



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 Reporting

95.20.10.b **Disclosure Form Instructions:**

**Column
Heading**

Instructions

CFDA
Number

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 | <p>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.</p> <p>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.</p> <p>Refer to Subsection 95.10.40 for cluster designations and definitions.</p> |
| Award Contract Number | <p>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.</p> <p>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).</p> |
| Revenue Amount | <p>Amount of federal revenues recognized in the federal assistance program for the state fiscal year. Amounts should be rounded to the <u>dollar</u>.</p> |
| Expenditure Amount | <p>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 <u>dollar</u>.</p> |

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 |
|--------|------------------------|--------------------|---------------|---------|-----------------------|----------------|--------------------|------------|--|
| | | | | | | | | | |
| | | | | | | | | | |
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| | | | | | | | | | |

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 | \$ <u>_____</u> |

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) | \$ <u>_____</u> |

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.

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Federal Assistance Reporting

95.20.90

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 |