For example, all 93.UXX expenditures reported in the current year are combined and compared to all 93.UXX expenditures reported in the prior 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 Analytical Review

95.20.40 Federal Non-Cash Assistance ~~Federal Nonfinancial Assistance~~

June 1, 2026
~~June 1, 2022~~

Washington receives federal non~~financial~~-cash assistance in the form of surplus property and donated inventories (for example food commodities and immunization supplies).

State agencies with federal non~~financial~~-cash programs use this form to report the expenditure or usage of this assistance by assistance listing number (ALN) for the fiscal year ending June 30. The ALNs of the non~~financial~~-cash assistance programs are prelisted for convenience. If an ALN number is not listed, contact your agency's assigned OFM Statewide Accountant.

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 ~~Nonfinancial~~Non-Cash Assistance

95.20.50 Federal Non-Cash Assistance Inventory Balances ~~Federal Nonfinancial Assistance Inventory Balances~~

June 1, 2026
~~June 1, 2022~~

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~~Non-Cash Assistance Inventory Balances

95.20.60 Federal Loan Balances

June 1, 2026

~~June 1, 2022~~

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, administrative allowance, 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 assistance listing 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 assistance listing number.

Refer to Subsection 95.20.10.b for general disclosure form instructions

Federal Loan Balances

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

June 1, 2022

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 include the assistance listing number, pass-through entity name and grant agreement or award contract number, and all federal financial assistance and associated expenditures (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)

95.20.80 Federal Identification Numbers

June 1, 2022