 <b>Missouri Department of Natural Resources Administrative Policies and Procedures</b>		
<b>Chapter 7 Financial Management/Purchasing</b>		
<b>Policy: DNR Awarded Subgrants and Other Financial Assistance</b>	<b>Effective date</b>	<b>Revised</b>
<b>Number: 7.09</b>	<b>July 1, 2005</b>	<b>Nov 14, 2011</b>

When authorized by state statute, the Department of Natural Resources may award financial assistance to recipients from Program Specific Distribution (PSD) appropriations when available.

The provisions of this policy do not apply to the State Revolving Fund (SRF).

## REFERENCES

Missouri Department of Natural Resources Federal Sub-grants General Terms and Conditions  
<http://n-nr1ntra.ads.state.mo.us/forms/documents/dnr-federal-assistances-agreement-general-terms-and-conditions.doc>

State of Missouri, Division of Purchasing and Materials Management, Department Procurement Authority Delegation and Procedures  
<http://oa.mo.gov/sites/default/files/deptpad.pdf>

Powers of Political Subdivisions to Cooperate or Contract with Governmental Units:  
 RSMO. 70.210.3 <http://www.moga.mo.gov/mostatutes/chapters/chapText070.html>

Department statutory authorizations (Attachment 1)

OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments

OMB Circular A-102, Grants and Cooperative Agreements with State and Local Governments

Common Rule for Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments

OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations

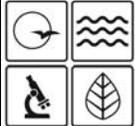
Government Auditing Standards – “Yellow Book”, United States General Accounting Office

Executive Order 05-30

*Related DNR policies*

Conduct and Ethics 1.01

Purchasing 7.06

 <b>Missouri Department of Natural Resources Administrative Policies and Procedures</b>		
<b>Chapter 7 Financial Management/Purchasing</b>		
<b>Policy: DNR Awarded Subgrants and Other Financial Assistance</b>	<b>Effective date</b>	<b>Revised</b>
<b>Number: 7.09</b>	<b>July 1, 2005</b>	<b>Nov 14, 2011</b>

*Related DNR resources*

DNR Purchasing SAM II Training Manual

**DEFINITIONS**

*Cooperative agreement:* An agreement between DNR and an entity for financial assistance that is authorized by state statute where substantial involvement is expected between DNR and the entity when carrying out the activity contemplated in the agreement (for example, a joint project with a university where the DNR organization and university staffs perform work together).

*Department procurement officer:* Procurement officer in the Division of Administrative Support's (DAS) General Service's Program.

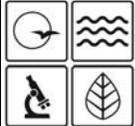
*Disadvantaged business enterprise (DBE):* An entity owned or controlled by a socially and economically disadvantaged individual as described by Public Law 102-389 (42 U.S.C. 7370d) or an entity owned and controlled by a socially and economically disadvantaged individual as described by Title X of the Clean Air Act Amendments of 1990 (42 U.S.C. 7601 note); a Small Business Enterprise (SBE); a Small Business in a Rural Area (SBRA); or a Labor Surplus Area Firm (LSAF), a Historically Underutilized Business (HUB) Zone Small Business Concern, or a concern under a successor program.

*DUNS Number:* Unique nine-digit sequence recognized as the universal standard for identifying and keeping track of over 100 million businesses worldwide.

*Entity:* Federal, state, or local units of government created by the constitution or statutes of this state, by order or ordinance of any political subdivision or district, judicial entities when operating in an administrative capacity, or by executive order or a not-for-profit when allowed by statute.

*Financial assistance award:* state funded grant, federal funded sub-grant, cooperative agreement, Memorandum of Understanding (MOU), or loan awarded by DNR to an entity.

*Grant:* State funds awarded by DNR to an entity as financial assistance that is authorized by state statute where DNR requires the recipient to use the funds in accordance with the terms in a signed, written, legal agreement.

 <b>Missouri Department of Natural Resources Administrative Policies and Procedures</b>		
<b>Chapter 7 Financial Management/Purchasing</b>		
<b>Policy: DNR Awarded Subgrants and Other Financial Assistance</b>	<b>Effective date</b>  <b>July 1, 2005</b>	<b>Revised</b>  <b>Nov 14, 2011</b>
<b>Number: 7.09</b>		

*Loans:* Financial assistance, provided by DNR to an entity, that usually requires repayment over time of principal plus interest where DNR requires the recipient to use loan funds in accordance with the terms in a signed, written, legal agreement.

*Memorandum of Understanding (MOU):* An informal contract that is a short written statement of the terms of a financial assistance award agreement with an entity.

*Organization:* A division, program, district office, regional office, state park or historic site within the Department of Natural Resources.

*Political subdivision:* Any agency or unit of the State of Missouri authorized to levy taxes (RSMo 70.120.3).

*Program specific distribution:* A non-operating appropriation type of funding authorization that allows expenditures necessary to fulfill the intent of a program as defined in the corresponding House Bill; typically used for financial assistance awards as opposed to personal services and expense and equipment operating appropriations.

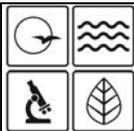
*Sanctuary Policy:* Any municipality's order or ordinance, enacted for followed that:

- a. Limits or prohibits any municipality official or person employed by the municipality from communicating or cooperating with federal agencies or officials to verify or report the immigration status of any alien within such municipality; or
- b. Grants to illegal aliens the right to lawful presence or status within the municipality in violation of federal law.

*Sub-grant:* Funds originating outside DNR (such as federal pass through funds) that are awarded by DNR to an entity as financial assistance that is authorized by state statute where DNR requires the recipient use the funds in accordance with the terms in a signed, written, legal agreement. Except for administrative oversight of the work effort to ensure funds are spent for their intended purpose, substantial involvement is not expected between DNR and the recipient when carrying out the activity contemplated in the agreement.

## **GENERAL PROVISIONS**

The Department Director or designee must approve all financial assistance agreements except those delegated and/or as provided herein.



**Missouri Department of  
Natural Resources  
Administrative Policies and Procedures**

**Chapter 7 Financial Management/Purchasing**

**Policy: DNR Awarded Subgrants and Other  
Financial Assistance**

**Effective date**

**Revised**

**July 1, 2005**

**Nov 14, 2011**

**Number: 7.09**

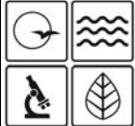
Financial awards may be made to religious organizations as long as the aid has a public health purpose, is not education-related, and doesn't require excessive state involvement in overseeing how the aid is used. For additional and up-to-date guidance regarding Department financial aid to religious organizations, please consult with department legal counsel.

To be eligible for a financial assistance award, the applicant should be in current compliance with all state and federal environmental laws and court orders issued pursuant to those laws and all environmental violations must have been resolved (for example, no outstanding NOV's - Notice of Violation). If an applicant discloses compliance issues as part of the application process, the division/program should consult with division legal counsel before proceeding with an award. If during the course of the award period, the recipient is found to be not in compliance, the awarding organization must determine the impact on the award status, including the possibility of loss of the award by the recipient.

A grant, sub-grant, cooperative agreement, MOU, or loan shall not be awarded to any state employee or any person or organization if such award appears to be a conflict of interest.

No commencement or authorization of sub-grant expenditures is allowed to begin prior to the date the federal grant award to the department has been signed. No commencement of any financial assistance award shall begin prior to the date the award is signed by the Department Director or designee, unless an exception is approved by the Department Director or designee. No financial assistance award shall allow for payment in advance of services unless the award specifically provides for advance payment. Advance payments may only be made upon a showing of good cause or special circumstances, as determined by the awarding division. Advance payments will only be made on a monthly basis to cover estimated expenditures for a 30-day period or as otherwise agreed. The MDNR will not advance more than 25% of the total of the award unless the recipient demonstrates good cause, as determined by the awarding division.

One time extension and one budget amendment may be processed by the division providing the extension or amendment takes place after division signature. Except as noted, subsequent extensions or amendments will be sent to the Department Procurement Officer for review and submittal to the Director's office prior to the extension or amendment being awarded. Exception note: When financial assistance is awarded incrementally over multiple years as stated in the original award, the amendment does not require DAS or Director's office review. No recipient may incur expenditures prior to an amendment being signed by the Department Director or designee unless the original or last amendment budget period has not ended.

 <b>Missouri Department of Natural Resources Administrative Policies and Procedures</b>		
<b>Chapter 7 Financial Management/Purchasing</b>		
<b>Policy: DNR Awarded Subgrants and Other Financial Assistance</b>	<b>Effective date</b>  <b>July 1, 2005</b>	<b>Revised</b>  <b>Nov 14, 2011</b>
<b>Number: 7.09</b>		

No increase in scope of work or budget can be made after the initial financial assistance award is signed unless approved by the Department Director or designee.

### **Federal Funding Accountability and Transparency Act of 2006 (FFATA)**

The following information is required to be reported by the department in the federal database specified by OMB for all subgrants, cooperative agreements, loans and other assistance issued from all federal financial assistance awarded to the department on or after October 1, 2010 when the award amount is \$25,000 or greater:

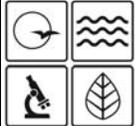
The following data elements must be included in each award:

- a. name of the entity receiving the award
- b. amount and date of the award
- c. transaction type – grant, cooperative agreement, loan
- d. funding agency
- e. Catalog of Federal Domestic Assistance (CFDA) number
- f. program source (U.S. Treasury Account code)
- g. location of the entity receiving the award and primary location of performance under the award, including city, state, congressional district and county
- h. a unique identifier of the entity receiving the award – DUNS #
- i. a unique identifier of the parent entity of the recipient
- j. names and total compensation for the five most highly compensated officers for the preceding completed fiscal year.

The names and total compensation are required if:

- a. The recipient received 80% or more of its annual gross revenues in Federal funding; and
- b. Received \$25,000,000 or more in annual gross revenues from Federal funding; and
- c. The public does not have access to this information about the compensation of the senior executives of the subgrantee through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986.

The organization shall not make an award to any entity until the entity has complied with all of the FFATA requirements. If an entity does not comply, the applicant is not qualified to receive the award.

 <b>Missouri Department of Natural Resources Administrative Policies and Procedures</b>		
<b>Chapter 7 Financial Management/Purchasing</b>		
<b>Policy: DNR Awarded Subgrants and Other Financial Assistance</b>	<b>Effective date</b>  <b>July 1, 2005</b>	<b>Revised</b>  <b>Nov 14, 2011</b>
<b>Number: 7.09</b>		

If the initial award is less than \$25,000 but later is increased to be \$25,000 or more, FFATA requirements apply and all required data must be received prior to amending the agreement.

If the sub-grant period is going to exceed a 12 month period, the recipient must complete a new Subrecipient Informational Form for every 12 month period.

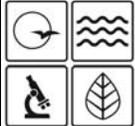
The following language must be included in each announcement, regulation or other issuance that contains instructions for applicants along with the Subrecipient Informational Form (Attachment 3):

Federal Funding Accountability and Transparency Act of 2006 (FFATA) – In order to meet FFATA requirements, the subrecipient must include the Subrecipient Informational Form (Attachment 3) along with the submittal of their proposal. If the form is not completed and signed at the time of the submittal of the proposal, the proposal will not be considered. This form is required for all awards equal to or greater than \$25,000. Should an initial award be less than \$25,000 and later amended to be equal to or greater than \$25,000, the Subrecipient Informational Form must be completed and signed prior to amending the award.

The following information is required to be submitted by the subrecipient prior to award in order to meet FFATA requirements:

- Location of subrecipient receiving the award and primary location of performance under the award, including city, state, congressional district and county;
- A unique identifier of the entity receiving the award – DUNS #
- A unique identifier of the parent entity of the recipient – DUNS #
- Names and total compensation for the five most highly compensated officers for the preceding completed fiscal year.

If the award period will exceed 12 months, the subrecipient must complete an updated Subrecipient Informational Form at the end of each 12 month period.

 <b>Missouri Department of Natural Resources Administrative Policies and Procedures</b>		
<b>Chapter 7 Financial Management/Purchasing</b>		
<b>Policy: DNR Awarded Subgrants and Other Financial Assistance</b>	<b>Effective date</b>  <b>July 1, 2005</b>	<b>Revised</b>  <b>Nov 14, 2011</b>
<b>Number: 7.09</b>		

**Illegal Immigration – Missouri Statutes – RSMo Section 285.525 – 285.550 – Effective January 1, 2009**

Effective January 1, 2009 and pursuant to RSMo 285.530(1), no business entity or employer shall knowingly employ, hire for employment, or continue to employ an unauthorized alien to perform work within the state of Missouri.

As a condition for the award of any contract or grant in excess of five thousand dollars (\$5,000) by the state or by any political subdivision of the state to a business entity, or for any business entity receiving a state-administered or subsidized tax credit, tax abatement, or loan from the state, the business entity shall, by sworn affidavit and provision of documentation, affirm its enrollment and participation in a federal work authorization program with respect to the employees working in connection with the contracted services. Every such business entity shall sign an affidavit affirming that it does not knowingly employ any person who is an unauthorized alien in connection with the contracted services. [RSMo 285.530(2)]

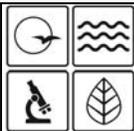
An employer or subgrantee may enroll and participate in a federal work authorization program and shall verify the employment eligibility of every employee in the employer’s hire whose employment commences after the employer enrolls in a federal work authorization program. The employer shall retain a copy of the dated verification report received from the federal government. Any business entity that participates in such program shall have an affirmative defense that such business entity has not violated subsection 1 of this section. [RSMo 285.530 (4)]

For vendors that are not already enrolled and participating in a federal work authorization program, E-Verify is an example of this type of program. Information regarding E-Verify is available at [http://www.dhs.gov/files/programs/gc\\_1185221678150.shtm](http://www.dhs.gov/files/programs/gc_1185221678150.shtm).

**Authority and assurances**

The receipt of federal grant funds does not automatically give an organization the authority to award sub-grants. The authority for such sub-grants, state grants, cooperative agreements and loans must reside in state statute (see Attachment 1). The program specific distribution (PSD) appropriation is the budget authority mechanism used to fund grants, sub-grants, cooperative agreements and loans.

When the principal purpose of the financial relationship with a recipient is to accomplish a public purpose of support or stimulation authorized by state statute, the appropriate instrument to



**Missouri Department of  
Natural Resources  
Administrative Policies and Procedures**

**Chapter 7 Financial Management/Purchasing**

**Policy: DNR Awarded Subgrants and Other  
Financial Assistance**

**Effective date**

**Revised**

**July 1, 2005**

**Nov 14, 2011**

**Number: 7.09**

use is a sub-grant agreement if using federal funds or a grant agreement if a state-only program. When the relationship between the DNR and the recipient requires substantial involvement by the organization, a cooperative agreement is executed in lieu of a grant or sub-grant. The intended expenditures must be considered "financial assistance" or "subsidy" authorized by state statute. Normally, the recipient is required to justify the need for the funding, and in some cases the recipient is required to provide "in-kind" contributions, matching funds or cost share, as specified in the award. The recipient is required to submit financial status reports or other performance or "milestone" reports to the organization providing the funding, as specified in the award. Sometimes the recipient of the funds is encouraged to generate program income.

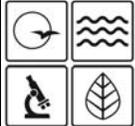
When the principal purpose of the relationship is the acquisition of property or services for the direct benefit or use of the organization, then a contract is the appropriate instrument and the department's Purchasing Policy and Procedures for operations must be followed. The intended expenditure is considered a payment in return for the receipt of goods and/or services.

The organization must have in place a process and set of procedures for solicitation, evaluation and award that will be followed for financial assistance awards. The organization shall seek legal counsel advice on matters pertaining to financial assistance awards as necessary. Grants, sub-grants, cooperative agreements and loans must be awarded in accordance with state and federal laws and regulations, as applicable.

Federal sub-grants are governed by federal statute and federal administrative requirements and program state regulations and rules dependent upon the type of entity receiving the sub-grant funds, i.e., local government, not-for-profit entities, and colleges and universities. The awarding organization must ensure that subrecipients expending \$500,000 or more in federal awards during the subrecipient's fiscal year have met the Circular A-133 audit requirements for that fiscal year. The awarding organization must issue a management decision on audit findings within six months after receipt of the subrecipient's audit report and ensure that the subrecipient takes appropriate and timely corrective action.

New program guidelines for state funded assistance must receive legal review and approval prior to the award being submitted for signature.

The department's standard terms and conditions, "Missouri Department of Natural Resources Federal Subgrants General Terms and Conditions", must be included as part of all federal sub-grants and cooperative agreements. Special conditions for federal subgrants and state grants must be reasonable and held to a minimum and submitted to the department's or applicable division's legal counsel for approval before they can be added to any award.

 <b>Missouri Department of Natural Resources Administrative Policies and Procedures</b>		
<b>Chapter 7 Financial Management/Purchasing</b>		
<b>Policy: DNR Awarded Subgrants and Other Financial Assistance</b>	<b>Effective date</b>  <b>July 1, 2005</b>	<b>Revised</b>  <b>Nov 14, 2011</b>
<b>Number: 7.09</b>		

State funded grant awards must include specific terms and conditions that contain the following components: 1. administrative requirements such as performance reporting and monitoring, records retention and access, copyrights, subawards, non-compliance remedies enforcement, and award termination; 2. financial requirements such as allowable costs, match/cost share, period of availability of funds, procurement, payment, program income, reporting, equipment/supplies provisions, budget or scope of work revisions, audit, and financial systems; 3. statutory requirements such as compliance with applicable rules and regulations. The initial format and any subsequent revisions of terms and conditions developed for state funded awards must receive legal review and approval prior to being included with the award.

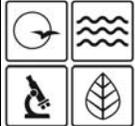
A formal financial assistance award document that incorporates reasonable safeguards and protection for the interest of the State of Missouri must be executed. Normally, the solicitation of financial assistance proposals and applications is advertised. All financial assistance awards must comply with all applicable laws, regulations, and executive orders affecting equal opportunity and nondiscrimination in the selection of recipients.

The awarding organization must make reasonable effort to ensure the recipient understands the award document(s) before they accept the financial assistance award. The organization must ensure that the award amount is clearly stated and the total financial obligation of the department is clearly stated in the financial assistance award. The recipient must be informed that the price(s) stated in the grant, sub-grant, or cooperative agreement shall be legally binding for the entire award period.

For any financial assistance agreements that have been delegated by the Department Director, the organization must provide to the Department Director a list of who received the financial assistance awards and how much within 15 working days after the awards have been made, unless this information was provided as part of a federal grant application.

An organization will not approve any sub-grant budget or project revision inconsistent with the purpose or terms and conditions of the federal grant. If the revision, requested by the subgrantee would result in a change in the organization's approved project which requires federal prior approval, the organization must obtain the department's approval prior to requesting the federal agency's approval before approving the subgrantee's request.

Organizations are responsible for making sure all invoices submitted are permitted under the grant, sub-grant, or cooperative agreement terms and conditions and that payments being charged are the same as those stated in the financial assistance award. A grant, sub-grant, cooperative

 <b>Missouri Department of Natural Resources Administrative Policies and Procedures</b>		
<b>Chapter 7 Financial Management/Purchasing</b>		
<b>Policy: DNR Awarded Subgrants and Other Financial Assistance</b>	<b>Effective date</b>  <b>July 1, 2005</b>	<b>Revised</b>  <b>Nov 14, 2011</b>
<b>Number: 7.09</b>		

agreement, MOU, or loan shall not extend beyond the availability of the grant, sub-grant, cooperative agreement, MOU, or loan program.

### **Monitoring, compliance review and audits**

The organization must have an effective program monitoring effort documented and in place to ensure the goals and objectives of the financial assistance award are being met. All documentation related to the department's award of financial assistance is subject to audit by the Office of Administration, Division of Purchasing and Materials Management. The documentation shall include, but not be limited to, the financial assistance agreement, amendments, solicitation documents, and internal memoranda related to any aspect of the award.

The department's internal audit and accounting programs may also conduct compliance reviews. The organization reviewed will be provided a summary of the review with items noted that need remedy. These items must be addressed or the organization may lose all or part of its delegated authority.

### **Division of Administrative Support's assistance**

The Department's procurement officer in the Division of Administrative Support (DAS) General Services Program is available to assist with the review or development of documents for solicitation, evaluation and award of financial assistance or to provide training. DAS Audit Services can be contacted for advice regarding monitoring.

**Attachment 1**  
**Information on Statutory Authorization**

Public Improvement, Recreation/Education, Bruce Watkins, RSMO. 253.220  
<http://www.moga.mo.gov/statutes/C200-299/2530000220.HTM>

Soil Conservation Research, RSMO. 278.080  
<http://www.moga.mo.gov/statutes/C200-299/2780000080.HTM>

Cost Share Program, RSMO. 278.080  
<http://www.moga.mo.gov/statutes/C200-299/2780000080.HTM>

Disbursements to Soil Districts, RSMO. 278.080, 278.120  
<http://www.moga.mo.gov/statutes/C200-299/2780000080.HTM>  
<http://www.moga.mo.gov/statutes/C200-299/2780000120.HTM>

Soil Conservation Expenditure Loans, RSMO. 278.080  
<http://www.moga.mo.gov/statutes/C200-299/2780000080.HTM>

Soil Conservation Demonstrations, RSMO. 278.080  
<http://www.moga.mo.gov/statutes/C200-299/2780000080.HTM>

Recovered Materials Market Development, RSMO. 260.335  
<http://www.moga.mo.gov/statutes/C200-299/2600000335.HTM>

Water Pollution Control Loans, RSMO. 644.122  
<http://www.moga.mo.gov/statutes/C600-699/6440000122.HTM>

Energy Set-Aside Program, RSMO. 640.665  
<http://www.moga.mo.gov/statutes/C600-699/6400000665.HTM>

Public Improvement Expenditures, MO Botanical Garden & Jefferson Landing, RSMO. 253.220  
<http://www.moga.mo.gov/statutes/C200-299/2530000220.HTM>

Storm Water Grants, RSMO. 644.031  
<http://www.moga.mo.gov/statutes/C600-699/6440000031.HTM>

Wastewater Treatment Grants, RSMO. 644.026  
<http://www.moga.mo.gov/statutes/C600-699/6440000026.HTM>

Rural Water and Sewer Grants, RSMO. 644.026  
<http://www.moga.mo.gov/statutes/C600-699/6440000026.HTM>

Outdoor Recreation Sub-Grants, RSMO. 258.083  
<http://www.moga.mo.gov/statutes/C200-299/2580000083.HTM>

Attachment 1 continued

**Information on Statutory Authorization**

Information on Statutory Authorization Energy Conservation - Schools/Hospitals, RSMO. 640.653

<http://www.moga.mo.gov/statutes/C600-699/6400000653.HTM>

Energy Conservation - Local Governments/Non-Profit, RSMO. 640.653

<http://www.moga.mo.gov/statutes/C600-699/6400000653.HTM>

Waste Management Grants, RSMO. 260.335

<http://www.moga.mo.gov/statutes/C200-299/2600000335.HTM>

Environmental Grants, RSMO. 260.273-342

<http://www.moga.mo.gov/mostatutes/chapters/chapText260.html>

Historic Preservation Sub-Grants, RSMO. 253.408-415

<http://www.moga.mo.gov/mostatutes/chapters/chapText253.html>

Clean Air Act Grants and Sub-Grants, RSMO. 643.010-190

<http://www.moga.mo.gov/mostatutes/chapters/chapText643.html>

**Attachment 3**  
**SUBRECIPIENT INFORMATIONAL FORM**  
**Federal Funding Accountability and Transparency Act 2006**

Subrecipient Name: _____		
Address: _____		
City: _____		State: _____
Zip + 4: _____		Congressional District: _____
DUNS #: _____		CCR Expiration Date: _____
Name of Parent Entity: _____		
Parent Entity DUNS #: _____		
Primary Location of Performance:		
Address: _____		
City: _____		State: _____
Zip + 4: _____		Congressional District: _____
Subrecipient's annual gross revenues exceed 80% or more in Federal funding	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Subrecipient's annual gross revenues equal or exceed \$25,000,000 in federal funding	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Public does not have access to information about the compensation of the senior executive through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a) or section 6104 of the Internal Revenue Code of 1986.	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<p>If the answer to all the above was "Yes", provide the five most highly compensated officers' names and compensation for the calendar year in which this sub-agreement is being made. Compensation is defined as the cash and noncash dollar value earned by the executive during the sub-recipient's preceding fiscal year and includes the following (for more information see 17 CFR 229.402(c)(2)):</p> <p>(1) salary and bonus  (2) awards of stock, stock options, and stock appreciation rights (use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with FAS 123R)  (3) earnings for services under non-equity incentive plans (this does not include group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of executives, and are available generally to all salaried employees)  (4) change in pension value (this is the change in present value of defined benefit and actuarial pension plans)  (5) above-market earnings on deferred compensation which are not tax-qualified  (6) other compensation (examples: severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property if the aggregate value for the executive exceeds \$10,000)</p>		
Subrecipient's Highly Compensated Officers	Officer's Names	Officer's Compensation
	1.	
	2.	
	3.	
	4.	
5.		
Comments:		
Prepared by:		
Name: _____		
Title: _____		
Email: _____		
Phone Number: _____		
Authorized Signature: _____		Date: _____
Printed Name: _____		