

Completing the Federal Financial Form (SF-425)

Wildlife and Sport Fish Restoration Program

Version 2.0



FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)		Page	of
				1	
pages					
3. Recipient Organization (Name and complete address including Zip code)					
4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final	7. Basis of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	

1	Federal Agency and Organizational Element to Which Report is Submitted	Enter the name of the Federal agency and organizational element identified in the award document or as instructed by the agency.
2	Federal Grant or Other Identifying Number Assigned by Federal Agency	For a single award, enter the grant number assigned to the award by the Federal agency. For multiple awards, report this information on the <i>FFR Attachment</i> . <i>Do not complete this box if reporting on multiple awards.</i>
3	Recipient Organization	Enter the name and complete address of the recipient organization including zip code.
4a	DUNS Number	Enter the recipient organization's Data Universal Numbering System (DUNS) number or Central Contract Registry extended DUNS number.
4b	EIN	Enter the recipient organization's Employer Identification Number (EIN).
5	Recipient Account Number or Identifying Number	Enter the account number or any other identifying number assigned by the recipient to the award. This number is for the recipient's use only and is not required by the Federal agency.
6	Report Type	Mark appropriate box. <i>Do not complete this box if reporting on multiple awards. Marking the "Final" box will cause the grant to be closed and no further draws can be made against the grant.</i>
7	Basis of Accounting (Cash/Accrual)	Specify whether a cash or accrual basis was used for recording transactions related to the award(s) and for preparing this FFR. Accrual basis of accounting refers to the accounting method in which expenses are recorded when incurred. For cash basis accounting, expenses are recorded when they are paid.

Grant and Reporting Period Dates

<p>8. Project/Grant Period From : (Month, Day, Year) To: (Month, Day, Year)</p>	<p>9. Reporting Period End Date (Month, Day, Year)</p>
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8	Project/Grant Period, From: (Month, Day, Year)	<p>Indicate the period established in the award document during which Federal sponsorship begins and ends. Note: Some agencies award multi-year grants for a project period that is funded in increments or budget periods (typically annual increments). Throughout the project period, agencies often require cumulative reporting for consecutive budget periods. Under these circumstances, enter the beginning and ending dates of the project period not the budget period. <i>Do not complete this line if reporting on multiple awards.</i></p>
	Project/Grant Period, To: (Month, Day, Year)	See the above instructions for "Project/Grant Period, From: (Month, Day, Year)."
9	Reporting Period End Date: (Month, Day, Year)	Enter the ending date of the reporting period. For quarterly, semi-annual, and annual interim reports, use the following reporting period end dates: 3/31, 6/30, 9/30, or 12/31. For final <i>FFRs</i> , the reporting period end date shall be the end date of the project or grant period.

Do not complete this line if reporting on multiple awards.

In box 8 indicate the grant period specified in the notice of award letter. The notice of award establishes the beginning and ending dates for the award.

Enter the ending date of the reporting period in box 9. For quarterly, semi-annual, and annual interim reports, the following reporting period end dates will always be either 3/31, 6/30, 9/30, or 12/31. For final Federal Financial Report, the reporting period end date shall be the end date of the project or grant period.

Ensure that you account for any revisions to the original grant.

Federal Cash

10. TRANSACTIONS

Federal Cash (To report multiple grants, also use FFR Attachment):
a. Cash Receipts
b. Cash Disbursements
c. Cash on Hand (line a minus b)

10	Transactions Enter cumulative amounts from date of the inception of the award through the end date of the reporting period specified in line 9. Use Lines 10a through 10c, Lines 10d through 10o, or Lines 10a through 10o, as specified by the Federal agency, when reporting on single grants. Use Line 12, Remarks, to provide any information deemed necessary to support or explain <i>FFR</i> data.
10a	Cash Receipts Enter the cumulative amount of actual cash received from the Federal agency as of the reporting period end date.
10b	Cash Disbursements Enter the cumulative amount of Federal fund disbursements (such as cash or checks) as of the reporting period end date. Disbursements are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expenses charged to the award, and the amount of cash advances and payments made to subrecipients and contractors. For multiple grants, report each grant separately on the <i>FFR</i> Attachment. The sum of the cumulative cash disbursements on the <i>FFR</i> Attachment must equal the amount entered on Line 10b, <i>FFR</i> .
10c	Cash On Hand (Line 10a Minus Line 10b) Enter the amount of Line 10a minus Line 10b. This amount represents immediate cash needs. If more than three business days of cash are on hand, the Federal agency may require an explanation Use Line 12, Remarks, explaining why the drawdown was made prematurely or other reasons for the excess cash.

The **Federal Cash** section is intended for use **only** in situations where federal funds are provided to the recipient in advance of incurred expenditures rather than on a cost reimbursement basis.

The cumulative amount of actual cash received from the federal agency is recorded on line 10(a). This amount includes all of the Federal funds on deposit, imprest funds, and undeposited Treasury checks.

Line 10(b) requires entry of the cumulative amount of federal funds disbursed. Disbursements are the sum of actual cash disbursements for direct charges for goods and services, indirect charges, and cash payments or advancements made to subrecipients or contractors.

Federal Expenditures

Federal Expenditures and Unobligated Balance:	
d. Total Federal funds authorized	
e. Federal share of expenditures	
f. Federal share of unliquidated obligations	
g. Total Federal share (sum of lines e and f)	
h. Unobligated balance of Federal funds (line d minus g)	

10d	Total Federal Funds Authorized	Enter the total Federal funds authorized as of the reporting period end date.
10e	Federal Share of Expenditures	Enter the amount of Federal fund expenditures. For reports prepared on a cash basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense charged; the value of third-party in-kind contributions applied; and the amount of cash advance payments and payments made to subrecipients. For reports prepared on an accrual basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense incurred; the value of in-kind contributions applied; and the net increase or decrease in the amounts owed by the recipient for (1) goods and other property received; (2) services performed by employees, contractors, subrecipients, and other payees; and (3) programs for which no current services or performance are required. Do not include program income expended in accordance with the deduction alternative, rebates, refunds, or other credits. (Program income expended in accordance with the deduction alternative should be reported separately on Line 10o.)
10f	Federal Share of Unliquidated Obligations	Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an expenditure has not yet been recorded. Enter the Federal portion of unliquidated obligations. Those obligations include direct and indirect expenses incurred but not yet paid or charged to the award, including amounts due to subrecipients and contractors. On the final report, this line should be zero unless the awarding agency has provided other instructions. <i>Do not include any amount in Line 10f that has been reported in Line 10e. Do not include any amount in Line 10f for a future commitment of funds (such as a long-term contract) for which an obligation or expense has not been incurred.</i>

Federal Expenditures (Cont.)

Federal Expenditures and Unobligated Balance:		
d. Total Federal funds authorized		
e. Federal share of expenditures		
f. Federal share of unliquidated obligations		
g. Total Federal share (sum of lines e and f)		
h. Unobligated balance of Federal funds (line d minus g)		

10g	Total Federal Share (Sum of Lines 10e and 10f)	Enter the sum of Lines 10e and 10f.
10h	Unobligated Balance of Federal Funds (Line 10d Minus Line 10g)	Enter the amount of Line 10d minus Line 10g.

The Federal Expenditures and Unobligated Balance section of the report provides for reporting the federal funds authorized, expended, obligated but not yet paid and any remaining unobligated balance.

Line 10(d), the total federal share authorized is the amount of **funds obligated** for the grant and should match FAIMS / IFAIMS. Remember if your grant was not fully obligated (deficit or subject to availability of funds) it will not be the same as the approved grant amount. Be sure to include any amendments.

On line 10(e) record the federal cost share of disbursements for all direct charges for goods and services, indirect charges to the award and the value of in-kind contributions. **Do not** include any portion of program income expended in this section. Program income expended is reported on Line 10(m) for the deductive method and line 10(n) for the additive method. **Do not** include any portion of third party in kind contributions. Department of Interior guidance 43 CFR 12.64(a) Administrative and Audit Requirements and Cost Principles for Assistance Programs, prohibits third party in-kind as part of the Federal share.

The Federal share of unliquidated obligations, on line 10(f) is obligations and expenses incurred, but not yet paid under a cash basis accounting system or expenses and obligations incurred, but not yet recorded under an accrual based accounting system.

These obligations include direct and indirect expenses incurred, but not yet paid or not yet charged to the award including amounts due to sub-recipients and contractors. This line should be zero if it is a final report. Do not include any amount in Line 10(f) previously recorded in Line 10(e).

Federal Expenditures (Cont.)

Federal Expenditures and Unobligated Balance:		
d. Total Federal funds authorized		
e. Federal share of expenditures		
f. Federal share of unliquidated obligations		
g. Total Federal share (sum of lines e and f)		
h. Unobligated balance of Federal funds (line d minus g)		

10g	Total Federal Share (Sum of Lines 10e and 10f)	Enter the sum of Lines 10e and 10f.
10h	Unobligated Balance of Federal Funds (Line 10d Minus Line 10g)	Enter the amount of Line 10d minus Line 10g.

The unobligated balance of federal funds is the remaining unused funds. If this is a **Final** report, the remaining funds will be unobligated in FAIMS and disposed of according to specific grant program regulations. Remember to cross check your records with iFAIMS prior to submitting a final FFR.

Recipient Share (Cont.)

Recipient Share:	
i. Total recipient share required	
j. Recipient share of expenditures	
k. Remaining recipient share to be provided (line i minus j)	

10i	Total Recipient Share Required	Enter the total required recipient share for reporting period specified in line 9. The required recipient share should include all matching and cost sharing provided by recipients and third-party providers to meet the level required by the Federal agency. This amount should not include cost sharing and match amounts in excess of the amount required by the Federal agency (for example, cost overruns for which the recipient incurs additional expenses and, therefore, contributes a greater level of cost.
10j	Recipient Share of Expenditures	Enter the recipient share of actual cash disbursements or outlays (less any rebates, refunds, or other credits) including payments to subrecipients and contractors. This amount may include the value of allowable third party in-kind contributions and recipient share of program income used to finance the non-Federal share of the project or program. Note: On the final report this line should be equal to or greater than the amount of Line 10i.
10k	Remaining Recipient Share to be Provided (Line 10i Minus Line 10j)	Enter the amount of Line 10i minus Line 10j. If recipient share in 10j is greater than the required match amount in Line 10i, enter zero.

The **Recipient's share required** (the non-federal matching share required) should be recorded on line 10(i). The non-federal matching required is based on the amount of recipient share required to match the total Federal share recorded on line 10(d). *(An example calculation is on the next page)*

The amount recorded on line 10(i) should not include cost share and match amounts in excess of the match amount required (excess allowable costs, overmatch, cost overruns). Line 10(j) includes actual cash disbursements by recipients, payments to sub-recipients and contractors, and in-kind contributions such as volunteer hours and excess allowable costs. If line 10j exceeds line 10i, record a zero on line 10(k). Line 10(k) should never be negative as noted in the FFR instructions.

Remember grantees can not be reimbursed for in-kind contributions. The total value of in-kind contributions is recorded in the recipient share portion of the form on line 10(j).

Recipient Share (Cont.)

Recipient Share:	
i. Total recipient share required	
j. Recipient share of expenditures	
k. Remaining recipient share to be provided (line i minus j)	

How to Calculate the Required Recipient Share (Grant not Fully Obligated):

The total Federal Share obligated is \$50,000 (line 10d). The Federal participation ratio is 75% (Wildlife Restoration). The amount entered on line 10(i) would be \$16,666.67.

How to calculate recipient share required line 10(i)

Step #1 – Calculating the Adjusted Total Project Costs 10(i)

(Federal Share Obligated / Federal Participation Rate) = Adjusted Project Costs

$$\$50,000 / 75\% = \$66,666.67$$

Step #2 – Determining the Recipient Share Required

(Adjusted Total Project Costs- Total Federal Share) = Recipient Share Required

$$\$66,666.67 - \$50,000 = \$16,666.67$$

Program Income

Program Income:		
I. Total Federal program income earned		
m. Program income expended in accordance with the deduction alternative		
n. Program income expended in accordance with the addition alternative		
o. Unexpended program income (line I minus line m or line n)		

10l	Total Federal Program Income Earned	Enter the amount of Federal program income earned. Do not report any program income here that is being allocated as part of the recipient's cost sharing amount included in Line 10j.
10m	Program Income Expended in Accordance With the Deduction Alternative	Enter the amount of program income that was used to reduce the Federal share of the total project costs.
10n	Program Income Expended in Accordance With the Addition Alternative	Enter the amount of program income that was added to funds committed to the total project costs and expended to further eligible project or program activities.
10o	Unexpended Program Income (Line 10l Minus Line 10m or Line 10n)	Enter the amount of Line 10l minus Line 10m or Line 10n. This amount equals the program income that has been earned but not expended, as of the reporting period end date.

The program income section of the report is used to track all program income used in the additive and deductive methods. Enter the total amount of program income earned during the grant period on line 10(l).

The program income expended during the grant period used in accordance with the deductive method (the amount used to reduce total project costs) is shown in row 10(m).

Program income used in accordance with the additive method (the amount added to funds committed to the total project costs and expended to further eligible projects or program activities) is included in line 10(n). Use of the additive method for program income must be approved as part of the grant award.

Note: If the Cost Share method is approved for use, record only the income in excess of the estimated approved amount in line 10(l). Income disposed of in the cost method is recorded on line 10(j).

Indirect Expenses

	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
11. Indirect Expense							
				g. Totals:			

11	Indirect Expense: Complete this information only if required by the awarding agency and in accordance with agency instructions.	
11a	Type of Rate(s)	State whether indirect cost rate(s) is Provisional, Predetermined, Final, or Fixed.
11b	Rate	Enter the indirect cost rate(s) in effect during the reporting period.
11c	Period From; Period To	Enter the beginning and ending effective dates for the rate(s).
11d	Base	Enter the amount of the base against which the rate(s) was applied.
11e	Amount Charged	Enter the amount of indirect costs charged during the time period specified. (Multiply 11b. x 11d.)
11f	Federal Share	Enter the Federal share of the amount in 11e.
11g	Totals	Enter the totals for columns 11d, 11e, and 11f.

This section of the report records the indirect costs charged to the grant by your agency. To charge indirect costs the agency must have an approved indirect cost plan. Indicate the type of rate (provisional, predetermined, final or fixed) and the amount of the base against which the rate is applied (salaries, total costs, etc.) Enter in 11e the amount of indirect costs charged during the period specified (line 11b X 11d) and calculate the federal share (usually 75% or 50%) of the amount in 11e.

If more than two rates were used during the grant period all rates must be shown. To document more than two rates you may attach an additional document with the required information.

Remarks

<p><i>12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:</i></p>
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12	Remarks	Enter any explanations or additional information required by the Federal sponsoring agency including excess cash as stated in line 10c.
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Use the Remarks section on line 12 to explain or record additional information such as credits and sub-account accounting details.

If the space provided is insufficient, you may attach additional sheets.

Signature and Contact Information

<p>13. Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)</p>			
a. Typed or Printed Name and Title of Authorized Certifying Official	<table border="1"> <tr> <td>c. Telephone (Area code, number and extension)</td> </tr> <tr> <td>d. Email address</td> </tr> </table>	c. Telephone (Area code, number and extension)	d. Email address
c. Telephone (Area code, number and extension)			
d. Email address			
b. Signature of Authorized Certifying Official	e. Date Report Submitted (Month, Day, Year)		

13a	Typed or Printed Name and Title of Authorized Certifying Official	Enter the name and title of the authorized certifying official.
13b	Signature of Authorized Certifying Official	The authorized certifying official must sign here.
13c	Telephone (Area Code, Number and Extension)	Enter the telephone number (including area code and extension) of the individual listed in Line 13a.
13d	E-mail Address	Enter the e-mail address of the individual listed in Line 13a.

An authorized individual must sign SF-425. A list of authorized persons is maintained by the Regional Office.

Examples: Preparing a Federal Financial Report

1. FFR due by 9/30/09 (Final)

Approved Award: W-18-HS-6
Total Grant Award: \$400,000
Federal Share: \$300,000 (fully obligated)
State Share: \$100,000
Estimated Program Income: None
Effective date: 7/1/08– 6/30/09

Total Expenditures: \$403,000 (does not include In-kind)
In-kind Match = \$0
Program Income: \$0 (earned)

2. FFR due by 9/30/09 (Final).

Approved Award: W-18-HS-6
Total Grant Award: \$400,000
Federal Share: \$300,000 (fully obligated)
State Share: \$100,000
Estimated Program Income: None
Effective date: 7/1/08– 6/30/09

Total Expenditures: \$175,000 (does not include In-kind)
In-kind Match = \$45,000 (documented)
Program Income (deductive): \$100 (earned)

3. FFR due by 9/30/09 (Final)

Approved Award: W-18-HS-6
Total Grant Award: \$400,000
Federal Award Amount: \$300,000 (fully obligated)
State Share: \$100,000
Estimated Program Income: \$10,000 (deductive method)
Effective date: 7/1/08– 6/30/09

Total Expenditures: \$435,000 (does not include In-kind)
Program Income: \$10,000 (earned)
In-Kind: \$0

Examples: Preparing a Federal Financial Report

4. FFR due by 9/30/09 (Final)

Approved Award: W-18-HS-6
Total Grant Award: \$400,000
Federal Award Amount: \$300,000 (fully obligated)
State Share: \$100,000
Estimated Program Income: \$10,000 (approved in additive method)
Effective date: 7/1/08– 6/30/09

Total Expenditures: \$435,000
Program Income: \$10,000 (earned)
In-Kind: \$0

5. FFR due by 9/30/09 (Final)

Approved Award: W-18-HS-6
Total Grant Award: \$400,000
Federal Award Amount: \$300,000 (\$200,000 obligated)
State Share: \$100,000
Estimated Program Income: \$10,000 (deductive method)
Effective date: 7/1/08– 6/30/09

Total Expenditures: \$310,000 (does not include in-kind)
Program Income: \$10,000 (earned)
In-Kind Match: \$100,000 (documented)

6. FFR due by 9/30/09 (Final).

Approved Award: W-18-HS-6
Total Grant Award: \$400,000
Federal Share: \$300,000 (\$200,000 obligated)
State Share: \$100,000
Estimated Program Income: \$10,000 (additive method)
Effective date: 7/1/08– 6/30/09

Total Expenditures: \$310,000 (does not include In-kind)
Program Income: \$10,000 (earned)
In-Kind Match: \$100,000 (documented)

Examples: Preparing a Federal Financial Report

7. FFR due by 9/30/09 (Final)

Approved Award: W-18-HS-6
Total Grant Award: \$400,000
Federal Award Amount: \$300,000 (fully obligated)
State Share: \$100,000
Effective date: 7/1/08– 6/30/09
Estimated Program Income: \$10,000 (additive method)

Total Expenditures: \$150,000 (does not include In-kind)
Program Income: \$10,000 (earned)
In-Kind Match: \$95,000 (documented)

8. FFR due by 9/30/09 (Final)

Approved Award: W-18-D-6
Total Grant Award: \$400,000
Federal Award Amount: \$300,000
State Share: \$100,000
Period of Award: 7/1/08 – 6/30/09

Total Expenditures: \$435,000
Disallowed costs from a recent OIG audit of W-18-D-5: \$10,000
Program Income: \$0.00
In-Kind Match: \$0.00

Example #1 Calculations for FFR

total grant award: \$400,000

federal share: **\$300,000 fully obligated (record on line 10 d)**

state share: \$100,000

effective date: 7/1/08– 6/30/09

total expenditures: \$403,000

in-kind = \$0

program income: \$0

Calculations

adjusted net outlays = \$403,000 (total expenditures)-\$3,000 (excess allowable costs)=\$400,000

fed share = \$400,000 (adjusted net outlays)*75% (fed ratio) = **\$300,000 (record on line 10 e)**

adjusted project costs = \$300,000 (total fed share) / 75% (fed ratio)= \$400,000

state share required = \$400,000 (adjusted project costs) - \$300,000 (fed share) = **\$100,000 (record on line 10i)**

state share = \$403,000 (total expenditures) - \$300,000 (fed share)= **\$103,000 (record on line 10 j)**

SF -269 for Example 1

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays		403,000.00	403,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays (Line a, less the sum of lines b and c)	0.00	403,000.00	403,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g		103,000.00	103,000.00
i. Total recipient share of net outlays (Sum of lines e, f, g and h)	0.00	103,000.00	103,000.00
j. Federal share of net outlays (line d less line i)	0.00	300,000.00	300,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			0.00
n. Total federal share (sum of lines j and m)			300,000.00
o. Total federal funds authorized for this funding period			300,000.00
p. Unobligated balance of federal funds (Line o minus line n)			0.00
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized (Sum of lines q, r and s)			0.00

Example #2 Calculations for FFR

total award = \$400,000

fed funds authorized = **\$300,000** fully obligated (record on line 10 d)

state share required = \$100,000

total expenditure = \$175,000

in-kind = \$45,000

program income (deductive) = **\$100** (record on line 10 l and 10 m)

Calculations

total outlays = \$175,000 (direct charges) + \$45,000 (in-kind) = \$220,000

net outlays = \$220,000 (total outlays) - \$100 (program income) = \$219,900

fed share of expenditures = \$219,900 (net outlays) * 75% (fed share ratio) = **\$164,925** (record on line 10 e)

adjusted project costs = \$164,925 (total fed share) / 75% (fed ratio) = \$219,900

state share required = \$400,000 (adjusted project costs) - \$300,000 (fed share auth) = **\$100,000** (record on line 10i)

state share of expenditures = \$ 219,900 (net outlays)- \$164,925 (fed share) = **\$54,975** (record on line 10 j)

SF -269 for Example 2

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays	0.00	220,000.00	220,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative		100.00	100.00
d. Net outlays (Line a, less the sum of lines b and c)	0.00	219,900.00	219,900.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions		45,000.00	45,000.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g		9,975.00	9,975.00
i. Total recipient share of net outlays (Sum of lines e, f, g and h)	0.00	54,975.00	54,975.00
j. Federal share of net outlays (line d less line i)	0.00	164,925.00	164,925.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			0.00
n. Total federal share (sum of lines j and m)			164,925.00
o. Total federal funds authorized for this funding period			300,000.00
p. Unobligated balance of federal funds (Line o minus line n)			135,075.00
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			100.00
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized (Sum of lines q, r and s)			100.00

Example #3 Calculations for FFR

total award= \$400,000

fed funds authorized = **\$300,000 fully obligated (record on line 10 d)**

state share required = \$100,000

total expenditure= \$435,000

in-kind= 0

program income (deductive) = **\$10,000 (record on line 10 l and 10m)**

Calculations

adjusted net outlays (deduct excess allowable costs) = \$435,000 (direct charges) - \$35,000 (excess allowable costs) = \$400,000

adjusted net outlays (deduct program income) = \$400,000 (adjusted net outlays) - \$10,000 (program income) = \$390,000

federal share of expenditures = \$390,000 (adjusted net outlays) * 75% (federal share ratio) = **\$292,500 (record on line 10 e)**

adjusted project costs = \$292,500 (total fed share) / 75% (fed ratio)= \$390,000

state share required = \$400,000 (total award) - \$300,000 (fed share) = **\$100,000 (record on line 10i)**

state share of expenditures = (\$400,000 (adjusted net outlays) - \$10,000(program income) - \$292,500 (federal share)) = \$ 97,500 + \$35,000 (excess allowable costs) = **\$132,500 (record on line 10j)**

SF -269 for Example 3

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays		435,000.00	435,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative		10,000.00	10,000.00
d. Net outlays (Line a, less the sum of lines b and c)	0.00	425,000.00	425,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g		132,500.00	132,500.00
i. Total recipient share of net outlays (Sum of lines e, f, g and h)	0.00	132,500.00	132,500.00
j. Federal share of net outlays (line d less line i)	0.00	292,500.00	292,500.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			0.00
n. Total federal share (sum of lines j and m)			292,500.00
o. Total federal funds authorized for this funding period			300,000.00
p. Unobligated balance of federal funds (Line o minus line n)			7,500.00
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			10,000.00
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized (Sum of lines q, r and s)			10,000.00

Example #4 Calculations for FFR

total award = \$400,000

fed funds authorized = **\$300,000** fully obligated (record on line 10 d)

state share required = \$100,000

total expenditure= \$435,000

in-kind= 0

program income (additive) = **\$10,000** (record on line 10 l and 10 n)

Calculations

adjusted net outlay = \$435,000 (net outlays) – \$35,000 (excess allowable costs) = \$400,000

fed share of expenditures = \$400,000 (adjusted net outlays) * 75% = **\$300,000** record on line 10 e

adjusted project costs = \$300,000 (total fed share) / 75% (fed ratio)= \$400,00

state share required = \$400,000 (adjusted project costs) - \$300,000 (fed share) = **\$100,000** (record on line 10i)

state share of expenditures = \$ 400,000 (adjusted net outlays) - \$300,000 (federal share) + \$35,000 (excess allowable costs) – \$10,000 (program income) = **\$125,000** (record on line 10j)

SF -269 for Example 4

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays		425,000.00	425,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays (Line a, less the sum of lines b and c)	0.00	425,000.00	425,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g		125,000.00	125,000.00
i. Total recipient share of net outlays (Sum of lines e, f, g and h)	0.00	125,000.00	125,000.00
j. Federal share of net outlays (line d less line i)	0.00	300,000.00	300,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			0.00
n. Total federal share (sum of lines j and m)			300,000.00
o. Total federal funds authorized for this funding period			300,000.00
p. Unobligated balance of federal funds (Line o minus line n)			0.00
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			10,000.00
s. Undisbursed program income			
t. Total program income realized (Sum of lines q, r and s)			10,000.00

Example #5 Calculations for FFR

total award = \$400,000

fed funds authorized = \$300,000 *only \$200,000 fully obligated (record on line 10 d)

state share required = \$100,000

total expenditure= \$310,000 (does not include in-kind)

in-kind= \$100,000

program income (deductive) = \$10,000 (record on line 10 l and 10 m)

Calculations

adjusted total award= \$200,000 (amount obligated) / 75% (federal ratio) = \$266,666.66

adjusted net outlays = 310,000 (total expenditures) + \$100,000 (in-kind) = \$410,000

excess allowable costs = \$410,000 (adjusted net outlays) - \$266,666.66 award = \$143,333.34

fed share of expenditures = \$266,666.66 - \$10,000 (program income) = \$256,666.66 *75% = \$192,499.99 (record on line 10e)

state share required = \$266,666.66 - \$192,499.99 = \$66,166.67 (record on line 10 i)

state share of expenditures = \$66,166.67 (state share) + \$143,333.34 (excess allowable costs) = \$207,500.01 (record on line 10 j)

SF -269 for Example 5

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays		410,000.00	410,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative		10,000.00	10,000.00
d. Net outlays (Line a, less the sum of lines b and c)	0.00	400,000.00	400,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions		100,000.00	100,000.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g		107,500.00	107,500.00
i. Total recipient share of net outlays (Sum of lines e, f, g and h)	0.00	207,500.00	207,500.00
j. Federal share of net outlays (line d less line i)	0.00	192,500.00	192,500.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			0.00
n. Total federal share (sum of lines j and m)			192,500.00
o. Total federal funds authorized for this funding period			200,000.00
p. Unobligated balance of federal funds (Line o minus line n)			7,500.00
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			10,000.00
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized (Sum of lines q, r and s)			10,000.00

Example #6 Calculations for FFR

total award = \$400,000

fed funds authorized = \$300,000 *only \$200,000 obligated (record on line 10 d)

state share required = \$100,000

total expenditure= \$310,000 (does not include in-kind)

in-kind= \$100,000

program income (additive) = \$10,000 (record on line 10 l and 10 n)

Calculations

adjusted total award= \$200,000 / 75% = \$266,666.66

adjusted net outlay = 310,000 (total expenditures)+ \$100,000 (in-kind) = \$410,000

excess allowable costs = \$410,000 (adjusted net outlays) - \$266,666.66 (adjusted total award) - \$10,000 (program income) = \$133,333.34

fed share of expenditures = \$266,666.66 *75% (fed ratio)= \$199,999.99 (record on line 10e)

state share required = \$266,666.66 (adj net outlays) - \$199,999.99 9 (fed share = \$66,666.67 (record on line 10 i)

state share of expenditures = \$66,666.67 (state share) + \$133,333.34 (excess allowable) = \$200,000.01 (record on line 10 j)

SF -269 for Example 6

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays		400,000.00	400,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays (Line a, less the sum of lines b and c)	0.00	400,000.00	400,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions		100,000.00	100,000.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g		100,000.00	100,000.00
i. Total recipient share of net outlays (Sum of lines e, f, g and h)	0.00	200,000.00	200,000.00
j. Federal share of net outlays (line d less line i)	0.00	200,000.00	200,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			0.00
n. Total federal share (sum of lines j and m)			200,000.00
o. Total federal funds authorized for this funding period			200,000.00
p. Unobligated balance of federal funds (Line o minus line n)			0.00
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			10,000.00
s. Undisbursed program income			
t. Total program income realized (Sum of lines q, r and s)			10,000.00

Exercise #7 Calculations for FFR

total award = \$400,000

fed funds authorized = **\$300,000** fully obligated (record on line 10 d)

state share required = \$100,000 (record on line 10i)

total expenditure= \$150,000 (does not include in-kind)

in-kind= \$95,000

program income (additive) = **\$10,000** (record on line 10 l and 10 n)

Calculations

adjusted net outlays = \$150,000 (total expenditures) + \$95,000 (in-kind) - \$10,000 (program income) = \$235,000

fed share of expenditures = \$235,000 (adjusted net outlays) *75% (fed share) = **\$176,250 (fed share cannot exceed**

total direct expenditures – grantees may not be reimbursed for in-kind contributions)

* in this situation...fed share of expenditures = \$150,000 (total exp) - \$10,000 (program income) = **\$140,000**

(record on line 10e)

adjusted project costs = \$140,000 (total fed share) / 75% (fed ratio)= \$186,666.67

state share of expenditures = \$235,000 (adjusted net outlays) - \$140,000 (fed share) = **\$95,000 (record on line 10 j)**

SF -269 for Example 7

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays		235,000.00	235,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays (Line a, less the sum of lines b and c)	0.00	235,000.00	235,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions		95,000.00	95,000.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g		0.00	0.00
i. Total recipient share of net outlays (Sum of lines e, f, g and h)	0.00	95,000.00	95,000.00
j. Federal share of net outlays (line d less line i)	0.00	140,000.00	140,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			0.00
n. Total federal share (sum of lines j and m)			140,000.00
o. Total federal funds authorized for this funding period			300,000.00
p. Unobligated balance of federal funds (Line o minus line n)			160,000.00
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			10,000.00
s. Undisbursed program income			
t. Total program income realized (Sum of lines q, r and s)			10,000.00

Exercise #8 Calculations for FFR

approved award: W-18-D-6

total grant award: \$400,000

federal award amount: \$300,000 fully obligated (record on line 10 d)

state share: \$100,000

period of award: 7/1/08 – 6/30/09

total expenditures: \$435,000

disallowed costs from a recent OIG audit of W-18-D-5: \$10,000

program income: \$0.00

In-kind: \$0.00

Calculations

adjusted net outlays (excess allowable cost) = \$435,000- \$35,000 (excess allowable costs)= \$400,000

adjusted net outlays (disallowed costs) = \$400,00 - \$10,000 (disallowed costs)= \$390,000

fed share of expenditures = \$390,000 (adjusted net expend) * 75% (fed ratio) = \$292,500 (record on line 10e)

state share of expenditures= \$435,000 (total expenditures) – \$292,500 (fed share)= \$132,500 (record on line 10 j)

adjusted project costs = \$300,000 (total fed share) / 75% (fed ratio)= \$400,000

state share required = \$400,000 (adjusted project costs) - \$300,00 (fed share) = \$100,000 (record on line 10i)

Note 1: line 10h will have a \$7,500 balance that reflect the payback of the fed share of disallowed costs of \$10,000

Note 2: Enter the following statement in block 12 “Total expenditures includes an adjustment for disallowed costs in OIG Audit Report No. R-GR-FWS-0003-2008, Finding A in the amount of \$10,000.”

SF -269 for Example 8

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays		435,000.00	435,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays (Line a, less the sum of lines b and c)	0.00	435,000.00	435,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g		142,500.00	142,500.00
i. Total recipient share of net outlays (Sum of lines e, f, g and h)	0.00	142,500.00	142,500.00
j. Federal share of net outlays (line d less line i)	0.00	292,500.00	292,500.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			0.00
n. Total federal share (sum of lines j and m)			292,500.00
o. Total federal funds authorized for this funding period			300,000.00
p. Unobligated balance of federal funds (Line o minus line n)			7,500.00

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.

Total expenditures includes an adjustment for disallowed costs in OIG Audit Report No. R-GR-FWS-0003-2008, Finding A in the amount of \$10,000

FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted US Fish and Wildlife Service Wildlife and Sport Fish Restoration Program			2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) <b style="text-align: center;">W-18-HS-6				Page 1	of 1 pages
3. Recipient Organization (Name and complete address including Zip code) State of Protection Division of Natural Resources 1 Waterfowl Lane, Capitol City, PT								
4a. DUNS Number 808322354		4b. EIN 941697667		5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)		6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input checked="" type="checkbox"/> Final	7. Basis of Accounting <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual	
8. Project/Grant Period From: (Month, Day, Year) 7/1/2008				To: (Month, Day, Year) 6/30/2009		9. Reporting Period End Date (Month, Day, Year) 6/30/2009		
10. Transactions						Cumulative		
<i>(Use lines a-c for single or multiple grant reporting)</i>								
Federal Cash (To report multiple grants, also use FFR Attachment):								
a. Cash Receipts								
b. Cash Disbursements								
c. Cash on Hand (line a minus b)						\$0.00		
<i>(Use lines d-o for single grant reporting)</i>								
Federal Expenditures and Unobligated Balance:								
d. Total Federal funds authorized						\$300,000.00		
e. Federal share of expenditures						\$300,000.00		
f. Federal share of unliquidated obligations								
g. Total Federal share (sum of lines e and f)						\$300,000.00		
h. Unobligated balance of Federal funds (line d minus g)						\$0.00		
Recipient Share:								
i. Total recipient share required						\$100,000.00		
j. Recipient share of expenditures						\$103,000.00		
k. Remaining recipient share to be provided (line i minus j)						\$0.00		
Program Income:								
l. Total Federal program income earned								
m. Program income expended in accordance with the deduction alternative								
n. Program income expended in accordance with the addition alternative								
o. Unexpended program income (line l minus line m or line n)						\$0.00		
11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share	
	Fixed with Carry Forward	11.50%	7/1/2008	12/31/2008	\$17,526.00	\$2,015.49	\$1,511.62	
	Fixed with Carry Forward	12.00%	1/1/2009	6/30/2009	\$26,140.00	\$3,136.80	\$2,352.60	
	g. Totals:				\$43,666.00	\$5,152.29	\$3,864.22	
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:								
13. Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)								
a. Typed or Printed Name and Title of Authorized Certifying Official Phil Bird , Director, State of Protection Division of Natural Resources					c. Telephone (Area code, number and extension) 800-867-5309			
b. Signature of Authorized Certifying Official 					d. Email address phil_bird@ptdnr.gov			
					e. Date Report Submitted (Month, Day, Year) 9/28/2009			
14. Agency use only:								

Standard Form 425
OMB Approval Number: 0348-0061
Expiration Date: 10/31/2011

Paperwork Burden Statement

According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is 0348-0061. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0060), Washington, DC 20503.

FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted US Fish and Wildlife Service Wildlife and Sport Fish Restoration Program State of Protection Division of Natural Resources 1 Waterfowl Lane, Capitol City, PT 1 Waterfowl Lane, Providence, GE 12345		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) W-18-HS-6			Page 1	of 1 pages	
4a. DUNS Number 808322354	4b. EIN 941697667	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)		6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input checked="" type="checkbox"/> Final	7. Basis of Accounting <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual		
8. Project/Grant Period From: (Month, Day, Year) 7/1/2008			To: (Month, Day, Year) 6/30/2009		9. Reporting Period End Date (Month, Day, Year) 6/30/2009		
10. Transactions					Cumulative		
<i>(Use lines a-c for single or multiple grant reporting)</i>							
Federal Cash (To report multiple grants, also use FFR Attachment):							
a. Cash Receipts							
b. Cash Disbursements							
c. Cash on Hand (line a minus b)						\$0.00	
<i>(Use lines d-o for single grant reporting)</i>							
Federal Expenditures and Unobligated Balance:							
d. Total Federal funds authorized						\$300,000.00	
e. Federal share of expenditures						\$164,925.00	
f. Federal share of unliquidated obligations							
g. Total Federal share (sum of lines e and f)						\$164,925.00	
h. Unobligated balance of Federal funds (line d minus g)						\$135,075.00	
Recipient Share:							
i. Total recipient share required						\$100,000.00	
j. Recipient share of expenditures						\$54,975.00	
k. Remaining recipient share to be provided (line i minus j)						\$45,025.00	
Program Income:							
l. Total Federal program income earned						\$100.00	
m. Program income expended in accordance with the deduction alternative						\$100.00	
n. Program income expended in accordance with the addition alternative							
o. Unexpended program income (line l minus line m or line n)						\$0.00	
11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
	Fixed with Carry Forward	11.50%	7/1/2008	12/31/2008	\$17,526.00	\$2,015.49	\$1,511.62
	Fixed with Carry Forward	12.00%	1/1/2009	6/30/2009	\$26,140.00	\$3,136.80	\$2,352.60
	g. Totals:				\$43,666.00	\$5,152.29	\$3,864.22
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:							
13. Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)							
a. Typed or Printed Name and Title of Authorized Certifying Official Phil Bird , Director, State of Protection Division of Natural Resources					c. Telephone (Area code, number and extension) 800-867-5309		
b. Signature of Authorized Certifying Official 					d. Email address phil_bird@ptdnr.gov		
					e. Date Report Submitted (Month, Day, Year) 9/28/2009		
14. Agency use only:							

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FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted US Fish and Wildlife Service Wildlife and Sport Fish Restoration Program		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) W-18-HS-6				Page 1	of 1 pages
3. Recipient Organization (Name and complete address including Zip code) State of Protection Division of Natural Resources 1 Waterfowl Lane, Capitol City, PT							
4a. DUNS Number 808322354	4b. EIN 941697667	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)		6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input checked="" type="checkbox"/> Final	7. Basis of Accounting <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual		
8. Project/Grant Period From: (Month, Day, Year) 7/1/2008			To: (Month, Day, Year) 6/30/2009		9. Reporting Period End Date (Month, Day, Year) 6/30/2009		
10. Transactions					Cumulative		
<i>(Use lines a-c for single or multiple grant reporting)</i>							
Federal Cash (To report multiple grants, also use FFR Attachment):							
a. Cash Receipts							
b. Cash Disbursements							
c. Cash on Hand (line a minus b)						\$0.00	
<i>(Use lines d-o for single grant reporting)</i>							
Federal Expenditures and Unobligated Balance:							
d. Total Federal funds authorized						\$300,000.00	
e. Federal share of expenditures						\$292,500.00	
f. Federal share of unliquidated obligations							
g. Total Federal share (sum of lines e and f)						\$292,500.00	
h. Unobligated balance of Federal funds (line d minus g)						\$7,500.00	
Recipient Share:							
i. Total recipient share required						\$100,000.00	
j. Recipient share of expenditures						\$132,500.00	
k. Remaining recipient share to be provided (line i minus j)						\$0.00	
Program Income:							
l. Total Federal program income earned						\$10,000.00	
m. Program income expended in accordance with the deduction alternative						\$10,000.00	
n. Program income expended in accordance with the addition alternative							
o. Unexpended program income (line l minus line m or line n)						\$0.00	
11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
	Fixed with Carry Forward	11.50%	7/1/2008	12/31/2008	\$17,526.00	\$2,015.49	\$1,511.62
	Fixed with Carry Forward	12.00%	1/1/2009	6/30/2009	\$26,140.00	\$3,136.80	\$2,352.60
	g. Totals:				\$43,666.00	\$5,152.29	\$3,864.22
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:							
13. Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)							
a. Typed or Printed Name and Title of Authorized Certifying Official Phil Bird , Director, State of Protection Division of Natural Resources					c. Telephone (Area code, number and extension) 800-867-5309		
b. Signature of Authorized Certifying Official 					d. Email address phil_bird@ptdnr.gov		
					e. Date Report Submitted (Month, Day, Year) 9/28/2009		
14. Agency use only:							

Standard Form 425
OMB Approval Number: 0348-0061
Expiration Date: 10/31/2011

Paperwork Burden Statement
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FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted US Fish and Wildlife Service Wildlife and Sport Fish Restoration Program	2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) <p style="text-align: center;">W-18-HS-6</p>	Page 1	of 1 pages
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3. Recipient Organization (Name and complete address including Zip code)
 State of Protection Division of Natural Resources
 1 Waterfowl Lane, Capitol City, PT

4a. DUNS Number 808322354	4b. EIN 941697667	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input checked="" type="checkbox"/> Final	7. Basis of Accounting <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual
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8. Project/Grant Period From: (Month, Day, Year) 7/1/2008	To: (Month, Day, Year) 6/30/2009	9. Reporting Period End Date (Month, Day, Year) 6/30/2009
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10. Transactions Cumulative
 (Use lines a-c for single or multiple grant reporting)

Federal Cash (To report multiple grants, also use FFR Attachment):

a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	\$0.00

(Use lines d-o for single grant reporting)

Federal Expenditures and Unobligated Balance:

d. Total Federal funds authorized	\$300,000.00
e. Federal share of expenditures	\$300,000.00
f. Federal share of unliquidated obligations	
g. Total Federal share (sum of lines e and f)	\$300,000.00
h. Unobligated balance of Federal funds (line d minus g)	\$0.00

Recipient Share:

i. Total recipient share required	\$100,000.00
j. Recipient share of expenditures	\$125,000.00
k. Remaining recipient share to be provided (line i minus j)	\$0.00

Program Income:

l. Total Federal program income earned	\$10,000.00
m. Program income expended in accordance with the deduction alternative	
n. Program income expended in accordance with the addition alternative	\$10,000.00
o. Unexpended program income (line l minus line m or line n)	\$0.00

	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
11. Indirect Expense	Fixed with Carry Forward	11.50%	7/1/2008	12/31/2008	\$17,526.00	\$2,015.49	\$1,511.62
	Fixed with Carry Forward	12.00%	1/1/2009	6/30/2009	\$26,140.00	\$3,136.80	\$2,352.60
g. Totals:					\$43,666.00	\$5,152.29	\$3,864.22

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:

13. Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)

a. Typed or Printed Name and Title of Authorized Certifying Official <p style="text-align: center;">Phil Bird , Director, State of Protection Division of Natural Resources</p>	c. Telephone (Area code, number and extension) 800-867-5309 d. Email address phil_bird@ptdnr.gov
b. Signature of Authorized Certifying Official 	e. Date Report Submitted (Month, Day, Year) 9/28/2009

14. Agency use only:

Standard Form 425
 OMB Approval Number: 0348-0061
 Expiration Date: 10/31/2011

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3. Recipient Organization (Name and complete address including Zip code) State of Protection Division of Natural Resources 1 Waterfowl Lane, Capitol City, PT							
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10. Transactions						Cumulative	
<i>(Use lines a-c for single or multiple grant reporting)</i>							
Federal Cash (To report multiple grants, also use FFR Attachment):							
a. Cash Receipts							
b. Cash Disbursements							
c. Cash on Hand (line a minus b)						\$0.00	
<i>(Use lines d-o for single grant reporting)</i>							
Federal Expenditures and Unobligated Balance:							
d. Total Federal funds authorized						\$200,000.00	
e. Federal share of expenditures						\$192,500.00	
f. Federal share of unliquidated obligations							
g. Total Federal share (sum of lines e and f)						\$192,500.00	
h. Unobligated balance of Federal funds (line d minus g)						\$7,500.00	
Recipient Share:							
i. Total recipient share required						\$66,166.67	
j. Recipient share of expenditures						\$207,500.00	
k. Remaining recipient share to be provided (line i minus j)						\$0.00	
Program Income:							
l. Total Federal program income earned						\$10,000.00	
m. Program income expended in accordance with the deduction alternative						\$10,000.00	
n. Program income expended in accordance with the addition alternative							
o. Unexpended program income (line l minus line m or line n)						\$0.00	
11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
	Fixed with Carry Forward	11.50%	7/1/2008	12/31/2008	\$17,526.00	\$2,015.49	\$1,511.62
	Fixed with Carry Forward	12.00%	1/1/2009	6/30/2009	\$26,140.00	\$3,136.80	\$2,352.60
	g. Totals:				\$43,666.00	\$5,152.29	\$3,864.22
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a. Typed or Printed Name and Title of Authorized Certifying Official Phil Bird , Director, State of Protection Division of Natural Resources					c. Telephone (Area code, number and extension) 800-867-5309		
b. Signature of Authorized Certifying Official 					d. Email address phil_bird@ptdnr.gov		
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		1	1
		pages	

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10. Transactions Cumulative

(Use lines a-c for single or multiple grant reporting)

Federal Cash (To report multiple grants, also use FFR Attachment):	
a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	\$0.00

(Use lines d-o for single grant reporting)

Federal Expenditures and Unobligated Balance:	
d. Total Federal funds authorized	\$200,000.00
e. Federal share of expenditures	\$200,000.00
f. Federal share of unliquidated obligations	
g. Total Federal share (sum of lines e and f)	\$200,000.00
h. Unobligated balance of Federal funds (line d minus g)	\$0.00

Recipient Share:	
i. Total recipient share required	\$66,666.67
j. Recipient share of expenditures	\$200,000.00
k. Remaining recipient share to be provided (line i minus j)	\$0.00

Program Income:	
l. Total Federal program income earned	\$10,000.00
m. Program income expended in accordance with the deduction alternative	
n. Program income expended in accordance with the addition alternative	\$10,000.00
o. Unexpended program income (line l minus line m or line n)	\$0.00

11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
	Fixed with Carry Forward	11.50%	7/1/2008	12/31/2008	\$17,526.00	\$2,015.49	\$1,511.62
	Fixed with Carry Forward	12.00%	1/1/2009	6/30/2009	\$26,140.00	\$3,136.80	\$2,352.60
	g. Totals:				\$43,666.00	\$5,152.29	\$3,864.22

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(Use lines a-c for single or multiple grant reporting)

Federal Cash (To report multiple grants, also use FFR Attachment):	
a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	\$0.00

(Use lines d-o for single grant reporting)

Federal Expenditures and Unobligated Balance:	
d. Total Federal funds authorized	\$300,000.00
e. Federal share of expenditures	\$140,000.00
f. Federal share of unliquidated obligations	
g. Total Federal share (sum of lines e and f)	\$140,000.00
h. Unobligated balance of Federal funds (line d minus g)	\$160,000.00

Recipient Share:	
i. Total recipient share required	\$100,000.00
j. Recipient share of expenditures	\$95,000.00
k. Remaining recipient share to be provided (line i minus j)	\$5,000.00

Program Income:	
l. Total Federal program income earned	\$10,000.00
m. Program income expended in accordance with the deduction alternative	
n. Program income expended in accordance with the addition alternative	\$10,000.00
o. Unexpended program income (line l minus line m or line n)	\$0.00

11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
	Fixed with Carry Forward	11.50%	7/1/2008	12/31/2008	\$17,526.00	\$2,015.49	\$1,511.62
	Fixed with Carry Forward	12.00%	1/1/2009	6/30/2009	\$26,140.00	\$3,136.80	\$2,352.60
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10. **Transactions** Cumulative
 (Use lines a-c for single or multiple grant reporting)

Federal Cash (To report multiple grants, also use FFR Attachment):

a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	\$0.00

(Use lines d-o for single grant reporting)

Federal Expenditures and Unobligated Balance:

d. Total Federal funds authorized	\$300,000.00
e. Federal share of expenditures	\$292,500.00
f. Federal share of unliquidated obligations	
g. Total Federal share (sum of lines e and f)	\$292,500.00
h. Unobligated balance of Federal funds (line d minus g)	\$7,500.00

Recipient Share:

i. Total recipient share required	\$100,000.00
j. Recipient share of expenditures	\$132,500.00
k. Remaining recipient share to be provided (line i minus j)	\$0.00

Program Income:

l. Total Federal program income earned	
m. Program income expended in accordance with the deduction alternative	
n. Program income expended in accordance with the addition alternative	
o. Unexpended program income (line l minus line m or line n)	\$0.00

	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
11. Indirect Expense	Fixed with Carry Forward	11.50%	7/1/2008	12/31/2008	\$17,526.00	\$2,015.49	\$1,511.62
	Fixed with Carry Forward	12.00%	1/1/2009	6/30/2009	\$26,140.00	\$3,136.80	\$2,352.60
g. Totals:					\$43,666.00	\$5,152.29	\$3,864.22

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:*
 Total expenditures includes an adjustment for disallowed costs in OIG Audit Report No. R-GR-FWS-0003-2008, Finding A in the amount of \$10,000 of which 75% was Federal Share, which is represented on line (h).

13. **Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)**

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