table 1 must agree to the total principal amount reported in Table 2.	
	Amounts
Subtotal of ending balances of applicable GL Codes in Table 1: GL Codes 5161/5261 and 5162/5262 and 5167/5267/1667 and 5163/5263 and 5164/5264 and 5169/5269	\$ _____
Principal amount totals reported in Table 2 Debt Service Schedule	_____
Difference (should be zero)	\$ _____
If there is a difference, provide an explanation below.	

B. The short-term GL code amounts in AFRS must agree to the principal amount reported in Table 2.	
	Amounts
GL Codes 5161, 5162, 5163, 5164, 5167, and 5169 (from AFRS)	\$ _____
Principal amount for the next fiscal year reported in Table 2 Debt Service Schedule	_____
Difference (should be zero)	\$ _____
If there is a difference, provide an explanation below.	

Bond Debt by Major Class – Summary of Activity Disclosure – continued

Table 4 – Bonds Outstanding – Type and Interest Rate

Account	Type of Bond	Low Interest Rate	High Interest Rate

Table 5 – Bonds Authorized but Unissued

Account	Purpose	Type of Bond	Authorized but Unissued at June 30

Table 6 – Reconciliation of Other Bond Related GL Codes to AFRS

Current year amortization activity should be recorded in GL Codes 6512 or 6593 “Amortization Expense” Subobject WB “Amortization.”							
Account	Debt Class/GL Code	Beginning Balance from AFRS	DR	CR	Calculated Ending Balance	Ending Balance from AFRS	Difference (Must be zero)

Bond Debt by Major Class – Summary of Activity Disclosure – concluded

Table 7 – Pledged Revenue for Revenue Bonds

Account	Source of Revenue Pledged	Current Year Revenues Pledged (net)	Current Year Debt Service (prin + int)	Future Revenues Pledged (prin + int)	Description of Debt (include year(s) issued)	Purpose of Debt	Ending Year of Commitment
<p><u>Comments or Notes (including description of “Other”):</u></p> <hr/>							

Table 8 – Reconciliation of Future Revenue Pledged to Table 2 Bond Debt Service schedule

Revenue bond principal and interest amount totals reported in Table 2	\$ _____
General revenue bond principal reported in Table 1	_____
General revenue bond interest	_____
Subtotal	_____
Future revenue pledged amount from above	_____
Difference (should be zero)	_____
<p>If there is a difference, provide an explanation below:</p> <hr/>	

Bond Sales Disclosure

Agency Code: _____ Agency Title: _____

90.40.55.C Bond Sales Disclosure

Instructions: Complete this form after you complete the Bond Debt by Major Class disclosure form.

1. Bond Sales

Did your agency **issue bonds** this fiscal year (July 1 to June 30)?

No ___ Yes _____

If yes, provide the following information by account and bond issue series. If your agency did not issue bonds this FY but question 1A or 1B prefills with AFRS data, input an explanation in the "Comment" field.

A. Proprietary Type Accounts

Account the Bonds were recorded in AFRS	Bond issue series name	Bond delivery date	Type of Bond	Is it a Refunding Bond?	Is it a Taxable Bond?	Purpose of the Bonds	Par amount of the Bond series per the official statement	Amount reported as a New Issue (CR) in the Bond Debt by Major Class disclosure form	Difference (should be zero)	Increase (credit) in AFRS in Bond GLs 516x, 526x, 1667	Difference	Comment
522	2016A	10/1/2016	<i>Pledged Revenue</i>	<i>No</i>	<i>No</i>	<i>Student Housing</i>	1,000,000					
522	2017B	2/1/2017	<i>Pledged Revenue</i>	<i>No</i>	<i>No</i>	<i>Student athletic facility</i>	5,000,000					
						<i>Subtotal 522</i>	6,000,000	(6,000,000)	0	(6,002,000)	(2,000)	<i>Due to ST/LT reclass</i>
						<i>Agency Total</i>	6,000,000	(6,000,000)	0	(6,002,000)	(2,000)	

B. Governmental Type Accounts

Account the Bonds were recorded in AFRS	Bond issue series name	Bond delivery date	Type of Bond	Is it a Refunding Bond?	Is it a Taxable Bond?	Purpose of the Bonds	Par amount of the Bond series per the official statement	Bond Proceeds amount(s) reported in AFRS in revenue source codes 0859, 0860, 0864, 0865	Difference (should be zero)	Amount reported in Account 999 as a New Issue (CR) in the Bond Debt by Major Class disclosure form	Difference
252	2016C	9/1/2016	<i>General Revenue</i>	<i>No</i>	<i>No</i>	<i>Housing & dining bonds</i>	8,000,000				
252	R2017D	4/1/2017	<i>Pledged Revenue</i>	<i>Yes</i>	<i>No</i>	<i>To refund housing & dining bonds</i>	7,500,000				
						<i>Subtotal 252</i>	15,500,000	(15,500,000)	0		
						<i>Agency Total</i>	15,500,000	(15,500,000)	0	(15,500,000)	0

	Bond series Premium/ (Discount)	Premium/Discount reported in AFRS in Revenue Source codes 0858, 0856, 0862, 0863	Difference (should be zero)	Comment
2016C	900,000			Agency comment
R2017D	512,500			Agency comment
Subtotal 252	1,412,500	(1,412,500)	0	
Agency Total	1,412,500	(1,412,500)	0	

C. Refunding Bonds – additional information needed

New Bond issue

New Bond issue series name	Bond delivery date	Type of Bond	Purpose of the Bonds	New Bond series par amount per the official statement	Average interest rate of the New Bonds
R2017D	4/1/2017	Pledged Revenue	To refund housing & dining bonds	7,500,000	4.10

Old Bond issue

Par amount of the Old Bond being refunded (paid off)	Type of Bond	Purpose of the Old Bonds	Average interest rate of the Old Bonds
8,500,000	Pledged Revenue	Housing & dining	6.25

Refunding Results

Gross debt service savings/ (loss)	Savings will be over how many years	Economic gain/ (loss)	Comment
1,500,000	12	1,200,000	Agency comment

2. Defeased bonds outstanding at year end

In all periods following an advance refunding for which debt defeased in substance remains outstanding, the amount of that debt outstanding at June 30 should be disclosed. If your agency has performed your own bond debt refundings (not through OST), disclose this amount at June 30.

\$ _____

3. Bonds issued subsequent to year end

Did your agency issue bonds, or do you anticipate issuing bonds, in the period between July 1 and December 31 of the current fiscal year?

No _____ Yes _____

If yes, provide the following information.

Bond issue series name, if issued	Bond delivery date or estimated date	Type of Bond	Is it a Refunding Bond?	Is it a Taxable Bond?	Purpose of the Bonds	Par amount of the Bond series per the official statement or estimated amount if unissued	Comment
2017C	11/1/2017	General Revenue	No	No	Bookstore renovation	5,000,000	Agency comment

**Pension Disclosure –
Department of Retirement Systems – concluded**

Reconciliation of Contributions to AFRS Data:

Retirement Plan	Total Contributions	AFRS Total Contributions	Difference (Must be zero)
Totals:			

**Pension Disclosure –
Higher Education Institutions**

Agency Code: _____ Agency Title: _____

90.40.70.C Pension Disclosure – Higher Education Institutions

This section is to be completed by all four-year higher education institutions, the State Board for Community and Technical Colleges, and the Student Achievement Council:

<u>Higher Education Retirement Plan (Defined Contribution Plan)</u>	
Covered Payroll	<input type="text"/>
Employer Contributions	<input type="text"/>
Member Contributions	<input type="text"/>
<u>Higher Education Supplemental Retirement Plan (Defined Benefit Plan)</u>	
Payments to Beneficiaries (current fiscal year)	<input type="text"/>
Notes/Comments	

90.40.75

June 1, 2017

Miscellaneous disclosure

General Instructions

All agencies are required to complete the Miscellaneous Disclosure form (90.40.75.A).

Information is required related to:

1. Grants and contributions restricted for capital purposes.
2. Art collections, library reserve collections and/or museum or historical collections that are not capitalized.
3. Donor restricted endowments.
4. Component units, joint ventures, segments, or related organizations.
5. Capital assets that are permanently impaired and idle.
6. Pollution remediation. The site status report is due at Phase 1B close on August 18, 2017.
7. Nonexchange financial guarantees.
8. Internal control officer.

Miscellaneous Disclosure

Agency Code: _____ Agency Title: _____

90.40.75.A Miscellaneous Disclosure

1. Did your agency report any revenue from grants or contributions that were **restricted for capital purposes** (to purchase, construct, or renovate capital assets associated with a specific program)?

No _____ Yes _____ If yes, provide the following information

Account	Name of Grant/Contribution	Revenue Source Code	Amount
		Total	\$

2. Does your agency have any **Art Collections, Library Reserve Collections, and/or Museum or Historical Collections** that are not capitalized?

No _____ Yes _____

If yes, refer to SAAM Subsection 30.20.22.a, which lists 3 conditions that must all be met in order for these assets not to be capitalized. Provide a description of your collection and explain how you meet all 3 of the conditions.

3. Does your agency have any **donor-restricted endowments**? (Note: Donor restricted endowments are recorded in General Ledger Codes 9110 "Nonspendable Permanent Fund Principal," 9230 "Restricted for Higher Education," 9240 "Restricted for Human Services," or other restricted fund balance GL code as appropriate.)

No _____ Yes _____ If yes, provide the following information

- a. The amount of net appreciation on investments of donor-restricted endowments that are available for authorization for expenditure, and how those amounts are reported in fund balance,
 - b. The policy for authorizing and spending investment income, such as a spending-rate or total-return rate, and
 - c. The account(s) the endowments are reported in.
-

Miscellaneous Disclosure – continued

4. a. Does your agency have any **discretely reported component units** or other **related organizations**? Note: blended component units are reported in (c) below.

No _____ Yes _____

- b. If yes, for the most recent year available, are expenditures greater than \$15 million?

No _____ Yes _____

If yes, include the most recent financial information available in the table below.

Name of Entity	Type of Entity	Total revenue of the entity	Total expenditures of the entity	Total assets of the entity

- c. Does your agency have any **blended component units**?

No _____ Yes _____ If yes, list them in the table below.

Name of Entity

- d. Does your agency participate in any **joint ventures**?

No _____ Yes _____

If yes, include the most recent financial information available in the table below.

Name of Entity	Your share of the joint venture's net equity (should agree to the balance in GL Code 1950)	Your share of the joint venture's net income or loss

Miscellaneous Disclosure – continued

e. Does your agency have any **segments**?

No _____ Yes _____

If yes, provide the following information.

Segment Information:	
Number of Segments	
Total Assets	
Total Revenue	
Agency Contact Information:	
First Name	
Last Name	
Address	
City	
State	WA
Zip	

f. Are the above **segments** audited separately?

No _____ Yes _____

5. Does your agency have any **capital assets that are permanently impaired and idle** at fiscal year-end? A capital asset is considered to be impaired if the asset experiences a significant and unexpected decline in its service utility. An impaired capital asset is to be revalued to reflect its decline in service utility.

No _____ Yes _____

If yes, refer to Subsections 30.20.90 and 85.60.45 for further discussion and provide a description and the carrying amount of each impaired and idle capital asset.

Miscellaneous Disclosure – continued

6. **Pollution Remediation.** The Governmental Accounting Standards Board (GASB) issued Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*. Refer to SAAM Subsection 85.74.50 for information about obligating events, benchmarks and liability measurement related to existing and potential pollution remediation obligations for which the state is responsible.

Has your agency been assigned responsibility or is your agency potentially responsible for addressing current or potential detrimental effects of existing pollution through activities such as assessments or cleanups?

No _____ Yes _____

If yes, please provide agency contact information (name, phone number, and email address) in the box below AND contact your agency's assigned OFM Accounting Consultant for a copy of a site status report to be used to report the following information for each site:

- a. Site identification, including site ID number, release number (if applicable), site name and type.
- b. Status of remedial action as of June 30 and current action plan, including estimated timeframe for cash outflow.
- c. Amount of estimated liability, including:
 - Breakdown between short-term (due within 12 months) and long-term.
 - Estimated recoveries
 - Indication of whether or not each site is reportable.

The site status report is due at Phase 1B close, and a copy of the site status report must be filed with the Financial Certification form.

Agency contact information: name, phone number, and email address.

7. **Nonexchange Financial Guarantees.** Has your agency extended or received a **nonexchange financial guarantee**?

No _____ Yes _____

If yes, provide the following information:

Miscellaneous Disclosure – concluded

- a. A description of the nonexchange financial guarantee, including: the legal authority for extending the guarantee, the types of obligations guaranteed, the relationship of the government to the issuer(s), the length of time of the guarantees, and arrangement for recovering payments from the issuer(s).
- b. The total amount of all guarantees extended that are outstanding at June 30.

8. **Internal Control Officer.** Who is your agency’s **internal control officer**?

Please provide the following information:	
First name	
Last name	
Phone number	
Email address	

90.40.95

June 1, 2017

Financial disclosure certification

General Instructions

All agencies are required to complete the Financial Disclosure Certification (90.40.95.A).

As required by audit standards, OFM provides, on behalf of the state, a letter of representation to the State Auditor's Office certifying certain financial, compliance, and internal control information. To enable OFM to make the representations required in that letter, each Agency Head and Chief Financial Officer must certify, to the best of their knowledge, that the statements listed in the Financial Disclosure Certification form are true for their agency.

Any exceptions to the certifications are to be **attached** with a narrative detailing the variance(s) and any proposed or completed corrective actions.

Attachments may include:

- Narrative disclosing deficiencies in internal control
- Pollution remediation site status report
- Narrative related to a Service Organization Control (SOC) report
- Certification related to the use of a specialist
- Narrative disclosing changes to methods of measurement, assumptions, or interpretations related to federal expenditures
- Narrative related to certification exceptions detailing variances and proposed or completed corrective action

The signed Financial Disclosure Certification form including attachments, as necessary, is to be emailed to OFMAccounting@ofm.wa.gov by **September 13, 2017**.

Financial Disclosure Certification

Agency Code: _____ Agency Title: _____

90.40.95 Financial Disclosure Certification

I certify, that to the best of my knowledge, the following statements are true:

- (1) We have provided you with unrestricted access to people you wish to speak with and made available requested and relevant information of which we are aware, including:
 - a. Financial records and related data.
 - b. Minutes of meetings of the governing body or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - c. Other internal or external audits, examinations, investigations or studies that might concern the objectives of the audit and the corrective action taken to address significant findings and recommendations.
 - d. Communications from regulatory agencies, government representatives or others concerning possible material noncompliance, deficiencies in internal control or other matters that might concern the objectives of the audit.
 - e. Related party relationships and transactions.
 - f. Results of our internal assessment of business risks and risks related to financial reporting, compliance and fraud.

- (2) We acknowledge our responsibility for compliance with applicable laws, regulations, contracts and grant agreements.

- (3) We have identified and disclosed all laws, regulations, contracts and grant agreements that could have a material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate accounts.

- (4) There are no violations or possible violations of laws and regulations, provisions of contracts and grant agreements, debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

- (5) We acknowledge our responsibility for establishing and maintaining effective internal controls over compliance with applicable laws and regulations and safeguarding of public resources, including controls to prevent and detect fraud. Our agency's system of internal controls incorporates adequate procedures and controls to safeguard our assets, check the accuracy and reliability of our accounting data, promote operational efficiency, and encourage adherence to policies for accounting and financial controls. If there are significant deficiencies in internal control, a summary of the deficiencies and corrective action is **attached** to this certification.

- (6) We have established adequate procedures and controls to safeguard public resources and ensure compliance with applicable laws and regulations.

- (7) We are responsible for designing and implementing programs and controls to prevent and detect fraud. We have no knowledge of any fraud, allegations of fraud or suspected fraud involving management, employees or others.

Financial Disclosure Certification – continued

- (8) All material transactions have been properly recorded in the financial statements.
- (9) We acknowledge our responsibility for fair presentation of financial statements and believe financial statements are fairly presented in conformity with generally accepted accounting principles in the United States of America.
- (10) We acknowledge our responsibility for establishing and maintaining effective internal control over financial reporting.
- (11) The financial statements properly classify all funds and activities.
- (12) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and depreciated as applicable.
- (13) We have no plans or intentions that may materially affect the reported value or classification of assets, liabilities or net position.
- (14) Revenues are appropriately classified by fund and account.
- (15) Expenses have been appropriately classified by fund and account, and allocations have been made on a reasonable basis.
- (16) Net position components (net investment in capital assets, restricted and unrestricted) and fund balance components (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, as applicable, approved.
- (17) Significant assumptions we used in making accounting estimates are reasonable.
- (18) The following have been properly classified, reported and disclosed in the financial statements, as applicable:
 - a. Interfund, internal, and intra-activity and balances.
 - b. Related-party transactions, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - c. Joint ventures and other related organizations.
 - d. Guarantees under which the government is contingently liable.
 - e. All events occurring subsequent to the fiscal year end through the date of this letter that would require adjustment to, or disclosure in, the financial statements.
 - f. Effects of all known actual or possible litigation, claims, assessments, violations of laws, regulations, contracts or grant agreements, and other loss contingencies.
- (19) Investments, derivative transactions, and land and other real estate held by endowments are properly valued. Risk disclosures associated with deposit and investment securities and derivative transactions are presented in accordance with Governmental Standards Board (GASB) standards.

Financial Disclosure Certification – continued

- (20) If applicable, pollution remediation obligations have been properly identified, measured at current value using the expected cash flow technique, and reported. The Site Status Report was previously filed; a copy is **attached** to this certification.
- (21) If our agency utilizes a service organization and (1) the dollar value of the transactions processed by the service organization is material to the state's CAFR or (2) a Service Organization Control (SOC) report is required by federal regulation, our agency has obtained a SOC report(s) from such organization and **attached** a narrative detailing the period covered, the nature of the service provided and a summary of the report(s) obtained (including the nature of the SOC engagement (e.g. SOC 1, SOC 2, or SOC 3) and type of the report (e.g. type 1 or type 2) as well as follow-up action taken to address weaknesses noted in the SOC report, if any. If a service providing organization is utilized that meets the criteria noted above and our agency has not obtained a SOC report(s) or the report(s) for the current period is not available, a narrative is **attached** to this certification providing the information as to the service provided and the reason a SOC report(s) has not been obtained or is not available. For information regarding materiality, please contact your agency's assigned OFM Accounting Consultant.
- (22) If our agency utilizes the services of a specialist, such as an actuary, to determine amounts which are recorded in AFRS or reported through the disclosure form application, we have **attached** to this certification the following representation:

We agree with the findings of [*name of specialist*] in evaluating the [*describe financial statement element or disclosure information*] and have adequately considered the qualifications of the specialist in determining the amounts recorded in AFRS or reported through this disclosure form application. We provided the specialist with accurate and complete information in response to requests and did not give or cause any instructions to be given to the specialist with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialist.

- (23) If applicable, we have identified and reported in the federal year-end disclosure process all expenditures, direct or indirect, financial or nonfinancial, made during the report period for all awards provided by federal agencies either directly or indirectly. This expenditure information includes awards in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance.
- (24) If applicable, the methods of measurement of federal expenditures are consistent with the prior period, or if such changes exist, their disclosure is **attached** to this certification. There are no significant assumptions or interpretations underlying the measurement of federal expenditures, or if such assumptions or interpretations exist, their disclosure is **attached** to this certification.
- (25) We have provided all information requested by the State Auditor's Office (SAO) and have notified the SAO whenever records or data containing information subject to any confidentiality requirements, such as HIPPA, were made available to SAO.

Financial Disclosure Certification – concluded

- (26) We have completed all disclosure forms applicable to our agency’s accounts and activities.
- (27) No exceptions to the above certifications have occurred subsequent to June 30, 2017, and through the date of this certification, or if such conditions exist, their disclosure is **attached** to this certification.
- (28) This Financial Disclosure Certification applies to all information provided to OFM by our agency during the fiscal year end closing process including e-mails, spreadsheets, etc.

Note: Any exceptions to the above certifications are **attached** with a narrative detailing the variance(s) and our proposed or completed corrective actions.

Account Code	Account Code	Account Code	Account Code	Account Code	Account Code
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Printed Name and Title of Agency Head	Signature	Date
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Printed Name and Title of Chief Financial Officer	Signature	Date
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Chapter 95 - Federal Assistance Reporting

95.10 Federal Assistance Reporting Policies and Procedures

95.10.10	Purpose of the policies	June 1, 2016
95.10.15	Authority for these policies	June 1, 2016
95.10.20	Applicability of these policies	June 1, 2016
95.10.30	Federal revenues	June 1, 2016
95.10.40	Federal clusters	June 1, 2016

95.20 Federal Assistance Disclosure Forms

95.20.10	Introduction to federal disclosure forms and lead sheet	June 1, 2017
95.20.20	Federal Financial Assistance – Direct	June 1, 2017
95.20.30	Federal Analytical Review	June 1, 2017
95.20.40	Federal Nonfinancial Assistance	June 1, 2016
95.20.50	Federal Nonfinancial Assistance Inventory Balances	June 1, 2016
95.20.60	Federal Loan Balances	June 1, 2016
95.20.70	Federal Assistance Received from Nonfederal Sources (Pass-Through)	June 1, 2016
95.20.80	Federal Identification Numbers	June 1, 2016
95.20.90	Federal Assistance Certification	June 1, 2017

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Federal Assistance Reporting

60. Clean Water State Revolving Fund Cluster

Environmental Protection Agency (EPA)

- 66.458 Capitalization Grants for Clean Water State Revolving Funds
- 66.482 Disaster Relief Appropriations Act (DRAA) Hurricane Sandy Capitalization Grants for Clean Water State Revolving Funds

61. Drinking Water State Revolving Fund Cluster

Environmental Protection Agency (EPA)

- 66.468 Capitalization Grants for Drinking Water State Revolving Funds
- 66.483 Disaster Relief Appropriations Act (DRAA) Hurricane Sandy Capitalization Grants for Drinking Water State Revolving Funds

62. Hurricane Sandy Relief Cluster

Department of Health and Human Services (HHS)

- 93.095 HHS Programs for Disaster Relief Appropriations Act – Non-Construction
- 93.096 HHS Programs for Disaster Relief Appropriations Act – Construction

63. CDBG – Disaster Recovery Grants – Pub. L. No. 113-2 Cluster

Department of Housing and Urban Development (HUD)

- 14.269 Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)
- 14.272 National Disaster Resilience Competition



95.20 Federal Assistance Disclosure Forms

95.20.10

June 1, 2017

Introduction to federal disclosure forms and lead sheet

Information collected in the Disclosure Forms application facilitates the preparation of the annual state of Washington Schedule of Expenditures of Federal Awards by the Office of Financial Management (OFM).

The federal Disclosure Forms application is an electronic way of capturing detail data for various aspects of an agency's federal assistance activities. It incorporates federal reporting rules and regulations.

All forms are completed online. The signed Federal Assistance Certification form including attachments, as necessary, is to be emailed to OFMAccounting@ofm.wa.gov by January 31, 2018.

Due Dates	Reporting Items
September 1, 2017	Phase 2 close and federal disclosure forms
January 31, 2018	Federal Assistance Certification form

In order to accurately complete the disclosure forms by the due date, agencies should review the information in the Agency Financial Reporting System (AFRS) that is to be reported on the disclosure forms and make necessary adjustments in AFRS **prior to the end of Phase 2**. With the exception of the Federal Assistance Certification form, early completion is encouraged.

Federal Assistance Reporting

95.20.10.a General Instructions

Each state agency that expends awards of federal assistance during a state fiscal year must complete federal disclosure forms.

Agencies are **required** to complete two federal disclosure forms:

1. Federal Identification Numbers
2. Federal Assistance Certification

The remainder of the disclosure forms may or may not apply to your agency. If there is AFRS data pre-filled in a disclosure form, your agency is required to complete the form. Specify on the federal lead sheet if a form is completed by selecting “Yes” or “N/A” for each form in the “Completed” column.

All financial information reported should be rounded to the **dollar**. Do not enter pennies, decimal points, dollar signs, etc. Refer to the “Tips” screen in the Disclosure Form application for more helpful information.

All financial information reported should be reconciled to AFRS. The following reports in Enterprise Reporting (ER) are available to assist in the reconciliation process. Agencies are encouraged to use these reports throughout the year to monitor reconciliation status.

Financial Reports/Accounting/Federal/Federal Expenditures
Financial Reports/Accounting/Federal/Federal Indirect Cost Recovery
Financial Reports/Accounting/Federal/Federal Revenue
Financial Reports/Accounting/Federal/Federal Revenues & Expenditures
Financial Reports/Accounting/Federal/Non-Financial Revenues & Expenditures (GL 3225 & 6525)
Financial Reports/Accounting/Federal/Other Grant Assistance
Financial Reports/Accounting/Federal/State Agency Reimbursements

To complete the federal disclosure forms, access the Disclosure Forms application at: <http://www.ofm.wa.gov/systems/default.asp>. The “Access to systems” page is divided into “Access from within the State Intranet” and “Access from outside the State Intranet.” Click on the Disclosure Forms link. Use an authorized User ID, agency, and password, and select the “Federal Forms” tab.

If you have a question regarding federal assistance reporting, contact your agency’s assigned OFM Accounting Consultant.

Federal Assistance Reporting95.20.10.b **Disclosure Form Instructions:****Column
Heading**CFDA
Number**Instructions**

From the drop down box, choose the five-digit code for a federal assistance program. This number should be listed in your grant award document. It can also be found in the Catalog of Federal Domestic Assistance (CFDA).

Based on the CFDA number chosen from the drop down box, the following fields are automatically filled in: federal funding agency, major subdivision, program title, and cluster.

In the absence of a CFDA number where the agency has a federal award number, the last three digits of the CFDA number should be zeros (XX.000) and the federal award number must be provided.

In the absence of both a CFDA number and a federal award number, the last three digits of the CFDA number should be nines (XX.999).

Note: The XX.000 and XX.999 CFDA numbers are temporary numbers which will be assigned a different number after Phase 2 close. If these numbers are used an OFM accounting consultant will be contacting you with further instructions.

Federal
Funding
Agency

Name of the federal agency awarding the federal financial assistance. This field is automatically filled in based on the CFDA number entered.

Major
Subdivision

Name of the organizational unit, within the federal agency, awarding the federal financial assistance. Except as noted below, this field is automatically filled in based on the CFDA number entered. It can also be found in the Catalog of Federal Domestic Assistance.

When using CFDA numbers XX.000 and XX.999, the subdivision is not automatically filled in. State agencies are required to enter the major subdivision name when reporting federal financial assistance under the Research and Development (R&D) program cluster.

Program
Title

Title of the federal program providing the federal financial assistance. This field is automatically filled in based on the

Federal Assistance Reporting

CFDA number entered. It can also be found in the Catalog of Federal Domestic Assistance.

Entry of the CFDA number XX.000 automatically generates “Contract Number Only Provided” in the program title field and requires entry of an award contract number in the appropriate box.

Entry of CFDA number XX.999 automatically generates “Undetermined” in the program title field.

Cluster

Cluster numbers are cross-referenced to CFDA numbers in the disclosure form application. This field is automatically filled in based on the CFDA number entered.

CFDA numbers that cross-reference to the Research and Development Cluster (02) should be individually reviewed. If your federal award document does not specify R&D, it may be appropriate to change the cluster to 01-Programs Not Clustered.

Refer to Subsection 95.10.40 for cluster designations and definitions.

**Award
Contract
Number**

The award document number assigned by a federal awarding agency or a pass-through entity providing federal assistance to a state agency. The award contract number is limited to a maximum of 22 characters.

Award contract number is required for all awards reported on the Federal Assistance received from Nonfederal Source (pass-Through) disclosure form and for any awards where a CFDA number was unknown (i.e. XX.000 and XX.999 CFDA numbers).

**Revenue
Amount**

Amount of federal revenues recognized in the federal assistance program for the state fiscal year. Amounts should be rounded to the **dollar**.

**Expenditure
Amount**

Amount of federal expenditures in the federal assistance program for the state fiscal year. Includes both direct expenditures and agency indirect expenditures (charged in accordance with a federally approved indirect rate cost pool or cost allocation plan). Amounts should be rounded to the **dollar**.

Federal Assistance Reporting

Difference	Variance between the revenue amount entered and the expenditure amount entered. This field is automatically filled based on the amounts entered. Generally the difference should be zero.
Expenditure Amounts Passed Through to Subrecipients	That portion of federal award expenditures passed through to subrecipients. Do not include amounts passed through to other agencies of the state of Washington, except when a portion of the amount passed through is subsequently passed through to a non-state agency (subrecipient). The amount passed through to the non-state agency should be reported as a pass through expenditure by the original state agency. Amount should be rounded to the <u>dollar</u> .

Federal Assistance Disclosure Form Lead Sheet

Agency Code: _____ Agency Title: _____

95.20.10 Federal Assistance Disclosure Form Lead Sheet

Federal Disclosure Forms	SAAM	Required	Completed
Due September 1, 2017 – Phase 2 Disclosure Forms			
Federal Analytical Review	95.20.30		Yes / N/A
Federal Assistance Received from Nonfederal Sources (Pass-Through)	95.20.70		Yes / N/A
Federal Financial Assistance - Direct	95.20.20		Yes
Federal Identification Numbers	95.20.80	Required	Yes
Federal Loan Balances	95.20.60		Yes / N/A
Federal Nonfinancial Assistance	95.20.40		Yes / N/A
Federal Nonfinancial Assistance Inventory Balances	95.20.50		Yes / N/A
Due January 31, 2018 - Certification			
Federal Assistance Certification	95.20.90	Required	Yes

95.20.20

June 1, 2017

Federal Financial Assistance - Direct

Use this form to report all expenditures of federal financial assistance received or expected to be received directly from a federal agency. This encompasses the majority of the federal financial assistance received by the state of Washington. In addition, the form is used to reconcile reported amounts to financial information recorded in the state Agency Financial Reporting System (AFRS).

Financial information is summarized by CFDA number. List both accrued and received federal revenue (Revenue Source Codes 0301 through 0354, 0356 through 0399 and 03DS) and the related expenditures for federal assistance. Agencies are also required to report the portion of expenditures passed through to subrecipients.

If a CFDA number is unknown, the award contract number is required.

Refer to Subsection 95.20.10.b for general disclosure form instructions.

Federal Financial Assistance - Direct

Agency Code: _____ Agency Title: _____

95.20.20 Federal Financial Assistance - Direct

CFDA #	Federal Funding Agency	Major Sub-division	Program Title	Cluster	Award Contract Number	Revenue Amount	Expenditure Amount	Difference	Expenditure Amount Passed Through to Subrecipients

Reconciliation of Agency Direct to ER "Federal Revenue" report

	Revenue	Expenditure
Totals from above	\$ _____	\$ _____
Revenue totals from ER "Federal Revenue" report		
GL Codes 3205, 3210 and 3260, excluding Revenue Source Code 0355	_____	_____
Differences (should be zero)	_____	_____

If there is a difference, please note the CFDA number and include an explanation below.

95.20.30 Federal Analytical Review

June 1, 2017

This form is automatically populated based on federal financial assistance reported on the Direct, Pass-Through, Nonfinancial Assistance and Loan Balances forms if there has been material change in balances reported for a CFDA number since last fiscal year.

OFM will establish the materiality thresholds annually. After completion of the other federal forms, review this form to see if material changes have been identified. All material changes on this form require an explanation.

Refer to Subsection 95.20.10.b for general disclosure form instructions.

Federal Assistance Reporting

Federal Analytical Review

Agency

Code: _____

Agency Title: _____

95.20.30 Federal Analytical Review

Instructions: Complete this form after you have finished the Direct, Pass-Through, Nonfinancial Assistance and Loan Balances federal forms.

If there has been a **material** change on a federal form since last fiscal year, this form will automatically populate with the current year and prior year information. Provide an explanation for each material change listed below.

Federal disclosure form	Expenditures/ Passed Through to Subrecipients	CFDA #	Federal Funding Agency	Major Sub-division	Program Title	Prior Year	Current Year	Change	Explanation
A. Direct	Expenditures								
	Passed Through to subrecipients								
B. Pass-Through	Expenditures								
	Passed Through to subrecipients								
C. Nonfinancial Assistance	Expenditures								
	Passed Through to subrecipients								
D. Loan Balances	Ending Loan Balances as of June 30								

95.20.40

June 1, 2016

Federal Nonfinancial Assistance

Washington receives federal nonfinancial assistance in the form of surplus property and donated inventories (for example food commodities and immunization supplies).

State agencies with federal nonfinancial programs use this form to report the expenditure or usage of this assistance by federal catalog number for the fiscal year ending June 30. The nonfinancial assistance programs (CFDA numbers) are prelisted for convenience. If a CFDA number is not listed, contact your agency's assigned OFM Accounting Consultant.

Custodial state agencies, such as the Department of Enterprise Services, that transmit portions of their donated inventories to other state agencies for eventual use, should not record expenditures upon transmission (refer to Subsection 85.56.40.c).

Refer to Subsection 95.20.10.b for general disclosure form instructions.

Federal Assistance Reporting

Federal Nonfinancial Assistance

Agency Code: _____ Agency Title: _____

95.20.40 Federal Nonfinancial Assistance

CFDA #	Federal Funding Agency	Program Title	Revenue Amount	Expenditure Amount	Difference (Must be zero)	Expenditure Amounts Passed Through to Subrecipients
Totals						

Revenue amounts should be limited to Accounts 001 and 416, GL Code 3225, Revenue Source codes 03XX. Expenditure amounts should be limited to Accounts 001 and 416, GL Code 6525, Objects N and E, and Expenditure Authority types 2 and 3 in Account 001 and Expenditure Authority types 2, 3 and 6 in Account 416. This form should include CFDA numbers 10.551, 10.555, 10.565, 10.569, 39.003, 93.069, and 93.268. CFDA number 39.003 amounts, if any, should be entered on a separate line with revenues amounts equal to expenditure amounts. Because the value for federal surplus property is normally not entered in the state accounting system, the amounts for CFDA number 39.003 will not be included on the ER report referenced in the reconciliation box below.

Reconciliation of Agency Nonfinancial to ER Federal “Non-Financial Revenues & Expenditures” report		
	Revenue	Expenditure
Totals from above, less CFDA number 39.003, if any	\$ _____	\$ _____
Totals from ER Federal “Non-Financial Revenues & Expenditures” report Accounts 001 and 416		
Revenues: GL Code 3225, Revenue Source codes 03XX		
Expenditures: Accounts 001 and 416, GL Code 6525, Objects N and E, Expenditure Authority types 2 and 3 (Account 001) and Expenditure Authority types 2, 3 and 6 (Account 416)	_____	_____
Differences (should be zero)	_____	_____
If there is a difference, please note the CFDA number and include an explanation below.		

95.20.50

June 1, 2016

Federal Nonfinancial Assistance Inventory Balances

Use this form to report the dollar value of year-end balances of federally donated inventories. The inventory balances reported on this form must equal the respective asset and the corresponding unearned revenue amounts as recorded in AFRS in GL Code 1415 "Donated Inventories" and GL Code 5190 "Unearned Revenue."

Refer to Subsection 95.20.10.b for general disclosure form instructions.

Federal Nonfinancial Assistance Inventory Balances

Agency Code: _____ Agency Title: _____

95.20.50 Federal Nonfinancial Assistance Inventory Balances

CFDA #	Federal Funding Agency	Program Title	GL 1415 Inventory Amount	GL 5190 Unearned Revenue Amount	Difference (Must be zero)
Totals					

Federal Inventory June 30th Balance Recap

Inventory amount from above \$ _____

AFRS Amount GL Code 1415, June 30 _____

Differences (must be zero) _____

Beginning federal inventory balance
from AFRS GL Code 1415, July 1 \$ _____

Enter total acquisitions/additions
to inventory during the year _____

Expenditure Amount input on the
Federal Nonfinancial Assistance screen _____

Subtotal _____

Ending federal inventory balance
from AFRS GL Code 1415, June 30 _____

Difference (should be zero) _____

If there is a difference, please note the CFDA number and include an explanation below:

95.20.60 Federal Loan Balances

June 1, 2016

Use this form to report activity and balances of loans. These loans provide a measurement of audit risk for the federal assistance loan or loan guarantee programs.

The beginning balance and new loan amount must be entered as positive numbers, and the repayment amount must be entered as a negative number. The ending loan balance is a calculated field.

The reconciliation to the Federal Direct form is automatically populated based on the CFDA numbers entered on the Federal Loan Balance form and the Federal Direct form. If there is a difference provide a detailed explanation including the related CFDA number.

Refer to Subsection 95.20.10.b for general disclosure form instructions.

Federal Loan Balances

Agency Code: _____ Agency Title: _____

95.20.60 Federal Loan Balances

The costs of administration of these programs should not be recorded on this form. Costs of administration should be recorded on the Federal Financial Assistance - Direct form.

CFDA #	Federal Funding Agency	Major Sub-division	Program Title	Cluster	Loan Balances as of July 1
				Total	

Federal Loan Balances Reconciliation

Beginning loan balances as of July 1, from above	\$	
Plus: New loans		
Less: Repayments	()
Ending loan balances as of June 30	\$	

Reconciliation to the Federal Direct Form

New loans, from the loan balance reconciliation above	\$	
Repayments, from the loan balance reconciliation above)
Total		
Amount reported on the Federal Financial Assistance - Direct form		
Difference (should be zero)	\$	

If there is a difference, note the CFDA number and provide an explanation below:

95.20.70

June 1, 2016

**Federal Assistance Received from Nonfederal Sources
(Pass-Through)**

All state agencies are required to separately record and report all federal financial assistance received from entities other than federal or Washington state awarding agencies. Agencies account for this indirect federal assistance using Revenue Source Code 0546 "Federal Revenue - Pass-Through." Generally, the associated expenditures are accounted for as private/local expenditure authority charges.

This form provides a means for entering federal assistance received from nonfederal entities, and reconciling the entered amount to revenue recorded in AFRS.

Agencies are to list CFDA number, pass-through entity name and grant agreement or award contract number, all federal financial assistance and associated expenditures from other than federal and Washington state agency grantors (Revenue Source Code 0546). Agencies are also required to report the portion of expenditures passed through to subrecipients.

Refer to Subsection 95.20.10.b for general disclosure form instructions.

Federal Assistance Received from Nonfederal Sources (Pass-Through)

Agency Code: _____ Agency Title: _____

95.20.70 Federal Assistance Received from Nonfederal Sources (Pass-Through)

CFDA#	Federal Funding Agency	Major Sub-division	Program Title	Cluster	Entity Name	Award Contract Number	Revenue Amount	Expenditure Amount	Difference	Expenditure Amount Passed Through to Subrecipients

Reconciliation of Agency Pass-Through to ER Federal "Other Grant Assistance" report

	Revenue	Expenditure
Totals from above	\$ _____	\$ _____
Revenue totals from ER Federal "Other Grant Assistance" report		
GL Codes 3205, 3210 & 3260, Revenue Source Code 0546	_____	_____
Differences (should be zero)	_____	_____

If there is a difference, please note the CFDA number and include an explanation below.

95.20.80

June 1, 2016

Federal Identification Numbers

Agencies are required to list all federal, nine-digit **Employer Identification Numbers (EINs)** covered by the state of Washington Single Audit. OFM interprets the term covered to mean all EINs related to CFDA program expenditures for which single audit requirements are satisfied by the state of Washington Single Audit.

Agencies are also required to provide a federal universal grant identifier number for their agency. This number, commonly referred to as a **DUNS (Data Universal Numbering System) number**, is available from Dun and Bradstreet. It is required on all federal grant applications and federal expenditure reporting.

Both EINs and DUNS numbers are reported to the federal government in a statewide listing with no attempt made to correlate individual numbers with specific CFDA programs.

The agency code field will prefill with the agency's four digit code and name.

Enter the EIN. Report as many EINs as appear in the total federal assistance activity for the year. Some agencies may have more than one EIN or involve other state agencies that have their own EIN(s), in their federal assistance. **Do not report** EINs for other than state agencies.

Enter the agency's DUNS number. Agencies that have more than one DUNS number must designate one number as the master DUNS number for federal assistance purposes. Only the Community and Technical College System will report multiple numbers (one for each institution).

Federal Identification Numbers

Agency Code: _____ Agency Title: _____

95.20.80 Federal Identification Numbers

Agency Code	Employer Identification Number (EIN)

Agency Code	DUNS Number

95.20.90

June 1, 2017

Federal Assistance Certification

All agencies receiving federal assistance are required to complete the Federal Assistance Certification form.

The Agency Head and the Chief Financial Officer must certify, to the best of their knowledge, that the statements included in the Federal Assistance Certification form are true for their agency.

Any exceptions to the certifications are to be attached with a narrative detailing the variance(s) and any proposed or completed corrective actions.

The signed Federal Assistance Certification form including attachments, as necessary, is to be emailed to OFMAccounting@ofm.wa.gov by January 31, 2018.

Federal Assistance Certification

Agency Code: _____ Agency Title: _____

95.20.90 Federal Assistance Certification

I certify, that to the best of my knowledge, the following statements are true:

- (1) We are responsible for complying, and have complied with the requirements of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
- (2) We have provided all information requested by the State Auditor's Office (SAO) and have notified the SAO whenever records or data containing information subject to any confidentiality requirements were made available.
- (3) We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of its federal programs, and have complied, in all material respects, with those requirements.
- (4) We are responsible for establishing and maintaining, and have established and maintained effective internal control over federal program compliance, providing reasonable assurance that federal awards are managed in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on those programs.
- (5) We have identified and disclosed to the auditor:
 - All requirements of federal statutes, regulations, and terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
 - All amounts questioned and any known noncompliance with the direct and material compliance requirements of federal awards or stated that there was no such noncompliance.
- (6) We have complied, in all material respects, with compliance requirements in connection with our federal awards except as disclosed to the auditor or documented in writing during the reporting process.
- (7) We have provided to the auditor our interpretations of any compliance requirements that are subject to varying interpretations.
- (8) We have made available all federal awards (including any amendments) and any correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities related to our federal programs.
- (9) We have made available all documentation related to compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements, and:
 - Such financial reports and claims are supported by the books and records from which the basic financial statements have been prepared.

Federal Assistance Reporting**Federal Assistance Certification - concluded**

- The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
- (10) As applicable, we have:
- Disclosed to the auditor the findings received and related corrective action taken for previous audits, attestations engagements and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective action taken from the end of the period covered by the compliance audit to the date of the auditor's report.
 - Responsibility for taking corrective action on audit findings of the compliance audit, and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
 - Provided the auditor with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass through entities, including management decisions.
- (11) We have disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
- (12) We have disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal controls over compliance, have occurred subsequent to the period covered by the auditor's report.
- (13) We have monitored subrecipients to determine they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward, and have met the other pass-through entity requirements of the Uniform Guidance. If applicable, we have:
- Issued management decisions timely after receiving subrecipients' auditor's reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements; and ensured that subrecipients have taken the appropriate and timely corrective action on findings.
 - Considered the results of subrecipient audits and made any necessary adjustments to our books and records.
 - Advised subrecipients of requirements imposed on them by Federal laws, regulations, contracts or grant agreements, as well as any supplemental requirements the agency imposed as a condition of receiving Federal awards.
 - Determined subrecipients expending \$750,000 or more in Federal awards during the subrecipient's fiscal year have met the audit requirements of the Uniform Guidance for that fiscal year.
- (14) We have no knowledge of any fraud, allegations of fraud or suspected fraud involving management, employees, or others related to federal programs.
- (15) To the best of my knowledge, no known instances of noncompliance with direct and material compliance requirements or exceptions to the above certifications have occurred subsequent to June 30, 2017, and through the date of this certification.

Federal Assistance Reporting

Note: Any exceptions to the above certifications are attached with a narrative detailing the variance(s) and our proposed or completed corrective actions.

Printed Name and Title of Agency Head	Signature	Date
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Printed Name and Title of Chief Financial Officer	Signature	Date
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