

SECTION I

GENERAL PROJECT INFORMATION

A. INTRODUCTION

This Procedural Guide is designed to assist you, the project sponsor, with the successful completion and operation of your state NatureWorks project.

This guide is organized in two sections. The first section contains general project information that applies to all NatureWorks projects. Section II contains specific guidelines for acquisition projects.

Recognizing the uniqueness of each project, you may have specific questions that are not answered in this guide. If so, please feel free to contact:

Ohio Department of Natural Resources
Division of Parks and Recreation
Grants Program
2045 Morse Road, Building C-3
Columbus, Ohio 43229-6693
(614) 265-6646

B. PROGRAM ADMINISTRATION

The Ohio Department of Natural Resources (ODNR) (referred to as, the "Department") has been designated by the Governor as the state agency responsible for program administration and coordination. Within the Department, program responsibilities have been assigned to the Division of Parks and Recreation. Under the terms of a project agreement, the Department delegates (to you, the "Participant") certain responsibilities for project completion and record retention.

C. RESPONSIBILITY FOR PROJECT COMPLETION

State and Local Responsibilities Defined. The Participant is legally responsible to complete the project. Once reimbursement is accepted, a project financed with NatureWorks funds shall not be terminated by the Participant before it is satisfactorily completed. Requests to prematurely terminate a project must be accompanied by a full explanation of the need to terminate and the proposed disposition of the incomplete project. Premature termination requires prior approval from the Department.

Under the terms of the NatureWorks Program, it is the responsibility of the Participant to follow the guidelines and rules as established by the Department. The Department shall assure that the Participant complies with the terms of the project agreement, the provisions of this guide, and all relevant laws, rules and regulations. The Department may issue instructions, interpretations or additional guidelines as necessary for effective program performance. Project assistance may be terminated in whole or in part at any time before or within the project period if the Department determines that the Participant has failed to comply with the project agreement. The Participant will be promptly notified in writing of such findings and given the reasons for the actions.

1. Satisfactory Progress. The Participant is responsible to ensure that its project is carried through with reasonable promptness to a stage of completion acceptable to the Department. Failure to maintain satisfactory progress or failure to complete the project to the satisfaction of the Department may be cause for termination or cause to withhold further payments on any of the Participant's existing projects. Subsequent applications may be penalized if the Participant does not maintain satisfactory progress.
2. Site Inspections. After a project is completed, periodic inspections will be made in order to ensure that the area is being used solely for public recreation. These post-completion inspections, in some instances, may be unannounced.
3. Changes in an Approved Project. The Participant may not deviate from the scope of an approved project without the concurrence of the Department. The scope of an approved project is described in the State-Local Project Agreement and is based upon the original grant application. All proposed grant projects are competitively scored and selected on the basis of merit. For these reasons, the Department will avoid the approval of significant changes to approved projects in order to maintain the integrity of the selection process that is centered on the merit of the original proposal.

If the Participant finds it necessary to seek a change in project scope the following will be considered:

- What factors create a valid need for the proposed project change?
- Will the proposed project change solve the problem identified in the purpose and need section of the original project application to the same (or greater) extent as the original proposal?
- Is the proposed project change eligible for grant assistance under grant program guidelines/rules?
- Does the change involve a different location/site?
- Does the proposed change constitute a major or minor revision to the project as originally defined?
- Will additional environmental and State Historic Preservation Office review be required? (Additional review will usually be required when considering a new site or different type of development that was not a part of the project's original definition.)

Requests for changes in project scope must be made in writing to the Department and must contain a detailed explanation. The request should include appropriate maps, cost estimates, etc., to accurately reflect the proposed change.

D. RESPONSIBILITY AFTER THE PROJECT COMPLETION FOR THE OPERATION, MAINTENANCE AND USE OF NATUREWORKS ASSISTED AREAS

1. **Section 1557.06(c) of the Ohio Revised Code specifies that PROPERTY ACQUIRED OR DEVELOPED WITH ASSISTANCE UNDER THIS SECTION SHALL BE RETAINED AND USED FOR PUBLIC RECREATION PURPOSES. PROPERTY ACQUIRED OR DEVELOPED SHALL NOT BE WHOLLY OR PARTIALLY CONVERTED TO OTHER THAN PUBLIC RECREATION USES WITHOUT THE APPROVAL OF THE OHIO DEPARTMENT OF NATURAL RESOURCES.**

If the Participant determines that a conversion of use or title is desirable and necessary, contact the Department for specific instructions at (614) 265-6646.

2. NatureWorks Acknowledgment Sign. Suitable public acknowledgment of NatureWorks Fund assistance at project sites is required. Such acknowledgment will emphasize the state-local partnership role in creating new high-quality recreation areas and facilities. Participants can have signs developed locally or purchase signs from the Department.

NatureWorks signs must not be smaller than 9 X 12 inches. The color combinations for NatureWorks signs should be the following: cardinal – red, cardinal’s beak – yellow, buckeyes – brown, buckeye leaves – green. The black area as shown in the insignia would be black on the sign. Lettering color and method of sign construction are matters for determination by the recipient; however, signs must be permanent.



*nature***WORKS**
Ohio's Natural Investment

Signs are required at the main entrance to the property acquired with NatureWorks funding. The NatureWorks symbol shown below must be displayed at entrances to recreation sites or other appropriate on-site locations, and in folders and park literature.

Participants may have the sign made locally or may purchase signs from the Department. Department signs are made of recycled plastic and measure 13.5 X 15.5 inches. Signs cost \$90.00 including shipping and handling. The signs can be ordered by sending an e-mail to the following address: param.johar@dnr.state.oh.us Please provide your project number, the number of signs needed, mailing address (No PO Boxes), and contact name and phone number.

We will send out your sign(s) with an invoice requesting payment to be made upon receipt. A picture is shown below:



3. Underground Utility Requirements. All electrical lines installed after project approval must be placed underground. This requirement applies to all utilities including new or replacement electrical wiring installed on a fund-assisted site.
4. Accessibility to the Public: Discrimination on the basis of residence is prohibited. Discrimination on the basis of residence, including preferential reservation or membership systems and annual permit systems, is prohibited, except to the extent that reasonable differences in admission and other fees may be maintained on the basis of residence.
5. Operation and Maintenance. Property acquired or developed with assistance from NatureWorks shall be operated and maintained as follows:
 - Retention and Use. The property shall be used for the intended purpose.
 - Appearance. The property shall be attractive and inviting to the public.
 - Maintenance. Upkeep and repair of structures and improvements shall be adequate.

- Management. Staffing and servicing of facilities shall be adequate to assure public use and enjoyment of the area.

Where lands have been acquired but not yet developed, periodic site inspections will determine whether the interim use being made of the property, if any, is as agreed to by the Department and the Participant.

6. Audit Requirements. The Participant is responsible for being familiar with the Single Audit Act of 1984 and its requirements. Under these requirements, audited agencies must submit a copy of any single audit report to the Department.

E. DEED – LIMITATION OF USE

Property acquired with assistance from the NatureWorks local grant program shall be retained and used for public recreation. Under no circumstances can property acquired with NatureWorks be converted to use other than public recreation without the approval of the director of the Department. In order for this regulation to be stringently enforced, the Participant is required to include a Limitation of Use clause to be included in the recorded deed. A copy of the boundary map provided with the NatureWorks application must also be included as an exhibit to the deed.

NOTE – PARTICIPANTS WHO SEEK TO CONVERT GRANT ASSISTED PROPERTY TO OTHER THAN PUBLIC RECREATION USE MUST BE PREPARED TO PROVIDE THE DEPARTMENT INFORMATION REGARDING REPLACEMENT PROPERTY FOR PUBLIC RECREATION THAT THE PARTICIPANT MUST PROVIDE, IF THE CONVERSION IS APPROVED.

The following language is to be bolded and included in the recorded deed:

LIMITATION OF USE

The property identified has been acquired with assistance provided by the Ohio Department of Natural Resources through the NatureWorks grant program established in accordance with House Bill 790 in 1994 and continued with House Bill 215 in 1997. Pursuant to a requirement of the grant program, this property may not be converted to other than public recreation uses (whether by transfer, sale, or in any other manner) without the express written approval of the Ohio Department of Natural Resources, Division of Parks and Recreation.

SECTION II

ACQUISITION PROJECTS

A. INTRODUCTION

1. General Responsibilities. Responsibilities applicable to all NatureWorks projects were described in Section I of this guide. This section contains specific procedures on how to successfully complete an acquisition project. If you have any questions, call the Department at (614) 265-6646.
2. Uniform Relocation and Acquisition. All acquisitions made with NatureWorks assistance must be completed in accordance with the provisions of the Ohio Revised Code Section 163 and Public Law 91-646, the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, which requires in part:
 - You must offer the landowner just compensation for the property being acquired as determined by a Department-approved appraisal.
 - You must provide all displaced persons, whether landowner or tenant, with appropriate relocation assistance.
3. Sequence of Events. A detailed explanation of the sequence of events for your acquisition project is included in the following paragraphs.

B. APPRAISAL PROCESS

1. PROPERTY APPRAISALS AND RELOCATION. All property acquisitions made with assistance through the NatureWorks Program must be completed in accordance with the provisions of Public Law 91-646, the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 and the Ohio Revised Code Section 163, which require that landowners and tenants displaced from their home, farms, and places of business, be offered just compensation for their property, and that they be appropriately reimbursed for costs associated with their relocation.
2. APPRAISAL. Any property to be acquired must be appraised by the Participant. The Participant is required to submit one independent appraisal to the Department. The appraisal must be prepared by a general appraiser whose qualifications have been reviewed and approved by the Department prior to conducting the appraisal. The fair market value established by the state-approved appraisal is the amount of just compensation the Participant is required by law to offer the owner for the land to be acquired.

Under the NatureWorks grant program we require appraisals that conform to the Uniform Standards of Professional Appraisal Practice (USPAP) as a complete summary appraisal prepared in a narrative format.

IMPORTANT - The Participant should not proceed to acquire the property until written authorization to do so is received from the Department. Every appraisal must include a statement that the landowner has been offered the opportunity to accompany the appraiser during inspection of the property.

C. **STATEMENT OF JUST COMPENSATION**

After you receive notification from the Department that the appraisal is approved, the Participant must provide the landowner with a Statement of Just Compensation, and the required information for landowners and tenants about benefits under the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646). A blank Statement of Just Compensation form and the required attachment are provided as APPENDIX C. A copy of the Statement of Just Compensation WITH ORIGINAL SIGNATURE must be returned to the Department.

D. **NEGOTIATIONS**

Negotiations must be initiated by offering the approved appraised value in a Statement of Just Compensation. You must negotiate a purchase price within six months of the effective date of the appraisal. If it is found that negotiations or the actual purchase occurred prior to state approval of the project, the Participant may not be eligible for reimbursement.

IMPORTANT – Regardless of any negotiations occurring prior to an approved appraised value, the Participant is required by law to offer the appraised amount to the seller. The Participant must be prepared to pay that amount if it is accepted by the seller.

Waiver of Just Compensation. If the landowner chooses to accept less than the amount offered in the Statement of Just Compensation, the seller must sign a Waiver of Just Compensation explaining the reasons for accepting less. A blank Waiver of Just Compensation form is provided in APPENDIX D.

Condemnation. Condemnation should not be advanced or delayed in order to induce an agreement on price. If an agreement does not appear possible after a reasonable period of negotiation, the project sponsor may, if authorized by law, institute condemnation proceedings.

E. **TRANSFER TITLE AND RECORD DEED**

1. You must acquire the property within six months from the effective date of the appraisal or an update of the appraisal will be needed.
2. Title Rights, Documentation or Price Paid and of Title. The Participant must supply satisfactory evidence of purchase price and of the character and nature of the title. Evidence of title can be satisfied by a written Certification of Title by your legal counsel, by title insurance, and by a copy of the deed.

Exact property boundary lines must be established. A survey may be required when there is reasonable doubt about the size or exact location of the boundaries of the tract being acquired.

3. Acquisition of Interests in Real Property. The acquisition of easements, rights-of-way, etc., will be viewed in the same light as full takings. Documentation of value by appraisal will be the same. All lesser interests are subject to a non-revocable 15-year minimum period. The Participant should adequately explain why lesser interests are to be acquired.
4. Record Retention. All documentation supporting the acquisition of land and water, or interests therein, must be kept readily available for examination by duly authorized representatives of the Department. All such records must be retained for a period of three years after final payment by the Department.

F. ACCOUNTING AND REQUEST FOR REIMBURSEMENT

1. Accounting Responsibilities and Procedures for NatureWorks Projects.

The Participant shall implement accounting procedures to assure proper disbursement and accounting of project expenditures. The accounting procedures must be based on generally accepted accounting standards and principles and must meet the following requirements:

- Establish separate accounts and support documents for each project. Each account shall be identified by the NatureWorks number assigned to the project.
- Identify all receipts in sufficient detail to show the source of each receipt.
- Itemize all support documents for project expenditures in detail and show the exact nature of each expenditure. Do not list any items as "miscellaneous".
- Maintain adequate records to show that all expenditures charged against the project were authorized by the Participant.
- Invoices and checks should have the project number, account number, and date.
- When payment is by check, a copy of the front of the check and a signed certification on the performance report must be submitted with the Billing. If payment is made by electronic transfer, you must submit documentation of the transfer of funds.

2. Request for Reimbursement

Please refer to the Billing Checklist (Appendix C), Performance Report Instructions (Appendix D), and Performance Report Example (Appendix E).

APPENDICES

APPENDIX A	STATEMENT OF JUST COMPENSATION
APPENDIX B	WAIVER OF JUST COMPENSATION
APPENDIX C	BILLING CHECKLIST
APPENDIX D	PERFORMANCE REPORT INSTRUCTIONS
APPENDIX E	PERFORMANCE REPORT EXAMPLE

APPENDIX A

STATEMENT OF JUST COMPENSATION

INITIAL OFFER

PROJECT: _____

OWNER: _____

TRACT NO. _____

Dear _____:

This is to confirm my discussion with you concerning your property and to indicate my willingness to further discuss the acquisition of your property at your convenience.

As indicated, the _____ has had an appraisal made of your property. The Ohio Department of Natural Resources has reviewed and approved the appraisal and in compliance with Section 301 of the Act of Congress of January 2, 1971, Public Law 91-646, and Ohio Revised Code Section 163.51 and 163.62, you are hereby advised that just compensation for fee interest in your property is:

Land	= \$	_____
Improvements	= \$	_____
Damages	= \$	_____
TOTAL	= \$	_____

This amount is an estimate of fair market value which is not less than the state-approved appraisal. The estimate of fair market value of the real property is based on acceptable standard appraisal practices and procedures, which considered the highest and best use of the property, current land sales of similar properties in the vicinity, and other indicators of land value as follows:

(Income, Market, or Cost Approach)

Also considered were possible damages to any real property owned by you and not included in the above description.

The state-approved value encompasses all property values within the described premises, including any and all buildings and other improvements, except as specifically stated under EXCEPTIONS , below.

Any decrease or increase in the fair market value of real property prior to the date of valuation caused by the public improvement on the project for which the property is being acquired, or by the likelihood that the property would be acquired for such improvement or project, other than that due to physical deterioration within the reasonable control of the owner, has been disregarded by the appraiser making his determination of just compensation for the property.

County_____

Township_____

Section_____

(If Applicable)

Range_____

(If Applicable)

Municipality_____

(If Applicable)

EXCEPTIONS:

Signature

Date

Title

I (We) have been furnished with information for property owners and tenants concerning relocation rights and benefits as required under the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (Public Law 91-646).

Received:

Date

Signature of Property Owner(s)

IMPORTANT -SIGNATURES ON THIS FORM DO NOT CONSTITUTE ACCEPTANCE OF THIS OFFER TO BUY ON THE PART OF THE LANDOWNER.

ATTACHMENT TO STATEMENT OF JUST COMPENSATION

Information for Landowners and Tenants About Benefits Under the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 - Public Law 91-646

The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 provides for certain benefits and payments to displaced persons (landowners and tenants) which result from the sale of land to a government agency (federal, state, or local). A person is considered displaced when (a) a person, partnership, corporation or association on or after January 2, 1971, moves from real property as a result of the acquisition of such real property, in whole or in part; or (b) they are in receipt of a written order from the acquiring agency to vacate real property for a program or project receiving federal financial assistance. The law provides for benefits and payments for which you may be eligible in the following areas:

1. Reimbursement of moving and related expenses or certain substitute payments.
2. Replacement housing allowance under certain conditions.
3. Relocation assistance services to help locate replacement housing, farms, or business properties.
4. Reimbursement of certain expenses incurred in selling real property to a government agency.

These payments and benefits are discussed in greater detail in the following paragraphs.

1. Reimbursement of Moving and Related Expenses

Displaced landowners and tenants are eligible for reimbursement of actual expenses incurred in moving themselves, their families, and their personal property from land acquired for federal or federally assisted programs. When a commercial mover is used, the reimbursement will be the amount charged. If the actual expenses are to be claimed, accurate records must be kept and bills and receipts obtained to support an application for reimbursement of expenses. Reimbursement for actual moving expenses shall not exceed the estimate or amount charged by a commercial mover.

In addition to moving expenses, actual direct losses of tangible personal property as a result of moving or discontinuing a business or farm operation may be reimbursable, but may not exceed the cost of moving such property.

Landowners or tenants displaced from a business or farm operation are eligible for an additional payment not to exceed \$500 for expenses incurred in searching within a 50-mile radius for a replacement business or farm.

Should an owner or tenant displaced from a dwelling prefer, he may accept substitute payment of \$200 plus an allowance of up to \$300 (based on the size of the dwelling moved from) instead of actual moving expenses.

Should a displaced person from a business or farm operation prefer, he may accept a substitute payment instead of actual costs of moving and searching for relocation property. The Costs are not to be less than \$2,500 nor more than \$10,000 (based on the actual net income before income taxes). To qualify as a farm operation, the farm must contribute, or be capable of contributing, at least one-third of the operator's support. To qualify as a business, it must be shown that (a) it cannot be relocated without a substantial loss of its existing patronage; and (b) it is not a part of a commercial enterprise having at least one other establishment not being acquired by the governmental agency.

2. Replacement Housing Allowance.

In addition to reimbursement of moving expenses, owners or tenants actually occupying dwellings on the property acquired by a government agency under a federal or federally assisted program may be eligible for payment to help them purchase or rent a decent, safe, and sanitary replacement dwelling. This payment may be in the form of (a) a differential payment; (b) a rent supplement; or (c) a down payment allowance.

- a. Differential Payment. A payment which, when added to the purchase price of the dwelling acquired by the governmental agency, would enable the owner/occupant to acquire a decent, safe, and sanitary dwelling in the same general area from which he was displaced. The maximum amount that can be allowed for a replacement dwelling shall in no case exceed \$15,000. To qualify for this payment, an owner/occupant must have occupied the dwelling for not less than 180 days prior to the initiation of negotiations by the governmental agency (ie: 180 days from the date the first monetary offer was made).
- b. Rent Supplement. The amount necessary, when added to the actual rent or fair cash rental, whichever is greater, which will enable a displaced tenant or owner/occupant to rent a decent, safe, and sanitary dwelling for a period not to exceed four years; but in no case shall the total amount of such payment exceed \$4,000. The governmental agency will determine the maximum amount necessary to rent a replacement dwelling. Total payments in excess of \$500 will be made in four equal annual installments. To qualify for this payment, a tenant or owner must have occupied the dwelling acquired by the governmental agency for not less than 90 days prior to the initiation of negotiations. An owner/occupant of more than 180 days prior to the initiation of negotiations may elect to receive this payment instead of the initiation of the differential payment, but not to exceed the amount he would have received as a differential payment.
- c. Down Payment. The amount necessary to make a down payment for purchase, including closing costs, on a decent, safe, and sanitary dwelling but not to exceed \$4,000. However, any amount over \$2,000 must be matched on an equal basis by the displaced tenant. The amount required for a down payment cannot exceed the minimum needed in the area for a conventional loan plus closing costs. The same occupancy qualifications apply for a down payment as for a rent supplement.

3. Relocation Assistance.

The government agency (federal, state, or local) will, to the greatest extent possible, assist displaced landowners and tenants in locating and becoming established in decent, safe, and sanitary replacement housing and in locating replacement farm and business properties. It will also provide assistance in completing applications for moving and other expenses and

payments authorized by Public Law 91-646. Should you have questions, the governmental agency (federal, state, or local) negotiator will be glad to discuss them with you, or you may write to the government office in charge of federal or federally assisted programs.

The government agency (federal, state, or local) will, upon request, provide any lending institution, or other interested party, a statement of expenses and allowances for which you, as a displaced owner or tenant, are eligible under Public Law 91-646.

4. Reimbursement of Expenses Incurred in Selling Real Property to a Governmental Agency.

Landowners are eligible for reimbursement of certain expenses incurred by them in conveying title to real property to the government. The expenses eligible are:

- a. Recording fees, transfer taxes, revenue stamps, and notary fees.
- b. Penalty costs for pre-payment of pre-existing recorded mortgages as may be required to convey a clear title to the government agency.
- c. The pro rate portion of real property taxes which would apply to the period after the date title vests in the government, or the effective date of possession by the government, whichever is earlier.

It is the obligation of the landowner to pay these expenses initially and then claim reimbursement from the agency purchasing the land. The agency will then be eligible for federal reimbursement as an allowable expense of the project.

APPENDIX B

WAIVER OF JUST COMPENSATION

PROJECT: _____

OWNER: _____

TRACT NO.: _____

I/We, _____, have been informed of all of my/our rights and benefits under the Uniform Relocation Assistance and Real Properties Acquisition Policy Act of 1970 and have been provided with a Statement of Just Compensation and a written offer to purchase for the appraised value of \$_____. Of my/our choice, I/We have elected to accept an amount less than the approved appraisal of fair market value for the following reason:

Signature of Property Owner(s)

Date

IMPORTANT -An explanation for accepting less than fair market value must be provided.

APPENDIX C

BILLING CHECKLIST

1. Recorded Deed (must include Limitation of Use language and exhibit of the boundary map)
2. Completed Statement of Just Compensation Form (APPENDIX A)
3. Completed Waiver of Just Compensation Form (APPENDIX B), if applicable
4. Certification of Title or Title Insurance
5. Option agreement, if applicable
6. Performance Report
7. Copies of the front of the checks or documentation of wire transfer (if applicable)
8. Relocation documents (if applicable)
9. Picture of the NatureWorks sign and notice of where the sign is located within the park

If all forms and documents are acceptable, the Participant can usually expect reimbursement within 30 days. Incomplete requests for reimbursements will be returned to the Participant. To avoid delays, contact the Department if you do not understand a procedure.

APPENDIX D

PERFORMANCE REPORT INSTRUCTIONS

1. Each parcel acquired should be listed individually
2. The following details must be listed for each parcel: approved appraised amount, amount paid, number of acres, and total associated relocation expenses (if applicable)
3. A summary of the relocation should be listed below parcels acquired.
4. If there are additional parcels to be acquired on the NatureWorks grant, an update of the status of the acquisition should be included.
5. The totals of the appraised value of the parcels purchased, relocation benefits (if applicable), and relocation contract (if applicable) must be listed.

REFER TO APPENDIX E – PERFORMANCE REPORT (EXAMPLE)

APPENDIX E

PERFORMANCE REPORT (EXAMPLE)

PERFORMANCE REPORT #1

Sponsor Name

NatureWorks Project No. MORT-002

"Riverpark Acquisition"

<u>PARCEL</u>	<u>APPRAISED VALUE</u>	<u>AMOUNT PAID</u>	<u>ACRES</u>	<u>RELOCATION</u>
1	\$10,000.00	\$ 10,000.00	8	\$ 4,000.00
2	<u>23,500.00</u>	<u>23,500.00</u>	<u>3</u>	<u>15,000.00</u>
	\$ 33,500.00	\$ 33,500.00	11	\$ 19,500.00

One tenant and one family were relocated. See attached relocation reporting forms. No additional relocation is required for this project. Parcels 3 and 4 are being appraised and should be acquired within ten months.

\$33,500.00 = Appraised Value of Land; Basis for Reimbursement

\$19,500.00 = Relocation Benefits

\$ 1,000.00 = Relocation Services Contract

\$54,000.00 = TOTAL SPENT THROUGH BILLING #1

\$40,500.00 = AMOUNT OF 75% REIMBURSEMENT

As a duly authorized representative for the grantee, I hereby certify that the expenses represented and the accompanying documents are true and accurate. I also certify that all expenses represented have not been applied to any other grants and are applicable to only the NatureWorks grant.

Signature and Date