90.40.10 Introduction to state disclosure forms and lead sheet

June 1, 2026

~~June 1, 2025~~

Information collected in the state Disclosure Forms application facilitates the preparation of the state of Washington's *Annual Comprehensive Financial Report* (ACFR) 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.

Due Dates	Reporting Items
August 21, 2026 ~~August 22, 2025~~	Phase 1B Close: • Certain state disclosure forms* • Pollution Remediation site status report, refer to Subsection 90.40.75 • Asset Retirement Obligation report, refer to Subsection 85.74.45 • Interagency Receivable/Payable balancing, refer to Subsection 90.20.50
September 4, 2026 ~~September 5, 2025~~	Phase 2 Close - remaining state and all federal disclosure forms
September 16, 2026 ~~September 17, 2025~~	Financial Disclosure Certification form
February 26, 2027 ~~February 27, 2026~~	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
- Bond Sales Disclosure
- Debt 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
- Internal Control/Internal Audit Questionnaire Disclosure
- Miscellaneous Disclosure

If an agency cannot complete some or all of the Phase 1B forms listed above by the due date, the agency needs to request an extension by sending a memo to their assigned OFM Statewide Accountant. The memo should list the form(s) for which an extension is needed and the date by which the 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
- Internal Control/Internal Audit Questionnaire Disclosure
- Miscellaneous Disclosure
- Lease and SBITA Disclosure
- Financial Disclosure Certification

The remainder of the disclosure forms may or may not apply to an 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 an agency, the Lead sheet will identify the form as "Required" and the agency 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 (link in the upper right corner) of 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 Disclosure Forms application at: OFM IT Systems. Click on the Disclosure Forms Application link. Use an authorized User ID, agency number, and password to log in, and then select the "State Forms" tab.

Agencies should direct questions regarding disclosure form reporting to their assigned OFM Statewide Accountant.

State Disclosure Form Lead Sheet

90.40.30 Taxes receivables disclosure

June 1, 2022

General Instructions

All agencies with taxes as of fiscal year-end are required to complete the Taxes Receivable Disclosure form.

The balances in the following tax related GL Codes are to be reported by account and by type.

- 1311 - Taxes Receivable

- 1328 - Tax Liens Receivable
- 1611 - Long-Term Taxes Receivable

The types of taxes receivable include the following:

- ~~Beer and wine~~
- Business and occupation
- Cannabis
- Cigarettes and other tobacco products
- Estate
- Fuel & Prorated Fuel Tax
- Hazardous substance
- ~~Insurance premium~~
- Other (a description is required)
- Property
- Public utility
- Real estate excise tax
- Sales

The amounts for each related allowance GL Code need only be reported by account.

- 1341 - Allowance for Uncollectible Taxes Receivable
- 1348 - Allowance for Uncollectible Tax Liens Receivable
- 1641 - Allowance for Uncollectible Long-Term Taxes Receivable

Taxes Receivable Disclosure

90.40.38 Capital assets – summary of activity disclosure

June 1, 2022

General Instructions

All agencies with capital assets (GL Code series 2XXX) are required to complete the Capital Assets - Summary of Activity Disclosure form.

The debit and credit amounts shown on a trial balance report may not reflect true additions and/or deletions due to certain transactions and adjustments that inflate true activity. An example of inflated activity would be when an erroneous transaction is not backed out using a reverse code with the original transaction code. Agencies should **adjust AFRS to reflect their true activity** during the fiscal year, as reported in the disclosure form. For information and tools related to capital asset transactions, refer to our resources website at: Capital Assets Resources.

Additions to capital assets should be those purchases or reclassifications that meet the state's capitalization policy.

Deletions should reflect the sale or disposal of an asset.

Adjustments may include:

- Immaterial prior year corrections~~, such as an adjustment to the cost of an asset (increase or decrease) using GL Code 6597 Subobject WF in Account 997~~
- Transfers between agencies and/or accounts
- Impairments

Refer to Sections 30.20 and 85.60 and Subsection ~~90.20.15.f~~90.20.15.e and f.

Increases to **allowance for depreciation/amortization** should be the result of and equal to increases in depreciation/amortization expense. Reductions in allowance for depreciation/amortization should be related to the sale or disposal of an asset.

Adjustments may include**:**

- Immaterial prior year corrections~~, such as a decrease to the allowance for depreciation/amortization using GL Code 6597 Subobject WF in Account 997~~
- Transfers between agencies and/or accounts
- Impairments

Refer to Sections 30.20 and 85.60 and Subsection 90.20.15.e and f.

Agencies reporting activity in Account 997 "General Capital Assets Subsidiary Account" should review their capital asset activity coded to **Subobjects JC – JZ, SJ, and TJ** in their governmental fund type account(s) and compare them to the activity in Account 997.

Additionally, capital asset GL balances reported in AFRS are required to be **reconciled to the agency's subsidiary capital asset system** (for example, Capital Asset Management System (CAMS)). Refer also to Subsection 85.60.60.

Example of Completed Capital Assets - Summary of Activity Disclosure

90.40.75 Miscellaneous disclosure

June 1, 2023

General Instructions

All agencies are required to complete the Miscellaneous Disclosure form.

Information required is 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/or idle.
6. Pollution remediation. The site status report is due at Phase 1B close.
7. Financial guarantees.
8. Irrevocable split-interest agreements.
9. Asset retirement obligations.
10. Public-Private or Public-Public Partnership Arrangements.
11. Capital Assets Held for Sale

Miscellaneous Disclosure