

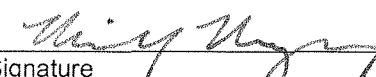


**Washington State Military Department
GRANT AGREEMENT FACE SHEET**

1. Sub-grantee Name and Address: Kittitas County Sheriff's Office 307 Umptanum Road Ellensburg, WA 98926-6720		2. Grant Agreement Amount: \$18,074.38	3. Grant Agreement Number: E13-221
4. Sub-grantee's Contact Person, phone number: Clay Myers, (509) 201-6002 clay.myers@co.kittitas.wa.us		5. Grant Agreement Start Date: June 1, 2010	6. Grant Agreement End Date: May 31, 2013
7. MD Program Manager/phone number: Olivia Hollowwa, (253) 512-7149 olivia.hollowwa@mil.wa.gov		8. Data Universal Numbering System (DUNS #): 01-020-2547	9. UBI # (state revenue): 192002673
10. Funding Authority: Washington State Military Department (Department) and the U.S. Department of Homeland Security (DHS)			
11. Funding Source Agreement #: 2010-BF-T0-0022	12. Program Index # & OBJ/SUB-OJ 703BL NZ	13. CFDA # & Title: 97.078 BZPP	14. TIN or SSN: 91-6001349
15. Service Districts: (BY LEGISLATIVE DISTRICT): 13 (BY CONGRESSIONAL DISTRICT): 8		16. Service Area by County(ies): Kittitas	17. Women/Minority-Owned, State Certified?: <input checked="" type="checkbox"/> N/A <input type="checkbox"/> NO <input type="checkbox"/> YES, OMWBE # _____
18. Agreement Classification: <input type="checkbox"/> Personal Services <input type="checkbox"/> Client Services <input checked="" type="checkbox"/> Public/Local Gov't <input type="checkbox"/> Collaborative Research <input type="checkbox"/> A/E <input type="checkbox"/> Other _____		19. Contract Type (check all that apply): <input type="checkbox"/> Contract <input checked="" type="checkbox"/> Grant <input checked="" type="checkbox"/> Agreement <input type="checkbox"/> Intergovernmental (RCW 39.34) <input type="checkbox"/> Interagency	
20. Contractor Selection Process: <input checked="" type="checkbox"/> "To all who apply & qualify" <input type="checkbox"/> Competitive Bidding <input type="checkbox"/> Sole Source <input type="checkbox"/> A/E RCW <input type="checkbox"/> N/A <input type="checkbox"/> Filed w/OFM? <input type="checkbox"/> Advertised? <input type="checkbox"/> YES <input type="checkbox"/> NO _____		21. Contractor Type (check all that apply): <input type="checkbox"/> Private Organization/Individual <input type="checkbox"/> For-Profit <input checked="" type="checkbox"/> Public Organization/Jurisdiction <input checked="" type="checkbox"/> Non-Profit <input type="checkbox"/> VENDOR <input checked="" type="checkbox"/> SUBRECIPIENT <input type="checkbox"/> OTHER	
22. BRIEF DESCRIPTION: The U.S. Department of Homeland Security (DHS), Federal Emergency Management Agency (FEMA) is providing funds to state and local units of government through the FFY10 Buffer Zone Protection Program (BZPP), the U.S. Department of Homeland Security (DHS) provides funds to increase the preparedness capabilities of jurisdictions responsible for the safety and security of communities surrounding high-priority Critical Infrastructure and Key resource (CI/KR) assets through planning and equipment acquisition.			
IN WITNESS WHEREOF, the Department and Sub-grantee acknowledge and accept the terms of this Grant Agreement and attachments hereto and have executed this Grant Agreement as of the date and year written below. This Grant Agreement Face Sheet, Special Terms and Conditions (Exhibit A), General Terms and Conditions (Exhibit B), Statement of Work (Exhibit C), Milestones (Exhibit D), and Budget (Exhibit E) govern the rights and obligations of both parties to this Grant Agreement.			
In the event of an inconsistency in this Grant Agreement, unless otherwise provided herein, the inconsistency shall be resolved by giving precedence in the following order: <div style="margin-left: 20px;"> (a) Applicable Federal and State Statutes and Regulations (b) Statement of Work (c) Special Terms and Conditions (d) General Terms and Conditions, and if attached, (e) Any other provisions of the Grant Agreement incorporated by reference. </div> This Grant Agreement contains all the terms and conditions agreed upon by the parties. No other understandings, oral or otherwise, regarding the subject matter of this Grant Agreement shall be deemed to exist or to bind any of the parties hereto.			
WHEREAS, the parties hereto have executed this Grant Agreement on the day and year last specified below.			
FOR THE DEPARTMENT:  Signature _____ Date 5-17-13 Dan Swisher, Chief Financial Officer Washington State Military Department		FOR THE APPLICANT:  Signature _____ Date 4/24/13 Gene Dana, Sheriff Kittitas County Sheriff's Office	
BOILERPLATE APPROVED AS TO FORM: Brian E. Buchholz (signature on file) 6/13/2012 Assistant Attorney General		APPROVED AS TO FORM:  Signature _____ Date 4/25/13	

**Washington Military Department
SPECIAL TERMS AND CONDITIONS**

ARTICLE I -- COMPENSATION SCHEDULE:

This is a fixed price, reimbursement Grant Agreement. Within the total Grant Agreement amount, travel, subGrant Agreements, salaries and wages, benefits, printing, equipment, and other goods and services or other budget categories will be reimbursed on an actual cost basis unless otherwise provided in this Grant Agreement. Any travel or subsistence reimbursement allowed under the Grant Agreement shall be paid in accordance with rates set pursuant to RCW 43.03.050 and RCW 43.03.060 as now existing or amended and in agreement with federal rates. Receipts and/or backup documentation for any approved budget line items including travel related expenses that are authorized under this Grant Agreement must be maintained by the Sub-grantee and be made available upon request by the Military Department.

Cumulative changes to budget categories in excess of 10% of the Grant Agreement award will not be reimbursed without the prior written authorization from the Department. Budget categories are as specified or defined in the budget sheet of the Grant Agreement.

ARTICLE II -- REPORTS:

In addition to the reports as may be required elsewhere in this Grant Agreement, the Sub-grantee shall prepare and submit the following reports to the Department's Key Personnel:

<u>Financial</u>	<u>#/Copies</u>	<u>Due Date</u>
Invoices	1	Within 30 days after the end of the period in which the work was performed

Invoices must be submitted no more often than monthly, but at least quarterly. Failure to submit invoices in a timely manner will cause the Department to hold all requests for equipment approval until invoices are submitted.

Final Invoice (shall not exceed overall Grant Agreement amount)	1	No later than 30 days following the Grant Agreement end date
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<u>Technical</u>	<u>#/Copies</u>	<u>Due Date</u>
Quarterly Progress Report	Electronic	January 15, April 15, July 15, October 15 of each year of the Grant Agreement performance period
Final Progress Report	Electronic	No later than 30 days following the Grant Agreement end date
NIMS Compliance Progress Reports	Electronic	September 30 of each year of the Grant Agreement performance period

Failure to meet all of the reporting and invoicing deadlines will prohibit the Sub-grantee from being reimbursed and will prevent vetting of equipment requests while Grant Agreement requirements are outstanding.

All Grant Agreement work must end on the Grant Agreement end date, including receipt of supplies and equipment, however the Sub-grantee has up to **30** days after the Grant Agreement end date to submit all final reports, invoices, and/or deliverables.

ARTICLE III -- KEY PERSONNEL:

The individuals listed below shall be considered key personnel. Any substitution must be made by written notification to the Military Department.

SUB-GRANTEE:

Name **Clay Myers**
Title **Undersheriff**
E-Mail **clay.myers@co.kittitas.wa.us**
Phone **(509) 201-6002**

MILITARY DEPARTMENT:

Name **Olivia Hollowwa**
Title **Program Coordinator**
E-Mail **olivia.hollowwa@mil.wa.gov**
Phone **(253) 512-7149**

ARTICLE IV -- ADMINISTRATIVE REQUIREMENTS:

1. The Sub-grantee shall comply with all financial and procurement guidance, including competitive processes and other procurement requirements, to include but not limited to: Office of Management and Budget (OMB) Circulars, A-87 (Cost Principles for State, local and Indian Tribal Governments), A-102 (Grants and Cooperative Agreements with State and Local Governments), A-122 (Cost Principles for Non-Profit Organizations), A-133 (Audits of States, Local Governments, and Non-Profit Organizations), The Federal Emergency Management Agency's codified regulations, 44 Code of Federal Regulations (CFR), and the U.S. Department of Homeland Security's Financial Management Guide. Local and state procurement and contract regulations take precedence over these requirements when local and state regulations are more stringent.
2. The Sub-grantee shall comply with the **Federal Funding Accountability and Transparency Act** (FFATA) and related OMB Guidance consistent with Public Law 109-282 as amended by section 6202(a) of Public Law 110-252 (see 31 U.S.C. 6101 note) and complete and return to the Department Attachment #1 attached to and made a part of this Agreement.

ARTICLE V -- ADDITIONAL SPECIAL CONDITIONS AND MODIFICATION TO GENERAL CONDITIONS:

1. The Sub-grantee shall use the funds to perform tasks as described in the Statement of Work and Budget portions of this Grant Agreement.
2. The Sub-grantee shall submit required Progress Reports to the e-mail address hs.reporting@emd.wa.gov as required in the Grant Agreement Milestones.
3. The Sub-grantee shall submit at a maximum monthly and a minimum of quarterly, signed and approved, invoice vouchers (State Form A-19) and a Reimbursement Spreadsheet to the Department for costs incurred.
4. The Sub-grantee agrees that all exercises must comply with the Homeland Security Exercise Evaluation Program (HSEEP). Upon completion of the exercise, an After Action Report and an Improvement Plan must be prepared and submitted to the FEMA portal within 60 days of completion of the exercise. Reimbursements for exercise related expenditures cannot be made until this requirement has been met.
5. The Sub-grantee agrees that to receive any federal preparedness funding, all Environmental and Historical Protection (EHP) Program compliance requirements outlined in applicable guidance must be met. The Sub-grantee is advised that all projects that involve disturbing earth, communication towers, physical security enhancements, new construction, renovation, and modifications to buildings and structures that are 50 years old or older require EHP review. All other projects, including training and exercise activities, must be evaluated to determine impact. If impact is identified they must also go through an EHP review.
6. The Sub-grantee agrees that to receive any federal preparedness funding, all National Incident Management System (NIMS) compliance requirements outlined in applicable guidance must be met.
7. The Sub-grantee agrees that grant funds may not be used to replace or supplant existing funding.
8. The Sub-grantee agrees to provide a match of \$0 of non-federal origin.
9. The Sub-grantee acknowledges that since this Grant Agreement involves federal funding, the period of performance described herein will likely begin prior to the availability of appropriated federal funds. The Sub-grantee agrees that it will not hold the Department, the State of Washington, or the United States liable for any damages, claim for reimbursement, or any type of payment whatsoever for services performed under this Grant Agreement prior to distribution of appropriated federal funds.
10. The Sub-grantee agrees that it will not hold the Department, the State of Washington, or the United States liable for any damages, claim for reimbursement or any type of payment if federal funds are not appropriated or are not appropriated in a particular amount.

ARTICLE VI – PROCUREMENT AND FINANCIAL MANAGEMENT:

1. All sole source contracts over \$100,000 must be reviewed and approved by the Department prior to execution of a contract. This requirement must be passed on to all of the Sub-grantee's subSub-grantees, at which point the Sub-grantee will be responsible for reviewing and approving their subSub-grantees' sole source justifications.
2. No costs will be reimbursed in advance of their being incurred by the Sub-grantee.
3. No costs will be reimbursed until the items have been received by the Sub-grantee and invoiced by the vendor.
4. Each A-19 will be accompanied by a spreadsheet detailing the expenditures. Related financial documents and invoices must be kept on file by the Sub-grantee and be made available upon request to the Department, and local, state, or federal auditors.
5. Requests for reimbursement of equipment purchases will include a copy of the vendor's invoice and packing slip or a statement **signed** and **dated** by the Sub-grantee's authorized representative that states "all items invoiced have been received in good working order, are operational, and have been inventoried according to Grant Agreement and local procurement requirements".
6. No travel or subsistence costs, including lodging and meals, reimbursed with federal funds may exceed federal maximum rates which can be found at <http://www.gsa.gov>.

ARTICLE VII – EQUIPMENT MANAGEMENT:

1. The Sub-grantee or a SubSub-grantee shall submit all proposed equipment purchases to the Committee on Homeland Security, Subcommittee on Equipment to ensure that the requested equipment is on the Authorized Equipment List, is aligned with the statewide equipment purchasing strategy, and meets all statewide interoperability and standardization requirements. No reimbursement for equipment costs will occur until the appropriate approvals have been obtained.
2. All equipment purchased under this Grant Agreement, by the Sub-grantee or a subSub-grantee, will be recorded and maintained in the Sub-grantee's equipment inventory system, unless specific de-obligated funds are contracted directly between a county, or other entity, and the State, in which case the contracted county maintains the equipment records.
3. Upon successful completion of the terms of this Grant Agreement, all equipment purchased through this Grant Agreement will be owned by the Sub-grantee, or a recognized subSub-grantee/subgrantee for which a Grant Agreement, subgrant agreement, or other means of legal transfer of ownership is in place.
4. The Sub-grantee, or a recognized subSub-grantee/sub-contractor, shall be responsible for any and all operation and maintenance expenses and for the safe operation of their equipment including all questions of liability.
5. The Sub-grantee shall maintain equipment records that include: a description of the equipment; the manufacturer's serial number, model number, or other identification number; the source of the equipment, including the Catalogue of Federal Domestic Assistance (CFDA) number; who holds title; the acquisition date; the cost of the equipment and the percentage of Federal participation in the cost; the location, use and condition of the equipment at the date the information was reported; and disposition data including the date of disposal and sale price of the equipment.
6. Records for equipment shall be retained by the Sub-grantee for a period of six years from the date of the disposition, replacement or transfer. If any litigation, claim, or audit is started before the expiration of the six year period, the records shall be retained by the Sub-grantee until all litigations, claims, or audit findings involving the records have been resolved.
7. For the purpose of inventory and disposal of equipment purchased under this Grant Agreement the 44 CFR Section 13.3 definition of equipment will be used. It defines equipment as a tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. This definition will be used for equipment purchased with Grant funds, unless local or state regulations are more restrictive.
8. The Sub-grantee shall take a physical inventory of the equipment and reconcile the results with the equipment records at least once every two years. Any differences between quantities determined by the physical inspection and those shown in the records shall be investigated by the Sub-grantee to determine the cause of the difference. The Sub-grantee shall, in connection with the inventory, verify the existence, current utilization, and continued need for the equipment.

9. The Sub-grantee shall develop a control system to ensure adequate safeguards to prevent loss, damage, unauthorized use and theft of equipment, to include small and attractive items. Any loss, damage or theft shall be investigated and a report generated.
10. The Sub-grantee will develop adequate maintenance procedures to keep the equipment in good condition.
11. If the Sub-grantee is authorized or required to sell the equipment, proper sales procedures must be established to ensure the highest possible return.
12. When original or replacement equipment is no longer needed for the original project or program or for other activities currently or previously supported by a Federal agency, disposition of the equipment will be made as follows:
 - a. Items of equipment with a current per-unit fair market value of less than \$5,000 may be retained, sold or otherwise disposed of by the Sub-grantee with no further obligation to the awarding agency.
 - b. Items of equipment with a current per-unit fair market value of more than \$5,000 may be retained or sold and the Sub-grantee shall compensate the Federal-sponsoring agency for its share.
13. Equipment purchased with funds from DHS grant programs should be marked with "Purchased with funds provided by the U.S. Department of Homeland Security" whenever possible.
14. As sub-grantees of federal funds, the Sub-grantee must pass on equipment management requirements that meet or exceed the requirements outlined above for all subSub-grantees, consultants, and sub-contractors who receive pass-through funding from this Grant Agreement.

ARTICLE VIII – SUBRECIPIENT MONITORING

The Department will monitor the activities and equipment acquisition of the Sub-grantee from award to closeout and for the life of equipment purchased under this Grant Agreement. The goal of the Department's monitoring activities will be to ensure that agencies receiving federal pass-through funds are in compliance with federal and state audit requirements, federal grant guidance, and applicable federal and state financial regulations.

Monitoring activities may include:

- review of performance reports and documentation of Grant Agreement deliverables completion;
- documentation of phone calls, meetings, e-mails and correspondence;
- review of reimbursement requests to ensure allowability and consistency with Grant Agreement budget and Grant Agreement deliverables;
- observation and documentation of Grant Agreement related activities, such as planning, exercises, training, funded events and equipment demonstrations;
- on-site visits to review equipment records and inventories, to verify source documentation for reimbursement requests and performance reports, and to verify completion of deliverables.

As a sub-grantee of federal funds, the Sub-grantee is required to meet or exceed the monitoring activities, as outlined above, for all subSub-grantees, consultants, and contractors who receive pass-through funding from this Grant Agreement.

**Washington Military Department
GENERAL TERMS AND CONDITIONS**

1. DEFINITIONS

As used throughout this Grant Agreement, the following terms shall have the meaning set forth below:

- a. **"Department"** shall mean the Washington Military Department, as a state agency, any division, section, office, unit or other entity of the Department, or any of the officers or other officials lawfully representing that Department.
- b. **"Sub-grantee"** shall mean that firm, organization, group, individual, or other entity performing services under this Grant Agreement, and shall include all employees of the Sub-grantee. It shall include any subSub-grantee retained by the prime Sub-grantee as permitted under the terms of this Grant Agreement. "Sub-grantee" shall be further defined as one or the other of the following and so indicated on face sheet of the Grant Agreement.
 - 1) **"Subrecipient"** shall mean a Sub-grantee that operates a federal or state assistance program for which it receives federal funds and which has the authority to determine both the services rendered and disposition of program funds.
 - 2) **"Vendor"** shall mean a Sub-grantee that agrees to provide the amount and kind of service or activity requested by the Department and that agrees to provide goods or services to be utilized by the Department.
- c. **"SubSub-grantee"** shall mean one, not in the employment of the Sub-grantee, who is performing all or part of those services under this Grant Agreement under a separate Grant Agreement with the Sub-grantee. The terms "subSub-grantee" and "subSub-grantees" mean subSub-grantee(s) in any tier.
- d. **"Recipient"** – a nonfederal entity that expends federal awards received directly from a federal awarding agency to carry out a federal program.
- e. **"Pass-Through Entity"** means the Washington State Military Department as it is applied to this Grant Agreement. As found in SAAM 50.30.30 – "A nonfederal entity that provides a federal award to a subrecipient to carry out a federal program."
- f. **"Nonfederal Entity"** is defined as a state local government or nonprofit organization (as defined in federal Circular A-133).
- g. **"Cognizant State Agency"** shall mean a state agency that has assumed the responsibility of implementing single audit requirements and coordinating audit follow-up for a particular grantee by virtue of providing the majority of federal assistance. If funds are received from more than one state agency, the cognizant state agency shall be the agency who contributes the largest portion of federal financial assistance to the subrecipient unless the designation has been reassigned to a different state agency by mutual agreement.
- h. **"Federal Financial Assistance"** – Assistance that nonfederal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations or other assistance. It does not include amounts received for provision of vendor services to federal agencies or reimbursement for services rendered directly to individuals.
- i. **"Grant"** - For the purposes herein, the term "grant" may be used to mean "Grant Agreements" or "grants" or "agreements".
- j. **"CFDA Number"** – The five-digit number assigned to a federal assistance program in the federal Catalog of Federal Domestic Assistance (CFDA) or, in the absence of a catalog defined number, the number defined by instructions from the federal audit clearinghouse.
- k. **"CFR"** – Code of Federal Regulations
- l. **"OMB"** – Office of Management and Budget
- m. **"RCW"** - Revised Code of Washington
- n. **"WAC"** - Washington Administrative Code.

2. **SUBRECIPIENT MONITORING**

- a. The Department, as a Recipient and/or Pass-Through Entity, receives federal financial assistance under federal programs and is charged with maintaining compliance with federal and state laws and regulations regarding the monitoring, documentation, and auditing of subrecipient grant activities using federal financial assistance. Management and implementation guidelines for the federal programs ensure compliance with statutes, grant guidelines, the sub-award agreement, Office of Management and Budget (OMB) circulars (including OMB Circular A-133), subrecipient audits, and other guidance found in the Federal Register. The Department shall adhere to its Subrecipient Monitoring Policy and the Subrecipient Monitoring Procedures (WMD Policy number 00-025-05.)
- b. The Sub-grantee shall perform under the terms of the Grant Agreement and the Department has responsibility for reasonable and necessary monitoring of the Sub-grantee's performance. The Department shall conduct Grant monitoring activities on a regular basis. Monitoring is defined as any planned, ongoing, or periodic activity that measures and ensures Sub-grantee compliance with the terms, conditions, and requirements of a Grant Agreement.

Monitoring involves prudent collection of information about Sub-grantee operations and is not limited to site visits or the completion of formal reviews. Monitoring may include periodic Sub-grantee reporting to the Department, Department review of audit reports, invoice reviews, onsite reviews and observations, and surveys. Adequate documentation is essential for effective Grant monitoring and will include copies of letters, meeting notes, and records of phone conversations as evidence that conscientious monitoring has occurred during the period of the Grant Agreement. Subrecipient monitoring will occur throughout the year rather than relying solely on a once-a-year audit. The Sub-grantee agrees to cooperate with all monitoring activities and to comply with reporting requirements.

The Department as the Recipient and/or Pass-Through Entity will conduct on-site visits as appropriate and required by Grant Agreement for "for-profit" subrecipients, since the A-133 Single Audit does not apply to "for-profit" organizations.

3. **RECORDS, MONITORING AND AUDIT ACCESS**

- a. The Sub-grantee shall cooperate with and fully participate in all monitoring or evaluation activities that are pertinent to this Grant Agreement.
- b. Access to public records-The Sub-grantee acknowledges that the Department is subject to the Public Records Act, Chapter 42.56 RCW, and that records prepared, owned, used or retained by the Department relating to the conduct of government or the performance of any governmental or proprietary function are available for public inspection and copying, except as exempt under RCW 42.56 or other statute which exempts or prohibits disclosure of specific information or records.
- c. The Sub-grantee shall maintain all books, records, documents, data and other evidence relating to this Grant Agreement and the provision of any materials, supplies, services and/or equipment under this Grant Agreement herein, including, but not limited to, records of accounting procedures and practices that sufficiently and properly reflect all direct and indirect costs of any nature expended in the performance of this Grant Agreement. At no additional cost, these records, including materials generated under the Grant Agreement, shall be subject at all reasonable times to inspection, review and audit by personnel duly authorized by the Department, the Washington State Auditor's Office, and federal officials so authorized by law, rule, regulation, or contract. The Sub-grantee will retain all books, records, documents, and other materials relevant to this Grant Agreement and make them available for inspection, review or audit for six (6) years from the end date of this Grant Agreement, date of final payment or conclusion of services performed under this Sub-grantee, whichever is later. If any litigation, claim or audit is started before the expiration of the six (6) year period, the records shall be retained until final resolution of all litigation, claims, or audit findings involving the records.

- d. Sub-grantee shall provide right of access to its facilities and records to the Department and any other authorized agent or official of the state of Washington or the federal government, at all reasonable times, in order to monitor and evaluate performance, compliance, and/or quality assurance under this Grant Agreement.

4. **SINGLE AUDIT ACT REQUIREMENTS (INCLUDING ALL AMENDMENTS)**

Non-federal entities as subrecipients that expend **\$500,000** or more in one fiscal year of federal funds from all sources, direct and indirect, are required to have a single or a program-specific audit conducted in accordance with the Office of Management and Budget (OMB) Circular A-133-Audits of States, Local Governments, and Non-Profit Organizations (revised June 27, 2003, effective for fiscal years ending after December 31, 2003). Non-federal entities that spend less than **\$500,000** a year in federal awards are exempt from federal audit requirements for that year, except as noted in Circular No. A-133. Circular A-133 is available on the OMB Home Page at <http://www.omb.gov> and then select "Grants Management" followed by "Circulars".

Sub-grantees required to have an audit must ensure the audit is performed in accordance with Generally Accepted Auditing Standards (GAAS) as found in the Government Auditing Standards (the Revised Yellow Book) developed by the Comptroller General and the OMB Compliance Supplement. The Sub-grantee has the responsibility of notifying the Washington State Auditor's Office and requesting an audit. Costs of the audit may be an allowable grant expenditure.

The Sub-grantee shall maintain auditable records and accounts so as to facilitate the audit requirement and shall ensure that any subSub-grantees also maintain auditable records.

The Sub-grantee is responsible for any audit exceptions incurred by its own organization or that of its subSub-grantees. Responses to any unresolved management findings and disallowed or questioned costs shall be included with the audit report. The Sub-grantee must respond to Department requests for information or corrective action concerning audit issues or findings within 30 days of the date of request. The Department reserves the right to recover from the Sub-grantee all disallowed costs resulting from the audit.

Once the single audit has been completed, the Sub-grantee must send a full copy of the audit to the Department and a letter stating there were no findings, or if there were findings, the letter should provide a list of the findings. The Sub-grantee must send the audit and the letter no later than nine (9) months after the end of the Sub-grantee's fiscal year(s) to:

**Accounting Manager
Washington Military Department
Finance Division, Building #1 TA-20
Camp Murray, WA 98430-5032**

In addition to sending a copy of the audit, the Sub-grantee must include a corrective action plan for any audit findings and a copy of the management letter if one was received.

If Sub-grantee claims it is exempt from the audit requirements of Circular A-133, Sub-grantee must send a letter identifying this contract and explaining the criteria for exemption no later than nine (9) months after the end of the Sub-grantee's fiscal year(s) to:

**Accounting Manager
Washington Military Department
Finance Division, Building #1 TA-20
Camp Murray, WA 98430-5032**

The Department retains the sole discretion to determine whether a valid claim for an exemption from the audit requirements of this provision has been established.

The Sub-grantee shall include the above audit requirements in any subcontracts.

Conducting a single or program-specific audit in compliance with Circular A-133 is a material requirement of this contract. In the absence of a valid claim of exemption from the audit requirements of Circular A-133, the Sub-grantee's failure to comply with said audit requirements may result in one or more of the following actions in the Department's sole discretion: a percentage of federal awards being withheld until the audit is completed in accordance with Circular A-133; the withholding or disallowing of

overhead costs; the suspension of federal awards until the audit is conducted and submitted; or termination of the federal award.

5. **RECAPTURE PROVISIONS**

In the event that the Sub-grantee fails to expend funds under this Grant Agreement in accordance with applicable state and federal laws and/or the provisions of this Grant Agreement, the Department reserves the right to recapture funds in an amount equivalent to the extent of the noncompliance in addition to any other remedies available at law or in equity.

Such right of recapture shall exist for a period not to exceed six (6) years following Grant Agreement termination or audit resolution, whichever is later. Repayment by the Sub-grantee of funds under this recapture provision shall occur within 30 days of demand. The Department is required to institute legal proceedings to enforce the recapture provision.

6. **COMPLIANCE WITH APPLICABLE LAW**

The Sub-grantee and all subSub-grantees shall comply with all applicable federal, state, tribal government, and local laws, regulations, and policies.

This obligation includes, but is not limited to, compliance with Ethics in Public Service (RCW 42.52); Covenant Against Contingent Fees (48 C.F.R. § 52.203-5); Public Records Act (RCW 42.56); Drug-Free Workplace Act of 1988 (41 U.S.C. § 701 et seq. and 15 C.F.R. Part 29); Lobbying Restrictions (31 U.S.C. § 1352 and 15 C.F.R. Part 28); and safety and health regulations. The Department is not responsible for advising the Sub-grantee about, or determining the Sub-grantee's compliance with, applicable laws, regulations and policies.

In the event of the Sub-grantee's or a subSub-grantee's noncompliance or refusal to comply with any applicable law, regulation or policy, the Department may rescind, cancel, or terminate the Grant Agreement in whole or in part. The Sub-grantee is responsible for any and all costs or liability arising from the Sub-grantee's failure to comply with applicable law, regulation or policy.

7. **NONDISCRIMINATION**

During the performance of this Grant Agreement, the Sub-grantee shall comply with all federal and state nondiscrimination statutes and regulations. These requirements include, but are not limited to:

- a. Nondiscrimination in Employment: The Sub-grantee shall not discriminate against any employee or applicant for employment because of race, color, sex, sexual orientation, religion, national origin, creed, marital status, age, Vietnam era or disabled veterans status, or the presence of any sensory, mental, or physical handicap. Such action shall include, but not be limited to, the following: Employment, upgrading, demotion, or transfer, recruitment or recruitment selection for training, including apprenticeships and volunteers. This requirement does not apply, however, to a religious corporation, association, educational institution or society with respect to the employment of individuals of a particular religion to perform work connected with the carrying on by such corporation, association, educational institution or society of its activities.
- b. Nondiscrimination laws and policies (such as RCW 49.60, Washington's Law Against Discrimination, and Title VII of the Civil Rights Act).

8. **AMERICANS WITH DISABILITIES ACT (ADA) OF 1990, PUBLIC LAW 101-336, 42 U.S.C. § 12101 et seq. and 28 C.F.R Part 35 and other implementing regulations.** The Sub-grantee must comply with the ADA, which provides comprehensive civil rights protection to individuals with disabilities in the areas of employment, public accommodations, state and local government services, and telecommunication.

9. **UTILIZATION OF MINORITY AND WOMEN BUSINESS ENTERPRISES (MWBE)**

The Sub-grantee is encouraged to utilize firms that are certified by the Washington State Office of Minority and Women's Business Enterprises as minority-owned and/or women-owned in carrying out the purposes of this Grant Agreement.

10. **PUBLICITY**

The Sub-grantee agrees to submit to the Department all advertising and publicity relating to this Grant Agreement wherein the Department's name is mentioned or language used from which the connection of the Department's name may, in the Department's judgment, be inferred or implied. The Sub-grantee

agrees not to publish or use such advertising and publicity without the prior written consent of the Department.

11. **DISCLOSURE**

The use or disclosure by any party of any information concerning the Department for any purpose not directly connected with the administration of the Department's or the Sub-grantee's responsibilities with respect to services provided under this Grant Agreement is prohibited except by prior written consent of the Department or as required to comply with the Public Records Act or court order.

12. **CERTIFICATION REGARDING DEBARMENT SUSPENSION OR INELIGIBILITY**

If federal funds are the basis for this Grant Agreement, the Sub-grantee certifies that neither the Sub-grantee nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participating in this Grant Agreement by any federal department or agency. If requested by the Department, the Sub-grantee shall complete and sign a Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion form. Any such form completed by the Sub-grantee for this Grant Agreement shall be incorporated into this Grant Agreement by reference.

Further, the Sub-grantee agrees not to enter into any arrangements or contracts related to this grant with any party that is on the "General Service Administration List of Parties Excluded from Federal Procurement or Non-procurement Programs" which can be found at www.epls.gov.

13. **LIMITATION OF AUTHORITY -- "Authorized Signature"**

The signatories to this Grant Agreement represent that they have the authority to bind their respective organizations to this Grant Agreement. Only the assigned Authorized Signature for each party, or the assigned delegate by writing prior to action, shall have the express, implied, or apparent authority to alter, amend, modify, or waive any clause or condition of this Grant Agreement. Furthermore, any alteration, amendment, modification, or waiver of any clause or condition of this Grant Agreement is not effective or binding unless made in writing and signed by the Authorized Signature(s).

14. **SUB-GRANTEE NOT EMPLOYEE – INDEPENDENT STATUS OF SUB-GRANTEE**

The parties intend that an independent Sub-grantee relationship will be created by this Grant Agreement. The Sub-grantee and/or employees or agents performing under this Grant Agreement are not employees or agents of the Department in any manner whatsoever, and will not be presented as nor claim to be officers or employees of the Department or of the State of Washington by reason hereof, nor will the Sub-grantee and/or employees or agents performing under this Grant Agreement make any claim, demand, or application to or for any right, privilege or benefit applicable to an officer or employee of the Department or of the State of Washington, including, but not limited to, Worker's Compensation coverage, unemployment insurance benefits, social security benefits, retirement membership or credit, or privilege or benefit which would accrue to a civil service employee under Chapter 41.06 RCW.

It is understood that if the Sub-grantee is another state department, state agency, state university, state college, state community college, state board, or state commission, that the officers and employees are employed by the state of Washington in their own right.

If the Sub-grantee is an individual currently employed by a Washington State agency, the Department shall obtain proper approval from the employing agency or institution. A statement of "no conflict of interest" shall be submitted to the Department.

15. **NONASSIGNABILITY**

This Grant Agreement, the work to be provided under this Grant Agreement, and any claim arising thereunder, are not assignable or delegable by either party in whole or in part, without the express prior written consent of the other party, which consent shall not be unreasonably withheld.

16. **SUBGRANT CONTRACTING**

Neither the Sub-grantee nor any subSub-grantee shall enter into subGrant Agreements for any of the work contemplated under this Grant Agreement without obtaining prior written approval of the Department. Sub-grantee shall use a competitive process in award of any contracts with subSub-grantees that are entered into after original Grant Agreement award. All subGrant Agreements entered into pursuant to this Grant Agreement shall incorporate this Grant Agreement in full by reference. In no

event shall the existence of the subGrant Agreement operate to release or reduce the liability of the Sub-grantee to the Department for any breach in the performance of the Sub-grantee's duties. The Military Department may request a copy of any and/or all subGrant Agreements for work being completed under this Grant Agreement.

17. **GRANT AGREEMENT MODIFICATIONS**

The Department and the Sub-grantee may, from time to time, request changes to the Grant Agreement or grant. Any such changes that are mutually agreed upon by the Department and the Sub-grantee shall be incorporated herein by written amendment to this Grant Agreement. It is mutually agreed and understood that no alteration or variation of the terms of this Grant Agreement shall be valid unless made in writing and signed by the parties hereto, and that any oral understanding or agreements not incorporated herein, unless made in writing and signed by the parties hereto, shall not be binding.

18. **SEVERABILITY**

In the event any term or condition of this Grant Agreement, any provision of any document incorporated by reference, or application of this Grant Agreement to any person or circumstances is held invalid, such invalidity shall not affect other terms, conditions, or applications of this Grant Agreement which can be given effect without the invalid term, condition, or application. To this end, the terms and conditions of this Grant Agreement are declared severable.

19. **ADVANCE PAYMENTS PROHIBITED**

The Department shall make no payments in advance or in anticipation of goods or services to be provided under this Grant Agreement. Sub-grantee shall not invoice the Department in advance of delivery of such goods or services.

20. **TAXES, FEES AND LICENSES**

Unless otherwise provided in this Grant Agreement, the Sub-grantee shall pay for and maintain in current status all taxes, unemployment contributions, fees, licenses, assessments, permit charges and expenses of any other kind for the Sub-grantee or its staff required by statute or regulation that are necessary for Grant performance.

21. **TRAVEL AND SUBSISTENCE REIMBURSEMENT**

Unless the Grant Agreement specifically provides for different rates, any travel or subsistence reimbursement allowed under the Grant Agreement shall be paid in accordance with rates set pursuant to RCW 43.03.050 and RCW 43.03.060 as now existing or amended. The Sub-grantee may be required to provide to the Department copies of receipts for any travel related expenses other than meals and mileage (example: parking lots that do not provide receipts) that are authorized under this Grant Agreement.

22. **GOVERNING LAW AND VENUE**

This Grant Agreement shall be construed and enforced in accordance with, and the validity and performance hereof shall be governed by, the laws of the state of Washington. Venue of any suit between the parties arising out of this Grant Agreement shall be the Superior Court of Thurston County, Washington.

23. **HOLD HARMLESS AND INDEMNIFICATION**

Each party to this Grant Agreement shall be responsible for injury to persons or damage to property resulting from negligence on the part of itself, its employees, agents, officers, or subSub-grantees. Neither party assumes any responsibility to the other party for the consequences of any act or omission of any third party.

24. **WAIVER OF DEFAULT**

Waiver of any default or breach shall not be deemed to be a waiver of any other or subsequent default or breach. Any waiver shall not be construed to be a modification of the terms of this Grant Agreement unless stated to be such in writing signed by The Adjutant General or the Authorized Signature for the Department and attached to the original Grant Agreement.

25. **DISPUTES**

The parties shall make every effort to resolve disputes arising out of or relating to this Grant Agreement through discussion and negotiation. Should discussion and negotiation fail to resolve a dispute arising under this Grant Agreement, the parties shall select a dispute resolution team to resolve the dispute.

The team shall consist of a representative appointed by each party and a third representative mutually agreed upon by both parties. The team shall attempt, by majority vote, to resolve the dispute.

Both parties agree that this disputes process shall precede any action in a judicial or quasi-judicial tribunal. Nothing in this section shall preclude the parties from mutually agreeing to a different dispute resolution method in lieu of the procedure outlined above.

26. **ATTORNEY'S FEES**

In the event of litigation or other action brought to enforce Grant Agreement terms, or alternative dispute resolution process, each party agrees to bear its own attorney's fees and costs.

27. **LOSS OR REDUCTION OF FUNDING**

In the event funding from state, federal, or other sources is withdrawn, reduced, or limited in any way after the effective date of this Grant Agreement and prior to normal completion, the Department may reduce its scope of work and budget or unilaterally terminate all or part of the Grant Agreement as a "Termination for Cause", without providing the Sub-grantee an opportunity to cure. Alternatively, the parties may renegotiate the terms of this Grant Agreement under "Grant Agreement Modifications" to comply with new funding limitations and conditions, although the Department has no obligation to do so.

28. **TERMINATION OR SUSPENSION FOR CAUSE**

In the event the Department, in its sole discretion, determines the Sub-grantee has failed to fulfill in a timely and proper manner its obligations under this Grant Agreement, is in an unsound financial condition so as to endanger performance hereunder, is in violation of any laws or regulations that render the Sub-grantee unable to perform any aspect of the Grant Agreement, or has violated any of the covenants, agreements or stipulations of this Grant Agreement, the Department has the right to immediately suspend or terminate this Grant Agreement in whole or in part.

The Department may notify the Sub-grantee in writing of the need to take corrective action and provide a period of time in which to cure. The Department is not required to allow the Sub-grantee an opportunity to cure if it is not feasible as determined solely within the Department's discretion. Any time allowed for cure shall not diminish or eliminate the Sub-grantee's liability for damages or otherwise affect any other remedies available to the Department. If the Department allows the Sub-grantee an opportunity to cure, the Department shall notify the Sub-grantee in writing of the need to take corrective action. If the corrective action is not taken within ten (10) calendar days or as otherwise specified by the Department, or if such corrective action is deemed by the Department to be insufficient, the Grant Agreement may be terminated in whole or in part.

The Department reserves the right to suspend all or part of the Grant Agreement, withhold further payments, or prohibit the Sub-grantee from incurring additional obligations of funds during investigation of the alleged compliance breach, pending corrective action by the Sub-grantee, if allowed, or pending a decision by the Department to terminate the Grant Agreement in whole or in part.

In the event of termination, the Sub-grantee shall be liable for all damages as authorized by law, including but not limited to, any cost difference between the original Grant Agreement and the replacement or cover Grant Agreement and all administrative costs directly related to the replacement Grant Agreement, e.g., cost of administering the competitive solicitation process, mailing, advertising and other associated staff time. The rights and remedies of the Department provided for in this section shall not be exclusive and are in addition to any other rights and remedies provided by law.

If it is determined that the Sub-grantee: (1) was not in default or material breach, or (2) failure to perform was outside of the Sub-grantee's control, fault or negligence, the termination shall be deemed to be a "Termination for Convenience".

29. **TERMINATION FOR CONVENIENCE**

Notwithstanding any provisions of this Grant Agreement, the Sub-grantee may terminate this Grant Agreement by providing written notice of such termination to the Department's Key Personnel identified in the Grant Agreement, specifying the effective date thereof, at least thirty (30) days prior to such date.

Except as otherwise provided in this Grant Agreement, the Department, in its sole discretion and in the best interests of the State of Washington, may terminate this Grant Agreement in whole or in part by providing ten (10) calendar days written notice, beginning on the second day after mailing to the Sub-

grantee. Upon notice of termination for convenience, the Department reserves the right to suspend all or part of the Grant Agreement, withhold further payments, or prohibit the Sub-grantee from incurring additional obligations of funds. In the event of termination, the Sub-grantee shall be liable for all damages as authorized by law. The rights and remedies of the Department provided for in this section shall not be exclusive and are in addition to any other rights and remedies provided by law.

30. **TERMINATION PROCEDURES**

In addition to the procedures set forth below, if the Department terminates this Grant Agreement, the Sub-grantee shall follow any procedures specified in the termination notice. Upon termination of this Grant Agreement and in addition to any other rights provided in this Grant Agreement, the Department may require the Sub-grantee to deliver to the Department any property specifically produced or acquired for the performance of such part of this Grant Agreement as has been terminated.

If the termination is for convenience, the Department shall pay to the Sub-grantee the agreed upon price, if separately stated, for properly authorized and completed work and services rendered or goods delivered to and accepted by the Department prior to the effective date of Grant Agreement termination, and the amount agreed upon by the Sub-grantee and the Department for (i) completed work and services and/or equipment or supplies provided for which no separate price is stated, (ii) partially completed work and services and/or equipment or supplies provided which are accepted by the Department, (iii) other work, services and/or equipment or supplies which are accepted by the Department, and (iv) the protection and preservation of property.

Failure to agree with such amounts shall be a dispute within the meaning of the "Disputes" clause of this Grant Agreement. If the termination is for cause, the Department shall determine the extent of the liability of the Department. The Department shall have no other obligation to the Sub-grantee for termination. The Department may withhold from any amounts due the Sub-grantee such sum as the Department determines to be necessary to protect the Department against potential loss or liability.

The rights and remedies of the Department provided in this Grant Agreement shall not be exclusive and are in addition to any other rights and remedies provided by law.

After receipt of a notice of termination, and except as otherwise directed by the Department in writing, the Sub-grantee shall:

- a. Stop work under the Grant Agreement on the date, and to the extent specified, in the notice;
- b. Place no further orders or subGrant Agreements for materials, services, supplies, equipment and/or facilities in relation to this Grant Agreement except as may be necessary for completion of such portion of the work under the Grant Agreement as is not terminated;
- c. Assign to the Department, in the manner, at the times, and to the extent directed by the Department, all of the rights, title, and interest of the Sub-grantee under the orders and subGrant Agreements so terminated, in which case the Department has the right, at its discretion, to settle or pay any or all claims arising out of the termination of such orders and subGrant Agreements;
- d. Settle all outstanding liabilities and all claims arising out of such termination of orders and subGrant Agreements, with the approval or ratification of the Department to the extent the Department may require, which approval or ratification shall be final for all the purposes of this clause;
- e. Transfer title to the Department and deliver in the manner, at the times, and to the extent directed by the Department any property which, if the Grant Agreement had been completed, would have been required to be furnished to the Department;
- f. Complete performance of such part of the work as shall not have been terminated by the Department in compliance with all contractual requirements; and
- g. Take such action as may be necessary, or as the Department may require, for the protection and preservation of the property related to this Grant Agreement which is in the possession of the Sub-grantee and in which the Department has or may acquire an interest.

AAG Approved 9/12/2007

**Statement of Work
FFY 2010 Buffer Zone Protection Program**

INTRODUCTION: The Washington State Military Department Emergency Management Division's (EMD) Homeland Security (DHS) Section is responsible for programs designed to prepare and improve the State's ability to respond to a Chemical, Biological, Radiological, Nuclear and Explosive (CBRNE) terrorist attack. Through the FFY 2010 Buffer Zone Protection Program (BZPP), EMD is providing funds to increase the preparedness capabilities of jurisdictions responsible for the safety and security of communities surrounding high-priority Critical Infrastructure and Key Resource (CI/KR) assets through planning and equipment acquisition.

The BZPP provides enhanced security for select infrastructures and assets based on criteria established annually by DHS with state and local input. Buffer Zone Plans (BZP) are intended to help local law enforcement and first responders develop effective preventive measures that make it more difficult for terrorists to plan or launch attacks from the immediate vicinity of high priority infrastructure targets. The BZPP assists local authorities in assessing current vulnerabilities at CI/KR sites, and in developing and implementing BZPs to increase the level of protection and act as a deterrent and prevention mechanism. Upon completion, local authorities in concert with owners of property identified as buffer zones will use the BZPs as a basis for identifying needs and prioritizing resources related to training, information, equipment and exercise needs necessary for the protection of identified CI/KR sites.

Prior to contracting, the Sub-grantee has accomplished the following:

- Conducted a site vulnerability assessment of the designated infrastructure site, identifying the buffer zone outside the perimeter of the potential target. The site vulnerability assessment included coordination with security management and measures already in place at the facility.
- Developed a Buffer Zone Plan (BZP) in coordination with EMD staff, identifying required training, information, equipment, resources and recommended buffer zone protective measures necessary to address any shortfalls.
- Developed a Vulnerability Reduction Purchase Plan (VRPP), using the approved DHS template, which serves as the acquisition plan for the materials, equipment and resources necessary to implement the BZP.
- Completed a National Environmental Policy Act (NEPA) Checklist for any construction-related activities, if applicable, and submitted to EMD to obtain DHS approval prior to expenditure of funds. This includes activities related to the acquisition, installation, maintenance, operation, evaluation, removal, or disposal of security equipment to screen for or detect dangerous individuals or dangerous or illegal materials at existing facilities; acquisition, installation, maintenance, operation, evaluation, removal, or disposal of target hardening security equipment, devices or controls.
- Completed an Environmental and Historic Preservation review for any projects that involve communications towers, physical security enhancements, new construction, or modifications to buildings that are 50 years or greater.
- Submitted the BZP and VRPP to EMD for submission to DHS for review and approval.

THE SUB-GRANTEE AGREES TO:

1. Plan and implement equipment purchases and other activities in accordance with FFY10 Buffer Zone Protection Program Grant Guidance, which can be found at <http://www.fema.gov/government/grant/bzpp/index.shtm>, as well as all subsequent policy changes. These requirements must be passed on to all of the Sub-grantee's subcontractors, and monitored through periodic review of expenditures and equipment inventories.
2. Purchase, upon approval of BZP and VRPP, those items listed in the VRPP, and ensure delivery, installation, testing and verification of satisfactory performance of all equipment prior to the end of the performance period.
3. Mark, when practicable, any equipment purchased with grant funding, as follows: "Purchased with funds provided by the U.S. Department of Homeland Security."
4. Report progress on deliverables and advise EMD, in writing, of necessary adjustments to the content of the contract.

5. Adhere to all financial and procurement guidance, including competitive bid processes and other procurement requirements as documented in the DHS Financial Management Guide found at http://www.dhs.gov/xlibrary/assets/Grants_FinancialManagementGuide.pdf. Local and state procurement and contracting regulations take precedence over these requirements when local and state regulations are more stringent.
6. Accompany each request for reimbursement with a spreadsheet detailing the expenditures, using the Reimbursement Spreadsheet form to be provided by EMD. Requests for reimbursement of equipment purchases will utilize the State's A-19 form and will include copies vendor invoices and packing slips. Requests for reimbursement not signed by the Sub-grantee's proper authorizing authority, as indicated on the Signature Authorization Form, will be returned to the Sub-grantee.
7. Acknowledge that the public disclosure of records relating to this contract, and all underlying data, would have a substantial likelihood of threatening public safety, and are therefore exempt from public disclosure pursuant to RCW 42.56.420 effective 7/1/06.
8. If purchasing equipment, the Sub-grantee must meet the following requirements:
9. Be in compliance with the DHS Authorized Equipment List (AEL), as detailed at <http://www.rkb.us>.
 - Determine whether or not it is in the best interest of the Sub-grantee to make purchases using its own procurement process or ask the Department to make purchases on its behalf.
 - Make a request to the Department in writing that authorizes the Department to de-obligate funding from the Sub-grantee's contract and use the state's procurement process and contracts to purchase equipment on behalf of the Contractor.
 - This will necessitate an amendment to the contract reducing the Sub-grantee's award by an amount sufficient for the Department to make the purchase(s).
 - The Department will pay the vendor directly and all items will be drop shipped to a location designated by the Sub-grantee.

THE MILITARY DEPARTMENT AGREES TO:

1. Provide technical assistance, expertise, and state coordination with FEMA where necessary.
2. Reimburse the Sub-grantee within 45 days of receipt and approval of requests for reimbursement which includes all documentation of expenditures as required.

MILESTONES
FFY 2010 Buffer Zone Protection Program

MILESTONE	TASK
June 1, 2010	Start of contract performance period
March 2013	Contract Execution
April 15, 2013	Progress Report submission
May 31, 2013	End of contract performance period
No later than June 30, 2013	Submit all final reports, requests for reimbursement and/or deliverables.

EXHIBIT E**BUDGET SHEET****FFY 2010 Buffer Zone Protection Program
Kittitas County Sheriff's Office
Detailed Equipment Budget****NOT TO EXCEED: \$18,074.38****FUNDING SOURCE: 703BL**

Item	AEL Number	Item & Description
1	03OE-02-TILA	BMS Carry Viewer III (CVIIIPlus-9 Geo Point) handheld FLIR receiver, allow monitoring of aerial observation of site from any FLIR capable aircraft on station when implementing the protection plan.
2	03OE-02-TILA	AN/PVS-14 Gen3 pinnacle Milspec, Night Vision monocular used for surveillance and night time bridge security details.
7	21GN-00-SHIP	Shipping costs for equipment purchased with grant funding.
8	21GN-00-STAX	Sales tax on equipment purchased with grant funding.
		TOTAL EQUIPMENT BUDGET: \$18,074.38

NOTES:

1. DHS program requirements affirm that federal funds will be used to supplement existing funds, and will not replace (supplant) funds that have been appropriated for the same purpose.
2. Overall equipment budget cannot be exceeded. Any expenditure which exceeds the equipment budget will be the responsibility of the Contractor.

ADDITIONAL AGREEMENT PROVISIONS AND WORKSHEET
For Compliance With The
Federal Funding Accountability and Transparency Act of 2006 (P.L. 109-282) (FFATA)

The Federal Funding Accountability and Transparency Act (FFATA) was signed on September 26, 2006. The FFATA legislation requires information on federal awards (federal financial assistance and expenditures) be made available to the public via a single, searchable website. Federal awards include grants, subgrants, loans, awards, cooperative agreements and other forms of financial assistance as well as contracts, subcontracts, purchase orders, task orders, and delivery orders. The legislation does not require inclusion of individual transactions below \$25,000 or credit card transactions before October 1, 2008. However, if an award is initially below this amount yet later increased, the act is triggered. Due to this variability in compliance Subrecipients are **required** by the Military Department to be familiar with the FFATA requirements and complete this Worksheet for *each contract* for the State's submission in to the FFATA portal.

ADDITIONAL PROVISIONS

A. This contract (subaward) is supported by federal funds, requiring compliance with the Federal Funding Accountability and Transparency Act (FFATA or the Transparency Act) and Office of Management and Budget Guidance (OMB). Public Law 109-282 as amended by section 6202(a) of Public Law 110-252 (see 31 U.S.C. 6101 note). By entering into this contract, contractor agrees to provide all applicable reporting information to the Washington Military Department (WMD) required by FFATA and OMB Guidance.

B. The FFATA requires the OMB to establish a publicly available online database (USASpending.gov) containing information about entities that are awarded Federal grants, loans, and contracts. As required by FFATA and OMB Guidance, certain information on the first-tier subawards related to Federal contracts and grants, and the executive compensation of awardees, must be made publicly available.

C. For new Federal grants beginning October 1, 2010, if the initial subaward is equal to or greater than \$25,000, reporting of the subaward and executive compensation information is required. If the initial subaward is below \$25,000 but subsequent grant modifications result in a total subaward equal to or over \$25,000, the subaward will be subject to the reporting requirements as of the date the subaward exceeds \$25,000. If the initial subaward equals or exceeds \$25,000 but funding is subsequently de-obligated such that the total award amount falls below \$25,000, the subaward continues to be subject to the reporting requirements of the Transparency Act and OMB Guidance.

D. As a Federal grant subawardee under this contract, your organization is required by FFATA, OMB Guidance and this contract to provide the WMD, as the prime grant awardee, all information required for FFATA compliant reporting by WMD. This includes all applicable subawardee entity information required by FFATA and OMB Guidance, subawardee DUNS number, and relevant executive compensation data, as applicable.

1. Data about your organization will be provided to USASpending.gov by the WMD. System for Award Management (SAM) is a government wide registration system for organizations that do business with the Federal Government. SAM stores information about awardees including financial account information for payment purposes and a link to D&B for maintaining current DUNS information, www.sam.gov. WMD requires SAM registration and annual renewal by your organization to minimize unnecessary data entry and re-entry required by both WMD and your organization. It will also reduce the potential of inconsistent or inaccurate data entry.
2. Your organization must have a Data Universal Numbering System (DUNS) number obtained from the firm Dun and Bradstreet (D&B) (www.dnb.com). A DUNS number provides a method to verify data about your organization. D&B is responsible for maintaining unique identifiers and organizational linkages on behalf of the Federal Government for organizations receiving Federal assistance.

E. The WMD, as the prime awardee, is required by FFATA to report names and total compensation of the five (5) most highly compensated officers of your organization (as the subawardee) if:

1. Your organization (the subawardee), in the preceding fiscal year, received 80 percent or more of its annual gross revenues from Federal awards and \$25,000,000 or more in annual gross revenues from Federal awards; and
2. The public does not have access to this information about the compensation of the senior executives of your organization through periodic reports filed under section 13(a) or 15(d) of the Securities and Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d) or section 6104 of the Internal Revenue Code of 1986.

“Total compensation” for purposes of this requirement generally means the cash and non-cash value earned by the executive during the past fiscal year and includes salary and bonus; awards of stock, stock options and stock appreciation rights; and other compensation such as severance and termination payments, and value of life insurance paid on behalf of the employee, and as otherwise provided by FFATA and applicable OMB guidance.

F. If (1) in the preceding fiscal year your organization received 80 percent or more of its annual gross revenues from Federal awards and \$25,000,000 or more in annual gross revenues from Federal awards, and (2) the public does not have access to this information about the compensation of the senior executives of your organization through periodic reports filed under section 13(a) or 15(d) of the Securities and Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d) or section 6104 of the Internal Revenue Code of 1986, insert the names and total compensation for the five most highly compensated officers of your organization in the table below.

WORKSHEET

Subrecipient Agency: KITTITAS COUNTY SHERIFF'S OFFICE				
Grant and Year: BZPP 2010		Agreement Number: E13-221		
Completed by: DORA VAN EPPS <i>Name</i>		CHIEF FINANCIAL MGR <i>Title</i>		(509) 962-7099 <i>Telephone</i>
Date Completed:				
STEP 1				
Is your grant agreement less than \$25,000?	YES <input checked="" type="checkbox"/>	STOP, no further analysis needed, GO to Step 6	NO <input type="checkbox"/>	GO to Step 2
STEP 2				
In your preceding fiscal year, did your organization receive 80% or more of its annual gross revenues from federal funding?	YES <input type="checkbox"/>	GO to STEP 3	NO <input type="checkbox"/>	STOP, no further analysis needed, GO to Step 6
STEP 3				
In your preceding fiscal year, did your organization receive \$25,000,000 or more in federal funding?	YES <input type="checkbox"/>	GO to STEP 4	NO <input type="checkbox"/>	STOP, no further analysis needed, GO to Step 6
STEP 4				
Does the public have access to information about the total compensation* of senior executives in your organization?	YES <input type="checkbox"/>	STOP, no further analysis needed, GO to step 6	NO <input type="checkbox"/>	GO to STEP 5
STEP 5				
Executive #1	Name:			
	Total Compensation amount: \$			
Executive #2	Name:			
	Total Compensation amount: \$			
Executive #3	Name:			
	Total Compensation amount: \$			
Executive #4	Name:			
	Total Compensation amount: \$			
Executive #5	Name:			
	Total Compensation amount: \$			
STEP 6				
If your organization does not meet these criteria, specifically identify below <u>each</u> criteria that is not met for your organization: <u>For Example: "Our organization received less than \$25,000."</u> OUR ORGANIZATION RECEIVED LESS THAN \$25,000				

Signature:

Dora Van Epps

Date: 05-15-13

* Total compensation refers to:

- Salary and bonuses
- Awards of stock, stock options, and stock appreciation rights
- Other compensation including, but not limited to, severance and termination payments
- Life insurance value paid on behalf of the employee

Additional Resources:

<http://www.whitehouse.gov/omb/open>

<http://www.hrsa.gov/grants/ffata.html>

<http://www.gpo.gov/fdsys/pkg/FR-2010-09-14/pdf/2010-22705.pdf>

<http://www.grants.gov/>


SIGNATURE AUTHORIZATION FORM

WASHINGTON STATE MILITARY DEPARTMENT
Camp Murray, Washington 98430-5122


Please read instructions on reverse side before completing this form.

NAME OF ORGANIZATION Kittitas County Sheriff's Office	DATE SUBMITTED
PROJECT DESCRIPTION FFY 2010 Buffer Zone Protection Program	CONTRACT NUMBER E13-221


1. AUTHORIZING AUTHORITY

SIGNATURE	PRINT OR TYPE NAME	TITLE/TERM OF OFFICE
	Gene Dana	Kittitas County Sheriff

2. AUTHORIZED TO SIGN CONTRACTS/CONTRACT AMENDMENTS

SIGNATURE	PRINT OR TYPE NAME	TITLE
	Obie O'Brien	Kittitas County Board of County Commissioners, Chairman

3. AUTHORIZED TO SIGN REQUESTS FOR REIMBURSEMENT

SIGNATURE	PRINT OR TYPE NAME	TITLE
	Dora Van Epps	Chief Financial Manager

INSTRUCTIONS FOR SIGNATURE AUTHORIZATION FORM

This form identifies the persons who have the authority to sign contracts, amendments, and requests for reimbursement. It is required for the management of your contract with the Military Department (MD). Please complete all sections. One copy with original signatures is to be sent to MD with the signed contract, and the other should be kept with your copy of the contract.

When a request for reimbursement is received, the signature is checked to verify that it matches the signature on file. **The payment can be delayed if the request is presented without the proper signature.** It is important that the signatures in MD's files are current. Changes in staffing or responsibilities will require a new signature authorization form.

1. **Authorizing Authority.** Generally, the person(s) signing in this box heads the governing body of the organization, such as the board chair or mayor. In some cases, the chief executive officer may have been delegated this authority.
2. **Authorized to Sign Contracts/Contract Amendments.** The person(s) with this authority should sign in this space. Usually, it is the county commissioner, mayor, executive director, city clerk, etc.
3. **Authorized to Sign Requests for Reimbursement.** Often the executive director, city clerk, treasurer, or administrative assistant have this authority. It is advisable to have more than one person authorized to sign reimbursement requests. **This will help prevent delays in processing a request if one person is temporarily unavailable.**

If you have any questions regarding this form or to request new forms, please call your MD Program Manager.

Debarment, Suspension, Ineligibility or Voluntary Exclusion Certification Form

NAME Kittitas County Sheriff's Office		Doing business as (DBA)	
ADDRESS 307 W. UMPANUM ELLENSBURG, WA 98926	Applicable Procurement or Solicitation #, if any:	WA Uniform Business Identifier (UBI) 192002673	Federal Employer Tax Identification #: 91-6001349
This certification is submitted as part of a request to contract.			

Instructions For Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion--Lower Tier Covered Transactions

READ CAREFULLY BEFORE SIGNING THE CERTIFICATION. Federal regulations require contractors and bidders to sign and abide by the terms of this certification, without modification, in order to participate in certain transactions directly or indirectly involving federal funds.

1. By signing and submitting this proposal, the prospective lower tier participant is providing the certification set out below.
2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.
3. The prospective lower tier participant shall provide immediate written notice to the department, institution or office to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or had become erroneous by reason of changed circumstances.
4. The terms covered transaction, debarred, suspended, ineligible, lower tier covered transaction, participant, person, primary covered transaction, principal, proposal, and voluntarily excluded, as used in this clause, have the meaning set out in the Definitions and Coverage sections of rules implementing Executive Order 12549. You may contact the person to which this proposal is submitted for assistance in obtaining a copy of those regulations.
5. The prospective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is proposed for debarment under the applicable CFR, debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.
6. The prospective lower tier participant further agrees by submitting this proposal that it will include this clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion-Lower Tier Covered Transaction," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not proposed for debarment under applicable CFR, debarred, suspended, ineligible, or voluntarily excluded from covered transactions, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the List of Parties Excluded from Federal Procurement and Non-procurement Programs.
8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business activity.
9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is proposed for debarment under applicable CFR, suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion--Lower Tier Covered Transactions

The prospective lower tier participant certifies, by submission of this proposal or contract, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this form.

Bidder or Contractor Signature: Date: 05-15-13Print Name and Title: Gene Dana, Sheriff

FEDERAL DEBARMENT, SUSPENSION INELIGIBILITY and VOLUNTARY EXCLUSION (FREQUENTLY ASKED QUESTIONS)

What is "Debarment, Suspension, Ineligibility, and Voluntary Exclusion"?

These terms refer to the status of a person or company that cannot contract with or receive grants from a federal agency.

In order to be debarred, suspended, ineligible, or voluntarily excluded, you must have:

- had a contract or grant with a federal agency, and
- gone through some process where the federal agency notified or attempted to notify you that you could not contract with the federal agency.
- Generally, this process occurs where you, the contractor, are not qualified or are not adequately performing under a contract, or have violated a regulation or law pertaining to the contract.

Why am I required to sign this certification?

You are requesting a contract or grant with the Washington Military Department. Federal law (Executive Order 12549) requires Washington Military Department ensure that persons or companies that contract with Washington Military Department are not prohibited from having federal contracts.

What is Executive Order 12549?

Executive Order 12549 refers to Federal Executive Order Number 12549. The executive order was signed by the President and directed federal agencies to ensure that federal agencies, and any state or other agency receiving federal funds were not contracting or awarding grants to persons, organizations, or companies who have been excluded from participating in federal contracts or grants. Federal agencies have codified this requirement in their individual agency Code of Federal Regulations (CFRs).

What is the purpose of this certification?

The purpose of the certification is for you to tell Washington Military Department in writing that you have not been prohibited by federal agencies from entering into a federal contract.

What does the word "proposal" mean when referred to in this certification?

Proposal means a solicited or unsolicited bid, application, request, invitation to consider or similar communication from you to Washington Military Department.

What or who is a "lower tier participant"?

Lower tier participants means a person or organization that submits a proposal, enters into contracts with, or receives a grant from Washington Military Department, OR any subcontractor of a contract with Washington Military Department. If you hire subcontractors, you should require them to sign a certification and keep it with your subcontract.

What is a covered transaction when referred to in this certification?

Covered Transaction means a contract, oral or written agreement, grant, or any other arrangement where you contract with or receive money from Washington Military Department. Covered Transaction does not include mandatory entitlements and individual benefits.

Sample Debarment, Suspension, Ineligibility, Voluntary Exclusion Contract Provision

Debarment Certification. The Contractor certifies that the Contractor is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participating in this Contract by any Federal department or agency. If requested by Washington Military Department, the Contractor shall complete a Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion form. Any such form completed by the Contractor for this Contract shall be incorporated into this Contract by reference.

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

Name (as shown on your income tax return)
Kittitas County Auditor

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification:
☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate
☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ ☐ Exempt payee
☒ Other (see instructions) ▶ **Government**

Address (number, street, and apt. or suite no.)
205 W 5th Room 105

City, state, and ZIP code
Ellensburg, WA 98926

Requester's name and address (optional)

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

Employer identification number

9 1 - 6 0 0 1 3 4 9

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here **Signature of U.S. person** **Date** **Sept 17, 2012**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Disregarded entity. Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),

2. The United States or any of its agencies or instrumentalities,

3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,

4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or

5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,

7. A foreign central bank of issue,

8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,

9. A futures commission merchant registered with the Commodity Futures Trading Commission,

10. A real estate investment trust,

11. An entity registered at all times during the tax year under the Investment Company Act of 1940,

12. A common trust fund operated by a bank under section 584(a),

13. A financial institution,

14. A middleman known in the investment community as a nominee or custodian, or

15. A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor [*]
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

^{*} **Note.** Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.