

# FEDERAL DISCLOSURE FORM REMINDERS



**STATEWIDE ACCOUNTING SERVICES**

# Why do we need Disclosure Forms

CFR § 200.510 Financial statements

- requires auditee to prepare a Schedule of Expenditures of Federal Awards (SEFA)

OFM Disclosure Forms application:

- Collects information on agencies' federal assistance activities.
- Incorporates federal reporting rules and regulations.









State Administrative & Accounting Manual (SAAM)

Chapter 95



The screenshot shows the login interface for the OFM Disclosure Forms application. The header features the OFM logo (Office of Financial Management, State of Washington) and the title "Disclosure Forms". The version "UM v.2.1.0.0" is displayed in the top right. A "Logon" link is present on the left. The main area contains input fields for "User ID", "Agency Number (4 characters)", and "Password (input is case sensitive)", each with a corresponding "Forgot" link. A "Login" button is at the bottom of the form. A "Privacy Notice" link is located at the bottom of the page.

# Federal Lead Sheet

| Due September 5, 2025 - Phase 2 Disclosure Forms |  |                          |          |           |                   |               |                             |   |
|--|--|--------------------------|----------|-----------|-------------------|---------------|-----------------------------|---|
|  | Federal Disclosure Forms   | SAAM Link                | Required | Completed | Last Date Changed | Date Reviewed | Comments                    | Edit Status   |
| <a href="#">View</a>                             | Federal Analytical Review  | <a href="#">95.20.30</a> | Required |           |                   |               | <a href="#">No Comments</a> |  |
| <a href="#">View</a>                             | ★ Federal Assistance Received from Nonfederal Sources (Pass-Through) | <a href="#">95.20.70</a> |          |           |                   |               | <a href="#">No Comments</a> |  |
| <a href="#">View</a>                             | Federal Financial Assistance - Direct                                | <a href="#">95.20.20</a> | Required |           |                   |               | <a href="#">No Comments</a> |  |
| <a href="#">View</a>                             | Federal Identification Numbers                                       | <a href="#">95.20.80</a> | Required |           |                   |               | <a href="#">No Comments</a> |  |
| <a href="#">View</a>                             | Federal Loan Balances  | <a href="#">95.20.60</a> |          |           |                   |               | <a href="#">No Comments</a> |  |
| <a href="#">View</a>                             | Federal Nonfinancial Assistance                                      | <a href="#">95.20.40</a> |          |           |                   |               | <a href="#">No Comments</a> |  |
| <a href="#">View</a>                             | Federal Nonfinancial Assistance Inventory Balances                   | <a href="#">95.20.50</a> |          |           |                   |               | <a href="#">No Comments</a> |  |
| Due February 27, 2026 - Certification            |  |                          |          |           |                   |               |                             |   |
| <a href="#">View</a>                             | Federal Assistance Certification                                     | <a href="#">95.20.90</a> | Required | Yes       |                   |               | <a href="#">No Comments</a> |  |

- Federal Lead Sheet shows all the federal disclosure forms
  - Some are required if you have federal expenditures
  - Others are as applicable
- Links to SAAM chapter for more information.
- Due dates

# Federal Disclosure Forms

Federal Analytical Review

Federal Assistance Received from Nonfederal Sources (Pass-Through)

## Federal Financial Assistance – Direct

Federal Identification Numbers

Federal Loan Balances

Federal Nonfinancial Assistance

Federal Nonfinancial Assistance Inventory Balances

Agency: 1000 - Office of Attorney General

SAAM Manual (95.20.20)

[Return To Lead Sheet](#)

| Assistance Listing Number | Federal Funding Agency          | Major Subdivision            | Program Title                          | Cluster | Award Contract Number | Revenue Amount | Expenditure Amount | Difference | Expenditure Amount Passed Through to Subrecipients | COVID-19 |
|---------------------------|---------------------------------|------------------------------|--|---------|-----------------------|----------------|--------------------|------------|--|----------|
| 16.833                    | Dept of Justice                 | Bureau of Justice Assistance | National Sexual Assault Kit Initiative | 01      |                       | 1,143,088      | 1,143,088          | 0          | 0  | No       |
| 93.775                    | Dept of Health & Human Services | Office of the Secretary      | State Medicaid Fraud Control Units     | 18      |                       | 8,283,560      | 8,283,560          | 0          | 0  | No       |
| Totals                    |                                 |                              |  |         |                       | 9,426,648      | 9,426,648          | 0          | 0  |          |

### Reconciliation of Agency Direct to ER "Federal Revenue" Report

|  | Revenue          | Expenditure      |
|--|------------------|------------------|
| Totals from above  | 9,426,648        | 9,426,648        |
| Revenue totals from ER "Federal Revenue" Report<br>GL's 3205, 3210 & 3260, excluding revenue source 0355 | <u>9,426,648</u> | <u>9,426,648</u> |
| Differences (must be zero)   | <u>0</u>         | <u>0</u>         |

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

- Financial information is summarized by assistance listing number (ALN)
- Report the portion of expenditures passed through to subrecipients
- If no ALN - use .000 or .999 and require the award contract number (see SAAM [95.20.10](#))
- Reconcile reported amounts to financial information recorded in AFRS
- Remember to indicate Covid/non-Covid
- Cluster – change from cluster 1 (program non-clustered) to others, need to contact OFM
  - Exceptions (UW, WSU)

## Federal Disclosure Forms

Federal Analytical Review

Federal Assistance Received from Nonfederal Sources (Pass-Through)

Federal Financial Assistance – Direct

Federal Identification Numbers

Federal Loan Balances

**Federal Nonfinancial Assistance**

Federal Nonfinancial Assistance Inventory Balances

| Assistance Listing Number | Federal Funding Agency          | Program Title                       | Revenue Amount | Expenditure Amount | Difference (Must be zero) | Expenditure Amounts Passed Through to Subrecipients | COVID-19 |
|---------------------------|---------------------------------|-------------------------------------|----------------|--------------------|---------------------------|---|----------|
| 93.268                    | Dept of Health & Human Services | Immunization Cooperative Agreements | 110,540,690    | 110,540,690        | 0                         | 0   | No       |
| Totals                    |                                 |                                     | 110,540,690    | 110,540,690        | 0                         | 0   |          |

Revenue amounts should be limited to Accounts 001 and 416 GL 3225 revenue source 03XX. Expenditure amounts should be limited to Accounts 001 and 416 GL 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 assistance listing numbers 10.551, 10.555, 10.565, 10.569, 39.003, 93.069, and 93.268. Assistance listing 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 assistance listing number 39.003 will not be included on the ER report referenced in the reconciliation box below.

- Federal non assistance programs such as surplus property and food commodities and immunization supplies

| ALN    | Program   |
|--------|---|
| 10.542 | COVID-19 – Pandemic EBT Food Benefits               |
| 10.551 | Supplemental Nutrition Assistance Program           |
| 10.555 | National School Lunch Program                       |
| 10.565 | Commodity Supplemental Food Program                 |
| 10.569 | Emergency Food Assistance Program (Food Commodities |
| 39.003 | Donation of Federal Surplus Personal Property       |
| 93.268 | Immunization Cooperative Agreements                 |

| General Services Administration       |  |                               |                  |                    |   |            |
|---------------------------------------|--|-------------------------------|------------------|--------------------|---|------------|
| Assistance Listing No.                | Federal Program Title                                    | Award/Contract Control Number | State Agency No. | Expenditure Amount | Expend Amts Passed Through to Subrecipients | See Note E |
| 39.003                                | Donation of Federal Surplus Personal Property            |                               | 1790             | 17,005             | 0   | NC         |
| 39.003                                | COVID-19 – Donation of Federal Surplus Personal Property |                               | 3050             | 1,137              | 0   | NC         |
| 39.003                                | Donation of Federal Surplus Personal Property            |                               | 4050             | 290                | 0   | NC         |
| 39.003                                |  |                               | 4770             | 313                | 0   | NC         |
| 39.003                                |  |                               | 6990             | 9,755              | 0   | NC         |
| Federal Program 39.003 Total          |  |                               |                  | 28,500             | 0   |            |
| General Services Administration Total |  |                               |                  | 28,500             | 0   |            |

## Federal Disclosure Forms

Federal Analytical Review

Federal Assistance Received from Nonfederal Sources (Pass-Through)

Federal Financial Assistance – Direct

Federal Identification Numbers

Federal Loan Balances

Federal Nonfinancial Assistance

**Federal Nonfinancial Assistance Inventory Balances**

### Federal Nonfinancial Assistance Inventory Balances

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

#### 95.20.50 Federal Nonfinancial Assistance Inventory Balances

| Assistance Listing Number | Federal Funding Agency | Program Title | GL 1415 Inventory Amount | GL 5190 Unearned Revenue Amount | Difference (Must be zero) | COVID-19 |
|---------------------------|------------------------|---------------|--------------------------|---------------------------------|---------------------------|----------|
|                           |                        |               |                          |                                 |                           |          |
| Totals                    |                        |               |                          |                                 |                           |          |

#### Federal Inventory June 30<sup>th</sup> Balance Recap

Inventory amount from above \$ \_\_\_\_\_

AFRS Amount GL Code 1415, June 30 \_\_\_\_\_

Differences (must be zero) \_\_\_\_\_

- Report the dollar value of year-end balances of federally donated inventories.
- Reconciling to the appropriate GL accounts in AFRS.

## Federal Disclosure Forms

Federal Analytical Review

Federal Assistance Received from Nonfederal Sources (Pass-Through)

Federal Financial Assistance – Direct

Federal Identification Numbers

**Federal Loan Balances**

Federal Nonfinancial Assistance

Federal Nonfinancial Assistance Inventory Balances

- Institutions of Higher Education who have student loans that have continuous compliance requirements (revolving loans).
- Report outstanding loan balance as of the beginning of the fiscal year.
- Enter current period activity on the Federal Direct form.



Higher Education Loans Reporting  
Guidance

### 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.

| Assistance Listing Number | Federal Funding Agency | Major Sub-division | Program Title | Cluster | Loan Balances as of July 1 | COVID-19 |
|---------------------------|------------------------|--------------------|---------------|---------|----------------------------|----------|
|                           |                        |                    |               |         |                            |          |
|                           |                        |                    |               |         |                            |          |
|                           |                        |                    |               | Total   |                            |          |

#### Federal Loan Balances Reconciliation

Beginning loan balances as of July 1, from above \$ \_\_\_\_\_

Plus: New loans \_\_\_\_\_

Less: Repayments ( \_\_\_\_\_ )

Plus: Administrative Cost \_\_\_\_\_

Ending loan balances as of June 30 \$ \_\_\_\_\_

[Higher Education Loans Reporting Guidance April 2025.pdf](#)

## Federal Disclosure Forms

Federal Analytical Review

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

Federal Financial Assistance – Direct

Federal Identification Numbers

Federal Loan Balances

Federal Nonfinancial Assistance

Federal Nonfinancial Assistance Inventory Balances

- Agency report Federal assistance received directly from Non-federal entities and *non-WA state agencies*.
- Need to report any subawards.
- Agencies use revenue MS 05/46 in AFRS.
- For reporting on SEFA Supplemental Note F.

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

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

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

| Assistance Listing Number | 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 | COVID-19 |
|---------------------------|------------------------|--------------------|---------------|---------|-------------|-----------------------|----------------|--------------------|------------|--|----------|
|                           |                        |                    |               |         |             |                       |                |                    |            |  |          |
|                           |                        |                    |               |         |             |                       |                |                    |            |  |          |
|                           |                        |                    |               |         |             |                       |                |                    |            |  |          |
|                           |                        |                    |               |         |             |                       |                |                    |            |  |          |
|                           |                        |                    |               |         |             |                       |                |                    |            |  |          |

#### 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 assistance listing number and include an explanation below: |          |             |
| _____   |          |             |



- SEFA report federal assistance from all sources = Total on direct form + Total on pass-through form.

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

Agency 3650 – Washington State University

SAAM Manual (95.20.70)

|        |                     |  |  |    |                                |             |        |        |   |   |    |
|--------|---------------------|--|--|----|--------------------------------|-------------|--------|--------|---|---|----|
| 10.025 | Dept of Agriculture | Animal and Plant Health Inspection Service | Plant and Animal Disease, Pest Control, and Animal | 01 | CORNELL UNIVERSITY             | 13775521417 | 33,645 | 33,645 | 0 | 0 | No |
| 10.025 | Dept of Agriculture | Animal and Plant Health Inspection Service | Plant and Animal Disease, Pest Control, and Animal | 01 | UNIVERSITY OF CALIFORNIA DAVIS | A212762S001 | 25,993 | 25,993 | 0 | 0 | No |

### 1. Disclosure Form

### State of Washington Schedule of Expenditures of Federal Awards

### 2. SEFA

For the Fiscal Year Ended  
June 30, 2023  
(Expressed in whole dollars)

### Federal Programs Not Clustered

### Dept of Agriculture

| Assistance Listing No.       | Federal Program Title                              | Award/Contract Control Number | State Agency No. | Expenditure Amount | Expend Amts Passed Through to Subrecipients | See Note E |
|------------------------------|--|-------------------------------|------------------|--------------------|---|------------|
| 10.025                       | Plant and Animal Disease, Pest Control, and Animal |                               | 3650             | 2,332,309          | 170,590                                     |            |
| 10.025                       |  | 13775521417                   | 3650             | 33,645             | 0   | PT         |
| 10.025                       |  | A212762S001                   | 3650             | 25,993             | 0   | PT         |
| 10.025                       |  |                               | 4670             | 221,142            | 6,600                                       |            |
| 10.025                       |  |                               | 4950             | 3,726,846          | 0   |            |
| Federal Program 10.025 Total |  |                               |                  | 6,339,935          | 177,190                                     |            |

### State of Washington Schedule of Expenditures of Federal Awards

### Note F Supplemental Information for Pass-Through Funds

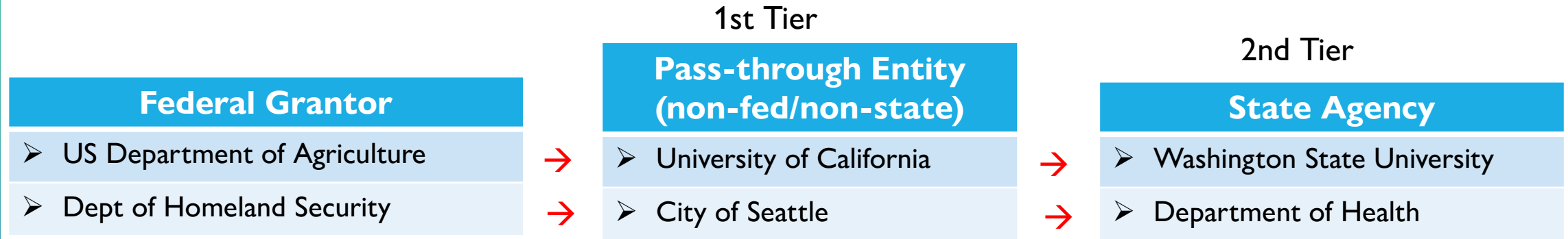
For the Fiscal Year Ended  
June 30, 2023  
(Expressed in whole dollars)

### 3. SEFA Note F

| Assistance Listing No. | State Agency No. | Pass-Through Entity Name                   | Award/Contract Control Number | Expenditure Amount |
|------------------------|------------------|--|-------------------------------|--------------------|
| 10.001                 | 3650             | WALTERS AG RESEARCH                        | 138557                        | 23,551             |
| 10.025                 | 3650             | CORNELL UNIVERSITY                         | 13775521417                   | 33,645             |
| 10.025                 | 3650             | UNIVERSITY OF CALIFORNIA DAVIS             | A212762S001                   | 25,993             |
| 10.164                 | 3650             | UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION | 139503001                     | 19                 |
| ----                   | ----             | -----                                      | -----                         | -----              |

- “PT” on the SEFA denotes expenditures from pass-through grant. Disclosure form data will also populate Note F -Supplemental Information for Pass-through funds.

## Examples of Awards from a non-federal entity:



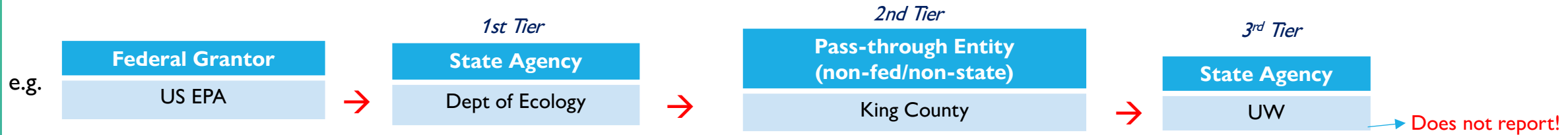
**Reminder!**

If State Agency A makes a sub-award to Agency B:

- Only Agency A reports expenditures on the Direct form
- Agency B does not report, but inform Agency A of any subawards to non-state entities
- If Agency B reports on Direct or Pass-through form
  - double-report statewide expenditures

- Report on *Federal assistance from non-federal sources (Pass-through)* disclosure form.

## If funding is awarded by a 2nd tier non-state entity, but the 1st tier is a state agency:



The 1<sup>st</sup> Tier state agency report on Direct Form with pass-thru expenditures.

- 3<sup>rd</sup> tier receiving state agency - DO NOT report as pass-through from a non-federal source to prevent double reporting.
- Still need to disclose the federal funding received but not reported - SEFA Supplemental Note G
- No disclosure form, but agencies self-report to OFM providing the following information.

| Assistant Listing Number | Federal Program Title | State Agency as Subrecipient | Agency Number | Non-state Grantor | Award / Contract No. | State Agency with Direct Federal Award | Expenditure Amount |
|--------------------------|-----------------------|------------------------------|---------------|-------------------|----------------------|--|--------------------|
|                          |                       |                              |               |                   |                      |  |                    |
|                          |                       |                              |               |                   |                      |  |                    |
|                          |                       |                              |               |                   |                      |  |                    |
|                          |                       |                              |               |                   |                      |  |                    |

| State of Washington<br>Schedule of Expenditures of Federal Awards   |   |                                |               |                               |  |  | For the Fiscal Year Ended<br>June 30, 2023<br>(Expressed in Whole Dollars) |
|---|---|--------------------------------|---------------|-------------------------------|--|--|--|
| Notes G<br>Supplemental Information for Pass-Through Federal Assistance<br>(State as Subrecipient not included on the Schedule) |   |                                |               |                               |  |  |  |
| Assistance Listing Number   | Federal Program Title                           | State Agency as Subrecipient   | Agency Number | Non-State Grantor             | Award/ Contract No.                          | State Agency with Direct Federal Award | Expenditure Amount   |
| 17.258  | WIOA Adult Program                              | Employment Security Department | 540           | Olympic Consortium WDC-1      | 7310 7311 7312 7321 7322 7331 7332           | Employment Security Department         | 742,735  |
| 17.258  | WIOA Adult Program                              | Employment Security Department | 540           | North Central WA WDC-8        | 7701 7702                                    | Employment Security Department         | 187,755  |
| 17.258  | WIOA Adult Program                              | Employment Security Department | 540           | Eastern WA Partnership WDC-10 | 2981 2982                                    | Employment Security Department         | 21,518   |
| 17.258  | WIOA Adult Program                              | Employment Security Department | 540           | Spokane Area WDC-12           | 7811 7812                                    | Employment Security Department         | 320,417  |
| Federal Program 17.258 Total  |   |                                |               |                               |  |  | \$ 1,272,425   |
| 17.259  | WIOA Youth Activities                           | Employment Security Department | 540           | North Central WA WDC-8        | 7712 7711 7752 7751                          | Employment Security Department         | 159,351  |
| Federal Program 17.259 Total  |   |                                |               |                               |  |  | \$ 159,351   |
| 17.277  | WIOA National Dislocated Worker Grants          | Employment Security Department | 540           | Eastern WA Partnership WDC-10 | 2961   | Employment Security Department         | (165)  |
| Federal Program 17.277 Total  |   |                                |               |                               |  |  | \$ (165)   |
| 17.278  | WIOA Dislocated Worker Formula Grants           | Employment Security Department | 540           | Olympic Consortium WDC-1      | 6500 7341 7342 7351 7352 7361 7362 7380 7392 | Employment Security Department         | 214,070  |
| 17.278  | WIOA Dislocated Worker Formula Grants           | Employment Security Department | 540           | Southwest WDC-7               | 7822   | Employment Security Department         | 55,902   |
| 17.278  | WIOA Dislocated Worker Formula Grants           | Employment Security Department | 540           | North Central WA WDC-8        | 7742 7741                                    | Employment Security Department         | 176,697  |
| 17.278  | WIOA Dislocated Worker Formula Grants           | Employment Security Department | 540           | Eastern WA Partnership WDC-10 | 2921 2922 2923 2933 2931 2932                | Employment Security Department         | 709,396  |
| 17.278  | WIOA Dislocated Worker Formula Grants           | Employment Security Department | 540           | Spokane Area WDC-12           | 7801 7802 7960 7962                          | Employment Security Department         | 519,302  |
| Federal Program 17.278 Total  |   |                                |               |                               |  |  | \$ 1,675,368   |
| 66.123  | Geographic Programs - Puget Sound Action Agenda | University of Washington       | 380           | King County                   | UW607589                                     | Department of Ecology                  | 67,053   |
| Federal Program 66.123 Total  |   |                                |               |                               |  |  | \$ 67,053  |

UW sent info to OFM

| Federal Disclosure Forms   |
|--|
| Federal Analytical Review  |
| Federal Assistance Received from Nonfederal Sources (Pass-Through) |
| Federal Financial Assistance – Direct                              |
| Federal Identification Numbers                                     |
| Federal Loan Balances  |
| Federal Nonfinancial Assistance                                    |
| Federal Nonfinancial Assistance Inventory Balances                 |

|  |
|--|
| Federal Assistance Received from Nonfederal Sources (Pass-Through) |
| Federal Financial Assistance – Direct                              |
| Federal Identification Numbers                                     |
| Federal Loan Balances  |
| Federal Nonfinancial Assistance                                    |
| Federal Nonfinancial Assistance Inventory Balances                 |

|  |
|--|
| Federal Assistance Received from Nonfederal Sources (Pass-Through) |
| Federal Financial Assistance – Direct                              |
| Federal Identification Numbers                                     |
| Federal Loan Balances  |
| Federal Nonfinancial Assistance                                    |
| Federal Nonfinancial Assistance Inventory Balances                 |

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|--|
| Federal Financial Assistance – Direct              |
| Federal Identification Numbers                     |
| Federal Loan Balances                              |
| Federal Nonfinancial Assistance                    |
| Federal Nonfinancial Assistance Inventory Balances |

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|--|
| Federal Identification Numbers                     |
| Federal Loan Balances                              |
| Federal Nonfinancial Assistance                    |
| Federal Nonfinancial Assistance Inventory Balances |

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|--|
| Federal Loan Balances                              |
| Federal Nonfinancial Assistance                    |
| Federal Nonfinancial Assistance Inventory Balances |

|  |
|--|
| Federal Nonfinancial Assistance                    |
| Federal Nonfinancial Assistance Inventory Balances |

### Federal Nonfinancial Assistance Inventory Balances

- Once all the other federal forms have been completed, this form will automatically populate if there has been material changes.
- Review this form to see if material changes have been identified.
- All material changes on this form require an explanation.
- If the ALN does not have significant changes, this form will be blank.

**\*\* Remember, you must complete all other federal disclosure forms first...**

[illegible][illegible]

| Federal Analytical Review         |  |                           |                        |                    |               |            |              |        |             |
|-----------------------------------|--|---------------------------|------------------------|--------------------|---------------|------------|--------------|--------|-------------|
| Federal disclosure form           | Expenditures/<br>Passed Through to Subrecipients | Assistance Listing Number | Federal Funding Agency | Major Sub-division | Program Title | Prior Year | Current Year | Change | Explanation |
| <b>A. Direct</b>                  | <b>Expenditures</b>                              |                           |                        |                    |               |            |              |        |             |
|                                   | Passed Through to subrecipients                  |                           |                        |                    |               |            |              |        |             |
| <b>B. Pass-Through</b>            | <b>Expenditures</b>                              |                           |                        |                    |               |            |              |        |             |
|                                   | Passed Through to subrecipients                  |                           |                        |                    |               |            |              |        |             |
| <b>C. Nonfinancial Assistance</b> | <b>Expenditures</b>                              |                           |                        |                    |               |            |              |        |             |
|                                   | Passed Through to subrecipients                  |                           |                        |                    |               |            |              |        |             |
| <b>D. Loan Balances</b>           | <b>Ending Loan Balances as of June 30</b>        |                           |                        |                    |               |            |              |        |             |
|                                   |  |                           |                        |                    |               |            |              |        |             |

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. An explanation must be provided for each material change listed below.

[illegible][illegible]

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

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. An explanation must be provided for each material change listed below.

[illegible][illegible][illegible]

Due February 27, 2026 - Certification

[View](#) Federal Assistance Certification

[95.20.90](#) Required

**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 2 CFR 200 *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, except as reported by the audit, 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.
- (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, 2024, and through the date of this certification.

**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

Printed Name and Title of Chief Financial Officer      Signature      Date

- 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 any variances and any proposed or completed corrective actions.

**Federal Disclosure Form eLearning class** for guidance on completing the forms -

<https://ofm.wa.gov/sites/default/files/public/articulate/accounting/FederalDisclosureFormsFY24/story.html>

## Common SEFA Errors

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No explanations or incomplete Analytical Review forms

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Data entry errors

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Wrong revenue sub-source code was used in AFRS. e.g. 03-93 HHS (see SAAM)

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Incorrect expenditures reported

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Forgot to report pass-through

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COVID expenditures were not separately identified

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Program name not following required format (e.g. 84.425 Education Stabilization Fund)

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Expenditures reporting not following OFM specific guidance. E.g. CRF, SLFRF, FEMA

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Outstanding balance of loans and loan guarantees calculation.

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Agency identification entered incorrectly – e.g. UEI

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Insufficient internal reviews to ensure completeness and accuracy

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- **Best practices –**

- Start early! This will allow more time to review and correct errors.
- Document the agency's process and procedures for completing the disclosure forms.
- Make sure you are reviewing AFRS data periodically throughout the year. This will help ensure accurate data at year end.
- Compare Revenue, Expenditures, and amounts passed through to subrecipient by ALN for the current year to the prior year.
- Are you aware of any new grants that the agency didn't have in the past? Make sure those are included.
- Balance federal revenues to expenditures early.
- Communicate with program staff to be sure correct coding is being used when running reports used to determine the amounts to report on the forms.
- Maintain adequate documentation



We strongly encourage agencies complete federal disclosure forms by phase 1B.

# Federal Disclosure Forms - some general reminders

| ALN     | Grant             | Disclosure Form Guidance   |
|---------|-------------------|--|
| Various | All grant awards  | <p>The two-digit pre-fix in the ALN represents the federal agency that the grant is awarded by. Agencies should ensure correct revenue source was used when recording federal revenue in AFRS. Agencies can run a Revenue Summary Flexible ER report by source and compare with each federal agency revenue total on the disclosure form. Any miscoding can be identified and corrected in AFRS before phase 2 closes. See SAAM 75.80.30 for a complete list of federal revenue source codes and descriptions.</p> <p>In the absence of an ALN where the agency has a federal award number, the last three digits of the ALN should be zeros preceded by the federal agency code (i.e. XX.000) and the federal award number must be provided.</p> <p>In the absence of both an ALN and a federal award number, the last three digits of the ALN should be preceded by the federal agency code (i.e. XX.999).</p> <p>Note: The XX.000 and XX.999 ALNs are temporary numbers which will be assigned a different number (i.e. XX.UXX or XX.RD) after Phase 2 close. If these numbers are used, an OFM accounting consultant will contact you with further instructions.</p> <p><a href="#">See SAAM Ch. 95.20.10.b.</a></p> |
| Various | COVID-19 Programs | <p>Definition of COVID-19 Funding: new federal programs established, or funding added to existing federal programs from the following Acts:</p> <ul style="list-style-type: none"> <li>- Coronavirus Preparedness and Response Supplemental Appropriations Act</li> <li>- Families First Coronavirus Response Act</li> <li>- Coronavirus Aid, Relief, and Economic Security Act (CARES Act)</li> <li>- Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)</li> <li>- American Rescue Plan Act (ARP)</li> </ul> <p>*Remember to separately identify and report expenditures related to "COVID-19" on the disclosure forms. If a program has both COVID and non-COVID amounts, include two separate lines with the same ALN on the form.</p>   |



## Federal Disclosure Forms - some general reminders

| ALN                  | Grant  | Disclosure Form Guidance  |
|----------------------|--|---|
| 16.922<br>21.016     | Equitable sharing programs   | Expenditures of these funds must be included on the SEFA as federal financial assistance. Those are funds received from the Department of Justice (ALN 16.922) or the Department of Treasury (ALN 21.016). The Equitable Sharing funds are for payments to state and local law enforcement agencies that directly participate in an investigation or prosecution resulting in a federal forfeiture.   |
| 21.019               | Coronavirus Relief Fund (CRF)  | This grant had been closed out and final report was submitted to Treasury. There should be no more expenditures reported by agencies on the SEFA. Please contact OFM if you have questions.   |
| 21.027               | Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)                 | <p>Agency 076 (Governor's Office) records revenue, agencies record expenditures. Funding passed to beneficiaries are not reported as pass-through.</p> <p>Beneficiaries - recipients of SLFRF provide award funds to respond to the negative economic impacts of COVID-19 as end users, and not for the purpose of carrying out program requirements.</p> <p>Subrecipients - recipients of SLFRF provide award funds to an entity to carry out a program on behalf of the SLFRF recipient, the entities receiving such funding are subrecipients.</p> |
| 21.029<br>(COM only) | Capital Project Fund   | <p>- Activities recorded in Account 373. Agency 076 (Governor's Office) records revenue and Agency 103 (Commerce) records expenditures.</p> <p>- Funding passed to subrecipient reported as pass through. Commerce administrative expenditures not reported as pass through.</p>  |
| 97.036               | Disaster Grants - Public Assistance<br>(Presidentially Declared Disasters) | <p>ONLY Department of Military (MIL) reports revenue and expenditures on the federal disclosure form.</p> <p>- Agencies receive reimbursements from MIL by interagency payments. Agencies need to ensure receivables booked from MIL are for actual expenditures only.</p> <p>- Agencies need to follow MIL's process and timeline.</p>   |

# Federal Disclosure Forms - some general reminders

| ALN      | Grant   | Disclosure Form Guidance  |  |   |   |  |                                  |   |          |                                  |                                  |                                  |                                    |  |        |  |                   |      |             |             |        |  |                   |      |            |            |        |  |                   |      |           |           |
|----------|---|---|--|---|---|--|----------------------------------|---|----------|----------------------------------|----------------------------------|----------------------------------|------------------------------------|--|--------|--|-------------------|------|-------------|-------------|--------|--|-------------------|------|------------|------------|--------|--|-------------------|------|-----------|-----------|
| 93.498   | Provider Relief Funds (PRF)   | <p><i>Note: The 2025 Compliance Supplement has not been released. Following is the guidance from the 2024 Supplement that directed agencies to report expenditures and lost revenues from the Period 7 PRF report.</i></p> <table><tr><th></th><th>Payment Received Period (Payments Exceeding \$10,000 in Aggregate Received)</th><th>Period of Availability for Eligible Expenses</th><th>Period of Availability for Lost Revenues</th><th>PRF Portal Reporting Time Period</th><th>Fiscal Year Ends (FYE) to include each PRF Period on the SEFA Reporting</th></tr><tr><td>Period 7</td><td>January 1, 2023 to June 30, 2023</td><td>January 1, 2020 to June 30, 2024</td><td>January 1, 2020 to June 30, 2023</td><td>July 1, 2024 to September 30, 2024</td><td>FYE of June 30, 2024 through June 29, 2025</td></tr></table> <p><i>OFM will provide update as soon as update information is confirmed in the 2025 Compliance Supplement.</i></p>  |  | Payment Received Period (Payments Exceeding \$10,000 in Aggregate Received) | Period of Availability for Eligible Expenses                            | Period of Availability for Lost Revenues | PRF Portal Reporting Time Period | Fiscal Year Ends (FYE) to include each PRF Period on the SEFA Reporting | Period 7 | January 1, 2023 to June 30, 2023 | January 1, 2020 to June 30, 2024 | January 1, 2020 to June 30, 2023 | July 1, 2024 to September 30, 2024 | FYE of June 30, 2024 through June 29, 2025 |        |  |                   |      |             |             |        |  |                   |      |            |            |        |  |                   |      |           |           |
|          | Payment Received Period (Payments Exceeding \$10,000 in Aggregate Received) | Period of Availability for Eligible Expenses  | Period of Availability for Lost Revenues | PRF Portal Reporting Time Period  | Fiscal Year Ends (FYE) to include each PRF Period on the SEFA Reporting |  |                                  |   |          |                                  |                                  |                                  |                                    |  |        |  |                   |      |             |             |        |  |                   |      |            |            |        |  |                   |      |           |           |
| Period 7 | January 1, 2023 to June 30, 2023  | January 1, 2020 to June 30, 2024  | January 1, 2020 to June 30, 2023         | July 1, 2024 to September 30, 2024  | FYE of June 30, 2024 through June 29, 2025                              |  |                                  |   |          |                                  |                                  |                                  |                                    |  |        |  |                   |      |             |             |        |  |                   |      |            |            |        |  |                   |      |           |           |
| 84.425   | Education Stabilization Fund  | <p>Agencies are required to:</p> <ul style="list-style-type: none"><li>• Run expenditures separately for each grant by the alpha suffix (subgrants).</li><li>• when reporting ALN 84.425, each subgrant must be separately reported on the form. In the “Award Contract Number” column, follow the format “COVID-19, 84.425(?)” to designate each subgrant. See example from FY24 SEFA below:</li></ul> <table><tr><td>84.425</td><td>COVID-19 – Education Stabilization Fund</td><td>COVID-19, 84.425D</td><td>3500</td><td>61,621,886</td><td>61,621,886</td></tr><tr><td>84.425</td><td></td><td>COVID-19, 84.425R</td><td>3500</td><td>7,249,706</td><td>6,949,936</td></tr><tr><td>84.425</td><td></td><td>COVID-19, 84.425U</td><td>3500</td><td>539,653,287</td><td>527,301,351</td></tr><tr><td>84.425</td><td></td><td>COVID-19, 84.425V</td><td>3500</td><td>42,466,767</td><td>41,848,000</td></tr><tr><td>84.425</td><td></td><td>COVID-19, 84.425W</td><td>3500</td><td>4,091,232</td><td>3,805,986</td></tr></table> <ul style="list-style-type: none"><li>• If you are reporting a program that is not considered a "COVID-19" program, follow the same guidance to report by subgrant level, except with no "COVID-19" in front of the grant title.</li></ul> | 84.425                                   | COVID-19 – Education Stabilization Fund                                     | COVID-19, 84.425D   | 3500                                     | 61,621,886                       | 61,621,886  | 84.425   |                                  | COVID-19, 84.425R                | 3500                             | 7,249,706                          | 6,949,936                                  | 84.425 |  | COVID-19, 84.425U | 3500 | 539,653,287 | 527,301,351 | 84.425 |  | COVID-19, 84.425V | 3500 | 42,466,767 | 41,848,000 | 84.425 |  | COVID-19, 84.425W | 3500 | 4,091,232 | 3,805,986 |
| 84.425   | COVID-19 – Education Stabilization Fund                                     | COVID-19, 84.425D   | 3500                                     | 61,621,886  | 61,621,886  |  |                                  |   |          |                                  |                                  |                                  |                                    |  |        |  |                   |      |             |             |        |  |                   |      |            |            |        |  |                   |      |           |           |
| 84.425   |   | COVID-19, 84.425R   | 3500                                     | 7,249,706   | 6,949,936   |  |                                  |   |          |                                  |                                  |                                  |                                    |  |        |  |                   |      |             |             |        |  |                   |      |            |            |        |  |                   |      |           |           |
| 84.425   |   | COVID-19, 84.425U   | 3500                                     | 539,653,287   | 527,301,351   |  |                                  |   |          |                                  |                                  |                                  |                                    |  |        |  |                   |      |             |             |        |  |                   |      |            |            |        |  |                   |      |           |           |
| 84.425   |   | COVID-19, 84.425V   | 3500                                     | 42,466,767  | 41,848,000  |  |                                  |   |          |                                  |                                  |                                  |                                    |  |        |  |                   |      |             |             |        |  |                   |      |            |            |        |  |                   |      |           |           |
| 84.425   |   | COVID-19, 84.425W   | 3500                                     | 4,091,232   | 3,805,986   |  |                                  |   |          |                                  |                                  |                                  |                                    |  |        |  |                   |      |             |             |        |  |                   |      |            |            |        |  |                   |      |           |           |
| 84.425C  | Governor Emergency Education Relief Fund (GEER)                             | Agency 076 (Governor’s Office) records revenue, agencies record expenditures. Should not have any expenditures in FY25.   |  |   |   |  |                                  |   |          |                                  |                                  |                                  |                                    |  |        |  |                   |      |             |             |        |  |                   |      |            |            |        |  |                   |      |           |           |

# Federal Disclosure Forms - some general reminders

| ALN    | Grant  | Disclosure Form Guidance  |
|--------|--|---|
| 84.038 | <b>Higher ED student loans</b><br>Federal Perkins Loan Program | These are student loan programs included in the Student Financial Assistance Programs Cluster, which the federal government imposes continuing compliance requirements.   |
| 93.264 | Nurse Faculty Loan Program                                     | <a href="#">Uniform Guidance 200.502 - balance of loans from previous year has to be included to accurately determine the expenditure amounts that need to be reported in current year.</a>   |
| 93.342 | Health Professions Student Loans (HPSL)                        | <a href="#">See High Education Loan Reporting Guidance on the OFM website</a>   |
| 93.364 | Nursing Student Loans  |   |
| 93.048 | Nursing Faculty Program  |   |
| 84.268 | Federal Direct Student Loans                                   | Loans by the Department of Education directly to eligible students. Since the state does not make the loans, No revenue or expenditures should be recorded in AFRS.<br><br>Only the value of the loans made to students during the fiscal year should be reported as expenditures on the Direct Disclosure Form. Loan Balance form is not applicable.   |
| 66.458 | Capitalization Grants for Clean Water State Revolving Funds    | Loans made under this program are considered subawards. Subrecipients should include project expenditures incurred under these loans during the audit period.<br><br>Only those awards deemed equivalent by Department of Ecology are reported on the SEFA, <i>regardless of the funding source.</i> the subrecipient should not report the expenditures on its SEFA until the expenditures are incurred and it requests reimbursement from its awarding agency. This may result in prior period expenditures being reported on the SEFA. |
| 66.468 | Capitalization Grants for Drinking Water State Revolving Funds | Loans made under this program are considered subawards. Subrecipients should include project expenditures incurred under these loans during the audit period.<br><br>Only those awards deemed equivalent by Department of Health are reported on the SEFA, <i>regardless of the funding source.</i> the subrecipient should not report the expenditures on its SEFA until the expenditures are incurred and it requests reimbursement from its awarding agency. This may result in prior period expenditures being reported on the SEFA.  |