#### **EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR** Washington, D.C. 20210

CLASSIFICATION WIOA-NFJP CORRESPONDENCE SYMBOL **OWI** DATE May 17, 2022

**ADVISORY:** TRAINING AND EMPLOYMENT GUIDANCE LETTER NO. 10-21

TO: NATIONAL FARMWORKER JOBS PROGRAM GRANTEES

FROM: ANGELA HANKS

Acting Assistant Secretary A H

**SUBJECT:** Program Year 2022 Planning Guidance for National Farmworker Jobs Program

Career Services and Training Grantees and Housing Grantees

1. Purpose. To convey grant allotments for Program Year (PY) 2022 and provide information related to submission instructions for required funding documents and performance targets.

2. Action Requested. National Farmworker Jobs Program (NFJP) grantees must submit the required documents through Grants.gov by within 14 calendar days from the date this Training and Employment Guidance Letter (TEGL) is published. See section 4 of this TEGL for additional information on required documents. Grantees that do not submit complete documentation by the deadline risk delaying the timely allotment of funds. Additionally, if a grantee wishes to negotiate their performance targets, please notify your assigned Federal Project Officer and copy NFJP@dol.gov within 7 calendar days from the date this TEGL is published and include your proposed targets in your modified four-year program plan.

#### 3. Summary and Background.

- a. Summary In accordance with the Workforce Innovation and Opportunity Act (WIOA), the new four-year NFJP grant cycle went into effect on July 1, 2020. The Employment and Training Administration (ETA) is issuing this TEGL to notify NFJP grantees of PY 2022 grant allocations and to provide instructions for submitting required documents. Grantees must submit required documents, including program plans and budget documents, to receive funding.
- b. Background NFJP allotments are based on the funds appropriated in the Consolidated Appropriations Act, 2022 (from this point forward, referred to as "the Act"). Funds to implement NFJP are appropriated in the Act. Congress provided \$88,283,000 for formula grants (of which \$88,160,000 was allotted after \$123,000 was set aside for program integrity), \$6,456,000 for migrant and seasonal farmworker housing (of which \$6,447,000 was allotted after \$9,000 was set aside for program integrity and of which not less than 70 percent shall be for permanent housing), and \$657,000 for discretionary

RESCISSIONS	EXPIRATION DATE
None	Continuing

purposes. The Department will issue individual Housing grant awards based on the results of the 2020 grant competition. In distributing funds, ETA calculates allotments for Career Services and Training grantees through an administrative formula. The formula's original methodology is described in a notice published in the Federal Register notice, 64 FR 27390, May 19, 1999, subsequently updated in the Federal Register notice, 86 FR 32063 on June 16, 2021.

As explained in ETA's PY 2021 notice, the allotments provided in this TEGL for Career Services and Training grantees reflect hold-harmless provisions that provide for a stop loss/stop gain limit to facilitate grantees' transition to the updated formula results established in the June 2021 Federal Register notice. For PY 2021, each state service area received an amount equal to at least 95 percent of their PY 2020 allotment percentage, as applied to the PY 2021 formula funds available. For PY 2022, each state services area will receive an amount equal to at least 90 percent of their PY 2021 allotment percentage, as applied to the PY 2022 formula funds available.

#### MSFW Youth Awards

Per WIOA section 127 (a)(1) State Allotments, for each fiscal year for which the amount appropriated under section 136(a) exceeds \$925,000,000, the Secretary will reserve 4 percent of the excess amount to provide youth workforce investment activities under section 167 (relating to migrant and seasonal farmworkers). Based on this year's appropriated amount of \$933,130,000 under WIOA section 136(a), ETA plans to distribute a separate set of awards totaling \$325,200 to serve MSFW Youth. ETA will follow up in subsequent communication with the approach to award these additional MSFW youth funds.

#### 4. Details.

#### Submission Requirements and Reporting.

- a. Required Documents for PY 2022 Funding. To receive PY 2022 funding, NFJP grantees must submit via Grants.gov, the documents listed below in subsections i-v. Submittal of this document package does not constitute automatic approval. Grantees may be asked, with the assistance of their assigned Federal Project Officer, to immediately revise and resubmit documentation prior to the allotment award. Alternatively, the Grant Officer may approve the award allotment with Special Conditions of Award, requiring the grantee to submit revised documents within 30 calendar days of the award date. If a grantee fails to submit documents by the deadline, they risk delaying the timely allotment of funds. In response to the TEGL, the following documents are required:
  - i. SF-424, Application for Federal Assistance. An electronically submitted SF-424 through Grants.gov constitutes an official signed document. The SF-424 must identify the legal name of the grantee organization, along with the organization's address, its Unique Entity Identification number (UEI) and its Employer

Identification Number (EIN), all of which must match the same information listed in the organization's current registration with the System for Award Management (SAM), found at <a href="https://www.sam.gov">https://www.sam.gov</a>. Please review the SF-424 instructions document included on Grants.gov to ensure the correct completion of the SF-424. The total funding amount entered under the *Estimated Funding* section (item #18) must match the allotment amount in the allotment tables. The state service area must be noted under the *Areas Affected By Project* section (item #14).

- ii. SF-424A, Budget Information Non-Construction Programs Form. Please review the SF-424A instructions document included on <u>Grants.gov</u> to ensure the correct completion of the SF-424A. The total funding amount entered must match the allotment amount. See Attachment III to see the Career Services and Training Grant Allotments and Attachment IV to see the Housing Grant Allotments.
- iii. Budget Narrative. The Budget Narrative must follow the detailed instructions provided in Attachments I and II. Each line item/category amount on the Budget Narrative must also exactly match the line item/category amount totals listed on the SF-424A.
- iv. Negotiated Indirect Cost Rate Agreement (NICRA). Grantees that use a NICRA or Cost Allocation Plan (CAP) must submit a current or recent copy of the NICRA or CAP as part of this application. If a new NICRA has been requested but not finalized, the grantee must include a copy of the request. Please include the letter showing the date it was submitted. Note: If a grantee includes indirect charges on line 6.j of the SF-424A, the grantee must submit a NICRA or CAP unless the grantee elects to charge a de minimis rate. If a grantee elects not to charge indirect costs, there is no need to include a NICRA or CAP.
- v. PYs 2020-2023 Program Plan. Per 20 CFR 685.410, each NFJP grantee submitted a comprehensive program plan covering PY 2020-2023 to the Department. The four-year program plan describes a grantee's plan to implement the grant project in accordance with the Funding Opportunity Announcement. For additional information on what type of information is included in the program plan, see 20 CFR 685.420. In response to this PY 2022 TEGL, grantees must follow the instructions below to determine the extent to which they must update their four-year program plan:
  - If a grantee does not need to modify their 2020-2023 program plan, they should amend the dates to be relevant and submit their four-year program plan and add a note on the top "No substantive changes were made to the four-year program plan."
  - In circumstances when there is a change in funding levels, per 20 CFR 685.430, a grantee's program plan must be modified to reflect the funding level for each year of the grant. The grantee must submit a request to add, delete, expand, or reduce any part of the program plan. In their request, grantees should describe any change(s) and provide a justification for the change. In coordination with the Federal Project Officer, the Department

will consider the cost principles, uniform administrative requirements, and terms and conditions of award when reviewing modifications.

**WIOA Performance Negotiations**. For PY 2022, ETA proposes to use the performance targets and annual and four-year service/enrollment levels that were established in PY 2021.1 If a grantee wishes to negotiate their performance targets, please notify your assigned Federal Project Officer and copy NFJP@dol.gov within 7 calendar days from the date this TEGL is published and include your proposed targets in your modified four-year program plan. If a grantee does not notify their Federal Project Officer and national office within 7 calendar days from the date this TEGL is published, ETA will use the performance targets that were approved in PY 2021 for PY 2022. ETA will work with grantees to establish performance targets within 30 calendar days from the date this TEGL is published.

Note: For Housing grantees, the PY 2022 service levels may vary depending on the grant recipient's four-year work plan. For example, some Housing grantees' service levels increase during the third or fourth year of the period of performance depending on a permanent housing project.

Use of PY 2022 Funds. The period of performance for PY 2022 NFJP grants ends on September 30, 2023. Therefore, grantees have an extra quarter to expend grant funds. The extra quarter in the period of performance allows grantees to have flexibility to absorb minor fluctuations in spending within the four-year cycle without the need to request extensions from year to year. Grantees must continue to file a Federal Financial Report, ETA Form 9130, each quarter for PY 2022 funds until those funds are fully expended or the end of the grant's period of performance is reached.

**Paperwork Reduction Act (PRA) Statement.** The Department notes that a Federal agency may not conduct or sponsor a collection of information, nor is the public required to respond to a collection of information, unless the Office of Management and Budget (OMB), under the PRA, approves it, and it displays a currently valid OMB Control Number (44 U.S.C. 3507). Also, notwithstanding any other provision of law, no person shall be subject to penalty for failing to comply with a collection of information if the collection of information does not display a currently valid OMB Control Number (44 U.S.C. 3512). The currently valid OMB Control Numbers for this collection are:

OMB 4040-0004, SF-424 Application for Federal Assistance, which expires

<sup>&</sup>lt;sup>1</sup> Consistent with 20 CFR 685.400, ETA establishes Career Services and Training grantees' performance levels using results produced by a statistical adjustment model. The model considers the characteristics of the population served and the economic conditions of the state service area, and it makes additional adjustments to factor in economic challenges. In response to the funding opportunity announcement (FOA), FOA-ETA-20-08, FOA-ETA-20-08-A, or FOA-ETA-20-08-B, your organization submitted its quarterly and annual targets to enroll participants over 51-month period of performance. This information was used to establish your annual enrollment levels over 51month period for Career Services and Training grant recipients (for example the total number of participants enrolled) and annual service levels for Housing grant recipients (for example, the total number of reportable individuals served). These service/enrollment levels were established in PY 2020 and in some cases renegotiated for PY 2021.

- December 31, 2022; and
- OMB 4040-0006, SF-424A Budget Information for Non-Construction, which expires February 28, 2025.

<u>Timing of Funds.</u> ETA will distribute executed NFJP Notices of Award as close to the beginning of July as possible so that funds are available to support continued operations of the program.

Performance Reporting Requirements. Career Services and Training grantees and Housing grantees will submit performance data through Workforce Integrated Performance System (WIPS) using the DOL-Only Participant Individual Record Layout (PIRL), Form ETA 9172 and the Joint Quarterly Narrative Performance Report (QNR), Form ETA 9179. In general, grantees use the indicators of performance that are described at 20 CFR 685.400 depending on their type of grant award. Per 20 CFR 685.400(e) grantees may develop additional performance indicators and include them in the program plan or in periodic performance reports. Additional information on performance indicators is available in TEGL 14-18 and Attachment 7 <a href="https://wdr.doleta.gov/directives/corr\_doc.cfm?DOCN=7611">https://wdr.doleta.gov/directives/corr\_doc.cfm?DOCN=7611</a>.

**5.** <u>Inquiries</u>. All NFJP Grantees should submit inquiries to their respective Federal Project Officer.

#### 6. References.

- Departments of Labor, Health and Human Services, and Education, and Related Agencies, Consolidated Appropriations Act, 2022, Public Law 117-103, enacted March 15, 2022.
- Section 167 of WIOA (Pub. L. 113-128), Title I, enacted July 22, 2014;
- 20 CFR, Part 685, WIOA Final Rule, effective October 18, 2016;
- TEGL NO. 14-18, Aligning Performance Accountability Reporting, Definition, and Policies Across Workforce Employment and Training Programs Administered by the U.S. Department of Labor (DOL), March 25. 2019; and
- Federal Register Notice Employment and Training Administration (ETA) Program Year (PY) 2021 Workforce Innovation and Opportunity Act (WIOA) Section 167, National Farmworker Jobs Program (NFJP) Modifications to Allotment Formula, 86 FR 24891, May 10, 2021.

#### 7. Attachment(s).

- Attachment I: Instructions for Completing the Budget Narrative
- Attachment II: Instructions for Submitting Budget Documents via Grants.gov
- Attachment III: PY 2022 NFJP Career Services and Training Grant Allotments
- Attachment IV: PY 2022 NFJP Housing Grant Allotments

#### **Instructions for Completing the Budget Narrative**

For Career Services and Training grantees:

➤ The budget narrative must adhere to the amount of money allocated for each state service area detailed in Attachment III: PY 2022 NFJP Career Services and Training Grant Allotments

#### For Housing grantees:

➤ The budget narrative must adhere to the amount of permanent and temporary expenditures detailed in Attachment IV – Housing Grant Allotments. Individual grants are awarded for Housing as a result of the grants competition and are further distributed according to language in the appropriations law requiring that of the total amount available, not less than 70 percent shall be allocated to permanent housing activities, leaving not more than 30 percent to temporary housing activities. In the budget narrative, housing grantees must clearly differentiate between the amount of expenditures on permanent and temporary housing if applicable

For all grantees, use the following guidance below when writing the budget narrative.

#### 1. Project Budget

You must complete the SF-424A Budget Information Form (available at <a href="https://www.grants.gov/web/grants/forms/sf-424-family.html#sortby=1">https://www.grants.gov/web/grants/forms/sf-424-family.html#sortby=1</a>). In preparing the Budget Information Form, you must provide a concise narrative explanation to support the budget request, explained in detail below.

#### a) Budget Narrative

The Budget Narrative must provide a description of costs associated with each line item on the SF-424A. The Budget Narrative should also include a section describing any leveraged resources provided (as applicable) to support grant activities. Leveraged resources are all resources, both cash and in-kind, in excess of this award. Valuation of leveraged resources follows the same requirements as match. Grantees are encouraged to leverage resources to increase stakeholder investment in the project and broaden the impact of the project itself.

Each category should include the total cost for the period of performance. Use the following guidance for preparing the Budget Narrative.

**Personnel:** List all staff positions by title (both current and proposed) including the roles and responsibilities. For each position give the annual salary, the percentage of time devoted to the project, and the amount of each position's salary funded by the grant.

**Fringe Benefits:** Provide a breakdown of the amounts and percentages that comprise fringe benefit costs such as health insurance, FICA, retirement, etc.

**Travel:** For grantee staff only, specify the purpose, number of staff traveling, mileage, per diem, estimated number of in-state and out-of-state trips, and other costs for each type of travel.

**Equipment:** Identify each item of equipment you expect to purchase that has an estimated acquisition cost of \$5,000 or more per unit (or if your capitalization level is less than \$5,000, use your capitalization level) and a useful lifetime of more than one year (see 2 CFR 200.1 for the definition of Equipment). List the item, quantity, and the unit cost per item.

Items with a unit cost of less than \$5,000 are supplies, not "equipment." In general, we do not permit the purchase of equipment during the last funded year of the grant.

**Supplies:** Identify in the detailed budget the projected cost of supplies, per category (e.g., general office supplies, desks/chairs, laptops/printers, other specialty items). Except for general office supplies, list the item, quantity, and the unit cost per item. Supplies include all tangible personal property other than "equipment." (See 2 CFR 200.1 for the definition of Supplies.)

Contractual: Under the Contractual line item, delineate contracts and subawards separately. Contracts are defined according to 2 CFR 200.1 as a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. A subaward, defined by 2 CFR 200.1 means an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a federal program.

For each proposed contract and subaward, specify the purpose and activities to be provided, and the estimated cost.

**Construction:** Construction costs are not allowed and this line must be left as zero. Minor alterations to adjust an existing space for grant activities (such as a classroom alteration) may be allowable. We do not consider this as construction and you must show the costs on other appropriate lines such as Contractual.

**Other:** Provide clear and specific detail, including costs, for each item so that we are able to determine whether the costs are necessary, reasonable, and allocable. List items, such as stipends or incentives, not covered elsewhere.

**Indirect Costs:** If you include an amount for indirect costs (through a Negotiated Indirect Cost Rate Agreement or De Minimis) on the SF-424A budget form, then include one of the following:

If you have a Negotiated Indirect Cost Rate Agreement (NICRA), provide an
explanation of how the indirect costs are calculated. This explanation should
include which portion of each line item, along with the associated costs, are
included in your cost allocation base. Also, provide a current version of the
NICRA.

or

ii. If you intend to claim indirect costs using the 10 percent de minimis rate, please confirm that your organization meets the requirements as described in 2 CFR 200.414(f). Clearly state that your organization does not have a current negotiated (including provisional) rate, and is not one described in 2 CFR 200, Appendix VII.D.1.b.

Grantees choosing to claim indirect costs using the de minimis rate must use Modified Total Direct Costs (see 2 CFR 200.1 below for definition) as their cost allocation base. Provide an explanation of which portion of each line item, along with the associated costs, are included in your cost allocation base. Note that there are various items not included in the calculation of Modified Total Direct Costs. See the definitions below to assist you in your calculation.

• 2 CFR 200.1 Modified Total Direct Cost (MTDC) means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000. Other items may be excluded only when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

The definition of MTDC in 2 CFR 200.1 no longer allows any sub-contracts to be included in the calculation. You will also note that participant support costs are not included in modified total direct cost. Participant support costs are defined below.

• 2 CFR 200.1 Participant Support Cost means direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training projects.

The following link contains information regarding the negotiation of Indirect Cost Rates at DOL: <a href="https://www.dol.gov/agencies/oasam/centers-offices/business-operations-center/cost-determination">https://www.dol.gov/agencies/oasam/centers-offices/business-operations-center/cost-determination</a>.

Note that the SF-424, SF-424A, and Budget Narrative must include the federal grant amount requested.

Do not show leveraged resources on the SF-424 and SF-424A. You should describe leveraged resources in the Budget Narrative.

Grantees should list the same requested federal grant amount on the SF-424, SF-424A, and Budget Narrative. If minor inconsistencies are found between the budget amounts specified on the SF-424, SF-424A, and the Budget Narrative, ETA will consider the SF-424 the official funding amount requested.

#### Instructions for Submitting Required Documents via Grants.gov

An electronically submitted SF-424 through Grants.gov constitutes an official signed document. Block #18 of the SF-424 must reflect the exact amount of a grantee's allotment provided in Attachments III or IV. Any total amounts on the SF-424A and budget narrative must also reflect a grantee's allotment provided in Attachments III or IV. Block #11 of the SF-424 must include the Catalog of Federal Domestic Assistance (CFDA) number for the National Farmworker Jobs Program, which is 17.264.

The application submission process can be complicated and time-consuming. Therefore, the Department strongly encourages grantees to initiate the process as soon as possible to allow for time to resolve unanticipated technical problems. Applicants needing to register with Grants.gov may do so here: https://www.grants.gov/web/grants/grantors/grantor-registration.html. Registration is a one-time process, and applicants that already have a Grants.gov account do not need to register again.

To submit the required documents in Grants.gov, applicants must:

- Select the SEARCH GRANTS tab on the Grants.gov homepage.
- Under the section BASIC SEARCH CRITERIA, enter the CFDA number 17.264.
- Select the link to the applicable Funding Opportunity Number provided in the search results.
- Select the *PACKAGE* tab.
- Under the ACTIONS column, select APPLY.

Before submitting, applicants must also ensure its registration with the System for Award Management (SAM) is current.

Grantees must maintain an active SAM registration with current information at all times during which they have an active Federal award or an application under consideration. To remain registered in the SAM database after the initial registration, there is a requirement to review and update the registration at least every 12 months from the date of initial registration or subsequently update the information in the SAM database to ensure it is current, accurate, and complete. Failure to register with SAM and maintain an active account will result in Grants.gov rejecting your submission.

The next step in the registration process is creating a username and password with Grants.gov to become an Authorized Organizational Representative (AOR). AORs will need to know their Unique Entity ID of the organization for which they will be submitting applications to complete this process. To read more detailed instructions for creating a username and password on Grants.gov visit the registration page at

https://www.grants.gov/web/grants/applicants/registration.html.

Submitting through Grants.gov constitutes an electronically signed SF-424, Application for Federal Assistance. The registration and account creation with Grants.gov, with E-Biz POC approval, establishes an AOR. When you submit the SF-424 through Grants.gov, the name of your AOR on file will be inserted into the signature line. Grantees must register the individual who is able to make legally binding commitments as the AOR.

If grantees encounter a problem with Grants.gov and do not find an answer in any of the other resources, call 1-800-518-4726 or 606-545-5035 to speak to a Customer Support Representative or email <a href="mailto:support@Grants.gov">support@Grants.gov</a>. The Contact Center is open 24 hours a day, 7 days a week. It is closed on federal holidays.

After troubleshooting with Grants.gov helpdesk, grantees should e-mail major issues preventing submission of required documents to Sharon Porter, Grants Management Specialist, at with a copy to your FPO. That e-mail should specifically reference the NFJP TEGL's Funding Opportunity Announcement number, and it should include a contact name, email address, and phone number.

## U. S. Department of Labor

# Employment and Training Administration

## National Farmworker Jobs Program

## Career Services and Training Grants

### PY 2022 Allotments to States

State	Allotment			
Total	\$88,160,000			
Alabama	776,212			
Alaska	-			
Arizona	2,553,478			
Arkansas	1,265,495			
California	23,164,574			
Colorado	1,763,318			
Connecticut	531,602			
Delaware	163,949			
Dist of Columbia	-			
Florida	3,328,614			
Georgia	1,756,823			
Hawaii	284,832			
Idaho	2,327,447			
Illinois	1,939,999			
Indiana	1,303,529			
Iowa	1,863,100			
Kansas	1,318,690			
Kentucky	923,511			
Louisiana	829,992			
Maine	432,739			
Maryland	552,597			
Massachusetts	543,815			
Michigan	2,199,069			
Minnesota	1,668,177			
Mississippi	924,370			
Missouri	1,293,215			
Montana	741,784			
Nebraska	1,322,506			

### **Attachment III**

I				
Nevada	237,476			
New Hampshire	154,787			
New Jersey	816,449			
New Mexico	1,132,485			
New York	2,300,453			
North Carolina	2,333,344			
North Dakota	780,688			
Ohio	1,524,192			
Oklahoma	928,725			
Oregon	2,340,449			
ennsylvania 1,868,860				
Puerto Rico	2,140,963			
Rhode Island	68,784			
South Carolina	717,495			
South Dakota	706,000			
Tennessee	791,308			
Texas	4,671,373			
Utah	693,559			
Vermont	217,113			
Virginia	886,698			
Washington	4,783,367			
West Virginia	137,443			
Wisconsin	1,823,100			
Wyoming	331,452			
California Grant Recipients	Allotment			
Proteus, Inc.	4,421,543			
County of Kern	2,475,003			
Central Valley Opportunity Center, Inc.	2,240,619			
West Hills Community College District	1,021,987			
California III. B. B. C. C.	4.020.165			
California Human Development Corporation	4,038,165			
California Conton for E	7.502.607			
California Center for Employment Training	7,503,607			
SER Jobs for Progress, Inc.	1,463,650			

### U.S. Department of Labor Employment and Training Administration National Farmworker Jobs Program PY 2022 Housing Grant Allotments

<b>a</b>			Permanent	Temporary	Housing
State	Grantee	Service Area(s)	Housing	Housing	Total
Alabama	Alabama Non- Profit Housing	AL,GA,NC, SC, TN, VA	683,232	170,807	854,039
Alabama	PPEP	AL, GA, NC, SC, TN, VA	063,232	170,007	654,059
	Microbusiness & Housing Development				
Arizona	Corp.	AZ	411,007	176,146	587,153
California	La Cooperativa Campesina de California	CA	761,902	156,052	917,954
	Community Resources and Housing Development				·
Colorado	Corporation	CO,AZ,ID, NM, TX, UT	303,402	422,265	725,667
Florida	Florida Non- Profit Housing	FL,DE,MD,MS,VA	711,189	178,130	889,319
Texas	Motivation, Education and Training, Inc.	LA, TX	572,044	125,570	697,614
Washington	Office of Rural and Farmworker Housing	OR,WA	315,284	-	315,284
Wigger	United Migrant Opportunity Services/UMOS	IA II INIVO MNI MO NE WI	A5A A((	112 475	567.041
Wisconsin	Inc.	IA,IL,IN,KS, MN, MO, NE, WI	454,466	113,475	567,941
	PathStone				
New York	Corporation	IN, ME, NJ, NY,OH,PA,PR, VT	798,901	93,128	892,029
			5,011,427	1,435,573	6,447,000