

<u>Reporting Categories</u>	<u>Threshold</u>
Buildings / Additions to Buildings*	\$ 2,500
Major Renovations**	\$ 2,500
Equipment	\$ 2,500
Vehicles	\$ 2,500
Technology Hardware & Software	\$ 2,500
Infrastructure *** *	\$ 2,500
Program Direct Service	
Professional Services	
All Other****	

\* Requires additional square footage be added to include in this line item.

\*\* No additional square footage to existing buildings

\*\*\* Infrastructure assets are usually part of a larger system of assets, such as roads, bridges, tunnels, water and sewer systems.

\*\*\*\* Items less than the \$2,500 threshold and all other expenditures not included in the categories above.

NEW SUB-RECIPIENT INFORMATION REQUIRED FOR ANY FIRST-TIER SUBCONTRACT OR SUBAWARD  
THAT IS OVER \$25,000 AND NOT SUBJECT TO AGGREGATE REPORTING

FIVE MOST HIGHLY COMPENSATED OFFICERS OF THE ENTITY

Agencies will need to provide the names and total compensation of the five most highly compensated officers of the sub-recipient entity if the entity in its preceding year received:

- 80% or more of its annual gross revenues in Federal Awards **and**
- \$25,000,000 or more in annual gross revenues from Federal Awards **and**
- The public does not have access to information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the SEC Act of 1934 or section 6104 of the Internal Revenue Code of 1986

Compensation means cash and noncash dollar value earned by the executive during the sub-recipient's past fiscal year and includes:

- Salary and bonus
- Awards of stock, stock options, and stock appreciation rights valued in accordance with FAS 123R
- Earnings for services under non-equity incentive plans. This does not include group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of executives, and are available generally to all salaried employees.
- Change in pension value. This is the change in present value of defined benefit and actuarial pension plans.
- Above-market earnings on deferred compensation which are not tax-qualified
- Other compensation such as severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property if the value for the executive exceeds \$10,000.