



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, 2017

95.20 Federal Assistance Disclosure Forms

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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
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Revenue Source Code 0355 – Federal Revenue – Non-Assistance includes receipts from a federal agency when a state agency provides vendor services and the related expenditures are charged to a federal expenditure authority code, or other receipts from federal agencies that are not classified as federal assistance, even though the related expenditures are charged to federal expenditure authority codes. Revenue Source Code 0355 facilitates the matching of federal revenues and expenditures for budget purposes.

As for **Revenue Source Code 03DS – Federal Revenue Distributions**, distributions of reportable federal revenues need to be reported as expenditures of those program revenues on the applicable federal disclosure form. Revenue Source Code 03DS distributions applicable to revenues coded to Revenue Source Code 0355 should not be reported.

95.10.30.b

Accounting for federal assistance activity between state agencies

When one state agency subgrants federal assistance to another state agency, the originating state agency records and reports the federal revenue and corresponding expenditure/expense using Object N “Grants, Benefits, and Client Services” for the amount paid to the subrecipient agency.

The subrecipient state agency records program expenditures offset by an interagency reimbursement (Object S) for the moneys received from the original agency. This results in no net revenue or expenditure/expense to the subrecipient agency.

95.10.30.c

AFRS changes made after the disclosure forms are closed

For federal revenue reporting purposes, if adjustments to federal revenues or expenditures are posted to AFRS subsequent to closure of federal disclosure forms, the agency is required to correct the applicable disclosure forms. Contact your assigned OFM Accounting Consultant to have the disclosure forms reopened if corrections are needed.

95.10.30.d

Immaterial prior period adjustments and corrections

Refer to Subsection 90.20.15.e. If a write-off of receivables involves federal revenues agencies should contact their assigned OFM Accounting Consultant.

95.10.40 Federal clusters

June 1, 2017

95.10.40.a Designation of clusters:

- 01 - Programs Not Clustered
- 02 - Research and Development
- 03 - Student Financial Assistance
- 04 - SNAP
- 05 - Food Distribution
- 06 - Child Nutrition
- 08 - Section 8 Project-Based
- 09 - Fish and Wildlife
- 10 - Employment Service
- 11 - WIOA
- 12 - Federal Transit
- 13 - Highway Safety
- 14 - Special Education (IDEA)
- 15 - TRIO
- 16 - Aging
- 17 - CCDF
- 18 - Medicaid
- 19 - Forest Service Schools and Roads
- 20 - Foster Grandparent/Senior Companion
- 21 - Disability Insurance/SSI
- 22 - Highway Planning and Construction
- 23 - Economic Development
- 24 - Foreign Food Aid Donation
- 26 - Transit Services Programs
- 27 - CDBG – Entitlement Grants
- 39 - Housing Voucher
- 41 - TANF
- 55 - CDFI
- 57 - Community Facilities Loans and Grants
- 58 - Health Center Program
- 59 - HOPE VI
- 60 - Clean Water State Revolving Fund
- 61 - Drinking Water State Revolving Fund
- 62 - Hurricane Sandy Relief
- 63 - CDBG – Disaster Recovery Grants – Pub L. No. 113-2
- 64 - Maternal, Infant, and Early Childhood Home Visiting

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95.10.40.b

Definition of clusters (includes CFDA numbers and federal programs):

1. **Programs Not Clustered** includes all federal assistance programs not specifically included in the remaining clusters.
2. **Research and Development (R&D)** cluster includes all research activities, both basic and applied, and all development activities that are performed by a nonfederal entity with federal financial assistance.
 - *Research* is a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. Research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function.
 - *Development* is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including the design and development of prototypes and processes.
3. **Student Financial Assistance (SFA)** cluster includes those programs of general financial assistance, such as those authorized by Title IV of the Higher Education Act of 1965, as amended, (20 U.S.C. 1070 et seq.) which are administered by the U.S. Department of Education, and similar programs provided by other federal agencies. It does not include programs which provide fellowships or similar federal awards to students on a competitive basis, or for specified studies or research. The following federal assistance programs will be reported in the SFA cluster:

Department of Education (ED)

84.007	Federal Supplemental Educational Opportunity Grants
84.033	Federal Work-Study Program
84.038	Federal Perkins Loan - Federal Capital Contributions
84.063	Federal Pell Grant Program
84.268	Federal Direct Student Loans
84.379	Teacher Education Assistance for College and Higher Education Grants
84.408	Postsecondary Education Scholarships for Veteran's Dependents

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- 93.264 Nurse Faculty Loan Program
- 93.342 Health Professions Student Loans, including Primary Care Loans and Loans for Disadvantaged Students
- 93.364 Nursing Student Loans
- 93.925 Scholarships for Health Professions Students from Disadvantaged Backgrounds – Scholarships for Disadvantaged Students

4. SNAP ClusterDepartment of Agriculture (USDA)

- 10.551 Supplemental Nutrition Assistance Program
- 10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program

5. Food Distribution ClusterDepartment of Agriculture (USDA)

- 10.565 Commodity Supplemental Food Program
- 10.568 Emergency Food Assistance Program (Administrative Costs)
- 10.569 Emergency Food Assistance Program (Food Commodities)

6. Child Nutrition ClusterDepartment of Agriculture (USDA)

- 10.553 School Breakfast Program
- 10.555 National School Lunch Program
- 10.556 Special Milk Program for Children
- 10.559 Summer Food Service Program for Children

8. Section 8 Project-Based ClusterDepartment of Housing and Urban Development (HUD)

- 14.182 Section 8 New Construction and Substantial Rehabilitation
- 14.195 Section 8 Housing Assistance Payments Program
- 14.249 Section 8 Moderate Rehabilitation Single Room Occupancy
- 14.856 Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation

9. Fish and Wildlife ClusterDepartment of the Interior (DOI)

- 15.605 Sport Fish Restoration
- 15.611 Wildlife Restoration and Basic Hunter Education

21. **Disability Insurance/SSI Cluster**

Social Security Administration (SSA)

- 96.001 Social Security - Disability Insurance (DI)
96.006 Supplemental Security Income (SSI)

22. **Highway Planning and Construction Cluster**

Department of Transportation (DOT)

- 20.205 Highway Planning and Construction
20.219 Recreational Trails Program
20.224 Federal Lands Access Program
23.003 Appalachian Development Highway System

23. **Economic Development Cluster**

Department of Commerce (DOC)

- 11.300 Investments for Public Works and Economic Development
Facilities
11.307 Economic Adjustment Assistance

24. **Foreign Food Aid Donation Cluster**

U.S. Agency for International Development (USAID)

- 98.007 Food for Peace Development Assistance Program
98.008 Food for Peace Emergency Program

26. **Transit Services Programs Cluster**

Department of Transportation (DOT)

- 20.513 Enhanced Mobility for Seniors and Individuals with Disabilities
20.516 Job Access and Reverse Commute Program
20.521 New Freedom Program

27. **CDBG – Entitlement Grants Cluster**

Department of Housing and Urban Development (HUD)

- 14.218 Community Development Block Grants/Entitlement Grants
14.225 Community Development Block Grants/Special Purpose
Grants/Insular Areas

39. **Housing Voucher Cluster**

Department of Housing and Urban Development (HUD)

- 14.871 Section 8 Housing Choice Vouchers
14.879 Mainstream Vouchers

Federal Assistance Reporting**41. TANF Cluster**Department of Health and Human Services (HHS)

93.558 Temporary Assistance for Needy Families (TANF) State Programs

93.714 ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs

55. CDFI ClusterDepartment of the Treasury

21.012 Native Initiatives

21.020 Community Development Financial Institutions Program

57. Community Facilities Loans and Grants ClusterDepartment of Agriculture (USDA)

10.766 Community Facilities Loans and Grants

10.780 Community Facilities Loans and Grants (Community Programs)

58. Health Center Program ClusterDepartment of Health and Human Services (HHS)

93.224 Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)

93.527 Grants for New and Expanded Services under the Health Center Program

59. HOPE VI ClusterDepartment of Housing and Urban Development (HUD)

14.866 Demolition and Revitalization of Severely Distressed Public Housing (HOPE VI)

14.889 Choice Neighborhoods Implementation Grants

60. Clean Water State Revolving Fund ClusterEnvironmental 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

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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

64. Maternal, Infant, and Early Childhood Home Visiting Cluster

Department of Health and Human Services (HHS)

- 93.505 Affordable Care Act (ACA) – Maternal, Infant, and Early Childhood Home Visiting Program
- 93.870 Maternal, Infant, and Early Childhood Home Visiting Grant Program



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.