The Nature Conservancy

Financial Statements and Schedule of Expenditures of Federal Awards and Reports In Accordance with OMB Uniform Guidance For the year ended June 30, 2022 EIN 53-0242652

The Nature Conservancy Index June 30, 2022

Report of Independent Auditors	1–3
Financial Statements for the year ended June 30, 2022	4–9
Notes to the Financial Statements	
Schedule of Expenditures of Federal Awards for the year ended June 30, 2022	36–51
Notes to Schedule of Expenditures of Federal Awards for the year ended June 30, 2022	52
Schedule of Indirect Cost Rate Computation and Fringe Benefit Rate Calculation	53–54
Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	55–56
Report of Independent Auditors on Compliance for Each Major Program and on Internal Cont Over Compliance Required by Uniform Guidance	
Schedule of Findings and Questioned Costs	60–63
Summary Schedule of Status of Prior Audit Findings	64-65
Schedule of Compensation, Reimbursements, Benefits and Other Payments to Agency Head, Political Subdivision Head, or Chief Executive Officers	66-67



Report of Independent Auditors

To the Board of Directors of The Nature Conservancy:

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of The Nature Conservancy and its affiliates (the "Conservancy"), which comprise the consolidated statements of financial position as of June 30, 2022 and 2021, and the related consolidated statements of activities, of functional expenses, and of cash flows for the years then ended, including the related notes (collectively referred to as the "consolidated financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Conservancy as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (US GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the consolidated Financial Statements section of our report. We are required to be independent of the Conservancy and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Conservancy's ability to continue as a going concern for one year after the date the financial statements are issued.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS and *Government*



Auditing Standards, will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with US GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Conservancy's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Conservancy's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards for the year ended June 30, 2022 is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and is not a required part of the consolidated financial statements. The accompanying schedule of indirect cost rate computation, and schedule of fringe benefit rate calculation for the year ended June 30, 2022 are presented for purposes of additional analysis, and are not a required part of the basic consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards, the schedule of indirect cost rate computation, and schedule of fringe benefit rate calculation, are fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.



Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2022 on our consideration of the Conservancy's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters for the year ended June 30, 2022. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Conservancy's internal control over financial reporting and compliance.

Kinewaterhouse Coopers LLP

Washington, DC December 19, 2022

THE NATURE CONSERVANCY CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

AS OF JUNE 30, 2022 AND 2021 *Amounts in thousands*

	2022	2021
Assets		
Cash and cash equivalents	\$ 71,815	\$ 116,054
Restricted cash and cash equivalents	61,220	47,675
Restricted short-term investments	35,432	35,578
Government grants and contracts receivable	33,052	20,754
Notes and other receivables, net	432,553	77,164
Deposits, prepaid expenses and other assets	36,137	93,058
Pledges receivable, net	226,835	233,861
Securities pledged under securities lending agreement	61,186	61,265
Non-conservation lands	12,758	10,712
Investments	3,370,373	3,360,086
Right of use assets	38,711	42,337
Property and equipment, net	151,184	151,504
Conservation lands	2,357,203	2,171,166
Conservation easements	 2,454,771	2,415,002
Total assets	\$ 9,343,230	\$ 8,836,216
Liabilities		
Accounts payable and accrued liabilities	\$ 143,324	\$ 144,021
Payable under securities lending agreement	61,186	61,265
Deferred revenue and refundable advances	169,477	164,700
Lease liabilities	44,771	48,594
Bonds and notes payable – recourse	742,730	305,522
Bonds and notes payable – non-recourse	364,000	-
Split interest arrangements	211,243	222,853
Total liabilities	\$ 1,736,731	\$ 946,955
Net Assets		
Without donor restrictions, including noncontrolling		
interests of \$62,585 in 2022 and \$67,205 in 2021	\$ 6,064,287	\$ 6,251,576
With donor restrictions	1,542,212	1,637,685
Total net assets	\$ 7,606,499	\$ 7,889,261
Total liabilities and net assets	\$ 9,343,230	\$ 8,836,216

THE NATURE CONSERVANCY CONSOLIDATED STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2022

	Wi	Without Donor		ith Donor						
Operating Activities	R	Restrictions Restrictions		Total						
Contribution Revenues										
Dues and contributions	\$	338,892	\$	433,193	\$	772,085				
Contributed goods and services		44,735		-		44,735				
Contributed land and easements for conservation		45,724		-		45,724				
Contributed non-conservation land		6,876		2,818		9,694				
Government grants and contracts		126,320		-		126,320				
Total contribution revenues		562,547		436,011		998,558				
Sales of conservation land and easements		41,241		-		41,241				
Investment returns on operating activities		(25,386)		-		(25,386)				
Other income		99,954		-		99,954				
Total revenues		678,356		436,011		1,114,367				
Allocation of endowment spending		69,138		-		69,138				
Net assets released from restriction		411,472		(411,472)		-				
Total revenues and reclassifications	\$	1,158,966	\$	24,539	\$	1,183,505				
Expenses										
Conservation activities and actions	\$	663,885	\$	-	\$	663,885				
Book value of conservation land and easements		58,269		-		58,269				
Total program expenses		722,154		-		-		-		722,154
General and administration		182,336		-		-		-		182,336
Fundraising and membership		150,164		-		-		150,164		
Total expenses	\$	1,054,654	\$	-	\$	1,054,654				
Change in net assets from operating activities	\$	104,312	\$	24,539	\$	128,851				
Non-operating Activities										
Investment returns on endowments	\$	(107,330)	\$	(75,206)	\$	(182,536)				
Investment returns on other non-operating activities		(115,533)		(43,884)		(159,417)				
Allocation of endowment spending to operations		(69,138)		-		(69,138)				
Reclassification of net assets		787		(787)		-				
Gain on swap agreements		9,211		-		9,211				
Foreign exchange gains (losses)		(4,978)		(135)		(5,113)				
Distributions to noncontrolling interests		(4,620)		-		(4,620)				
Change in net assets from non-operating activities	\$	(291,601)	\$	(120,012)	\$	(411,613)				
Total change in net assets	\$	(187,289)	\$	(95,473)	\$	(282,762)				
Beginning net assets	4	6,251,576	+	1,637,685	+	7,889,261				
Ending net assets	\$	6,064,28 7	\$	1,542,212	\$	7,606,499				
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THE NATURE CONSERVANCY CONSOLIDATED STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2021

	Wit	thout Donor	W	/ith Donor		
Operating Activities	R	estrictions	R	estrictions		Total
Contribution Revenues						
Dues and contributions	\$	328,430	\$	479,891	\$	808,321
Contributed goods and services		34,695		-		34,695
Contributed land and easements for conservation		34,791		-		34,791
Contributed non-conservation land		5,201		1,113		6,314
Government grants and contracts		104,790		-		104,790
Total contribution revenues		507,907		481,004		988,911
Sales of conservation land and easements		62,279		-		62,279
Investment returns on operating activities		44,876		-		44,876
Other income		99,351		4,151		103,502
Total revenues		714,413		485,155		1,199,568
Allocation of endowment spending		65,624		-		65,624
Net assets released from restriction		394,221		(394,221)		
Total revenues and reclassifications	\$	1,174,258	\$	90,934	\$	1,265,192
Expenses						
Conservation activities and actions	\$	546,505	\$	-	\$	546,505
Book value of conservation land and easements		73,722		-		73,722
Total program expenses		620,227	-		-	
General and administration		160,199		-		160,199
Fundraising and membership		122,519		-		122,519
Total expenses	\$	902,945	\$	-	\$	902,945
Change in net assets from operating activities	\$	271,313	\$	90,934	\$	362,247
Non-operating Activities						
Investment returns on endowments	\$	221,375	\$	118,194	\$	339,569
Investment returns on other non-operating activities		175,891		54,653		230,544
Allocation of endowment spending to operations		(65,624)		-		(65,624)
Reclassification of net assets		(994)		994		-
Gain on swap agreements		28,388		-		28,388
Foreign exchange gains (losses)		2,181		65		2,246
Contributions from noncontrolling interests		25,350		-		25,350
Change in net assets from non-operating activities	\$	386,567	\$	173,906	\$	560,473
Total change in net assets	\$	657,880	\$	264,840	\$	922,720
Beginning net assets		5,593,696	-	1,372,845	-	6,966,541
Ending net assets	\$	6,251,576	\$	1,637,685	\$	7,889,261
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THE NATURE CONSERVANCY CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2022

	nservation Programs	General and Iministration	ındraising and Membership	Tota	al Expenses
Salaries and benefits	\$ 288,109	\$ 102,956	\$ 86,248	\$	477,313
Professional services	135,434	13,848	16,456		165,738
Grants and subawards	104,804	50	89		104,943
Travel	8,661	1,198	1,228		11,087
Publication, printing, and postage	6,538	331	34,342		41,211
Supplies and equipment	20,870	7,963	3,717		32,550
Depreciation and amortization	9,877	1,908	-		11,785
Interest	15,749	1,332	-		17,081
Occupancy	2,040	11,452	150		13,642
Contributed goods and services non-cash expenses	22,313	15,493	4,789		42,595
All other	 49,490	25,805	3,145		78,440
	 663,885	182,336	150,164		996,385
Book value of donated conservation					
land and easements	 58,269	-	-		58,269
Total expenses	\$ 722,154	\$ 182,336	\$ 150,164	\$	1,054,654

THE NATURE CONSERVANCY CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2021

	nservation rograms	General and Administration	Fundraising and Membership	Total Expenses
Salaries and benefits	\$ 253,205	\$ 103,202	\$ 74,599	\$ 431,006
Professional services	113,342	9,488	11,186	134,016
Grants and subawards	64,206	251	-	64,457
Travel	1,580	106	175	1,861
Publication, printing, and postage	5,510	299	27,953	33,762
Supplies and equipment	18,942	7,462	2,938	29,342
Depreciation and amortization	7,843	2,568	-	10,411
Interest	28,091	1,710	-	29,801
Occupancy	1,799	11,766	92	13,657
Contributed goods and services non-cash expenses	14,244	17,125	3,326	34,695
All other	37,743	6,222	2,250	46,215
	 546,505	160,199	122,519	829,223
Book value of donated conservation				
land and easements	 73,722	-	-	73,722
Total expenses	\$ 620,227	\$ 160,199	\$ 122,519	\$ 902,945

THE NATURE CONSERVANCY CONSOLIDATED STATEMENTS OF CASH FLOWS

YEARS ENDED JUNE 30, 2022 AND 2021 Amounts in thousands

	2022	2021
Cash Flows from Operating Activities		
Change in Net Assets	\$ (282,762) \$	922,720
Adjustments to reconcile changes in net assets to net cash		
and cash equivalents provided by (used in) operating activities		
Depreciation and amortization	11,785	10,411
Contributed conservation land and easements	(45,724)	(34,791)
Losses on disposition of conservation lands and easements	17,028	11,588
Proceeds from sale of conservation land and easements Purchases of conservation land and easements	41,241	62,279
	(238,351)	(87,646)
Change in value of split interest investment	54,795	(73,858)
Change in value of swap agreements	9,211	28,388
Contributed securities	(42,032)	(181,129)
Proceeds from sale of contributed securities	40,761	195,831
Contributed non-conservation land and contributed funds	(0,1,1,0)	(a = f(a))
to be held for long term purposes	(34,113)	(25,663)
Net (gain)/loss on investments	318,028	(562,710)
Changes in assets and liabilities		
Notes and other receivables	(3,292)	4,498
Pledges receivable, net	7,026	2,858
Deposits, prepaid expenses and other assets	56,921	(75,264)
Right of use assets	3,626	6,434
Accounts payable and accrued liabilities	(5,131)	8,727
Split interest arrangements payable	(11,610)	20,569
Lease liabilities	(3,823)	(6,152)
Non-conservation lands	7,539	7,777
Other changes	 6,262	4,718
Net cash and cash equivalents provided by (used in) operating activities	(92,615)	239,585
Cash Flows from Investing Activities Proceeds from notes collections	11 100	0 == 9
	11,199	3,758
Issuance of notes receivable	(365,043)	(10,955)
Proceeds from sale of endowment and capital investments	2,751,069	2,626,271
Purchases of endowment and capital investments	(3,137,874)	(2,767,146)
Purchases of property and equipment	 (19,747)	(16,564)
Net cash and cash equivalents used in investing activities	(760,396)	(164,635)
Cash Flows from Financing Activities		
Proceeds from contribution for long term purpose	24,528	17,190
Purchases of split interest investments	(33,946)	(38,591)
Proceeds from split interest arrangements	30,482	32,764
Repayments of long-term debt	(26,866)	(176,031)
Proceeds from issuance of long-term debt	828,119	147,030
Net cash and cash equivalents provided by (used in) financing activities	 822,317	(17,639)
Net increase (decrease) in cash, cash equivalents and restricted cash	(30,694)	57,311
Cash, cash equivalents and restricted cash at beginning of year	163,729	106,419
Cash, cash equivalents and restricted cash at end of year	\$ 133,035 \$	163,729
Supplemental data	\$ 133,035 \$	
Cash paid for interest	\$ 10,431 \$	29,734
The accompanying notes are an integral part of these consolidated financial statements		

The accompanying notes are an integral part of these consolidated financial statements.

Note 1. Significant Accounting Policies

Nature of Organization and Activities

The Nature Conservancy ("The Conservancy") is a global conservation organization. The mission of The Conservancy is to conserve the lands and waters on which all life depends. The Conservancy conducts its activities throughout the United States, Canada, Latin America, the Caribbean, Europe, Africa, Asia, and the Pacific.

The Conservancy's primary sources of revenue are contributions from the public (including gifts of land), government grants, investment income, and sales of conservation interests to government agencies or other conservation buyers. These resources are used to help solve critical challenges by significantly improving the health of globally important natural systems that enhance the lives of people around the world. Working with partners–including indigenous communities, governments, and businesses–The Conservancy pursues solutions that protect and restore natural systems, use nature sustainably, and broaden support for conservation.

Basis of Accounting

The consolidated financial statements are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP"). The consolidated financial statements and accompanying notes include the accounts of all The Conservancy's business units and affiliates, both domestic and international, including those which are separately incorporated, receive gifts and perform conservation activities in the name of The Conservancy. Business units are individual reporting segments managing organizational functions or regional conservation work in all states in the United States and globally. Consolidated affiliates controlled by The Conservancy include approximately 20 non-profit and 21 for-profit entities globally that enhance The Conservancy's ability to expand the reach of conservation activities and demonstrate the value of conservation investments. When The Conservancy is a non-controlling partner but has substantive rights to significantly influence certain partnerships, it reflects such noncontrolling interests separately in net assets without donor restriction. All significant intercompany transactions have been eliminated in consolidation.

Basis of Presentation

In accordance with the provisions of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958, *Not-for-Profit Entities*, The Conservancy presents information regarding its financial position and activities according to two classes of net assets:

Net assets without donor restriction-resources that are not subject to donor-imposed stipulations, including revenues from membership dues, government grants and contracts, investment income (other than the unappropriated and purpose restricted portion of true endowment investment income), and other inflows of assets over which the Board of Directors of The Conservancy ("Board") has discretionary control. The Board or management may designate a portion of net assets for a specific purpose; however, these funds are classified as net assets without donor restriction. Noncontrolling interests in limited partnerships represent third-party limited partner ownership in partnerships for which The Conservancy serves as general partner. The Conservancy includes all expenses in this class of net assets, since the use of restricted contributions in accordance with donors' stipulations results in the release of the restriction.

Net assets with donor restriction-resources that are subject to donor-imposed stipulations that are more specific than broad limits resulting from the following: a) the nature of the not-for-profit entity, b) the environment in which it operates, and c) the purposes specified in its articles of incorporation or bylaws or comparable documents. This classification includes contributions whose use by The Conservancy is limited by donor-imposed stipulations that either expire by passage of time-such as pledges receivable-or can be fulfilled by actions of The Conservancy-such as usage for land acquisition, specific programs toward meeting The Conservancy's 2030 goals including certain overhead and indirect costs, or for appropriation from true endowment investment income.

When a stipulated time restriction ends or purpose restriction is satisfied, net assets with donor restriction are reclassified to net assets without donor restriction and are reported on the consolidated statements of activities as net assets released from restriction.

Also included in this classification are contributions whose use by The Conservancy is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of The Conservancy, such that the principal must be maintained permanently by The Conservancy. Contributions for the donor-restricted endowment fund as well as amounts contributed to create a permanent revolving fund for land preservation are classified as net assets with donor restriction. This internal revolving fund is used to finance capital projects and donations to this fund are to be maintained in perpetuity for only this purpose. The Conservancy is no longer accepting new donations to the revolving fund for land preservation and has implemented a new internal revolving fund that is funded by internally designated unrestricted and temporarily restricted funds that otherwise would not be effectively deployed in the near term. This new fund is used to finance conservation projects.

Measure of Operations

The Conservancy's measure of operations as presented in the consolidated statements of activities includes revenues from membership dues and contributions (including donor-restricted contributions to endowments), grants and contracts, transfers of conservation land and easements, allocation of endowment spending for operations, and other revenues that are not specified as non-operating below. Operating expenses (including the book value of conservation land and easements sold or donated to the government and others) are reported on the consolidated statements of activities by functional classification. Operating results also include the reclassification of net assets with donor restriction to net assets without donor restriction for which purpose or time restriction has been met.

The Conservancy's non-operating activity within the consolidated statements of activities includes investment returns and other activities related to endowments (other than annual appropriation for spending), changes in value of split interest arrangements and donor-advised funds, changes in value of derivative instruments, foreign currency remeasurement, and other infrequent transactions.

Foreign Currency

The functional currency of The Conservancy is the US dollar. Gains and losses resulting from remeasurement of foreign currencies into US dollars are recognized as non-operating activities in the consolidated statements of activities. Where transactions of foreign affiliates are recorded in local currency, assets and liabilities are translated into US dollars at the exchange rate in effect at the dates of the consolidated statements of financial position.

Fair Value

The Conservancy's assets and liabilities are generally measured at fair value and are classified in the fair value hierarchy based on the lowest level of input that is significant to the valuation. This hierarchy is broken down into three levels based on inputs that market participants would use in valuing the financial instruments based on market data obtained from sources independent of The Conservancy. The three-tier hierarchy of inputs is summarized in the three broad levels as follows:

Level 1 is based upon quoted prices in active markets for identical assets and liabilities. Market price data is generally obtained from exchange or deal markets.

Level 2 is based on quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and on model-based valuation techniques, for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets. Inputs are obtained from various sources including market participants, dealers, and brokers.

Level 3 is based on valuation techniques that use significant inputs that are unobservable as they trade infrequently or not at all.

The Conservancy applies the practical expedient guidance contained in FASB ASC-820-10, *Fair Value Measurement and Disclosure*, to determine the fair value for some of its investments at the net asset value (NAV) reported by the fund managers. The guidance permits the use of NAV without adjustment under certain circumstances, unless it is probable that all or a portion of the investment will be sold for an amount different from NAV. As of June 30, 2022 and 2021, The Conservancy had no plans to sell investments at amounts different from NAV. Investments measured at NAV as a practical expedient are not classified in the fair value hierarchy.

Most investments are carried at estimated fair value using the valuation hierarchy framework and NAV. Certain equity investments without readily determinable fair value presented using the measurement alternative in ASC 320 *Investments–Debt Securities* are valued using the initial investment in the underlying investment adjusted for impairment and observable price changes. As of June 30, 2022 and 2021, based on lack of observable price changes for identical or similar investments of the same issuer, no adjustments have been made.

Contributions

Unconditional donor promises to give cash and other assets are reported at fair value at the date that there is sufficient verifiable evidence documenting that a promise was made by the donor and received by The Conservancy. The promises are reported as dues and contributions with donor restrictions if received with donor stipulations that sufficiently limit the use of the donated assets.

The Conservancy recognizes contributed goods and contributed professional services from third parties as revenue and as expense or assets at the fair value of those goods and services when received. During the years ended June 30, 2022 and 2021, contributed goods totaled \$15,788,000 and \$10,635,000, respectively, and contributed services totaled \$28,947,000 and \$24,060,000, respectively, in the accompanying consolidated statements of activities. Contributed goods consisted primarily of donated software used in conservation and marketing work. At times, The Conservancy receives donated assets that are to be sold by The Conservancy for fundraising purposes. Such assets are sold as soon as reasonably practicable. Contributed services consisted primarily of services by professional legal and consulting firms advising The Conservancy on various administrative and mission-related matters. Estimated fair value of contributed services reported in the financial statements is based on the current rates for similar services.

Government grants and contracts are primarily considered to be non-exchange contribution transactions, the majority of which are cost-reimbursable grants. The Conservancy has elected the "simultaneous release" accounting policy option such that grants received and used within the same period are reported in net assets without donor restriction. Revenue, including approved indirect cost recovery, is recognized when allowable costs have been incurred. The Conservancy's costs incurred under its government grants and contracts are subject to audit by government agencies. Management believes that disallowance of costs, if any, would not be material to the consolidated financial position or consolidated changes in net assets of The Conservancy.

Revenues from exchange transactions with government agencies reflected as other income in the accompanying consolidated statements of activities totaled \$3,414,000 and \$3,872,000 for the years ended June 30, 2022 and 2021, respectively.

Expense Allocation

Operating expenses are allocated to separate program and support categories as defined below. The book values of conservation land and easements sold or donated by The Conservancy are recognized as program expenses on the consolidated statements of activities. See note 14 Conservation Land and Easements.

The Conservancy accounts for its program and support services expenditures in the following categories:

Conservation-expenditures related to the broad spectrum of activities and actions critical to advancing The Conservancy's mission. Expenditures related to understanding, monitoring, maintaining, restoring, and managing natural areas owned by The Conservancy and others are included, as well as expenditures for developing and enhancing The Conservancy's ability to gather and share ecological information and to assess and evaluate threats to natural systems. In addition, this area includes expenditures to mitigate, prevent, or slow the effects of these threats, including investments in the institutional development of domestic and international conservation organizations. Expenditures related to improving public land management and supporting the development of sound global policies, including participating in conferences and events that help establish a common vision for conservation worldwide are included, as well as expenditures associated with community outreach and education of key stakeholders and land users in areas where The Conservancy's conservation programs reside.

General and Administration–expenditures related to building and maintaining an efficient business infrastructure, including those related to corporate governance, to support and advance the programmatic conservation objectives of The Conservancy.

Fundraising and Membership-expenditures related to fundraising strategies that provide the revenue stream for both operations and capital needs to further the accomplishment of The Conservancy's mission and objectives, and expenditures related to the acquisition and retention of The Conservancy's members primarily through the use of a direct-mail program.

The consolidated statements of functional expenses display expenses related to the underlying operations by natural classification. Expenses are allocated directly to program and support services for each functional expense category. Certain expenses are attributable to more than one functional expense category and require allocation on a reasonable basis that is consistently applied. Salaries and other compensation that constitute direct conduct or supervision of program or support functions are allocated on the basis of estimates of time and effort, and employee benefits are allocated proportionately to salaries. Depreciation and amortization are allocated to the functional categories in which the underlying assets are used. Interest expense on external debt is allocated to the functional categories which have benefitted from the proceeds of the external debt.

Other Accounting Policies

Disclosures related to specific items in the consolidated statements of financial position and consolidated statements of activities are included in the footnotes of these items.

Income Taxes

The Conservancy has been granted an exemption from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has classified The Conservancy as other than a private foundation. The Conservancy pays income tax relating to its unrelated business income activities, which were primarily generated by income from alternative investments in partnerships. The Conservancy takes no tax positions that it considers to be uncertain.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from the estimated amounts.

Estimates and assumptions are reviewed on an ongoing basis. Revisions to estimates are recognized prospectively.

Retirement Plans

The Conservancy's employees are eligible after one month of service to participate in The Nature Conservancy Savings and Retirement Plan (the "Plan"), in which employees can make voluntary, tax-deferred contributions within specified limits. The Plan was established under the provision of Internal Revenue Code Section 401(k) and has received a favorable determination as to its tax status from the Internal Revenue Service. Certain employees are also eligible to participate in a non-qualified deferred compensation plan created pursuant to the Internal Revenue Code Section 457(b). The Conservancy's contributions to the plans were \$22,870,000 and \$19,379,000 for the years ended June 30, 2022 and 2021, respectively.

Subsequent Events

All subsequent events were evaluated through December 16, 2022, which is the date the financial statements were issued.

Contingencies

The Conservancy is a party to various litigation arising out of the normal conduct of its operations. In the opinion of management, the ultimate resolution of these matters will not materially affect the financial positions, changes in net assets, or cash flows of The Conservancy as of and for the years ended June 30, 2022 and 2021.

Related Party Transactions

The Conservancy recorded \$2,483,000 and \$11,070,000 in contribution revenues from current and former Board members during the years ended June 30, 2022 and 2021, respectively, and \$704,000 and \$ 2,557,000, respectively, as pledges receivable from current and former Board members as of June 30, 2022 and 2021 in the accompanying consolidated statements of financial position. The Conservancy has an unsecured \$10,000,000 zero-interest loan agreement payable in full in 2026 to a current Board member reflected in notes payable in the accompanying consolidated statements of financial position.

There are no conditional pledges from current and former Board members included in the accompanying consolidated financial statements.

Recent Accounting Pronouncements

In August 2018, the FASB issued ASU 2018-13, *Disclosure Framework–Changes to the Disclosure Requirements for Fair Value Measurement* (ASU 2018-13), which removes the requirement to disclose the valuation process for Level 3 fair value measurements and modifies other disclosures related to Level 3 fair value measurements. ASU 2018-13 is effective for fiscal years beginning after December 15, 2019 (fiscal year 2021); early adoption is permitted for any removed disclosures and entities are permitted to delay adoption of the additional disclosures until the effective date. The Conservancy partially adopted the removal of disclosures as of June 30, 2019 and adopted the remaining provisions as of June 30, 2021.

In August 2018, the FASB issued ASU 2018-15, *Intangibles–Goodwill and Other–Internal-Use Software (Subtopic 350-40): Customer's Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement That Is a Service Contract* (ASU 2018-15). The ASU provides guidance related to implementation, setup, and other costs incurred in a cloud computing arrangement that is hosted by a vendor and thus deemed a service contract. Under the new guidance, capitalization requirements for implementation costs associated with cloud computing arrangements have been aligned with the capitalization requirements for internal-use software governed by ASC 350-40, *Internal-Use Software.* The amendment dictates that certain costs incurred during the application development stage, such as configuration and customization costs, may be capitalized. Costs incurred in the preliminary project stage or the post implementation stage are not eligible for capitalization and must be expensed as incurred. The amendment also addresses the financial statement presentation of capitalized costs as well as amortization and impairment considerations. ASU 2018-15 is effective for fiscal years beginning

after December 15, 2020 (fiscal year 2022). The Conservancy adopted this standard as of June 30, 2022 and noted no material impact on its consolidated financial statements.

In March 2020, the FASB issued ASU 2020-04, *Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting*, which provides optional guidance and expedients for applying GAAP to contracts and other transactions affected by reference rate reform if certain criteria are met. The amendments are intended to ease the potential burden in accounting for (or recognizing the effects of) reference rate reform on financial reporting. The amendments in this update are elective and are effective upon issuance. The Conservancy has evaluated the effect that the adoption of this standard will have on its consolidated financial statements and has noted no material impact.

In September 2020, the FASB issued ASU 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, which increases transparency of contributed nonfinancial assets for not-for-profit entities through enhancements to presentation and disclosure. This standard requires that contributed nonfinancial assets are reported on a separate line item in the statements of activities, apart from contributions of cash and other financial assets. It also requires disclosure of contributed nonfinancial assets by category along with qualitative information about the monetization of such assets, donor restrictions, and valuation techniques. ASU 2020-07 is effective for fiscal years beginning after June 15, 2021 (fiscal year 2022). The Conservancy adopted this standard as of June 30, 2022 and noted no material impact on its consolidated financial statements.

Note 2. Liquidity

Financial assets and liquidity resources available within one year for general expenditure such as operating expenses, scheduled principal payments on debt, and land acquisition are as follows as of June 30 (in thousands):

	2022	2021
Cash and cash equivalents	\$ 71,815	\$ 116,054
Government grants and contract receivables	33,052	20,754
Current notes and other receivables for operations	40,598	50,612
Pledge payments available for operations	128,368	146,563
Working capital investments	220,731	279,963
Board approved appropriation for endowment spending	 73,516	55,203
Total financial assets available within one year	\$ 568,080	\$ 669,149
Additional liquidity resources:		
Bank line of credit	\$ 64,000	\$ 60,000
Private foundation line of credit	 634	 634
Total financial assets and liquidity resources available within one year	\$ 632,714	\$ 729,783

The Conservancy's endowment funds consist of donor-restricted and Board-designated endowment funds. Income from donor-restricted endowments is restricted for specific purposes and therefore is not available for general expenditure. Although The Conservancy does not intend to spend from its Board-designated endowment funds other than amounts appropriated for general expenditure as part of the annual budget process as described in the schedule above, the total \$977,998,000 and \$1,128,318,000 of Board-designated net assets as of June 30, 2022 and 2021, respectively, could be made available with Board or designee approval.

The Conservancy's cash flows have seasonal variations due to a concentration of contributions received at calendar year end, and financial assets are structured to be available as general expenditures, liabilities, and other obligations come due. To help manage seasonal cash flows or meet unanticipated liquidity needs–such as for opportunistic acquisition of conservation land and easements–The Conservancy maintains lines of credit with a bank and a private foundation that are drawn upon as needed. The bank line of credit increased to \$100,000,000 as of June 30, 2022 from \$60,000,000 as of June 30, 2021, and the private foundation line of credit was \$20,000,000 at both June 30, 2022 and 2021. As of June 30, 2022 and 2021, there were outstanding balances of \$36,000,000 and \$0, respectively, on the bank line of credit, and there was an outstanding balance of \$19,366,000 at both June 30, 2022 on the private foundation line of credit.

Note 3. Cash and Cash Equivalents

Cash represents working capital held in bank accounts in high quality financial institutions in the United States and 37 other countries. The cash in most non-U.S. accounts is uninsured but is limited per country to amounts that–in the opinion of management–are not material to the financial statements. Cash equivalents represent short-term, highly liquid investments with maturities of three months or less when purchased that do not have donor-imposed restrictions that limit their use to long-term investment, such as endowment funds.

Financial instruments that potentially subject The Conservancy to concentration of credit risk consist principally of cash deposits. Accounts at each institution are insured by the Federal Deposit Insurance Corporation ("FDIC") up to \$250,000. As of June 30, 2022 and 2021, The Conservancy had \$75,504,000 and \$74,955,000, respectively, in excess of the FDIC insured limit.

The balances of cash and cash equivalents and restricted cash and cash equivalents reported within the statements of financial position sum to the total amount of cash, cash equivalents, and restricted cash at end of year as reported on the consolidated statements of cash flows. These amounts are as follows as of June 30 (in thousands):

	2022	2021
Cash and cash equivalents	\$ 71,815	\$ 116,054
Restricted cash and cash equivalents	61,220	47,675
Total cash, cash equivalents, and restricted cash	\$ 133,035	\$ 163,729

Note 4. Restricted Cash and Cash Equivalents and Restricted Short-Term Investments

Restricted cash, cash equivalents, and short-term investments represent monies segregated to meet requirements of specific conservation project agreements. Restricted short-term investments are considered Level 1 investments.

Restricted cash and cash equivalents and restricted short-term investments consist of the following as of June 30 (in thousands):

	2022	2021
Cash held in trust for mitigation agreements	\$ 61,220	\$ 47,675
Total restricted cash and cash equivalents	\$ 61,220	\$ 47,675
Certificates of deposit held in trust for mitigation agreements	\$ 30,111	\$ 30,261
Certificates of deposit to satisfy reserve requirements under		
charitable gift annuity agreement	250	249
Highly liquid U.S. government and cash instruments under		
collateral arrangement	 5,071	5,068
Total restricted short-term investments	\$ 35,432	\$ 35,578

Note 5. Government Grants and Contracts Receivable

The Conservancy receives grants and contracts from federal, state, and local agencies to be used for specific programs or land purchases. The excess of reimbursable expenditures over cash receipts is included in government grants receivable, and any excess of cash receipts over reimbursable expenditures is included in deferred revenue and refundable advances. Government receivables are expected to be realized within one year.

Unspent advances from government grants and contracts including both exchange and contribution transactions of \$14,801,000 and \$20,340,000 as of June 30, 2022 and 2021, respectively, are reflected within deferred revenue and refundable advances on the consolidated statements of financial position.

The Conservancy had \$315,035,000 and \$242,047,000 in conditional government grants and contracts as of June 30, 2022 and 2021, respectively.

Note 6. Notes and Other Receivables

Notes and other receivables consist of the following as of June 30 (in thousands):

	2022	2021
Notes receivable, net allowance for doubtful accounts and accrued interest	\$ 391,809	\$ 27,414
Advances to federal, state, and local grant subaward recipients	1,280	1,107
Bequests receivable	11,250	16,300
Other receivables, net allowance for doubtful accounts	 28,214	32,343
Total notes and other receivables	\$ 432,553	\$ 77,164

The Conservancy's consolidated affiliate, Belize Blue Investment Company, LLC ("BzBIC"), which is a wholly owned subsidiary of Blue Investments for Nature Inc. ("BIN"), a wholly owned subsidiary of The Conservancy, holds a note receivable from the country of Belize totaling \$364,000,000 with a per-annum interest rate of 3.00% from issuance in

November 2021 through October 2022, 3.55% from October 2022 to October 2023, 5.15% from October 2023 to October 2025, and 6.04% from October 2025 through maturity. The note receivable matures in October 2040, with payments of principal and accrued interest receivable semi-annually in April and October, with interest payments due beginning April of 2022, and principal payments due beginning April of 2032. The payment terms of this note receivable are aligned with the terms of a related loan payable as described in Note 16 under The Conservancy's Blue Bonds for Ocean Conservation Program.

The Conservancy is a named irrevocable beneficiary under various wills, trusts, and non-probate gifts. Bequest receivables are recognized for significant incoming gifts which have matured and are known but for which The Conservancy has not yet received the funds.

Notes receivable are expected to be realized in the following periods (in thousands):

	2022	2021
Less than one year	\$ 1,734	\$ 2,569
One to five years	7,421	8,658
More than five years	 379,978	16,099
	389,133	27,326
Plus: Accrued interest receivable	 2,676	88
Total notes receivable and accrued interest	\$ 391,809	\$ 27,414

Advances to federal, state, and local grant subaward recipients, bequests receivable, and other receivables are expected to be realized within one year.

Management regularly assesses the adequacy of the allowance for doubtful accounts by performing evaluations of accounts receivable and notes receivable, including factors such as the financial condition of borrowers and the existence of any guarantees. Balances are written off when deemed uncollectable.

Note 7. Deposits, Prepaid Expenses, and Other Assets

Deposits, prepaid expenses, and other assets consist of the following as of June 30 (in thousands):

	2022	2021
Deposits on conservation land and easements	\$ 1,175	\$ 81,757
Prepaid expenses	9,595	6,805
Other assets	25,367	4,496
Total deposits, prepaids and other assets	\$ 36,137	\$ 93,058

Note 8. Pledges Receivable

Pledges receivable represent unconditional promises to give and are reported at fair value by discounting the expected future pledge payments at a risk-adjusted rate at the balance sheet date, and accordingly are categorized as Level 3 assets. The primary unobservable input used in the fair value measurement of The Conservancy's pledges receivable is the discount rate. Significant fluctuations in the discount rate could result in a material change. The discount rate used in the present value technique to determine fair value of pledges receivable is based on the U.S. Prime rate, and is revised at each measurement

date to reflect current market conditions and the creditworthiness of donors. In addition, management evaluates payment history and market conditions to estimate allowances for doubtful pledges.

Changes in the fair value of pledges receivable are reported in the consolidated statements of activities as contribution revenue except for changes in the allowance which are reported as program expenses at each subsequent reporting date. Net pledge activity resulted in \$7,026,000 and \$2,858,000 of decreases in pledges receivable reflected in the accompanying statements of financial position as of June 30, 2022 and 2021, respectively. 2022 and 2021 activities comprised of new pledges of \$200,954,000 and \$168,511,000, pledge payments of \$197,780,000 and \$174,256,000, and \$3,980,000 net increase and \$1,809,000 net decrease in pledge discount and allowance, respectively.

Unconditional pledges are expected to be received in the following periods (in thousands):

	2022	2021
Less than one year	\$ 137,996 \$	147,313
One to five years	105,915	99,804
More than five years	 1,396	1,236
	 245,307	248,353
Less: Discount of 4.75% in 2022 and 3.25% in 2021	(9,038)	(5,426)
Less: Allowance for doubtful accounts	 (9,434)	(9,066)
Total pledges receivable, net	\$ 226,835 \$	233,861

Unconditional pledges receivable had the following donor-imposed restrictions as of June 30 (in thousands):

	2022	2021
Conservation programs and activities	\$ 205,868	\$ 219,789
Conservation land and easement acquisition and stewardship	9,080	11,367
Endowment	10,995	1,705
Other operating activities	 892	1,000
Total pledges receivable, net	\$ 226,835	\$ 233,861

In addition, as of June 30, 2022 and 2021, The Conservancy had received promises to give that are conditioned upon the occurrence of specified future and uncertain events, such as The Conservancy raising matching gifts or acquiring certain conservation lands. Conditional promises to give are recognized as contribution revenue when the donor-imposed conditions are substantially met.

Conditional pledges had the following conditions as of June 30 (in thousands):

2	2022		2021
\$	31,441	\$	23,943
	18,171		39,117
	18,778		23,550
	11,256		9,700
\$	79,646	\$	96,310
	\$	18,171 18,778 11,256	\$ 31,441 \$ 18,171 18,778 11,256

Note 9. Securities Lending Agreement

The Conservancy lends certain securities in its investment portfolio to qualified borrowers on a short-term, fully collateralized basis in exchange for interest to help offset custodial fees. Collateral in the form of cash in US dollars, securities issued or guaranteed by the US government, or irrevocable letters of credit issued by banks independent of the borrowers is marked to market on a daily basis, and the borrower is required to deliver the difference between the daily market value of the collateral and 102% of the loaned securities original fair market value if denominated in US dollars or 105% if denominated in foreign currency. The lending agent, in its agreement with The Conservancy, guarantees the repayment of the loan in the event the borrower defaults. The Conservancy retains all the benefits of ownership including rights to dividends, interest, and other cash distributions pertaining to the loaned securities. The Conservancy also retains the right to redeem the loaned securities prior to the stipulated redemption date.

As of June 30, 2022 and 2021, The Conservancy recorded \$61,186,000 and \$61,265,000, respectively, in securities pledged under its securities lending agreement and equal amounts payable to the borrowers under the agreement. These amounts are reflected in assets and liabilities in the consolidated statements of financial position.

Note 10. Repurchase Agreements

The Conservancy may enter into repurchase agreements, under the terms of a Master Repurchase Agreement, with selected commercial banks and broker-dealers, under which The Conservancy acquires securities as collateral (debt obligation) subject to an obligation of the counterparty to repurchase and The Conservancy to resell the securities (obligation) at an agreed upon time and price. The Conservancy, through the custodian or a tri-party custodian, receives delivery of the underlying securities collateralizing repurchase agreements. The Conservancy requires the custodian to take possession, to have legally segregated in the Federal Reserve Book Entry System, or to have segregated within the custodian's vault, all securities held as collateral for repurchase agreements. The Conservancy and the counterparties are permitted to sell, repledge, or use the collateral associated with the transaction. It is The Conservancy's policy that the market value of the collateral be at least equal to 100% of the repurchase price in the case of a repurchase agreement of one-day duration and 102% of the repurchase price in the case of all other repurchase agreements. Upon an event of default under the terms of the Master Repurchase Agreement, both parties have the right to set-off. If the seller defaults or enters into an insolvency proceeding, realization of the collateral by The Conservancy may be delayed, limited, or wholly denied.

As of June 30, 2022 and 2021, The Conservancy had an investment in a repurchase agreement with a gross value of \$53,363,000 and \$33,493,000, respectively, which is included as part of investments in the consolidated statements of financial position. The market value of the collateral is 102% of the face value of the repurchase agreement.

Note 11. Non-Conservation Lands

Real property with little or no ecological value acquired through contributions or in an exchange of conservation land is sold to provide funds for The Conservancy's conservation work. These assets are recorded at fair value in the consolidated statements of activities in the period received. During the years ended June 30, 2022 and 2021, contributed non-conservation lands as reflected in the accompanying consolidated statements of activities totaled \$9,694,000 and \$6,314,000, respectively. Fair value is generally determined by appraisal at the time of acquisition. The input to the fair value estimate is classified in Level 3 of the fair value hierarchy. The value of non-conservation lands is reduced to the net realizable value at fiscal year-end, and the valuation allowance is reported in the consolidated statements of activities.

Changes in the fair value of non-conservation lands were as follows for the years ended June 30 (in thousands):

	2022	2021
Fair value beginning of year	\$ 10,712 \$	10,016
Transfers-in	9,585	8,473
Sales	(6,593)	(7,540)
Realized gain/(loss)	(537)	(188)
Unrealized gain/(loss)	 (409)	(49)
Fair value end of year	\$ 12,758 \$	10,712

Note 12. Investments

The Conservancy's investments are held in three distinct categories:

Capital fund-excess working capital and funds held primarily for the future acquisition of conservation land, easements, and for funding other conservation projects.

Endowment fund-funds held as long-term capital to generate income for The Conservancy's operations.

Split interest arrangements-funds and other assets held in trust by The Conservancy under agreements that include other beneficiaries or by third-party trustees representing The Conservancy's beneficial interests.

The overall investment objective of The Conservancy is to invest its assets in a prudent manner to preserve and grow the purchasing power of these funds so that they are available to support The Conservancy's global operations and conservation projects. The Conservancy manages investment activities in accordance with established policies and with oversight from the Board's Investment Committee as of February 2022 (previously overseen by the Board's Finance Committee). The amount of Endowment income provided each year for operations is established by the Finance Committee through its adoption of an annual endowment spending rate and spending rate base. The spending rate for the years ended June 30, 2022 and 2021 was 5% of the average fair market value of the previous 60 months. As of July 1, 2022, the spending rate changed to 5.75% of the average fair market value of the previous 36 months.

The Conservancy recognizes that risk must be assumed to achieve its stated long-term investment objectives. Therefore, asset allocations and ranges are necessarily diverse and consider liquidity needs. The Conservancy has considered its ability to withstand short and intermediate term variability and concluded that the portfolio can tolerate some interim fluctuations in market values and rates of return in order to achieve its objectives. However, The Conservancy realizes that market performance varies and that the portfolio's investment objectives may not be achievable during short-term periods.

The Conservancy has chosen not to manage its underlying assets directly, but to utilize independent investment managers. To maintain prudent diversification and to manage risk, The Conservancy's portfolio is divided among 95 to 100 separate managers. To mitigate concentration of credit risk, The Conservancy's excess cash is invested with high quality institutions, the largest concentrations of which are invested in repurchase agreements (37% and 16%), commercial paper (30% and 24%), certificates of deposit (21% and 0%), U.S. Treasuries (8% and 8%), corporate bonds and notes (3% and 3%), assetbacked securities (1% and 0%), and money markets (0% and 49%) as of June 30, 2022 and 2021, respectively.

Pursuant to its investment policy, The Conservancy's investments cannot have more than 10% of their assets at market value in securities of any one issuer, be they short-term or long-term, other than the U.S. Government and its Agencies. As of June 30, 2022 and 2021, the largest exposures in the Capital and Endowment Fund long term investments are 3% and 4%, respectively, in a single manager.

Investments are presented in the fair value hierarchy and consist of the following as of June 30 (in thousands):

June 30, 2022	Level 1	Level 2	Level 3	NAV	Total
Capital and endowment investments					
Short-term investments	\$ 104,400	\$ 922	\$ -	\$ -	\$ 105,322
Repurchase agreements	-	53,363			53,363
Fixed income	24,995	347,359	-	76,426	448,780
Preferred securities	1,686	-	-	-	1,686
Exchange traded stock	104,805	-	-	-	104,805
Exchange traded funds	35,057	-	-	-	35,057
Closed end funds	57,888	-	-	-	57,888
Comingled equity funds	-	-	-	826,306	826,306
Comingled bond funds	-	-	-	1,109	1,109
Hedge funds	-	-	-	838,656	838,656
Private equity investments	-	-	-	443,209	443,209
Private real estate funds	-	-	-	139,099	139,099
Total capital and endowment investments	\$328,831	\$401,644	\$-	\$2,324,805	\$ 3,055,280

Split interest arrangements					
Split interest trusteed					
U.S. Agency Bonds	\$ 3	\$ 1,490	\$ -	\$ -	\$ 1,493
Mutual Funds	132,364	-	-	-	132,364
Real Estate	-	-	21,366	-	21,366
U.S. Treasuries	22,706	-	-	-	22,706
Short Term Investments	14,888	-	-	-	14,888
Exchange Traded Funds	110,639	-	-	-	110,639
Commingled Equity Funds	-	-	-	4,753	4,753
Split interest, non-trusted	-	-	35,881	-	35,881
Total split interest arrangements	\$280,600	\$ 1,490	\$57,247	\$ 4,753	\$ 344,090

Total investments measured at fair value or using NAV as a practical expedient

\$ 3,399,370

THE NATURE CONSERVANCY NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2022 AND 2021

June 30, 2021	Level 1	Level 2	Level 3	NAV	Total	
Capital and endowment investments						
Short-term investments	\$ 60,290	\$ 71,387	\$-	\$ -	\$ 131,677	
Repurchase agreements	-	33,493	-	-	33,493	
Fixed income	26,389	264,432	-	-	290,821	
Preferred securities	1,755	-	-	-	1,755	
Exchange traded stock	299,964	-	-	-	299,964	
Exchange traded funds	3,396	-	-	-	3,396	
Closed end funds	59,791	-	-	-	59,791	
Comingled equity funds	-	-	-	822,752	822,752	
Hedge funds	-	-	-	776,284	776,284	
Private equity investments	-	-	-	339,553	339,553	
Private real estate funds	-	-	-	122,310	122,310	
Endowment investments	11,083	-	-	479	11,562	
Total capital and endowment investments	\$462,668	\$369,312	\$ -	\$ 2,061,378	\$ 2,893,358	
Derivative liabilities	\$ (6)	\$-	\$-	\$-	\$ (6)	
Split interest arrangements						
Split interest trusteed						
U.S. Agency Bonds	\$ 6	\$ 3,097	\$-	\$ -	\$ 3,103	
Mutual Funds	180,957	-	-	-	180,957	
Real Estate	-	-	18,760	-	18,760	
U.S. Treasuries	12,396	-	-	-	12,396	
Short Term Investments	4,311	-	-	-	4,311	
Exchange Traded Funds	41,902	-	-	-	41,902	
Municipals	-	-	-	-	-	
Commingled Equity Funds	-	-	-	97,160	97,160	
Split interest, non-trusted		-	37,396	-	37,396	
Total split interest arrangements	\$239,572	\$ 3,097	\$ 56,156	\$ 97,160	\$ 395,985	

Total investments measured at fair value or using NAV as a practical expedient

\$ 3,289,337

Of the \$3,370,373,000 and \$3,360,086,000 total investments in the accompanying consolidated statements of financial position as of June 30, 2022 and 2021, respectively, net investments not measured at fair value or reflected in the table above are as follows (in thousands):

	2022	2021
Equity method investment	\$ 21,960 \$	22,244
Equity investment valued using the measurement alternative in ASC 320	11,853	8,990
Net investment receivables/payables and other	 (62,810)	39,515
Total investments not measured at fair value	\$ (28,997) \$	70,749

The Conservancy's investment funds are valued by the following valuation techniques: equity securities and exchange traded funds are typically valued at the last sale price or official closing price on the exchange or principal market where the security trades; debt obligations are valued based on the evaluated price provided by an independent pricing vendor or broker-dealer; real estate investment properties are valued based on results from an independent appraisal and a professional third-party market valuation; future contracts are typically valued at the last traded price on the exchange on which they trade. The value of certain alternative investments not included in the fair value hierarchy represents the ownership interest in the NAV of the respective partnership. If no public market exists for the investment securities, the fair value is determined by the general partner taking into consideration, among other things, the cost of the securities, prices of recent significant placements of securities of the same issuer, and subsequent developments concerning the companies to which the securities relate. The Conservancy has performed significant due diligence around these investments to ensure NAV is an appropriate measure of fair value.

Investments valued using NAV as a practical expedient consist of the following as of June 30 (in thousands):

June 30, 2022			U	nfunded	Redemption	Redemption
Category of Investments	Fair Value		Commitments		Frequency	Notice Period
Domestic equity funds	\$ 330,433		\$	25,000	Monthly, Quarterly	30-60 days
						5 business days, 7
					Weekly, monthly,	days, 30 days, 90 days,
Global equity funds		337,691		-	quarterly, annually	120 days
						10 business days, 30
					Monthly, quarterly,	days, 60 days, 90 days,
International equity funds		150,374		-	semi-annually	180 days
Bond Funds		76,426		8,500	Quarterly	90 days
Hedge funds		838,656		1,500	Quarterly, annually	60-12 days
Private equity funds		443,209		288,847	N/A	N/A
Real estate funds		139,099		28,034	N/A	N/A
Commingled equity funds		12,561		-	N/A	N/A
Commingled bond funds		1,109		-	N/A	N/A
Total investments valued using NAV	\$	2,329,558	\$	351,881		

June 30, 2021			Uı	nfunded	Redemption	Redemption
Category of Investments	F	Fair Value		mitments	Frequency	Notice Period
Domestic equity funds	\$	263,880	\$	-	Monthly, Quarterly	30-60 days
					Weekly, monthly,	7 days, 10 business
Global equity funds		391,911		-	quarterly, annually	days, 30 days, 90 days
						10 business days, 30
					Monthly, quarterly,	days, 60 days, 90 days,
International equity funds		166,961		-	semi-annually	180 days
					Monthly, quarterly,	
					semi-annually,	
					annually, biennially,	
Hedge funds		776,284		3,000	rolling 2, 3 & 4 years	30 - 90 days
Private equity funds		339,553		193,007	N/A	N/A
Real estate funds		122,310		54,344	N/A	N/A
Endowment		479		-	N/A	N/A
Commingled equity funds		97,160		-	N/A	N/A
Total investments valued using NAV	\$	2,158,538	\$	250,351		

Otherwise, redeemable investments valued using NAV are typically subject to lock-up periods and rates that may vary from quarterly to 5 years or longer based on contractual agreement, and there are no otherwise significant restrictions on the ability to sell investments in this portfolio.

The Conservancy's investment policy allows for the use of derivatives by investment managers and at the portfolio-level to assist in managing asset allocation and exposures. These derivative exposures are exchange-traded and are reported in the fair value of the overall portfolio within Level 1. The use of derivative instruments involves the risk of imperfect correlation in movement in the price of the instruments, interest rates, and the underlying hedged assets. As a result, The Conservancy may not achieve the anticipated benefits of hedging strategies. The Conservancy's derivative contracts held as of June 30, 2022 and 2021 are not accounted for as hedging instruments under GAAP.

The Conservancy's interest rate swap arrangements have inputs which can generally be corroborated by observable market data and are therefore classified within Level 2. Such inputs include market prices for reference securities, yield curves, credit curves, measures of volatility, prepayment rates, assumptions for nonperformance risk, and correlations of such inputs. The valuation methods described above may produce fair value calculations that may not be indicative of net realized value or reflective of future fair values. The Conservancy believes the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different estimate of fair value at the reporting date. The fair value of these interest rate swap agreements is reflected in the accompanying consolidated statements of financial position as accounts payable and accrued liabilities. No collateral is required to be posted/received for the interest rate swaps.

Swap contracts expose The Conservancy to credit risk arising from the potential inability of counterparties to perform under the terms of the contracts. The notional amounts of these contracts do not represent The Conservancy's risk of loss due to counterparty nonperformance. The Conservancy's exposure to credit risk associated with counterparty nonperformance for these contracts is limited to the fair value of such contracts and any related collateral placed with the counterparty, after enforcing any master netting agreements with counterparties that allow The Conservancy to offset amounts owed by the counterparty with amounts payable to the same counterparty. The International Swaps and Derivatives Association, Inc. ("ISDA") Master Agreements that govern and establish terms for the over-the-counter swaps provide The Conservancy with legal right of setoff that is enforceable under law.

Activity and balances related to swap instruments held are as follows as of June 30:

June 30, 2022

Counterparty	Original Notional	Notional at 6/30/2022	Туре	Trade Date	Maturity Date	Fixed Rate	Floating Rate		air Value housands)*
Morgan Stanley	62,000,000	62,000,000	IRS - Fixed/Pay	4/4/2019	2/1/2029	4.2%	100% of 3 mo USD LIBOR	\$	(4,603)
							Total Fair Value of Swaps	\$	(4,603)
June 30, 2021							-		
	Original	Notional at		Trade	Maturity	Fixed		Fa	air Value
Counterparty	Notional	6/30/2021	Туре	Date	Date	Rate	Floating Rate	(in tl	housands)*
Morgan Stanley	62,000,000	62,000,000	IRS - Fixed/Pay	4/4/2019	2/1/2029	4.2%	100% of 3 mo USD LIBOR	\$	(13,909)
							Total Fair Value of Swaps	\$	(13,909)

*Includes credit valuation adjustment

Note 13. Property and Equipment

Property and equipment valued at \$50,000 or more is capitalized. Purchased property and equipment is carried at cost, and donated property and equipment is recognized at fair value at the date of contribution. Depreciation and amortization are computed using the straight-line method for all depreciable assets over the estimated useful lives of the assets, ranging from 5 to 30 years for building and building improvements, 3 to 5 years for computer equipment and software, and 4 to 25 years for furniture, fixtures, and others. Costs associated with construction in progress are held until the asset is placed in service, at which point the asset is transferred to the applicable asset category and depreciated over its estimated useful life. Assets totaling \$66,513,000 and \$60,923,000 were fully depreciated as of June 30, 2022 and 2021, respectively. Expenditures for maintenance and repairs that do not improve or extend the lives of the respective assets are expensed as incurred.

Property and equipment consist of the following as of June 30 (in thousands):

	2022	2021
Land for operations	\$ 8,016 \$	8,016
Construction in progress	26,444	18,937
Buildings and improvements	196,604	193,711
Computer equipment and software	41,437	41,437
Furniture, fixtures, and other	 34,472	35,765
	306,973	297,866
Less: Accumulated depreciation and amortization	 (155,789)	(146,362)
Total property and equipment, net	\$ 151,184 \$	151,504

Note 14. Conservation Land and Easements

Conservation land is real property with significant ecological value. These properties are either managed in an effort to protect the natural biological diversity of the property or transferred to other organizations to manage in a similar fashion.

The Conservancy records land and land interests at cost if purchased or at fair value at the date of acquisition if all or part of the land was received as a donation. Fair value is generally determined by appraisal at the time of acquisition and is not subsequently adjusted. Upon sale or gift, the book value of the land or land interest is reported as a program expense and the related proceeds, if any, are reported as revenue in the consolidated statements of activities.

Conservation easements are comprised of listed rights and/or restrictions over the owned property that are conveyed by a property owner to The Conservancy–almost always in perpetuity–in order to protect the owned property as a significant natural area, as defined in federal tax regulations. These intangible assets may be sold or transferred to others so long as the assignee agrees to carry out, in perpetuity, the conservation purposes intended by the original grantor.

The Conservancy has entered into contracts for the purchase of land and other purchase commitments that have not closed totaling \$141,488,000 and \$98,876,000 as of June 30, 2022 and 2021, respectively.

Note 15. Leases

The Conservancy has entered into both non-cancelable lessor and lessee commitments. The Conservancy determines if a contract contains a lease at the inception of a contract. A contract is determined to contain a lease if the contract conveys the right to control the use of identified property or equipment (an identified asset) for a period of time in exchange for consideration. The Conservancy has elected the practical expedients to allow the lease and non-lease components not to be separated in the event the contract contains both and to not record leases with an initial term of 12 months or less on the consolidated statements of position.

Lessor commitments

The Conservancy's lessor commitments primarily consist of operating leases for the use of its owned premises. Leases may include options to renew at the end of the lease term. Lease payments received under these commitments include fixed payments for the rental space as well as variable payments based on usage of services and escalating costs of building operations. Total lease income was \$2,899,000 and \$1,822,000 for the years ended June 30, 2022 and 2021, respectively.

Future fixed lease income under noncancelable operating leases is as follows as of June 30, 2022 (in thousands):

2023	\$ 3,021
2024	2,468
2025	1,800
2026	1,696
2027	1,153
Thereafter	 5,184
Total	\$ 15,322

Lessee commitments

The Conservancy's lessee commitments predominantly consist of operating leases for office buildings and equipment. Rightof-use assets were \$38,711,000 and \$42,337,000, and lease liabilities were \$44,771,000 and \$48,594,000 as of June 30, 2022 and 2021, respectively. The weighted-average discount rate used to calculate the present value of future minimum lease payments was 3.50% for 2022 and 3.65% for 2021.

Lease terms may contain renewal and extension options and early termination features. The weighted-average lease terms were 6.55 and 7.18 years as of June 30, 2022 and 2021, respectively.

THE NATURE CONSERVANCY NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2022 AND 2021

Lease expenses consist of the following for the years ended June 30, 2022 and 2021 (in thousands):

	2022	2021
Operating lease expense (cost resulting from lease payments)	\$ 12,873	\$ 12,883
Short-term lease expense	516	621
Variable lease expense	1,220	1,024
Less: Sublease income	(964)	(218)
Total lease expense	\$ 13,645	\$ 14,310

The total cash payments for operating leases were \$14,561,000 and \$14,936,000, and noncash additions to operating lease assets were \$5,351,000 and \$2,178,000 for the years ended June 30, 2022 and 2021, respectively.

Maturity analysis of future minimum lease payments for all operating leases are shown as follows as of June 30, 2022 (in thousands):

2023	\$ 10,595
2024	8,832
2025	7,138
2026	5,840
2027	5,195
Thereafter	13,347
	50,947
Less: net present value adjustment	 (5,931)
Present value of total minimum lease payments	\$ 45,016

As of June 30, 2022, The Conservancy has two additional operating leases for office buildings that have not yet commenced with estimated right-of-use assets of approximately \$325,000 and lease liabilities of approximately \$317,000 to be recognized upon the anticipated lease commencements in July and August 2022.

Note 16. Bonds and Notes Payable

Bonds and notes payable consist of the following as of June 30 (in thousands):

	Interest Rate	Maturity		2022	2021
Revenue Bonds					
Series 2019A, Taxable, Unsecured	4.50%	February 2049	\$	40,000 \$	40,000
Series 2019B, Taxable, Unsecured	2.37%	February 2024		62,000	62,000
Series 2021A, Taxable, Unsecured	0.37%-1.86%	July 2022-July 2033		119,738	135,000
Series 2022A Green Bonds,					
Taxable, Unsecured	3.96%	March 2052		350,000	-
Series 2022B, Taxable, Unsecured	2.45%-3.32%	March 2025-March 2033		62,000	-
Mortgages and loans	0%-3.00%	2022-2041		108,992	68,522
Bonds and notes payable - recourse				742,730	305,522
Notes payable - non-recourse	1.60%	October 2040		364,000	-
Total bonds and notes payable			\$	1,106,730 \$	305,522

Debt is reported at carrying value. Certain of The Conservancy's debt agreements include covenants that require The Conservancy to meet various reporting and financial metrics. The most restrictive financial covenants include maintaining minimum bond ratings, minimum liquidity ratios, and limits on total debt. The Conservancy was in compliance with all financial debt covenants as of June 30, 2022 and 2021.

Recourse bonds and notes payable are those for which the lenders can hold The Conservancy liable if the bond or payable is defaulted upon.

In March 2022, The Conservancy issued Series 2022A Green Bonds ("Green Bonds") totaling \$350,000,000 and Series 2022B bonds totaling \$62,000,000. Proceeds from the Green Bonds issuance are used to fund eligible green projects that advance priorities for achieving sustainable development goals. Eligible green projects may include but are not limited to environmentally sustainable land use, biodiversity, water management, climate change adaptation, energy efficiency, and renewable energy.

In fiscal year 2022, a consolidated affiliate of The Conservancy entered into a transaction to purchase the debt of the country of Belize. The affiliate is Belize Blue Investment Company, LLC ("BzBIC"), which is a wholly owned subsidiary of Blue Investments for Nature Inc. ("BIN"), a wholly owned subsidiary of The Conservancy. The transaction involved BzBIC obtaining a funding facility from a financial institution. BzBIC then in turn loaned those funds to the country of Belize for use in cancelling certain outstanding debt obligations. As a result of this transaction, the country of Belize pledged to commit significantly more resources to marine protection.

As part of this transaction, BzBIC obtained a loan from a financial institution totaling \$364,000,000 with a per-annum interest rate of 1.60% from issuance in November 2021 through October 2022, 2.10% from October 2022 to October 2023, 3.60% from October 2023 to October 2025, and 4.47% from October 2025 through maturity. The loan matures in October 2040, with payments of principal and accrued interest payable semi-annually in April and October, with interest payments due beginning April of 2022, and principal payments due beginning April of 2032.

Additionally, BzBIC issued a note receivable to the country of Belize as described in Note 6 with payment terms aligned with the payment terms of the loan.

5	5	1	0		
2023				\$	58,005
2024					93,090
2025					19,037
2026					31,222
2027					18,326
Thereafter					887,050
Total bonds and notes payable				\$	1,106,730

The following schedule of amounts due is based on the maturity dates per the debt agreements (in thousands):

Interest expense incurred on total bonds and notes payable for the years ended June 30, 2022 and 2021 was \$17,057,000 and \$30,084,000, respectively.

Note 17. Split Interest Arrangements

The Conservancy enters into split interest arrangements whereby donations are held in trust by The Conservancy or thirdparty trustees and invested. Agreed-upon amounts or percentages of the invested funds are payable to the donor or the donor's designee for a specified period of time or until the donor's death, after which time The Conservancy may use the investments for operations or a restricted use specified by the donor.

The donated trust asset investments are recorded at fair value based on the latest available information, and are included in investments following the fair value hierarchy. The marketable securities and exchange traded funds are priced using unadjusted market quotes. Debt obligations are valued based on the evaluated prices provided by an independent pricing vendor or broker-dealer Alternative investments are valued based on NAV as a practical expedient, and real properties are valued by subsequent sales price. For split interest arrangements where The Conservancy is not the trustee, valuations are based on the values reported by third-party trustees. There is no market for these arrangements, and therefore, they are classified within Level 3. See Note 12 Investments for the fair value hierarchy of investments from split interest arrangements.

Changes in the fair value of split interest investments classified as Level 3 financial instruments are shown as follows for the years ended June 30 (in thousands):

	2022	2021
Fair value beginning of year	\$ 56,156 \$	53,488
Purchases	432	3,681
Transfers-in	6,066	3,871
Sales	(4,466)	(5,903)
Realized gain/(loss)	449	(2)
Unrealized gain/(loss)	 (1,390)	1,021
Fair value end of year	\$ 57 , 247 \$	56,156

A liability for split interest obligation is recorded for the actuarially-determined present value of the estimated future payments to be made to the beneficiaries.

The Conservancy utilizes the 2012 Individual Annuity Reserving table to actuarially calculate the liability associated with the estimated donor payments under these arrangements. The Conservancy determines the discount rate to be used in the month

the split interest arrangements are entered into with the donor and these rates have ranged from 1% to 9%. The present value of the actuarially determined liability resulting from these gifts is recorded at the date of gift and adjusted annually thereafter to reflect fair value.

Split interest arrangements payable consist of the following as of June 30 (in thousands):

	2022	2021		
Payable under charitable gift annuities	\$ 102,484	\$	100,784	
Payable under charitable remainder trusts	81,252		97,967	
Payable under pooled income funds	2,111		2,819	
Payable under unsold unitrusts	25,396		21,283	
Total split interest arrangements payable	\$ 211,243	\$	222,853	

Note 18. Net Assets

The Conservancy's net assets as of June 30 include the following (in thousands):

	Without Donor		With Donor	
June 30, 2022	R	estrictions	Restrictions	Total
Undesignated	\$	342,893	\$ -	\$ 342,893
Board-designated funds functioning as endowment		977,998	-	977,998
Land preservation fund		210,239	178,202	388,441
Land, easements, and capital funds		4,465,193	308,587	4,773,780
Restricted for specific purposes		-	461,735	461,735
Split interest arrangements		5,379	131,140	136,519
Contributed long-lived assets to create permanent endowments		-	996	996
Invested in perpetuity, subject to endowment spending policy		-	461,552	461,552
Total net assets before other		6,001,702	1,542,212	7,543,914
Non-controlling interests		62,585	-	62,585
Total net assets	\$	6,064,287	\$ 1,542,212	\$ 7,606,499

THE NATURE CONSERVANCY NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2022 AND 2021

	Without Donor		With Donor	
June 30, 2021	R	estrictions	Restrictions	Total
Undesignated	\$	407,365	\$-	\$ 407,365
Board-designated funds functioning as endowment		1,128,318	-	1,128,318
Land preservation fund		164,561	176,849	341,410
Land, easements, and capital funds		4,478,748	384,705	4,863,453
Restricted for specific purposes		-	376,562	376,562
Split interest arrangements		5,379	170,521	175,900
Contributed long-lived assets to create permanent endowments		-	436	436
Invested in perpetuity, subject to endowment spending policy		-	528,612	528,612
Total net assets before other		6,184,371	1,637,685	7,822,056
Non-controlling interests		67,205	-	67,205
Total net assets	\$	6,251,576	\$ 1,637,685	\$ 7,889,261

The Board has approved management's interpretation of the Uniform Prudent Management of Institutional Funds Act ("UPMIFA") as enacted by the Council of the District of Columbia. UPMIFA requires the preservation of the fair value of the original gifts as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary.

The Conservancy's endowment includes both donor-restricted endowment funds and funds designated by the Board to function as endowment. Board-designated funds functioning as endowment represent funds (subject to the spending policy and appropriation) that have been set aside to support a variety of purposes including funding programs and supporting services. Donor-restricted endowment funds with donor requirements that they be held in perpetuity include the original value of gifts donated and accumulations made in accordance with the applicable donor gift instrument at the time the accumulation is added to the fund. Donor-restricted endowment funds that are not required to be held in perpetuity are classified in donor-restricted net assets until those amounts are appropriated for expenditure by The Conservancy in accordance with the spending policy stated in Note 12.

The Conservancy considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration and preservation of the endowment fund,
- The purpose of the institution and the endowment funds,
- General economic conditions,
- The possible effect of inflation or deflation,
- The expected total return from income and appreciation of investments,
- Other resources of the institution, and
- The investment policy of the institution.

Endowment funds are categorized as follows in net asset classes as of June 30 (in thousands):

	Without Donor		Wi	ith Donor		
June 30, 2022	Re	strictions	Re	strictions		Total
Invested in perpetuity, subject to endowment spending policy	\$	-	\$	461,552	\$	461,552
Board-designated funds functioning as endowment		977,998		-		977,998
Total endowment funds	\$	977,998	\$	461,552	\$	1,439,550

	Without Donor		With Donor			
June 30, 2021	Restrictions		strictions Restrictions		Total	
Invested in perpetuity, subject to endowment spending policy	\$	-	\$	528,612	\$	528,612
Board-designated funds functioning as endowment		1,128,318		-		1,128,318
Total endowment funds	\$	1,128,318	\$	528,612	\$	1,656,930

Changes in endowment net assets are summarized as follows for the years ended June 30 (in thousands):

	Without Donor		With Donor				
2022	Restrictions		Restrictions		Total		
Endowment funds beginning of year	\$	1,128,318	\$	528,612	\$	1,656,930	
Investment returns on endowments, net		(107,330)		(75,206)		(182,536)	
Contributions and pledge payments received	(424)		24,389			23,965	
Transfers to create funds functioning as endowment		5,819		4,404		10,223	
Allocation of endowment spending	(69,138)		-		(69,138)		
Net assets released from restrictions	20,753		(20,753)		-		
Total endowment funds before reclassification		977,998		461,446		1,439,444	
Reclassification and transfer of net assets		-		106		106	
Total endowment funds	\$	977,998	\$	461,552	\$	1,439,550	

THE NATURE CONSERVANCY NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2022 AND 2021

	Without Donor		With Donor			
2021	R	Restrictions		Restrictions		Total
Endowment funds beginning of year	\$	940,453	\$	406,947	\$	1,347,400
Investment returns on endowments, net		221,375		118,194		339,569
Contributions and pledge payments received		375		17,587		17,962
Matching fund to donor restricted true endowment		-		505		505
Transfers to create funds functioning as endowment		14,918		1,220		16,138
Allocation of endowment spending	(65,624)		-		(65,624)	
Net assets released from restrictions		16,821		(16,821)		-
Total endowment funds before reclassification		1,128,318		527,632		1,655,950
Reclassification and transfer of net assets		-		980		980
Total endowment funds	\$	1,128,318	\$	528,612	\$	1,656,930

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires The Conservancy to retain as principal in perpetuity. Deficiencies of this nature existed in twenty-two and two donor-restricted endowment funds as of June 30, 2022 and 2021, respectively, which together had an original gift value of \$14,223,000 and \$35,000, current fair values of \$13,047,000 and \$15,000, and deficiencies of \$1,176,000 and \$20,000, respectively. These deficiencies resulted from unfavorable market fluctuations that occurred shortly after the investment of new contributions for donor-restricted endowment funds and authorized appropriation that was deemed prudent.

The Conservancy has a policy that permits spending from underwater endowment funds up to the Board-approved annual endowment spending rate in accordance with UPMIFA's prudence standard.

Note 19. Noncontrolling Interests

The Conservancy is a general partner in partnerships in which third parties have noncontrolling equity investments, which are separately presented on the consolidated statements of position as a component of net assets without donor restriction.

Changes in consolidated net assets without donor restrictions are summarized as follows for the years ended June 30 (in thousands):

	Controlling	N	oncontrolling			
2022	Interests		interests	Total		
Net assets without donor restrictions beginning of year	\$ 6,184,371	\$	67,205	\$	6,251,576	
Change in net assets from operating activities	104,312		(849)		103,463	
Distributions from noncontrolling interests	-		(4,620)		(4,620)	
Other changes in net assets from non-operating activities	(286,981)	849			(286,132)	
Total net assets without donor restrictions	\$ 6,001,702	\$	62,585	\$	6,064,287	

THE NATURE CONSERVANCY NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2022 AND 2021

	Co	ntrolling	No	ncontrolling	
2021	Ir	nterests	i	interests	Total
Net assets without donor restrictions beginning of year	\$	5,551,841	\$	41,855 \$	5,593,696
Change in net assets from operating activities		271,967		(654)	271,313
Contributions from noncontrolling interests		-		25,350	25,350
Other changes in net assets from non-operating activities		360,563		654	361,217
Total net assets without donor restrictions	\$ (6,184,371	\$	67,205 \$	6,251,576

Note 20. Subsequent Event

In September 2022, The Conservancy entered into a co-guarantee structure with the Inter-American Development Bank (IADB) that enabled the Government of Barbados (Barbados) to pay down certain of its existing debt with the proceeds from a new term loan issuance with more favorable financing terms. Barbados has agreed to direct a portion of the savings gained from this refinancing to marine conservation under The Conservancy's Blue Bonds for Ocean Conservation Program. The Conservancy and IADB act as co-guarantors on Barbados' \$150,000,000 term loan, of which IADB guarantees \$100,000,000, and The Conservancy guarantees \$50,000,000. Subsequent to the year ended June 30, 2022, The Conservancy recorded a related guarantee liability with a fair value of approximately \$2,100,000.

Schedule of Expenditures of Federal Awards, Notes to Schedule of Federal Awards, Schedule of Indirect Cost Rate Computation and Schedule of Fringe Benefit Rate Calculation, and Reports under OMB Uniform Guidance

ASSISTANCE LISTING NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID#	PASSED TO F SUBRECIPIENTS	Y 2022 TOTAL FEDERAL EXPENDITURES
RESEARCH AND DEVELOPMENT CLUSTER					
R&D Direct Awards					
10.001	Agricultural Research_Basic and Applied Research	DIRECT	58-2070-7-003	\$ - \$	198,346
10.001 R&D Total				-	198,346
11.431	Climate and Atmospheric Research	DIRECT	NA21OAR4310286		25,520
11.431 R&D Total				-	25,520
15.657 15.657 R&D Total	Endangered Species Conservation Recovery Implementation Funds	DIRECT	F20AC11276-00	-	25,546
15.945	Cooperative Research and Training Programs Resources of the National Park System	DIRECT	P20AC00676		23,540
15.945 15.945 R&D Total	cooperative Research and Training Programs. Resources of the National Park System	DIRECT	P20AC00676		23,571
43.001	Science	DIRECT	80NSSC19K0188		194,172
43.001 R&D Total		Diffect	0010002010100		194,172
R&D Direct Awards Total				-	467,155
R&D Federal Pass Through					,
10.215	Sustainable Agriculture Research and Education	NORTH CENTRAL SARE The Mid-Atlantic 4R Nutrient Stewardship	H008568327	40,000	40,000
10.215	Sustainable Agriculture Research and Education	Association	MA4RNSA-TNC 030121		19,709
10.215 R&D Total			-	40,000	59,709
10.310	Agriculture and Food Research Initiative (AFRI)	Utah State University	203341-746		6,794
10.310	Agriculture and Food Research Initiative (AFRI)	Purdue University	F9000315202083	-	6,725
10.310 R&D Total					13,519
11.419	Coastal Zone Management Administration Awards	University of Michigan	SUBK00016386	4,178	30,844
11.419 R&D Total				4,178	30,844
11.432	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	University of Michigan	SUBK00013869	-	14,696
11.432 R&D Total					14,696
10.004	President of Professor (1997) (1997)	The Rector and Visitors of the University of	0010100100000		5 (70)
12.U01 12.U01 R&D Total	Department of Defense / UNKNOWN	Virginia	GG12423.169007		5,678
12.001 No.D Total		Alabama Department of Conservation and			5,078
15.631	Partners for Fish and Wildlife	Natural Resources	101921 FOUNTAIN SITE		24,483
15.631 R&D Total		Huturur Headurees	1019211000114110112		24,483
15.634	State Wildlife Grants	Oklahoma Department of Wildlife Conservation	T-117-M-1	-	24,448
15.634 R&D Total					24,448
15.678	Cooperative Ecosystem Studies Units	TX A&M University	M2100318	-	9,068
15.678 R&D Total				-	9,068
15.820	National Climate Change and Wildlife Science Center	UNIVERSITY OF MINNESOTA	P009481403	-	3,030
15.820 R&D Total					3,030
47.041	Engineering Grants	TX A&M University Board of Regents, NSHE University of Nevada,	M2103397-28-520060-00007	-	7,005
47.041	Engineering Grants	Reno	UNR-22-112	-	1,797
47.041 R&D Total				-	8,802
47.074	Biological Sciences	Yale University	GR107021 CON-80001839	-	17,669
47.074 R&D Total				-	17,669
47.076	Education and Human Resources	Board of Regents NSHE - Nevada State College	NSC 21-02 GR13762	-	1,798
47.076 R&D Total				-	1,798
47.083	Integrative Activities	Rutgers University	2072	-	76,460
47.083	Integrative Activities	Woods Hole Oceanographic Institution	A101562		12,471
47.083 R&D Total	Creat Jakas Brazzan	Michigan Chata University			88,931
66.469 66.469 R&D Total	Great Lakes Program	Michigan State University	RC110860B		67,930
81.135	Advanced Desearch Drojects Agency - Energy	Marine Biological Laboratory	54335		59,073
81.135 81.135 R&D Total	Advanced Research Projects Agency - Energy	Marine Biological Laboratory			59,073
Pass Through Awards Total (R&D)				44,178	429,678
				44,178	896,833
TOTAL RESEARCH AND DEVELOPMENT CLUSTER				44,178	896,

ASSISTANCE LISTING NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID#	PASSED TO SUBRECIPIENTS	FY 2022 TOTAL FEDERAL EXPENDITURES
Fish and Wildlife Cluster					
15.605	Sport Fish Restoration Program	Rhode Island Dept of Environmental	3258920	\$ - \$	89,374
15.605	Sport Fish Restoration Program	Rhode Island Dept of Environmental	3374051	-	22,680
15.605	Sport Fish Restoration Program	Rhode Island Dept of Environmental	3425240	-	10,637
15.605	Sport Fish Restoration Program	Rhode Island Dept of Environmental	3481879	-	21,379
15.605	Sport Fish Restoration Program	Rhode Island Dept of Environmental	3755310	-	76,872
15.605 Total				-	220,942
15.611	Wildlife Restoration and Basic Hunter Education	Rhode Island Dept of Environmental	3610720	-	13,500
15.611	Wildlife Restoration and Basic Hunter Education	Pennsylvania Game Commission	4000022236	-	63,451
15.611	Wildlife Restoration and Basic Hunter Education	Tennessee Wildlife Resources Agency	65092	-	44,302
15.611	Wildlife Restoration and Basic Hunter Education	Tennessee Wildlife Resources Agency	65138	-	11,311
15.611	Wildlife Restoration and Basic Hunter Education	Tennessee Wildlife Resources Agency	69833	-	10,091
15.611	Wildlife Restoration and Basic Hunter Education	Tennessee Wildlife Resources Agency	73946	-	23,101
15.611	Wildlife Restoration and Basic Hunter Education	Ohio Department of Natural Resources	82020 FWS ODNR WOODRAT2		24,702
15.611	Wildlife Restoration and Basic Hunter Education	Guam Dept of Agriculture, DAWR	F20AF12005	-	3,952
15.611	Wildlife Restoration and Basic Hunter Education	WI Department of Natural Resources	WHPF12319	-	17,250
15.611	Wildlife Restoration and Basic Hunter Education	WI Department of Natural Resources	WHPF12419		9,273
15.611	Wildlife Restoration and Basic Hunter Education	WI Department of Natural Resources	WHPF12519	-	20,409
15.611 Total			_		241,342
TOTAL FISH AND WILDLIFE CLUSTER					462,284
Highway Planning and Construction Cluster					402,204
20.205	Highway Planning and Construction	University of Vermont	33638SUB53307		13,415
20.205 Total					13,415
20.219	Recreational Trails Program	NH Department of Natural and Cultural	20-33	-	80,000
20.219	Recreational Trails Program	Oklahoma Tourism and Recreation Dept.	21-08	-	17,689
20.215	Recreational frans Program	Louisiana Department of Culture, Recreation	21-00	-	17,085
20.219	Recreational Trails Program	and Tourism	H.014313		(8,226)
20.215	Recreational frans Program	West Virginia Department of Transportation,	1.014515		(8,220)
20.219	Recreational Trails Program	Division of Highways	U339-CRA/NE-1.00		(467)
20.219 Total	Recreational fraits Program	Division of Highways	0335-CRA/NE-1.00	-	88,996
TOTAL HIGHWAY PLANNING & CONSTRUCTION CLUSTER					102,411
Other Awards					102,411
10.025	Plant and Animal Disease, Pest Control, and Animal Care	DIRECT	AP20PPQHQ000C011		10,968
10.025		DIRECT			
10.025	Plant and Animal Disease, Pest Control, and Animal Care	DIRECT	AP20PPQHQ000C014	-	39,169
10.025	Plant and Animal Disease, Pest Control, and Animal Care		AP21PPQHQ000C010	-	118,279
	Plant and Animal Disease, Pest Control, and Animal Care	DIRECT	AP21PPQHQ000C018	-	166,029
10.025	Plant and Animal Disease, Pest Control, and Animal Care	DIRECT	AP22PPQHQ000C020		550
10.025 Total			-	•	334,995
10.069	Conservation Reserve Program	DIRECT	10012B		11,385
		Southern Indiana Cooperative Invasives			
10.069	Conservation Reserve Program	Management	17-005-1	-	3,750
10.069	Conservation Reserve Program	National Fish and Wildlife Foundation	2503.18.062045	-	5,043
10.069	Conservation Reserve Program	DIRECT	68-6114-17-024	4,625	5,006
10.069	Conservation Reserve Program	DIRECT	69-6740-17-024	-	3,817
10.069 Total			-	4,625	29,001
10.072	Wetlands Reserve Program	National Fish and Wildlife Foundation	1907.18.059644	9,915	36,256
10.072	Wetlands Reserve Program	DIRECT	68-5C16-17-015	758,303	824,848
10.072	Wetlands Reserve Program	DIRECT	NR177217XXXXC008	-	45,380
10.072	Wetlands Reserve Program	DIRECT	NR194423XXXXC025	-	1,458,228
10.072	Wetlands Reserve Program	DIRECT	WRP6652KY0800MFK	-	23,407
10.072	Wetlands Reserve Program	DIRECT	NR194423XXXXC025	-	40,973
10.072 Total				768,218	2,429,092
10.310	Agriculture and Food Research Initiative (AFRI)	DIRECT	2019-67012-29720		27,089
10.310	Agriculture and Food Research Initiative (AFRI)	The Ohio State University	60065334	-	42,675
10.310 Total			-		69,764
			-		

ASSISTANCE LISTING NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID#	PASSED TO SUBRECIPIENTS	FY 2022 TOTAL FEDERAL EXPENDITURES
10.664	Cooperative Forestry Assistance	Longleaf Alliance	02.2021.00.00	s -	\$ 2,281
10.664	Cooperative Forestry Assistance	DIRECT	17-DG-11062765-709	22,503	23,628
10.664	Cooperative Forestry Assistance	Longleaf Alliance	18.2021.00.00	· · ·	3,632
10.664	Cooperative Forestry Assistance	DIRECT	18-DG-11083150-015		18,440
10.664	Cooperative Forestry Assistance	DIRECT	18DG11420004268	-	42,856
10.664	Cooperative Forestry Assistance	National Fish and Wildlife Foundation	1903.18.059339	2,153	1,426
10.664	Cooperative Forestry Assistance	National Fish and Wildlife Foundation	1903.18.059583		24,079
10.664	Cooperative Forestry Assistance	National Fish and Wildlife Foundation	1903.19.063532	11,168	17,999
10.664	Cooperative Forestry Assistance	National Fish and Wildlife Foundation	1903.19.063721	5,564	32,398
10.664	Cooperative Forestry Assistance	National Fish and Wildlife Foundation	1903.19.063744	11,105	14,819
10.664	Cooperative Forestry Assistance	National Fish and Wildlife Foundation	1903.20.067309	-	77,689
10.664	Cooperative Forestry Assistance	National Fish and Wildlife Foundation	1903.20.067328	-	5,626
10.664	Cooperative Forestry Assistance	National Fish and Wildlife Foundation	1903.20.067629	-	92,359
10.664	Cooperative Forestry Assistance	National Fish and Wildlife Foundation	1903.20.067630		2,984
10.664	Cooperative Forestry Assistance	National Fish and Wildlife Foundation	1903.20.067684	1,969	14,908
10.664	Cooperative Forestry Assistance	National Fish and Wildlife Foundation	1903.21.071241		6,428
10.664	Cooperative Forestry Assistance	National Fish and Wildlife Foundation	1903.21.071246	-	18,127
10.664	Cooperative Forestry Assistance	National Fish and Wildlife Foundation	1903.21.071266	-	127
10.664	Cooperative Forestry Assistance	DIRECT	19-DG-11420000-166		44,302
10.664	Cooperative Forestry Assistance	DIRECT	19-DG-11420000-278	-	6,513
10.664	Cooperative Forestry Assistance	DIRECT	20-DG-11094200-011		56,367
10.664	Cooperative Forestry Assistance	DIRECT	20-DG-11094200-050		15,230
10.664	Cooperative Forestry Assistance	DIRECT	21-DG-11094200-004	-	169,292
10.664	Cooperative Forestry Assistance	DIRECT	21-DG-11094200-033		12,977
10.664	Cooperative Forestry Assistance	DIRECT	21-DG-11094200-036	-	12,301
10.664	Cooperative Forestry Assistance	DIRECT	21-DG-11094200-051		36,333
10.664	Cooperative Forestry Assistance	DIRECT	21-DG-11094200-052		23,377
10.664	Cooperative Forestry Assistance	DIRECT	21-DG-11094200-185	-	2,149
10.664	Cooperative Forestry Assistance	WA Department of Natural Resoources	93-097902	29,889	49,010
10.664	Cooperative Forestry Assistance	AZ Department of Forestry and Fire Manage	ment CCG 21-104	1,953	3,684
10.664	Cooperative Forestry Assistance	MD Department of Natural Resources	K00P2601412		117
		MT Department of Natural Resources and			
10.664	Cooperative Forestry Assistance	Conservation	LSR-19-002	-	58,712
10.664	Cooperative Forestry Assistance	CLEARWATER RESOURCE COUNCIL	MPA 2020-001		79,822
10.664 Total				86,304	969,992
10.674	Forest Products Lab: Technology Marketing Unit (TMU)	DIRECT	18-DG-11062765-739	78,403	96,828
10.674	Forest Products Lab: Technology Marketing Unit (TMU)	DIRECT	19-DG-11083150-023	-	157,850
10.674 Total				78,403	254,678
10.675	Urban and Community Forestry Program	DIRECT	20-DG-11132544-037	-	36,860
10.675 Total					36,860
10.676	Forest Legacy Program	VA Department of Forestry	08202020 FOREST LEGACY	-	(3,000)
10.676	Forest Legacy Program	DIRECT	17-CA-11052021-216		9,222
10.676 Total				-	6,222
10.679	Collaborative Forest Restoration	DIRECT	17-DG-11030200-016		36,458
10.679	Collaborative Forest Restoration	DIRECT	17-DG-11030300-023	12,089	21,763
10.679 Total				12,089	58,221
10.680	Forest Health Protection	DIRECT	18-CA-11132546-031	-	46,195
10.680	Forest Health Protection	DIRECT	21-CA-11132546-027	-	6,137
10.680 Total		ar that ar			52,332
					22,002

ASSISTANCE LISTING NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID#	PASSED TO SUBRECIPIENTS	FY 2022 TOTAL FEDERAL EXPENDITURES
10.683	National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	0405.20.069980	\$ -	\$ 618
10.683	National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	50118060163		2,757
10.683	National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	1903.17.055766	-	609
10.683	National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	1906.18.062550	12,842	15,761
10.683	National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	1906.19.066381	15,000	87,006
10.683	National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	1906.19.066394	-	56,291
10.683	National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	1906.20.070687	60,729	74,533
10.683	National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	1906.22.073606	-	1,747
10.683	National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	2008.19.063552	-	764
10.683 Total				88,571	240,086
10.684	International Forestry Programs	DIRECT	19-DG-11132762-223	-	26,620
10.684	International Forestry Programs	DIRECT	20-DG-11132762-321	57,570	76,031
10.684 Total				57,570	102,651
10.693	Watershed Restoration and Enhancement Agreement Authority	DIRECT	20-PA-11080500-223	-	129,257
10.693 Total				-	129,257
10.698	State & Private Forestry Cooperative Fire Assistance Program	DIRECT	18-CA-11132543-039	523,555	1,200,766
10.698	State & Private Forestry Cooperative Fire Assistance Program	DIRECT	18-CA-11132543-049	-	537,089
10.698	State & Private Forestry Cooperative Fire Assistance Program	DIRECT	19-DG-11420000-205	6,653	36,336
10.698	State & Private Forestry Cooperative Fire Assistance Program	DIRECT	20-DG-11094200-105	7,478	9,446
10.698	State & Private Forestry Cooperative Fire Assistance Program	DIRECT	21-CA-11132543-096	803,328	2,003,801
10.698	State & Private Forestry Cooperative Fire Assistance Program	DIRECT	21-DG-11094200-079	-	29,616
10.698	State & Private Forestry Cooperative Fire Assistance Program	DIRECT	22-CA-11132543-010	-	162,615
10.698 Total				1,341,014	3,979,669
10.703	Cooperative Fire Protection Agreement	DIRECT	20-PA-11132543-094	-	2,373
10.703 Total				-	2,373
10.902	Soil and Water Conservation	Longleaf Alliance	02.2021.00.00	-	3,361
10.902	Soil and Water Conservation	National Fish and Wildlife Foundation	0405.20.069980	-	828
10.902	Soil and Water Conservation	Nebraska Community Foundation	0801.17.058921	-	32,284
		Southern Indiana Cooperative Invasives			
10.902	Soil and Water Conservation	Management	17-005-1	-	3,750
10.902	Soil and Water Conservation	Longleaf Alliance	18.2021.00.00	-	9,806
10.902	Soil and Water Conservation	National Fish and Wildlife Foundation	1903.17.055766	-	1,218
10.902	Soil and Water Conservation	National Fish and Wildlife Foundation	1903.18.059339	13,001	862
10.902	Soil and Water Conservation	National Fish and Wildlife Foundation	1903.19.063532	2,959	4,770
10.902	Soil and Water Conservation	National Fish and Wildlife Foundation	1903.19.063692	-	11,152
10.902	Soil and Water Conservation	National Fish and Wildlife Foundation	1903.20.067630	-	6,784
10.902	Soil and Water Conservation	National Fish and Wildlife Foundation	1903.20.067684	7,877	59,633
10.902	Soil and Water Conservation	National Fish and Wildlife Foundation	1903.21.071241	-	19,284
10.902	Soil and Water Conservation	National Fish and Wildlife Foundation	1903.21.071266	-	255
10.902	Soil and Water Conservation	National Fish and Wildlife Foundation	1904.19.064159	-	1,727
10.902	Soil and Water Conservation	National Fish and Wildlife Foundation	1906.18.062550	4,084	5,012
10.902	Soil and Water Conservation	National Fish and Wildlife Foundation	1907.18.059644	6,610	24,170
10.902	Soil and Water Conservation	National Fish and Wildlife Foundation	2004.21.072356	-	59,745
10.902	Soil and Water Conservation	DIRECT	2503.18.062009		6,476
10.902	Soil and Water Conservation	National Fish and Wildlife Foundation	2503.18.062045	-	15,292
10.902	Soil and Water Conservation	National Fish and Wildlife Foundation	2505.20.070703		5,519
10.902	Soil and Water Conservation	South Dakota State University	3TC362	-	29,519
10.902	Soil and Water Conservation	DIRECT	69-6740-17-024	-	3,099
10.902	Soil and Water Conservation	US Endowment for Forestry and Communities	E18-48	-	1,527

ASSISTANCE LISTING NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID#	PASSED TO SUBRECIPIENTS	FY 2022 TOTAL FEDERAL EXPENDITURES
10.902	Soil and Water Conservation	Natural Resources Conservation Service	E19-67	\$ -	\$ 31,354
10.902	Soil and Water Conservation	DIRECT	NR177217XXXXC008		23,621
10.902	Soil and Water Conservation	DIRECT	NR187335XXXXC020		23,686
10.902	Soil and Water Conservation	DIRECT	NR196740XXXXG004		17,563
10.902	Soil and Water Conservation	DIRECT	NR203A750023C024		69,824
10.902	Soil and Water Conservation	DIRECT	NR204741XXXXC010		194
10.902	Soil and Water Conservation	DIRECT	NR206322XXXXC009	25,653	73,552
10.902	Soil and Water Conservation	DIRECT	NR206526XXXXG001		5,256
10.902	Soil and Water Conservation	DIRECT	NR206526XXXXG003	9,276	11,384
10.902	Soil and Water Conservation	DIRECT	NR2152KYXXXXCO02		17,133
10.902	Soil and Water Conservation	DIRECT	NR216526XXXXC018		1,431
10.902 Total				69,460	581,071
10.912	Environmental Quality Incentives Program	National Fish and Wildlife Foundation Southern Indiana Cooperative Invasives	0405.20.069980	-	146
10.912	Environmental Quality Incentives Program	Management	17-005-1	-	3,750
10.912	Environmental Quality Incentives Program	National Fish and Wildlife Foundation	1903.18.059339	1,387	919
10.912	Environmental Quality Incentives Program	National Fish and Wildlife Foundation	1903.19.063532	3,155	5.085
10.912	Environmental Quality Incentives Program	National Fish and Wildlife Foundation	1903.19.063692	0,200	11,152
10.912	Environmental Quality Incentives Program	National Fish and Wildlife Foundation	1904.19.064159		1,841
10.912	Environmental Quality Incentives Program	National Fish and Wildlife Foundation	1906.18.062550	4,354	5,344
10.912	Environmental Quality Incentives Program	DIRECT	2503.18.062009	4,004	6,904
10.912	Environmental Quality Incentives Program	National Fish and Wildlife Foundation	2503.18.062045		5,553
10.912	Environmental Quality Incentives Program	South Dakota State University	3TB089		5,132
10.912	Environmental Quality Incentives Program	Southeast Land Trust of New Hampshire	61324-TNC		7,439
10.912	Environmental Quality Incentives Program	DIRECT	69-3A75-17-288		29,984
10.912	Environmental Quality Incentives Program	DIRECT	69-3A75-17-288		30,397
10.912	Environmental Quality Incentives Program	DIRECT	NR183A750008G010	24,232	55,620
10.912	Environmental Quality Incentives Program	DIRECT	NR184423XXXXC051	24,232	26,422
10.912		DIRECT	NR184741XXXXC002	<u></u>	357
	Environmental Quality Incentives Program				
10.912	Environmental Quality Incentives Program	DIRECT	NR196740XXXXG004	-	17,563
	Environmental Quality Incentives Program	DIRECT	NR202C31XXXXG001	-	39,576
10.912	Environmental Quality Incentives Program	DIRECT	NR203A750013G025	91,296	294,615
10.912	Environmental Quality Incentives Program	DIRECT	NR204310XXXXC027	5,000	13,560
10.912	Environmental Quality Incentives Program	DIRECT	NR206526XXXXG001		18,397
10.912	Environmental Quality Incentives Program	DIRECT	NR206526XXXXG003	2,108	2,587
10.912	Environmental Quality Incentives Program	DIRECT	NR209104XXXXG003	7,699	32,847
10.912	Environmental Quality Incentives Program	DIRECT	NR216526XXXXC018		2,146
10.912	Environmental Quality Incentives Program	DIRECT	NR223A750013G014		6,911
10.912	Environmental Quality Incentives Program	Huna Totem Corporation	052319-HTCO		195,865
10.912	Environmental Quality Incentives Program	DIRECT	745F48211V6		8,669
10.912 Total				139,231	828,781
		Southern Indiana Cooperative Invasives			
10.924	Conservation Stewardship Program	Management	17-005-1		3,750
10.924	Conservation Stewardship Program	National Fish and Wildlife Foundation	1903.18.059339	1,618	1,072
10.924	Conservation Stewardship Program	National Fish and Wildlife Foundation	1903.19.063532	3,681	5,933
10.924	Conservation Stewardship Program	National Fish and Wildlife Foundation	1903.19.063692	-	11,152
10.924	Conservation Stewardship Program	National Fish and Wildlife Foundation	1904.19.064159		2,148
10.924	Conservation Stewardship Program	National Fish and Wildlife Foundation	1906.18.062550	5,080	6,235
10.924	Conservation Stewardship Program	DIRECT	2503.18.062009		8,055
10.924	Conservation Stewardship Program	National Fish and Wildlife Foundation	2503.18.062045		6,478
10.924	Conservation Stewardship Program	National Fish and Wildlife Foundation	2505.20.070703		4,181
10.924	Conservation Stewardship Program	DIRECT	NR196740XXXXG004	÷	52,690

SSISTANCE LISTING NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID#	PASSED TO SUBRECIPIENTS	FY 2022 TOTAL FEDERA EXPENDITURES
10.924	Conservation Stewardship Program	DIRECT	NR200325XXXXG002	\$ 9,489.00	\$ 63,042
10.924	Conservation Stewardship Program	DIRECT	NR203A750023C024		81,42
10.924	Conservation Stewardship Program	DIRECT	NR204310XXXXC027	5,000	13,56
10.924	Conservation Stewardship Program	DIRECT	NR206526XXXXG001		34,25
10.924	Conservation Stewardship Program	DIRECT	NR206526XXXXG003	17,236	21,15
10.924	Conservation Stewardship Program	DIRECT	NR216526XXXXC018		10,73
10.924 Total				42,104	325,86
10.928	Appropriations Act	DIRECT	68-2C31-17-200		410,66
10.928 Total	Abbi abi increase	Children (1997)	00 2002 17 200		410,66
10.931	Agricultural Conservation Easement Program	National Fish and Wildlife Foundation	0405.20.069980		24
10.931	Agricultural Conservation Easement Program	National Fish and Wildlife Foundation	1903.19.063692		11,15
10.931	Agricultural Conservation Easement Program	National Fish and Wildlife Foundation	1907.18.059644	9,915	36,25
10.931	Agricultural Conservation Easement Program	National Fish and Wildlife Foundation	2503.18.062045	5,515	5,04
10.931	Agricultural Conservation Easement Program	National Fish and Wildlife Foundation	2505.20.070703		7,02
10.931	Agricultural Conservation Easement Program	DIRECT	540325201QF		1,500,00
10.931	Agricultural Conservation Easement Program	DIRECT	540325211BJ		1,386,75
10.931	Agricultural Conservation Easement Program	DIRECT	540325211BP		5,500,00
10.931	Agricultural Conservation Easement Program	DIRECT	544209201UG		1,445,00
10.931	Agricultural Conservation Easement Program	DIRECT	5452KY1801PQD		529,09
10.931	Agricultural Conservation Easement Program	DIRECT	55733520PA006		172,50
10.931	Agricultural Conservation Easement Program	DIRECT	68-7442-19-003		2,300,00
10.931	Agricultural Conservation Easement Program	DIRECT	69-6740-17-024		3,86
10.931	Agricultural Conservation Easement Program	DIRECT	NR177217XXXXC008		15,86
10.931	Agricultural Conservation Easement Program	DIRECT	NR185C16XXXXC004	58,971	2,190,87
10.931	Agricultural Conservation Easement Program	DIRECT	NR193B19XXXXC008	50,571	12,10
10.931	Agricultural Conservation Easement Program	DIRECT	NR200325XXXXG002	9,116	60,57
10.931	Agricultural Conservation Easement Program	DIRECT	NR207103XXXXC036	5,110	321,25
10.931	Agricultural Conservation Easement Program	DIRECT	NR185C16XXXXC004		28,21
10.931 Total	Agricultural conservation casement Program	DIRECT	HRIBSCION ACCOUT	78.002	15.525.82
10.932	(Department of Agriculture) NRCS Regional Conservation Partnership	Sealaska Corporation	072619-SEALASKA	70,002	2,05
10.932	(Department of Agriculture) NRCS Regional Conservation Partnership	DIRECT	1859-A-0185	105	3,15
10.932	(Department of Agriculture) NRCS Regional Conservation Partnership	DIRECT	68-0436-17-032	105	12,50
10.932	(Department of Agriculture) NRCS Regional Conservation Partnership	DIRECT	68-1218-18-003	46,853	224,36
10.932	(Department of Agriculture) NRCS Regional Conservation Partnership	DIRECT	68-33A7-16-944	40,855	4,56
10.932	(Department of Agriculture) NRCS Regional Conservation Partnership	DIRECT	68-7103-16-966		3,08
10.932	(Department of Agriculture) NRCS Regional Conservation Partnership	DIRECT	NR181320XXXXC017	22,736	68,73
10.932		DIRECT	NR185C16XXXXC004	22,750	67,72
10.932	(Department of Agriculture) NRCS Regional Conservation Partnership	DIRECT	NR185C16XXXXC011	-	102,87
10.932	(Department of Agriculture) NRCS Regional Conservation Partnership (Department of Agriculture) NRCS Regional Conservation Partnership	DIRECT	SUPPLEMENTAL-1977-A-0490		6,07
10.932	(Department of Agriculture) NRCS Regional Conservation Partnership	DIRECT	SUPPLEMENTAL-2306-A-0437		19,36
10.932 Total	(Department of Agriculture) NKCS Regional Conservation Partnership	DIRECT	50FFLEMENTAL-2500-A-0457	69.694	514.49
			1000 10 050000		
10.001	Department of Agriculture / UNKNOWN	National Fish and Wildlife Foundation	1903.18.059339	6,458	4,27
10.002	Department of Agriculture / UNKNOWN	National Fish and Wildlife Foundation	1903.18.059583	6 704	24,07
10.003	Department of Agriculture / UNKNOWN	National Fish and Wildlife Foundation	1903.19.063532	6,701	10,80
10.004	Department of Agriculture / UNKNOWN	National Fish and Wildlife Foundation	1903.19.064305		18,85
10.005	Department of Agriculture / UNKNOWN	National Fish and Wildlife Foundation	1903.20.067577	-	4,42
10.006	Department of Agriculture / UNKNOWN	National Fish and Wildlife Foundation	1903.20.067629	-	27,16
10.007	Department of Agriculture / UNKNOWN	National Fish and Wildlife Foundation	1903.21.071246	-	2,33
10.009	Department of Agriculture / UNKNOWN	US Endowment for Forestry and Communities	21-00219		31,05

1.012 Integrated Data Observing hysten ((001) Association 0.05.16(031) RC-MCM/09 0 0.05.000 1.1417 See Grant Support See Grant Support 1.012 1.012 1.1417 See Grant Support See Grant Support 1.012 1.012 1.1417 Casabi Zone Management Administration Awards With Destinated Environmental Services 00056.2(013202) 1.012 1.1419 Casabi Zone Management Administration Awards With Destinated Environmental Services 0015021 (0107104) 1.012 1.1419 Casabi Zone Management Administration Awards With Destinatement Devironmental Services 0015021 (0107104) 1.012 1.1419 Casabi Zone Management Administration Awards Within Destinatement Devironmental Services 0015021 (0107104) 1.012 1.1419 Casabi Zone Management Administration Awards Within Destinatement Devironmental Services 0015021 (0107104) 1.012 1.1419 Casabi Zone Management Administration Awards Within Destinatement Devironmental Services 0.01201 (0107104) 1.01201 (0107104) 1.1410 Casabi Zone Management Administration Awards Within Destinatemental Services 0.005600 (01071	ASSISTANCE LISTING NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID#	PASSED TO SUBRECIPIENTS	FY 2022 TOTAL FEDERAL EXPENDITURES
11.02 trail - 1.800 11.417 Se Girst Support 0006-2/0539220 - 1.855 11.417 Se Girst Support 0016-2/0539220 - 1.855 11.417 Se Girst Support 0016-2/0539220 - 1.855 11.417 Castal Jone Management Administration Avards NP Department of Environmental Survices 0825021 NFC PP RULED(C - 4.850 11.419 Castal Jone Management Administration Avards Virging QC Castal Jone Management Administration Avards Virging QC Castal Jone Management Administration Avards 1.994 - 4.850 - 1.250 11.419 Castal Jone Management Administration Avards Virging QC Castal Jone Management Administration Avards Virging QC Castal Jone Management Administration Avards - 4.850 - 4.850 11.429 Castal Jone Management Administration Avards Virging QC Castal Jone Management Administration Avards Virging QC Castal Jone Management Administration Avards - 4.850 - 4.850 11.431 Clinetic Sastal Non Recover, Ratif Castal Non Recover,						
11.11 Se Gard Sugort University Control is further with university 1.1.11 11.417 Ke dard Sugort Northeastern University 50118-7760 - 1.4.200 11.417 Castal Jone Management Administration Jaura dard No Gaardment of Foricomental Sories 091201 (2003060) - 1.4.200 11.419 Castal Jone Management Administration Jaura dards Virginia (00 Castal Jone Management Administration Jaura dards) Virginia (00 Castal Jone Management Administration Jaura dards) - 1.4.200 - 1.4.200 11.419 Castal Jone Management Administration Jaura dards Virginia (00 Castal Jone Management Administration Jaura dards) - 1.4.200 - 1.4.200 11.419 Castal Jone Management Administration Jaura dards Virginia (00 Castal Jone Management Administration Jaura dards) - 1.4.200 - 1.4.200 11.419 Castal Jone Management Administration Jaura dards Virginia (00 Castal Jone Management Administration Jaura dards) - 1.4.200 - 1.4.200 11.411 Clastal Jone Management Administration Jaura dards) Virginia (00 Castal Jone Management Jaura dards) 1.2.2.5.4 - 1.5.200	11.012	Integrated Ocean Observing System (IOOS)	Association	IOOS.16(028).TNC.MC.MINIP	\$ -	\$ 79,609
11.477 is first seport - 1.44800 11.479 Costal 20re Management Administration Auerds Nth Department of Environmental Services 0470201 CIOSINDS 111 - 643.707 11.49 Costal 20re Management Administration Auerds Nth Department of Environmental Services 0470201 CIOSINDS 111 - 643.707 11.49 Costal 20re Management Administration Auerds Nth Department of Environmental Services 0470201 CIOSINDS 111 - 1.454.00 11.49 Costal 20re Management Administration Auerds Virginis DED Costal 20re Management Administration Auerds - 1.454.00 11.49 Costal 20re Management Administration Auerds Virginis DED Costal 20re Management Administration Auerds - 1.454.00 11.49 Costal 20re Management Administration Auerds Virginis DED Costal 20re Management Administration Auerds - 1.454.00 11.49 Costal 20re Management Administration Auerds Virginis DED Costal 20re Management Administration Auerds - 1.454.00 11.49 Costal 20re Management Administration Auerds Virginis DED Costal 20re Management Administration Auerds - 1.454.00 11.49 Costal 20re Management Administration Auerds Virginis DED Costal 20re Management Administration Auerds - 2.454.00 11.41 Costal 20re Management Administration Auerds	11.012 Total				-	79,609
I.H.7 Total	11.417	Sea Grant Support	University of Rhode Island	00086-2/05192020		13,651
11.439 Castal Jone Management Administration Aurols MI Department of Invironmental Services 04/27201 (2005)MGS III - 64.70 11.439 Castal Jone Management Administration Aurols MI Department of Invironmental Services 05.2021 MICP Milliols 7.02 - 1.91 11.439 Castal Jone Management Administration Aurols Virginia DC Castal Jone Management Administration Aurols Virginia DC Castal Jone Management Administration Aurols - 1.04 11.439 Castal Jone Management Administration Aurols Virginia DC Castal Jone Management Administration Aurols - 1.04 11.430 Climet and Amospheric Reservich University of Bools (sind 000498/11021 - 0.05 11.431 Climet and Amospheric Reservich University of Bools (sind 000498/11021 - 0.05 11.431 Climet and Amospheric Reservich University of Minlestora 000905801 - 2.525 11.431 Climet and Amospheric Reservich University of Minlestora 0.020 SA - 0.021 SA - 0.020 SA	11.417	Sea Grant Support	Northeastern University	505183-78050		24,860
11.49 Castal Zone Management Administration Aurols Wit Department of Environmental Services 08.82021 Mir/P PRUBINCK - 5.92 11.49 Castal Zone Management Administration Aurols Virginia DCC Castal Zone Management Mainistration Aurols 1.49 - 1.49 11.49 Castal Zone Management Administration Aurols Virginia DCC Castal Zone Management Mainistration Aurols - 1.48 11.49 Castal Zone Management Administration Aurols Virginia DCC Castal Zone Management Mainistration Aurols - 1.48 11.49 Marite Sanctuary Forgam Materia Manospheric Reservich University of Minotic Island 0009489/10221 - 6.30 11.41 Climate and Amospheric Reservich University of Minotic Island 0009489/10221 - 6.30 11.431 Climate and Amospheric Reservich University of Minotic Island 0009489/10221 - 6.30 11.431 Climate and Amospheric Reservich University of Minotic Island 0009489/10221 - 6.30 11.431 Climate and Amospheric Reservich University of Minotic Island 0.20 A 6.30 11.431 Climate and Amospheric Reservich University of Minotic Island 1.	11.417 Total				-	38,511
11.439 Castal Zone Maragement Administration Aurols Virginia DEC Castal Zone Maragement Administration Aurols Virginia DEC Castal Zone Maragement Administration Aurols Virginia DEC Castal Zone Maragement Administration Aurols - 1.459 11.439 Castal Zone Maragement Administration Aurols Virginia DEC Castal Zone Maragement Administration Aurols - - 1.459 11.439 Marine Sanchury Program National Marine Sanchury Fondation 21.12-4.13 - 1.843 11.430 Marine Sanchury Program Marine Sanchury Fondation 20.12-8.413 - 6.300 11.431 Climate ad Annospher: Reserch COMERCINTOR SICHCE PARCENES 1.600 6.300 - 6.300 11.431 Climate ad Annospher: Reserch Comercintor Sichce Parcenes - 6.300 - 6.300 11.431 Castal Zone Maragement Administration Aurol Other Species Conservation 0.120 SA - 6.300 11.431 Castal Zone Maragement Administration Aurol Conservation Sichce Parcenes - 6.300 11.431 Castal Zone Maragement Administration Aurol Maragement Administration Aurol - 6.300 11.431 Castal Zone Maragement Administration Aur	11.419	Coastal Zone Management Administration Awards	NH Department of Environmental Services	04072021 CROSSINGS III		68,707
11.439 Costal Zore Management Administration Awards Virginia DBC Costal Zore Management Administration Awards Virginia DBC Costal Zore Management Administration Awards - 14.94 11.439 Marine Sanctuary Porgram Marine Sanctuary Porgram - 10.593 11.439 Marine Sanctuary Porgram 21.128-413 - 10.593 11.439 Marine Sanctuary Porgram - 10.593 - 10.593 11.431 Clinate and Amospheric Research University of Block Island 000489/11011 - 10.593 11.431 Clinate and Amospheric Research University of Block Island 000489/110121 - 10.502 11.431 Clinate and Amospheric Research University of Block Island 000489/110121 - 10.502 11.431 Pacific Coast Salmon Recovery, Jacific Salmon Treaty Program Maho Office of Species Conservation and Conservation - 10.502 11.438 Pacific Coast Salmon Recovery, Jacific Salmon Treaty Program Office 19.132.2 - 10.502 11.438 Pacific Coast Salmon Recovery, Jacific Salmon Treaty Program Office Frait and Wildlife 0.1505.0 - 11.434 11.438 Pacific Coast Salmon Recovery, Jacific Salmon Treaty Program Cali	11.419	Coastal Zone Management Administration Awards	NH Department of Environmental Services	08182021 NHCP PHILBRICK	-	5,302
11.49Costal Zore Management Administration AwardsGreen Bay Metropolitan Severage DistricThe CR-RA 20001-52331.2605811.49 rotMarine Sanctuary ProgramNational Marine Sanctuary Foundation21:14-81.2 <td>11.419</td> <td>Coastal Zone Management Administration Awards</td> <td>Virginia DEQ Coastal Zone Management</td> <td>NA19NOS4190163 73.02</td> <td></td> <td>2,971</td>	11.419	Coastal Zone Management Administration Awards	Virginia DEQ Coastal Zone Management	NA19NOS4190163 73.02		2,971
11.439 Matrie Sanchary Program National Marine Sanchary Fundation 11.12-9-413 - 11.05.990 11.431 Climate and Atmospheric Research University of Biode Island 0009489/10121 - 88.000 11.431 Climate and Atmospheric Research University of Biode Island 0009489/10121 - 8.000 11.431 Climate and Atmospheric Research University of Biode Island 0009489/10121 - 8.000 11.431 Climate and Atmospheric Research University of Biode Island 0009489/10121 - 8.000 11.431 Climate and Atmospheric Research University of Biode Island 0009489/10121 - 8.000 11.438 Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program Office 19.522 - 9.527 11.438 Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program California Department of Fish and Wildlife 1215020 - 121.486 11.438 Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program California Department of Fish and Wildlife 1215030 - 123.486 11.438 Pacific Coast Salmon Recovery	11.419	Coastal Zone Management Administration Awards	Virginia DEQ Coastal Zone Management	NA19NOS4190163 94.02	-	14,944
11.49 Maries Sanchary Program National Marine Sanchary Poundation 21-12-4-13 . . 88.000 11.491 Climate and Amospheric Research University of Bhode Island 000489/110121 . . 88.000 11.491 Climate and Amospheric Research University of Bhode Island 000489/110121 .	11.419	Coastal Zone Management Administration Awards	Green Bay Metropolitan Sewerage District	TNC-ER-PSA-200901-5523	-	12,669
11.49 Intel Climate and Amospheric Research University of Rhode Island 0009489/110111 8.300 11.431 Climate and Amospheric Research UNIVESITY OF MINRESOTA H00005801 - 23,635 11.431 Climate and Amospheric Research UNIVESITY OF MINRESOTA H00005801 - 23,635 11.431 Climate and Amospheric Research UNIVESITY OF MINRESOTA H00005801 - 63,000 11.438 Pacific Coast Salmon Recovery, Pacific Salmon Treaty Program Office of Species Conservation 012.20 SA - 63,537 11.438 Pacific Coast Salmon Recovery, Pacific Salmon Treaty Program Origon Watershed Enhancement Bard 218.420.15514 - (1,64,64,64,64,64,64,64,64,64,64,64,64,64,	11.419 Total					104,593
11.131. Climate and Amospheric Research University of Rhode (sind) 0004489/10121 - 6.32.03 11.431. Climate and Amospheric Research UNIVERSITY OF NAMESCOT 0005501 - 6.32.03 11.431. Climate and Amospheric Research UNIVERSITY OF NAMESCOT 012.05.A - 6.31.09 11.438. Perific Coast Salmon Recovery, Pacific Salmon Treaty Program Office of Species Conservation 012.05.A - 6.31.09 11.438. Perific Coast Salmon Recovery, Pacific Salmon Treaty Program Office of Species Conservation 012.05.A - 6.31.09 11.438. Perific Coast Salmon Recovery, Pacific Salmon Treaty Program Office of Species Conservation 012.05.0 - 12.13.43 11.438. Perific Coast Salmon Recovery, Pacific Salmon Treaty Program California Department of Fish and Wildlife 0210503 - 12.13.43 11.438. Perific Coast Salmon Recovery, Pacific Salmon Treaty Program California Department of Fish and Wildlife 0210503 - 12.13.43 11.438. Perific Coast Salmon Recovery, Pacific Salmon Treaty Program California Department of Fish and Wildlife 0210503 - 12.03.40 11.454. Habitz	11.429	Marine Sanctuary Program	National Marine Sanctuary Foundation	21-12-B-413		88,000
11.411 Climate and Amospheric Reserch UNVESTIY OF MUNESTYA H00008501 - 2.23545 11.431 COMBER AND ANDSPHER RESERCH COMBER AND SELVICE PARTNERS COMBER AND SELVICE PARTNERS - 6.0000 11.438 Pacific Coast Salmon Recover, Pacific Salmon Treaty Program Idaho Office of Species Conservation on Conservation 0.12.02 AA - 6.3.05.27 11.438 Pacific Coast Salmon Recover, Pacific Salmon Treaty Program Office of Species Conservation and Conservation 0.12.02 AA - 1.4.3.5.27 11.438 Pacific Coast Salmon Recover, Pacific Salmon Treaty Program Office of Species Conservation and Virial III 0.10000 - 1.2.1.2.4.6.2.1.2.4.6.6.2.1.2.4.6.6.6.6.6.6.6.6.6.6.6.6.6.6.6.6.6.6	11.429 Total				-	88,000
11.431 to 11.43	11.431	Climate and Atmospheric Research	University of Rhode Island	0009489/110121	-	8,301
11.431 Total - <t< td=""><td>11.431</td><td>Climate and Atmospheric Research</td><td>UNIVERSITY OF MINNESOTA</td><td>H009085801</td><td></td><td>25,263</td></t<>	11.431	Climate and Atmospheric Research	UNIVERSITY OF MINNESOTA	H009085801		25,263
11.38 Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program (idaho Office of Species Conservation 012 0 SA . 5,355 11.438 Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program Office 19-152 . 5,537 11.438 Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program Office 19-152 . 55,537 11.438 Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program California Department of Fish and Wildlife 218-8201-18514 . 1218-320 . 1218-320 11.438 Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program California Department of Fish and Wildlife 201503 . 1218-320 11.438 Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program California Department of Fish and Wildlife 20210503 . 68254 11.438 Unallied Management Projects DIRECT NA20NMF4540078 . 68254 11.451 Unallied Konservation DIRECT NA18MMF450070 88,216 120,679 11.463 Habitat Conservation DIRECT NA18MMF450020 . 120,679 11.463 </td <td>11.431</td> <td>Climate and Atmospheric Research</td> <td>CONSERVATION SCIENCE PARTNERS</td> <td>SC-TNC-NOAA202012</td> <td>-</td> <td>29,545</td>	11.431	Climate and Atmospheric Research	CONSERVATION SCIENCE PARTNERS	SC-TNC-NOAA202012	-	29,545
Washington Sate Recreation and Conservation Washington Sate Recreation and Conservation Use Nation Sate Recreation and Conservation 11.438 Pacific Coast Salmon Recovery, Pacific Salmon Treaty Program Oregon Watershed Enhancement Board 218.4201-455.14 - 11.438 11.438 Pacific Coast Salmon Recovery, Pacific Salmon Treaty Program California Department of Fish and Wildlife 2050906 - 218.4201-455.14 - 11.438 11.438 Pacific Coast Salmon Recovery, Pacific Salmon Treaty Program California Department of Fish and Wildlife 2050906 - 129.294 11.438 Pacific Coast Salmon Recovery, Pacific Salmon Treaty Program California Department of Fish and Wildlife 2010503 - 66.894 11.438 Pacific Coast Salmon Recovery, Pacific Salmon Treaty Program California Department of Fish and Wildlife 210.503 - 66.894 11.438 Malitat Conservation DIRECT NALBMMP450027 - 68.994 11.453 Habitat Conservation DIRECT NALBMMP450029 - 158.689 11.463 Habitat Conservation DIRECT NALBMMP450020 7.15.04 333.567	11.431 Total					63,109
11.438 Pacific Coast Salmon Recover, Pacific Salmon Treaty Program Office	11.438	Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program	Idaho Office of Species Conservation	012 20 SA	-	3,355
11.438 Pacific Coast Salmon Recovery_Bacific Salmon Treaty Program Oregon Watershed Enhancement Board 218-8201-1851.4 - (1.643) 11.438 Pacific Coast Salmon Recovery_Bacific Salmon Treaty Program California Department of Fish and Wildlife 0205096 - 121.843 11.438 Pacific Coast Salmon Recovery_Bacific Salmon Treaty Program California Department of Fish and Wildlife 0205096 - 121.843 11.438 Data Coast Salmon Recovery_Bacific Salmon Treaty Program California Department of Fish and Wildlife 02010503 - 121.845 11.438 Data Coast Salmon Recovery_Bacific Salmon Treaty Program Data Coast Salmon Recovery_Bacific Salmon Treaty Program California Department of Fish and Wildlife 02010503 - 026.854 11.438 Data Coast Salmon Recovery_Bacific Salmon Treaty Program Data Coast Salmon Recovery_Bacific Salmon Treaty Program Data Coast Salmon Recovery_Bacific Salmon Treaty Program California Department of Fish and Wildlife 0210503 - 020506 63.954 11.454 Data Conservation Dite Conservation Dite Conservation Dite Conservation 150.857 11.863 150.857 11.463 Habitat Conservation Dite Conservation Dite Conservation <t< td=""><td></td><td></td><td>Washington State Recreation and Conservatio</td><td>n</td><td></td><td></td></t<>			Washington State Recreation and Conservatio	n		
11.38 Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program Call Grain Department of Fish and Wildlife ODS 200 · · ·11.436 11.438 Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program Call Grain Department of Fish and Wildlife ODS 2005 · · 114.36 11.438 Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program Call Grain Department of Fish and Wildlife ODS 2005 · 112.328 11.454 Unallied Management Projects DIRECT NA20NMF4540078 · - 68.954 11.457 Chesapeake Bay Studies DIRECT NA18NMF4570274 · 29.634 11.453 Habitat Conservation DIRECT NA18MMF4530307 88.216 102.079 11.463 Habitat Conservation DIRECT NA18MF4630309 · 160.370 11.463 Habitat Conservation DIRECT NA18MF4630230 · 120.27 11.463 Habitat Conservation DIRECT NA17MF4630230 · 120.27 11.463 Habitat Conservation DIRECT NA17MF4630230 · 140.37 11.463 Habitat Conservation DIRECT	11.438	Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program	Office	19-1522	-	36,527
11.38 Pacific Coast Salmon Recover, Pacific Salmon Treaty Program California Department of Fish and Wildlife 0.200006 - 194.294 11.438 Pacific Coast Salmon Recover, Pacific Salmon Treaty Program California Department of Fish and Wildlife 0.210503 - 618.807 11.438 Unallied Management Projects NA20MMF4540078 - 68.954 11.454 Unallied Konservation DIRECT NA20MMF4540078 - 29.654 11.457 Chespeake Bay Studies DIRECT NA18MMF4570274 - 29.654 11.453 Habitat Conservation DIRECT NA18MMF4580307 88.216 100.673 11.463 Habitat Conservation DIRECT NA18MMF4650050 - 160.370 11.463 Habitat Conservation DIRECT NA17MMF4650020 2.5.06 65.709 11.463 Habitat Conservation DIRECT NA17MMF4650020 5.2.05 65.709 11.463 Habitat Conservation DIRECT NA17MMF4650025 - 11.6.795 11.463 Habitat Conservation DIRECT NA17MMF4650025 - 11.6.795 11.463 <	11.438	Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program	Oregon Watershed Enhancement Board	218-8201-16514	-	(1,643)
11.38 Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program California Department of Fish and Wildlife Q2110503 . .172.88 11.438 Total Unallied Management Projects DIRECT NA20NMF4540078 . .685.954 11.457 Chesapeake Bay Studies DIRECT NA18NMF4570224 . . .68.954 11.457 Chesapeake Bay Studies DIRECT NA18NMF4570224 .<	11.438	Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program	California Department of Fish and Wildlife	Q1910520	-	213,496
11.435 Unallied Management Projects DIRECT NA20NMF4540078 . 618.867 11.454 Unallied Management Projects DIRECT NA20NMF4540078 . 68.954 11.457 Chesapeake Bay Studies DIRECT NA18NMF4570274 . 29.634 11.457 Chesapeake Bay Studies DIRECT NA18NMF4570274 . 29.634 11.453 Habitat Conservation DIRECT NA16NMF4530307 88.216 120.679 11.463 Habitat Conservation DIRECT NA16NMF4530307 . 160.370 11.463 Habitat Conservation DIRECT NA17NMF4580122 71.504 33.567 11.463 Habitat Conservation DIRECT NA17NMF4580301 . 146.31.23 11.463 Habitat Conservation DIRECT NA17NMF4580301 . 13.23 11.463 Habitat Conservation DIRECT NA17NMF4580301 . 13.23 11.463 Habitat Conservation DIRECT NA17NMF4580301 . 13.23 11.463 <td>11.438</td> <td>Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program</td> <td>California Department of Fish and Wildlife</td> <td>Q2050906</td> <td>-</td> <td>194,294</td>	11.438	Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program	California Department of Fish and Wildlife	Q2050906	-	194,294
11454 Unallied Management Projects DIRECT NA20NMF4540078 . 68.954 11457 Chesapeake Bay Studies DIRECT NA18NMF4570274 - 68.954 11457 DIRECT NA18NMF4570274 - 29.634 11463 Habitat Conservation DIRECT NA16NMF4630307 88.216 120.679 11463 Habitat Conservation DIRECT NA16NMF4630309 - 160.370 11463 Habitat Conservation DIRECT NA16NMF4630309 - 140.33.567 11463 Habitat Conservation DIRECT NA17NMF4630226 - 140.33.567 11463 Habitat Conservation DIRECT NA17NMF4630236 - 143.123 11463 Habitat Conservation DIRECT NA17NMF4630301 - 143.123 11463 Habitat Conservation DIRECT NA17NMF4630302 5.2,906 63,709 11463 Habitat Conservation DIRECT NA17NMF4630302 - 143,123 11463 Habitat Conservation <	11.438	Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program	California Department of Fish and Wildlife	Q2110503		172,838
11.457 Chesapeake Bay Studies	11.438 Total				-	618,867
11.457 Chesapeake Bay Studies DIRECT NA1BNMF4570274 . <td>11.454</td> <td>Unallied Management Projects</td> <td>DIRECT</td> <td>NA20NMF4540078</td> <td></td> <td>68,954</td>	11.454	Unallied Management Projects	DIRECT	NA20NMF4540078		68,954
11457 Total	11.454 Total				-	68,954
11.463 Habitat Conservation WA State Department of Fish and Wildlife 19-15089 - 158,689 11.463 Habitat Conservation DIRECT NA16NMF4630309 88,216 120,679 11.463 Habitat Conservation DIRECT NA16NMF4630309 8,216 120,679 11.463 Habitat Conservation DIRECT NA17NMF4630122 71,504 333,567 11.463 Habitat Conservation DIRECT NA17NMF4630301 - 121,027 11.463 Habitat Conservation DIRECT NA17NMF4630301 - 143,123 11.463 Habitat Conservation DIRECT NA17NMF4630302 52,906 63,709 11.463 Habitat Conservation DIRECT NA18NMF463023 - 115,755 11.463 Habitat Conservation DIRECT NA18NMF4630255 411,040 679,722 11.463 Habitat Conservation DIRECT NA18NMF4630261 - 446,592 11.463 Habitat Conservation DIRECT NA18NMF4630275 411,040 679,722 11.463 Habitat Conservation DIRECT NA18NMF4630271 - 3,262 11.463 Habitat Conservation DIRECT NA18NMF4630272 - 3,262	11.457	Chesapeake Bay Studies	DIRECT	NA18NMF4570274		29,634
11463 Habitat Conservation DIRECT NA16NIM/4630307 88,216 120,679 11463 Habitat Conservation DIRECT NA16NIM/4630309 - 160,370 11463 Habitat Conservation DIRECT NA17NIM/4630309 - 21,027 11463 Habitat Conservation DIRECT NA17NIM/4630301 - 21,027 11463 Habitat Conservation DIRECT NA17NIM/4630301 - 143,123 11463 Habitat Conservation DIRECT NA17NIM/4630301 - 143,123 11463 Habitat Conservation DIRECT NA18NIM/4630223 52,906 63,709 11463 Habitat Conservation DIRECT NA18NIM/463023 52,906 63,709 11463 Habitat Conservation DIRECT NA18NIM/463023 54,00 11,575 11463 Habitat Conservation DIRECT NA19NIM/4630254 5,00 11,649 11463 Habitat Conservation DIRECT NA19NIM/4630272 - 3,262 11463 Habitat Conservation DIRECT NA19NIM/4630245 5,625 5,625	11.457 Total				-	29,634
11.463 Habitat Conservation DIRECT NA16NMF4630309 - 160,370 11.463 Habitat Conservation DIRECT NA17NMF4630122 71,504 333,567 11.463 Habitat Conservation DIRECT NA17NMF4630301 - 21,027 11.463 Habitat Conservation DIRECT NA17NMF4630301 - 143,123 11.463 Habitat Conservation DIRECT NA17NMF4630302 52,906 63,709 11.463 Habitat Conservation DIRECT NA18NMF4630323 - 115,755 11.463 Habitat Conservation DIRECT NA19NMF4630256 - 11,649 11.463 Habitat Conservation DIRECT NA19NMF4630256 - 11,649 11.463 Habitat Conservation DIRECT NA19NMF4630256 - - 16,692 11.463 Habitat Conservation DIRECT NA19NMF4630251 - - 3,625 11.463 Habitat Conservation DIRECT NA19NMF4630251 - - 3,625 11.463 Habitat Conservation DIRECT NA19NMF4630251	11.463	Habitat Conservation	WA State Department of Fish and Wildlife	19-15089		158,689
11.463 Habitat Conservation DIRECT NA17NMF4630122 71,504 333,567 11.463 Habitat Conservation DIRECT NA17NMF4630266 - 21,027 11.463 Habitat Conservation DIRECT NA17NMF4630301 - 143,123 11.463 Habitat Conservation DIRECT NA17NMF4630302 52,906 63,709 11.463 Habitat Conservation DIRECT NA18NMF463023 - 115,755 11.463 Habitat Conservation DIRECT NA19NMF4630256 411,040 679,722 11.463 Habitat Conservation DIRECT NA19NMF4630256 - 116,79 11.463 Habitat Conservation DIRECT NA19NMF4630256 - 11,69 11.463 Habitat Conservation DIRECT NA19NMF4630251 - 3,262 11.463 Habitat Conservation DIRECT NA19NMF4630251 - 3,262 11.463 Habitat Conservation DIRECT NA19NMF4630251 46,592 5,625 11.463 Habitat Conservation DIRECT NA19NMF4630251 45,522 5,625	11.463	Habitat Conservation	DIRECT	NA16NMF4630307	88,216	120,679
11.463 Habitat Conservation DIRECT NA17NMF4630296 - 21,027 11.463 Habitat Conservation DIRECT NA17NMF4630301 - 143,123 11.463 Habitat Conservation DIRECT NA17NMF4630302 52,906 63,709 11.463 Habitat Conservation DIRECT NA18NMF4630223 - 115,755 11.463 Habitat Conservation DIRECT NA19NMF4630256 - 11,675 11.463 Habitat Conservation DIRECT NA19NMF4630256 - 11,663 11.463 Habitat Conservation DIRECT NA19NMF4630256 - 11,664 11.463 Habitat Conservation DIRECT NA19NMF4630256 - 13,662 11.463 Habitat Conservation DIRECT NA19NMF4630251 - 3,262 11.463 Habitat Conservation DIRECT NA19NMF4630251 46,592 538,836 11.463 Habitat Conservation DIRECT NA19NMF4630545 5,625 5,625 11.463 Habitat Conservation DIRECT NA19NMF4630545 5,625 5,625	11.463	Habitat Conservation	DIRECT	NA16NMF4630309	-	160,370
11.463 Habitat Conservation DIRECT NA17NMF4630301 - 143,123 11.463 Habitat Conservation DIRECT NA17NMF4630302 52,906 63,709 11.463 Habitat Conservation DIRECT NA18NMF4630223 52,906 63,709 11.463 Habitat Conservation DIRECT NA19NMF4630275 411,040 679,722 11.463 Habitat Conservation DIRECT NA19NMF4630261 - 416,499 11.463 Habitat Conservation DIRECT NA19NMF4630261 - 446,499 11.463 Habitat Conservation DIRECT NA19NMF4630261 - 3,262 11.463 Habitat Conservation DIRECT NA19NMF4630281 46,592 538,836 11.463 Habitat Conservation DIRECT NA19NMF4630281 46,592 538,836 11.463 Habitat Conservation DIRECT NA19NMF4630545 5,625 5,625 5,625 5,625 5,625 5,625 5,625 5,625 5,625 5,625 5,625 5,625 5,625 5,625 5,6265 5,6265 5,6265 5,	11.463	Habitat Conservation	DIRECT	NA17NMF4630122	71,504	333,567
11.463 Habitat Conservation DIRECT NA17NMF4630302 52,906 63,709 11.463 Habitat Conservation DIRECT NA18NMF4630223 - 115,755 11.463 Habitat Conservation DIRECT NA19NMF4630225 41.040 679,722 11.463 Habitat Conservation DIRECT NA19NMF4630256 - 446,459 11.463 Habitat Conservation DIRECT NA19NMF4630251 - 446,459 11.463 Habitat Conservation DIRECT NA19NMF4630212 - 3,262 11.463 Habitat Conservation DIRECT NA19NMF4630211 - 446,459 11.463 Habitat Conservation DIRECT NA19NMF4630212 - 3,262 11.463 Habitat Conservation DIRECT NA19NMF4630211 46,592 538,862 11.463 Habitat Conservation DIRECT NA19NMF4630551 155,533 2,203,584 11.463 Habitat Conservation DIRECT NA21NMF4630551 155,533 2,203,584 11.463 Habitat Conservation DIRECT NA21NMF4630551 155,533 <	11.463	Habitat Conservation	DIRECT	NA17NMF4630296	-	21,027
11.463 Habitat Conservation DIRECT NA18NMF4630223 - 115,755 11.463 Habitat Conservation DIRECT NA19NMF4630075 411,040 679,722 11.463 Habitat Conservation DIRECT NA19NMF4630256 - 11,669 11.463 Habitat Conservation DIRECT NA19NMF4630256 - 11,649 11.463 Habitat Conservation DIRECT NA19NMF4630261 - 446,459 11.463 Habitat Conservation DIRECT NA19NMF4630281 465,592 53,83,83 11.463 Habitat Conservation DIRECT NA19NMF4630545 56,55 5,625 11.463 Habitat Conservation DIRECT NA21NMF4630545 56,553 2,203,584 11.463 Habitat Conservation DIRECT NA21NMF4630554 155,533 2,203,584 11.463 Habitat Conservation DIRECT NA21NMF4630554 50,505 2,005,564 11.463 Habitat Conservation DIRECT NA21NMF4630554 50,505 2,005,564 11.463 Habitat Conservation DIRECT NA21NMF4630554 50,6	11.463	Habitat Conservation	DIRECT	NA17NMF4630301	-	143,123
11.463 Habitat Conservation DIRECT NA19NMF4630255 - 11,643 11.463 Habitat Conservation DIRECT NA19NMF4630256 - 11,644 11.463 Habitat Conservation DIRECT NA19NMF4630261 - 446,459 11.463 Habitat Conservation DIRECT NA19NMF4630261 - 446,459 11.463 Habitat Conservation DIRECT NA19NMF4630281 46,592 538,836 11.463 Habitat Conservation DIRECT NA19NMF4630545 5,625 5,625 11.463 Habitat Conservation DIRECT NA19NMF4630545 5,625 5,625 11.463 Habitat Conservation DIRECT NA19NMF4630545 5,625 5,625 11.463 Habitat Conservation DIRECT NA19NMF4630545 5,625 5,625 5,625 11.463 Habitat Conservation DIRECT NA19NMF4630545 5,625 5,625 5,625 5,625 5,625 5,625 5,625 5,625 5,625 5,625 5,625 5,625 5,625 5,625 5,625 5,625 5,625	11.463	Habitat Conservation	DIRECT	NA17NMF4630302	52,906	63,709
11.463 Habitat Conservation DIRECT NA19NMF4630256 - 11,649 11.463 Habitat Conservation DIRECT NA19NMF4630261 - 446,459 11.463 Habitat Conservation DIRECT NA19NMF4630272 - 3,262 11.463 Habitat Conservation DIRECT NA19NMF4630281 46,592 5,8636 11.463 Habitat Conservation DIRECT NA21NMF4630545 5,625 5,625 11.463 Habitat Conservation DIRECT NA21NMF4630545 5,625 5,625 11.463 Habitat Conservation DIRECT NA21NMF4630551 15,533 2,203,584 11.463 Habitat Conservation DIRECT NA21NMF4630551 15,533 2,203,584 11.463 Habitat Conservation DIRECT NA21NMF4630551 15,533 2,203,584 11.463 Unallied Science Program Science Oromercial Fishermer's Alliance 06082021 CCCFAE MFY21 - 10,693 11.472 Unallied Science Program Cape Cod Commercial Fishermer's Alliance 06082021 CCCFAE MFY21 - 27,962 11.472 Unallied Science Prog	11.463	Habitat Conservation	DIRECT	NA18NMF4630223	-	115,755
11.463 Habitat Conservation DIRECT NA19NMF4630261 - 446,459 11.463 Habitat Conservation DIRECT NA19NMF4630272 - 3,262 11.463 Habitat Conservation DIRECT NA19NMF4630281 46,592 538,362 11.463 Habitat Conservation DIRECT NA19NMF4630281 46,592 538,362 11.463 Habitat Conservation DIRECT NA19NMF4630555 5,625 5,625 11.463 Habitat Conservation DIRECT NA19NMF4630551 155,533 2,203,584 11.463 Habitat Conservation DIRECT NA21NMF4630551 155,533 2,203,584 11.463 Unallied Science Program Science Program 0303,22,073554 - 1,472 11.472 Unallied Science Program Cape Cod Commercial Fishermer's Alliance 06082021 CCCFAE MFY21 - 1,2593 11.472 Unallied Science Program Guil of Maine Research Institute 20-MAXREM-21-TNC - 27,962	11.463	Habitat Conservation	DIRECT	NA19NMF4630075	411,040	679,722
11.463 Habitat Conservation DIRECT NA19NMF4630272 - 3,262 11.463 Habitat Conservation DIRECT NA19NMF4630281 46,592 538,836 11.463 Habitat Conservation DIRECT NA19NMF4630545 5,625 5,625 11.463 Habitat Conservation DIRECT NA21NMF4630545 5,625 5,205 11.463 Habitat Conservation DIRECT NA21NMF4630554 155,533 2,205,584 11.463 Habitat Conservation DIRECT NA21NMF4630554 5,006,056 11.472 Unallied Science Program National Fish and Wildlife Foundation 030,32.2.073554 - 1,043 11.472 Unallied Science Program Cape Cod Commercial Fishermen's Alliance 0608/2021 CCCFAE MFY21 - 1,045 11.472 Unallied Science Program Gulf of Maine Research Institute 20-MAXREM-21-TNC - 27,962	11.463	Habitat Conservation	DIRECT	NA19NMF4630256	-	
11.463 Habitat Conservation DIRECT NA19NMF4630281 46,592 538,836 11.463 Habitat Conservation DIRECT NA21NMF4630545 5,625 5,066,055 1,643					-	
11.463 Habitat Conservation DIRECT NA21NMF4630545 5,625 5,625 11.463 Habitat Conservation DIRECT NA21NMF4630551 155,533 2,203,584 11.463 Total - - 831,416 5,006,056 11.472 Unallied Science Program National Fish and Wildlife Foundation 0303,22,073554 - 1,043 11.472 Unallied Science Program Cape Cod Commercial Fishermen's Alliance 06082021 CCCFA EM FY21 - 12,569 11.472 Unallied Science Program Gulf of Maine Research Institute 20-MAXREM-21-TNC - 27,962	11.463	Habitat Conservation	DIRECT	NA19NMF4630272	-	3,262
11.463 Habitat Conservation DIRECT NA21NMF4630551 155,533 2,203,584 11.463 Total - 831,416 5,006,056 11.472 Unallied Science Program National Fish and Wildlife Foundation 0303.22.073554 - 1,055 11.472 Unallied Science Program Cape Cod Commercial Fishermen's Alliance 06082021 CCCFAE M FY21 - 1,2569 11.472 Unallied Science Program Gulf of Maine Research Institute 20-MAXREM-21-TNC - 27,962						
11.463 Total National Fish and Wildlife Foundation 030.3.2.073554 - 1.045 11.472 Unallied Science Program Cape Cod Commercial Fishermen's Alliance 0608.20.73554 - 1.047 11.472 Unallied Science Program Galf of Maine Research Institute 0608.02.073554 - 1.2569 11.472 Unallied Science Program Gulf of Maine Research Institute 20-MAXREM-21-TNC - 27.962						
11.472 Unallied Science Program National Fish and Wildlife Foundation 0303.22.073554 - 1,043 11.472 Unallied Science Program Cape Cod Commercial Fishermen's Alliance 06082021 CCCFA EM FV21 - 12,569 11.472 Unallied Science Program Gulf of Maine Research Institute 20-MAXREM-21-TNC - 27,962		Habitat Conservation	DIRECT	NA21NMF4630551		
11.472 Unallied Science Program Cape Cod Commercial Fishermen's Alliance 06082021 CCCFA EM FY21 - 12,569 11.472 Unallied Science Program Gulf of Maine Research Institute 20-MAXREM-21-TNC - 27,962					831,416	
11.472 Unallied Science Program Gulf of Maine Research Institute 20-MAXREM-21-TNC - 27,962					-	
		-			-	
11.472 Total		Unallied Science Program	Gulf of Maine Research Institute	20-MAXREM-21-TNC		
	11.472 Total				-	41,574

ASSISTANCE LISTING NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID#	PASSED TO SUBRECIPIENTS	FY 2022 TOTAL FEDERAL EXPENDITURES
11.473	Coastal Services Center	National Fish and Wildlife Foundation	0318.18.062087	\$ 3,740.00	\$ 24,883
11.473	Coastal Services Center	National Fish and Wildlife Foundation	0318.18.062246	164,288	229,637
11.473	Coastal Services Center	National Fish and Wildlife Foundation	0318.18.062525	-	11,412
11.473	Coastal Services Center	National Fish and Wildlife Foundation	0318.19.065706	114,867	258,305
11.473	Coastal Services Center	National Fish and Wildlife Foundation	0318.19.065993	-	14,214
11.473	Coastal Services Center	National Fish and Wildlife Foundation	0318.19.066847		70,570
11.473	Coastal Services Center	National Fish and Wildlife Foundation	0318.20.069447	5,987	57,415
11.473	Coastal Services Center	National Fish and Wildlife Foundation	0318.20.069532	49,511	318,296
11.473	Coastal Services Center	National Fish and Wildlife Foundation	0318.22.072700		2,971
11.473	Coastal Services Center	National Fish and Wildlife Foundation	0318.22.073433	591	7,465
11.473	Coastal Services Center	National Fish and Wildlife Foundation	68899	24,920	123,641
11.473	Coastal Services Center	DIRECT	NA17NOS4730141	31,910	87,874
11.473 Total				395,814	1,206,683
11.478	Center for Sponsored Coastal Ocean Research_Coastal Ocean Program	GEORGE MASON UNIVERSITY	E2049263	-	59,941
11.478 Total				-	59,941
11.482	Coral Reef Conservation Program	National Fish and Wildlife Foundation	66888		26,589
	-	Hawaii Department of Land and Natural			
11.482	Coral Reef Conservation Program	Resources	C10127		17,407
		Hawaii Department of Land and Natural			
11.482	Coral Reef Conservation Program	Resources	C20833	-	45,151
11.482	Coral Reef Conservation Program	DIRECT	NA16NOS4820106		101,289
11.482	Coral Reef Conservation Program	DIRECT	NA20NOS4820134		538,353
11.482 Total					728,789
TOTAL U.S. DEPARTMENT OF COMMERCE				1,227,230	8,134,320
12.017	Readiness and Environmental Protection Integration (REPI) Program	National Fish and Wildlife Foundation	0318.22.073433	13,592	171,705
12.017 Total				13,592	171,705
12.401	National Guard Military Operations and Maintenance (O&M) Projects	Mississippi Military Department	21-PSC-01-F		105,764
12.401	National Guard Military Operations and Maintenance (O&M) Projects	Mississippi Military Department	22-PSC-01-F		301,522
12.401 Total					407,286
	Community Economic Adjustment Assistance for Compatible Use and Joint Land Use				
12.610	Studies	DIRECT	W9124J-15-2-0003		17,975
12.610 Total				-	17,975
12.632	Legacy Resource Management Program/DOD	Longleaf Alliance	02.2021.00.00		4,082
12.632	Legacy Resource Management Program/DOD	Longleaf Alliance	18.2021.00.00	-	13,075
12.632	Legacy Resource Management Program/DOD	National Fish and Wildlife Foundation	1903.18.059339	2,153	1,426
12.632	Legacy Resource Management Program/DOD	National Fish and Wildlife Foundation	1903.19.063532	22,336	35,999
12.632	Legacy Resource Management Program/DOD	National Fish and Wildlife Foundation	1903.19.063721	6,027	35,097
12.632	Legacy Resource Management Program/DOD	National Fish and Wildlife Foundation	1903.19.063744	11,105	14,819
12.632	Legacy Resource Management Program/DOD	National Fish and Wildlife Foundation	1903.20.067328	-	5,626
12.632	Legacy Resource Management Program/DOD	National Fish and Wildlife Foundation	1903.20.067577		11,066
12.632	Legacy Resource Management Program/DOD	National Fish and Wildlife Foundation	1903.20.067684	9,846	74,542
12.632	Legacy Resource Management Program/DOD	National Fish and Wildlife Foundation	1903.21.071241		12,856
12.632	Legacy Resource Management Program/DOD	National Fish and Wildlife Foundation	1903.21.071377		12,577
12.632	Legacy Resource Management Program/DOD	Longleaf Alliance	LLA_TNC_041222	-	5,000
12.632 Total				51,467	226,165
12.002	Department of Defense / UNKNOWN	DIRECT	022813 DOD REPI	-	257,595
12.003	Department of Defense / UNKNOWN	DIRECT	112321_USACOE		2,788
12.004	Department of Defense / UNKNOWN	Natural Resources Conservation Service	E19-67	-	27,325
12.005	Department of Defense / UNKNOWN	DIRECT	N62473-19-RP-00196	-	1,209
	Department of Defense / UNKNOWN	DIRECT	MORD #F2V3030273MW01		1,149,800
12.006					
12.006 12.007	Department of Defense / UNKNOWN	DIRECT	W9124J-15-2-0005		707,421

ASSISTANCE LISTING NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID#	PASSED TO FY 2 SUBRECIPIENTS	2022 TOTAL FEDERAL EXPENDITURES
15.035	Forestry on Indian Lands	Confederated Salish & Kootenai Tribes	M18-046	\$-\$	128,536
15.035 Total				-	128,536
15.228	National Fire Plan - Wildland Urban Interface Community Fire Assistance	DIRECT	L17AC00354		11,608
15.228 Total					11,608
15.231	Fish, Wildlife and Plant Conservation Resource Management	National Fish and Wildlife Foundation	2501.20.067044	575	69,923
15.231	Fish, Wildlife and Plant Conservation Resource Management	DIRECT	2503.18.062009		2,617
15.231	Fish, Wildlife and Plant Conservation Resource Management	DIRECT	L17AC00150	2,038	17,156
15.231 Total				2,613	89,696
15.233	Forests and Woodlands Resource Management	UT DEPARTMENT OF NATURAL RESOURCES	212571	-	20,000
15.233	Forests and Woodlands Resource Management	DIRECT	L19AC00170		13,495
15.233	Forests and Woodlands Resource Management	DIRECT	L19AC00298		188,811
15.233 Total				-	222,306
15.236	Environmental Quality and Protection Resource Management	Wyoming Department of Environmental Quality	72318 AML NATIVE PLANTS		6,690
15.236 Total					6,690
15.245	Plant Conservation and Restoration Management	DIRECT	L17AC00150	10,326	86,910
15.245	Plant Conservation and Restoration Management	DIRECT	L19AC00158		6,023
15.245	Plant Conservation and Restoration Management	DIRECT	L19AC00290		107,505
15.245	Plant Conservation and Restoration Management	DIRECT	L20AC00316		48,891
15.245 Total				10,326	249,329
15.247	Wildlife Resource Management	National Fish and Wildlife Foundation	2503.19.066490	-	58,237
15.247	Wildlife Resource Management	National Fish and Wildlife Foundation	2503.19.066601		55,757
15.247	Wildlife Resource Management	DIRECT	L19AC00107		47,736
15.247	Wildlife Resource Management	DIRECT	L20AC00523		9,466
15.247 Total	-				171,196
15.252	Abandoned Mine Land Reclamation (AMLR) Program	VA Department of Mines, Minerals and Energy	012120 AML PILOT		1,883
15.252	Abandoned Mine Land Reclamation (AMLR) Program	Wyoming Department of Environmental Quality	72318 AML NATIVE PLANTS		6,690
15.252 Total					8,573
15.255	Science and Technology Projects Related to Coal Mining and Reclamation	DIRECT	S21AC10091-00		2,203
15.255 Total					2,203
		Alabama Department of Conservation and			
15.435	GoMESA	Natural Resources	G-TNCBLBR/19/TNC		166,082
15.435 Total					166,082
15.508	Providing Water to At-Risk Natural Desert Terminal Lakes	DIRECT	R17AP00014	49,607	1,057,122
15.508 Total	-			49,607	1,057,122
15.535	Upper Colorado River Basin Fish and Wildlife Mitigation Program	Utah Reclamation and Mitigation Commission	21FC-UT-2480		23,085
15.535 Total		-			23,085
15.554	Cooperative Watershed Management Program	DIRECT	R19AP00268		21,678
15.554 Total					21,678
15.564	Central Valley Project Conservation Program	DIRECT	R20AP00045		56,022
15.564 Total					56,022
15.608	Fish and Wildlife Management Assistance	DIRECT	F18AC00392		884
15.608	Fish and Wildlife Management Assistance	DIRECT	F18AP00636		19,391
15.608	Fish and Wildlife Management Assistance	DIRECT	F19AC00625		8,170
15.608	Fish and Wildlife Management Assistance	DIRECT	F19AC00784		97,762
15.608	Fish and Wildlife Management Assistance	DIRECT	F19AP00530		5,950
15.608	Fish and Wildlife Management Assistance	DIRECT	F20AC11884-00		9,843
15.608	Fish and Wildlife Management Assistance	DIRECT	F20AP00129		18,524
15.608	Fish and Wildlife Management Assistance	DIRECT	F20AP10447-00		35,432
15.608	Fish and Wildlife Management Assistance	DIRECT	F20AP10835		23,302
15.608	Fish and Wildlife Management Assistance	DIRECT	F21AC02380		152
15.608	Fish and Wildlife Management Assistance	DIRECT	F21AC02944-00	-	53,259
15.608	Fish and Wildlife Management Assistance	DIRECT	F21AC03568-00		50,000
15.608	Fish and Wildlife Management Assistance	DIRECT	F21AP03428-00	-	7,187

ASSISTANCE LISTING NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID#	PASSED TO F SUBRECIPIENTS	EXPENDITURES
15.614	Coastal Wetlands Planning, Protection and Restoration Act	Resources	C20530	s - s	\$ 351
15.614 Total					351
15.615	Cooperative Endangered Species Conservation Fund	Arkansas Game and Fish Commission	091619NESBITTSPRING		128
		Mississippi Department of Wildlife Fisheries &			
15.615	Cooperative Endangered Species Conservation Fund	Parks	2021GF		23,653
		Mississippi Department of Wildlife Fisheries &			
15.615	Cooperative Endangered Species Conservation Fund	Parks	2022GF	-	26,911
15.615	Cooperative Endangered Species Conservation Fund	Arkansas Game and Fish Commission	AREF18AP00064		178,285
		MAINE DEPT OF INLALND FISHERIES AND			
15.615	Cooperative Endangered Species Conservation Fund	WILDLIFE	F20AP00264		895,250
15.615	Cooperative Endangered Species Conservation Fund	Oregon Parks & Recreation Department	FY20-E30TW26		26,768
15.615 Total				-	1,150,995
15.623	North American Wetlands Conservation Fund	Ducks Unlimited, Inc.	04292019 UMR MIGRATION	-	664
15.623	North American Wetlands Conservation Fund	DIRECT	F17AP00266	295,000	240,768
15.623	North American Wetlands Conservation Fund	DIRECT	F18AP00414	-	1,588
15.623	North American Wetlands Conservation Fund	Maine Coast Heritage Trust	F19AP00297-TNC01	-	522,000
15.623	North American Wetlands Conservation Fund	DIRECT	F19AP00664	-	750,000
15.623	North American Wetlands Conservation Fund	North Carolina Coastal Land Trust	F19AP00678	-	100,000
15.623	North American Wetlands Conservation Fund	DIRECT	F21AP0114700		13,218
15.623	North American Wetlands Conservation Fund	DIRECT	F21AP01518		85,038
15.623	North American Wetlands Conservation Fund	Ducks Unlimited, Inc.	NE-64850-22-17	-	10,000
15.623	North American Wetlands Conservation Fund	Ducks Unlimited, Inc.	US-KS-28-14		205,170
15.623	North American Wetlands Conservation Fund	Ducks Unlimited, Inc.	US-KS-28-9	-	45
15.623	North American Wetlands Conservation Fund	Ducks Unlmited, Inc.	US-NC-84-1		350,000
15.623	North American Wetlands Conservation Fund	Ducks Unlimited, Inc.	US-WI-442-4		50,000
15.623 Total				295,000	2,328,491
15.630	Coastal Program	DIRECT	F16AC00476	-	4,713
15.630	Coastal Program	DIRECT	F17AC01059	-	18,688
15.630	Coastal Program	DIRECT	F18AC00583	-	173
15.630	Coastal Program	DIRECT	F18AC00714	-	8,210
15.630	Coastal Program	DIRECT	F18AC00718		8,426
15.630 15.630	Coastal Program	DIRECT	F19AC00865 F20AC00108		11,165
15.630	Coastal Program Coastal Program	DIRECT	F20AC10773-00	-	5,225 4,532
15.630 Total	coastal Program	DIRECT	F20AC10775-00		61,132
15.631	Partners for Fish and Wildlife	DIRECT	08302021IVES2		2,800
15.631	Partners for Fish and Wildlife	DIRECT	09032020-IVES		4,184
15.631	Partners for Fish and Wildlife	DIRECT	F15AC00722	-	4,184
15.631	Partners for Fish and Wildlife	DIRECT	F16AC00992		8,248
15.631	Partners for Fish and Wildlife	DIRECT	F17AC00462		11,071
15.631	Partners for Fish and Wildlife	DIRECT	F17AC00746		126
15.631	Partners for Fish and Wildlife	DIRECT	F17AC00783		28,807
15.631	Partners for Fish and Wildlife	DIRECT	F17AC00846		3.095
15.631	Partners for Fish and Wildlife	DIRECT	F18AC00392	-	5,500
15.631	Partners for Fish and Wildlife	DIRECT	F18AC00679		802
15.631	Partners for Fish and Wildlife	DIRECT	F19AC00538		6,593
15.631	Partners for Fish and Wildlife	DIRECT	F19AC00789	-	3,974
15.631	Partners for Fish and Wildlife	DIRECT	F19AC00801		3,056
15.631	Partners for Fish and Wildlife	DIRECT	F19AC00825	-	137,856
15.631	Partners for Fish and Wildlife	DIRECT	F19AC00865	-	6,699
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15.11 Patters for fish and Wildlife DECT 7.02002/4 5 5 8.7.8.8 15.61 Patters for fish and Wildlife DECT F2002/07.0 6.04 15.61 Patters for fish and Wildlife DECT F2002/07.0 6.04 15.61 Patters for fish and Wildlife DECT F2002/07.0 6.04 15.61 Patters for fish and Wildlife DECT F2002/07.0 7.00 15.61 Patters for fish and Wildlife DECT F2002/07.0 7.00 15.61 Patters for fish and Wildlife DECT F2002/07.0 7.00 15.61 Patters for fish and Wildlife DECT F2002/07.00 7.00 15.61 State Wildlife Gatts Advance Gane and fish Gatts 7.00 7.00 15.64 State Wildlife Gatts Advance Gane and fish Gatts 7.00 7.00 7.00 15.64 State Wildlife Gatts Advance Gatts and fish Gatts 7.00 7.00 7.00 7.00 15.64 State Wildlife Gatts Madvant Gatts and fish Gatts 7.00	ASSISTANCE LISTING NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID#	PASSED TO SUBRECIPIENTS	FY 2022 TOTAL FEDERAL EXPENDITURES
15.81: Partner for Pin and Wildlife DBCCT PADACL 2073-0.0 - 2.8.38 15.81: Partners for Pin and Wildlife DBCCT PSACL 2073-0.0 - 6.0.64 15.81: Partners for Pin and Wildlife DBCCT PSACL 2073-0.0 - 5.0.30 15.81: Partners for Pin and Wildlife DBCCT PSACL 2073-0.0 - 5.0.30 15.81: Partners for Pin and Wildlife DBCCT PLACADEADO - 5.0.30 15.81: Partners for Pin and Wildlife DBCCT PLACADEADO - 5.0.30 15.81: Partners for Pin and Wildlife DBCCT PLACADEADO - 5.0.30 15.84: Partners for Pin and Wildlife Partners for Pin and Wildlife - 5.0.30 15.84: Partners for Pin and Wildlife Partners for Pin and Wildlife - 5.0.30 15.84: Partners for Pin and Wildlife Partners for Pin and Wildlife - 5.0.30 15.84: Partners for Pin and Wildlife Partners for Pin and Wildlife - 5.0.30 15.84: Partners for Pin and Wildlife Partners for Pin and Wildlife - 1.0.30 15.84: Partners for Pin and Wildlife Partners for Pin and Wildlife - 1.0.30						
15.03.1 Partners for Train and Wildlife DRICT PADAC 1007 - 50 - 6.648 15.03.1 Partners for Train and Wildlife DRICT PIADAC 1142 - 5.53 15.03.1 Partners for Train and Wildlife DRICT PIADAC 1042 - 7.53 15.03.1 Partners for Train and Wildlife DRICT PIADAC 1042 - 3.53 15.03.1 Partners for Train and Wildlife DRICT PIADAC 1047 3.74 15.03.1 Partners for Train and Wildlife DRICT PIADAC 1047 3.74 15.03.1 Partners for Train and Wildlife DRICT PIADAC 1047 3.74 15.03.1 Partners for Train and Wildlife DRICT PIADAC 1047 3.74 15.03.1 Partners for Train and Wildlife DRICT PIADAC 1047 3.74 15.03.1 Partners for Train and Wildlife DRICT PIADAC 1047 3.74 15.03.1 DRICT PIADAC 1047 PIADAC 1047 3.74 15.03.1 DRICT PIADAC 1047 PIADAC 1047 3.74 15.03.1 DRICT PIADAC 1047 PIADAC 1047 3.74 15.04 State Wildlife Grants PIADAC 1047 PIADAC 1047 3.74 15.04 State Wil	15.631	Partners for Fish and Wildlife	DIRECT	F20AC00246	s -	\$ 83,782
15.01.1 Partners for Tahan Wildlik DRCT PLOC1144 - - 15.01 15.03.1 Partners for Tahan Wildlik DRCT PLIAC02000 - 7.0150 15.03.1 Partners for Tahan Wildlik DRCT PLIAC02000 - 7.0150 15.03.1 Partners for Tahan Wildlik DRCT PLIAC02000 - 7.0150 15.03.1 Partners for Tahan Wildlik DRCT PLIAC02000 - 5.020 15.03.1 Partners for Tahan Wildlik DRCT PLIAC020000 - 5.020 15.03.1 Partners for Tahan Wildlik DRCT PLIAC0200000000000000000000000000000000000	15.631	Partners for Fish and Wildlife	DIRECT	F20AC10783-00		26,388
15.01 Partners for Trihan dWildlife DRCT P12AC235-50 - 70,530 15.01 Partners for Trihan dWildlife DRCT P12AC235-50 - 32,300 15.01 Partners for Trihan dWildlife DRCT P12AC235-50 - 32,300 15.01 Partners for Trihan dWildlife DRCT P12AC235-50 - 32,300 15.01 Dark Wildlife Grants Attassa Game and Fish Commission 0112017 59077 M FM2AU - 50,300 15.031 Safe Wildlife Grants Attassa Game and Fish Commission 0112017 59077 M FM2AU - 50,300 15.034 Safe Wildlife Grants Attassa Game and Fish Commission 0112017 59077 M FM2AU - 40,300 15.034 Safe Wildlife Grants Attassa Game and Fish Commission 0112017 59077 M FM2AU - 41,314 15.034 Safe Wildlife Grants Attassa Game and Fish Commission 02000 100 7914 - 41,314 15.034 Safe Wildlife Grants Moreats Game and Fish Commission 02000 100 7914 - 42,324 15.034 Safe Wildlife Grants Moreats Game and Fish Commission 02000 100 7914 - 42,324 15.034 Safe Wildlife Grants Moreats Game and Fish Commission 02006 100 7914 -	15.631	Partners for Fish and Wildlife	DIRECT	F20AC10972-00	-	
1531 Partors for juh ad Wildlife DiffC P12A02354 00 - 5503 1553 Partors for juh ad Wildlife DiffC P12A02354 00 - 12,303 1553 Partors for juh ad Wildlife DiffC P12A02354 00 - 12,303 1554 Partors for juh ad Wildlife Grants Dacks Unidmed, Inc. Med Scares of P1A Commission 0122012 Wort TX WAT XWAT X - 53,001 1554 Stare Wildlife Grants Atlants Gares and P1A Commission 0122002 Wort TX WAT XWAT X - 6,600 1554 Stare Wildlife Grants Atlants Gares and P1A Commission 012002 Wort TX WAT XWAT X - 6,600 1554 Stare Wildlife Grants Atlants Gares and P1A Commission 1005021 WORT XWAT XWAT XWAT XWAT XWAT XWAT XWAT XWA	15.631	Partners for Fish and Wildlife	DIRECT	F20AC11442		510
1511 Partner for ihn ad Wildlife DIRCT PLAC03244 · · 1,31,35 1553 Partner for ihn ad Wildlife DIRCT RD-140007 · 3,321 15541 Partner for ihn ad Wildlife Partner for ihn ad Wildlife · 3,321 15541 Same Wildlife Grants Araansa Gare and foh Consultation 010,002,0007 054114 · - 1,543 15544 Same Wildlife Grants Georgia Degranter of Natural Resources 1000,0007 055114 · 1,514,000 15544 Same Wildlife Grants Partner for inh ad Wildlife Conservation 1001,0007 055114 · 1,514,000 15544 Same Wildlife Grants Partner Same and foh Consultation 1017,017,300 744 · 1,514,000 15544 Same Wildlife Grants Partner Same and foh Consultation 1,514,000 - 1,514,000 15544 Same Wildlife Grants Robe Ising of Partnermether 1,502,000 - 4,423,000 15544 Same Wildlife Grants Robe Ising of Partnermether 1,514,000 - 4,232,000,000,000,000,000,000,000,000,000	15.631	Partners for Fish and Wildlife	DIRECT	F21AC02020-00	-	70,150
15131 Partners for Pinh and Wildlife DECL URC - PUNWY 15531 Partners for Pinh and Wildlife Advansa Ganer and Frah Commission 0.122017 SW 77.2 M AFM .	15.631	Partners for Fish and Wildlife	DIRECT	F21AC02563-00		25,000
1533 Patters or Pick and Wildle Grants Dacks Minited, Inc. Net-BR327 (2013) 1.52,33 1543 Sate Wildle Grants Atanass Gare and Fish Commission 0112017 SW F4544 . 2,302 1544 Sate Wildle Grants Atanass Gare and Fish Commission 0112017 SW F4544 . 2,302 1544 Sate Wildle Grants Atanass Gare and Fish Commission 1027027 ZW F4544 . 4,302 1544 Sate Wildle Grants Picrais Fish and Wildle Concervation 1744 . . 124,126 1544 Sate Wildle Grants Picrais Fish and Wildle Concervation 2000 . 124,126 1544 Sate Wildle Grants Monescis Department of Hauna Haussonce 2005 . . 42,125 1544 Sate Wildle Grants Monescis Department of Hauna Haussonce 2005 . . 42,125 1544 Sate Wildle Grants Monescis Department of Hauna Haussonce 2005 . . 42,125 1544 Sate Wildle Grants Monescis Department of Hauna Haussonce 2005 . .	15.631	Partners for Fish and Wildlife	DIRECT	F21AC03264		21,365
15.01 - 50.03 15.64 Sate Wildlin Grants Arkanss Gare and Fish Connission 01122017 SW T24 M VARX - 49.05 15.64 Sate Wildlin Grants Grant Dependence of Main Resurcts 0010201 MOV T34 M VARX - 49.05 15.64 Sate Wildlin Grants Grant Dependence of Main Resurcts 0010201 MOV T64 M VARX - 49.05 15.64 Sate Wildlin Grants Finish Finish Connission 107021 MOV T64 M VARX - 49.05 15.64 Sate Wildlin Grants Finish Finish and Wildlin Conservation 20001 · - 17.13 15.64 Sate Wildlin Grants Minesoto Depentment A Maina Resource 000015857 · - 42.26 15.64 Sate Wildlin Grants Minesoto Depentment A Maina Resource 000015857 · - 47.31 15.64 Sate Wildlin Grants Minesoto Depentment A Maina Resource 000015857 · - 47.31 15.64 Sate Wildlin Grants Minesoto Depentment A Maina Resource 000015857 · - 47.31 15.64 Sate Wildlin Grants Minesoto Depent for Kino	15.631	Partners for Fish and Wildlife	DIRECT	ILPLO-SPUNKY	-	3,471
15.84 Max Wildlife Grants Arkansa Game and Fish Commission 0.122017 WD T2 M A2M - 2.82 15.84 Maxes Game and Fish Commission 0.122017 WD T2 M A2M - 6500 15.84 Maxe Wildlife Grants Gargais Department of Matural Resources 1006021 MUODPT04EST14 - 6500 15.84 Maxe Wildlife Grants Arkansa Game and Fish Commission 17124 - 11.146 15.84 Maxe Wildlife Grants Fioriag Fish and Wildlife Conservation 17124 - 11.146 15.84 Maxe Wildlife Grants Fioriag Fish and Wildlife Conservation 2000 - 17.331 15.84 Maxe Wildlife Grants Minnecsia Department of Matural Resources 3000187359 - 4.2,324 15.84 Maxe Wildlife Grants Minnecsia Department of Matural Resources 3000187359 - 4.2,324 15.84 Maxe Wildlife Grants Maxes Maxes 3000187359 - 4.2,324 15.84 Maxe Wildlife Grants Maxes Maxes 3000187359 - 4.2,324 15.84 Maxes Wildlife Grants Maxes Maxes 3000187359 - 4.2,324 15.84 Maxes Wildlife Grants Maxes Maxes Gama Grait Dominsion TPOUS ADA	15.631	Partners for Fish and Wildlife	Ducks Unlimited, Inc.	NE-64850-22-17		5,289
1534 Max Wildlife Grants Arkansa Game and Fish Commission 03.02020 Wor FM - 6950 1534 Max Wildlife Grants Graph Bagerther of Mathair Resources 1002021 Wor TM - 65000 1534 Max Wildlife Grants Prior Bir hand Wildlife Construction 107201 YWO TA - 11346 1534 Max Wildlife Grants Prior Bir hand Wildlife Construction 2000 - 124,126 1534 Max Wildlife Grants Prior Bir hand Wildlife Construction 2000 - 124,126 1534 Max Wildlife Grants Prior Bir hand Wildlife Construction 2000 - 124,126 1534 Max Wildlife Grants Prior Bir hand Wildlife Construction 2000 - 124,126 1534 Max Wildlife Grants Prior Bir hand Wildlife Construction 2000 - 44,335 1534 Max Wildlife Grants Prior Bir Hand Wildlife Construction 324000 Wor Ta5 - 44,335 1534 Max Wildlife Grants Maxass Game and Fish Construction 17,00 - 4,345 1534 Max Wildlife Grants Maxass Game and Fish Construction 17,00 - 4,345 1534 Max Wildlife Grants Maxass Game and Fish Construction 11,10 - 4,346 <td>15.631 Total</td> <td></td> <td></td> <td></td> <td>-</td> <td>506,336</td>	15.631 Total				-	506,336
1584State Wildlie GrantsGeorgia Degratement of Natural Resource100021/N00DPT0EST-68,0001584State Wildlie GrantsFindra Fina Ad Wildlie Conservation1172 017 7917 44-40,0001584State Wildlie GrantsFindra Fina Ad Wildlie Conservation2000-124,1161584State Wildlie GrantsFindra Fina Ad Wildlie Conservation2000-124,1161584State Wildlie GrantsFindra Fina Ad Wildlie Conservation2000 9857-42,2411584State Wildlie GrantsRobet State Department of Natural Resource2000 9857-42,2411584State Wildlie GrantsRobet State Department of Natural Resource2000 9857-42,2411584State Wildlie GrantsRobet State Department324202 500 67.95-4,2111584State Wildlie GrantsRobet State Department324202 500 67.95-4,2121584State Wildlie GrantsMarce Departs ConsensionCPR NULZ 2011,2141584State Wildlie GrantsMarce Departs ConsensionT10711,7604,1711,7604,1711584State Wildlie GrantsMarce Departs ConsensionT10711,7604,1711,5631,5545,5555,5555,5555,5555,5555,5	15.634	State Wildlife Grants	Arkansas Game and Fish Commission	01122017 SWG T72 NF AFSLN		2,302
1584 State Wildlife Grans Arlansas Gane and Fah Commission 107.07 39/07 Te4 - 4.99 1584 State Wildlife Grans Find arr Mildlife Conservation 2000 - 13.144 1584 State Wildlife Grans Find arr Mildlife Conservation 2000 - 13.434 1584 State Wildlife Grans Minnesca Repartment of Natural Resource 2003(3607) - 42.244 1584 State Wildlife Grans Minnesca Repartment of Natural Resource 2003(373) - 42.244 1584 State Wildlife Grans Minnesca Repartment of Natural Resource 2003(373) - 42.244 1584 State Wildlife Grans Referem and Parks Commission 324998 - - 42.341 1584 State Wildlife Grans Minesca Repartment of Natural Resource 324998 - - 42.341 1584 State Wildlife Grans Minesca Repartment of Natural Resource 7 4.343 1584 State Wildlife Grans Minesca Repartment of Natural Resource - 42.341 1584 State W	15.634	State Wildlife Grants	Arkansas Game and Fish Commission	03102020 SWG T94	-	945
1584 584 584 11,146 - 11,146 1584 584 11,146 11,146 11,145 1584 584 11,146 11,146 11,145 1584 584 11,146 11,145 11,145 1584 11,146 11,146 11,145 11,145 1584 11,146 11,146 11,146 11,145 1584 11,146 11,146 11,146 11,145 1584 11,146 Innexto Department of Natral Resources 1000157359 - 4,133 1584 11,146 Innexto Department of Natral Resources 1000157359 - 4,234 1584 11,146 Innexto Department of Natral Resources 100157359 - 4,313 1584 11,146 Innexto Department of Natral Resources 100157359 - 4,313 1584 11,146 Innexto Department of Natral Resources 100157359 - 4,313 1584 11,146 Innexto Department of Natral Resources 10011 11,160 10,170 1584 11,166 Innexto Department of Natral Resources 10011 11,160 10,170 1584 11,166 Innexto Department of Natral Resources 11,116 </td <td>15.634</td> <td>State Wildlife Grants</td> <td>Georgia Department of Natural Resources</td> <td>10062021MOODYFOREST14</td> <td></td> <td>65,000</td>	15.634	State Wildlife Grants	Georgia Department of Natural Resources	10062021MOODYFOREST14		65,000
1584 State Wildlife Gravets Florids Fish and Wildlife Graves and Gravets 20001 - 124,126 1584 State Wildlife Gravets Minescia Department of Natural Resources 2000163657 - 42,264 1584 State Wildlife Gravets Minescia Department of Natural Resources 2000163657 - 42,264 1584 State Wildlife Gravets Minescia Department of Natural Resources 2020687 - 44,325 1584 State Wildlife Gravets Robet Island Dept of Environmental 2020687 - 44,325 1584 State Wildlife Gravets Robet Island Dept of Environmental 2020687 - 43,321 1584 State Wildlife Gravets Minescia Department of Natural Resources - - 51,334 1584 State Wildlife Gravets Minescia Department of Natural Resources - - - - - 44,325 1584 State Wildlife Gravets Minescia Departmental Resources - </td <td>15.634</td> <td>State Wildlife Grants</td> <td>Arkansas Game and Fish Commission</td> <td>11072017 SWG T-84</td> <td>-</td> <td>409</td>	15.634	State Wildlife Grants	Arkansas Game and Fish Commission	11072017 SWG T-84	-	409
1584 Sate Wildlife Grants Florida Fish and Wildlife Conservation 2009 - 17,351 1584 Sate Wildlife Grants Minnesota Department of Natural Resources 3000197359 - 42,244 1584 Sate Wildlife Grants Minnesota Department of Natural Resources 3000197359 - 42,325 1584 Sate Wildlife Grants Arkanss Game and Fish Commission 324202 SWG 795 - 4,325 1584 Sate Wildlife Grants Arkanss Game and Fish Commission 324202 SWG 795 - 4,325 1584 Sate Wildlife Grants Make GPT OF INALAN FISHERS AN CRaue and Parls Commission Tol - 4,325 1584 Sate Wildlife Grants Arkanss Game and Fish Commission Tol - 4,244 1584 Sate Wildlife Grants Arkanss Game and Fish Commission Tol - 4,245 1584 Sate Wildlife Grants Arkanss Game and Fish Commission Tol 15,056 2,551 1584 Sate Wildlife Grants Arkanss Game and Fish Commission Tol 1,505 2,551 1584 Sate Wildlife Grants Arkanss Game and Fish Commission Tol 5,552 1584 Sate Wildlife Grants Arkanss Game and Fish Commission Tol 2,328 </td <td>15.634</td> <td>State Wildlife Grants</td> <td>Florida Fish and Wildlife Conservation</td> <td>17142</td> <td>-</td> <td>11,146</td>	15.634	State Wildlife Grants	Florida Fish and Wildlife Conservation	17142	-	11,146
1584 State Wildlife Grants Minescita Degramment of Natural Resources 3000,166677 - 31,027 1584 State Wildlife Grants Bhode Island Dept of Environmental 3203667 - 44,325 1584 State Wildlife Grants Bhode Island Dept of Environmental 3203667 - 44,325 1584 State Wildlife Grants Bhode Island Dept of Environmental 3749988 - 57,114 1584 State Wildlife Grants Bhode Island Dept of Environmental 3749988 - 4,321 1584 State Wildlife Grants Ref Grant State Minescia Dept of Environmental 3749988 - 4,343 1584 State Wildlife Grants Mantes Game and Filo Commission T88 - 4,343 1584 State Wildlife Grants Alvansas Game and Filo Commission T88 - 4,343 1584 State Wildlife Grants Alvansas Game and Filo Commission T11 - 4,353 1584 State Wildlife Grants Alvansas Game and Filo Commission T11 - 4,053 1584 State Wildlife Grants Alvansas Game and Filo Commission T11 - 4,053 1584 State Wildlife Grants Alvansas Game and Filo Commission T11 - 4,053 <td>15.634</td> <td>State Wildlife Grants</td> <td>Florida Fish and Wildlife Conservation</td> <td>20001</td> <td></td> <td>124,126</td>	15.634	State Wildlife Grants	Florida Fish and Wildlife Conservation	20001		124,126
1584 State Wildlife Grants Minesota Department of Matural Resource 20013739 - 42,264 1584 State Wildlife Grants Arbansa Game and Fish Commission 324202 SW0 T45 - 43,311 1584 State Wildlife Grants Bhode Sitand Dept of Environmental 374202 SW0 T45 - 43,311 1584 State Wildlife Grants Bhode Sitand Dept of Environmental CPRBU-2-201 - 42,335 1584 State Wildlife Grants Mice Came and Park Commission CPCUS AREAS VPDATE - 42,335 1584 State Wildlife Grants Arkanss Game and Fish Commission T-107 11,760 41,711 1584 State Wildlife Grants Arkanss Game and Fish Commission T-107 11,760 42,732 1584 State Wildlife Grants Arkanss Game and Fish Commission T-107 11,760 42,732 1584 State Wildlife Grants Arkanss Game and Fish Commission T-101 56 56,56 1584 State Wildlife Grants Arkanss Game and Fish Commission T-110 42,68 55,56 1584 State Wildlife Grants Arkanss Game and Fish Commission T-11	15.634	State Wildlife Grants	Florida Fish and Wildlife Conservation	20009	-	17,351
158.4 State Wildlife Grants Bhode Island pet of Environmental 320867 - 44.335 158.4 State Wildlife Grants Arkansas Game and Fuk Commission 324020 SWG 795 - 43.31 158.4 State Wildlife Grants Bhode Island Det of Environmental 374098 - 57.314 158.4 State Wildlife Grants NE Game and Parks Commission CPR8U-2201 - 42.33 158.4 State Wildlife Grants Arkansa Game and Fuk Commission T88 - 42.782 158.4 State Wildlife Grants Arkansa Game and Fuk Commission T600S ARES VPDATE - 42.782 158.4 State Wildlife Grants Arkansa Game and Fuk Commission T10 16.508 25.561 158.4 State Wildlife Grants Arkansa Game and Fuk Commission T11 - 40.732 158.4 State Wildlife Grants Arkansa Game and Fuk Commission T11 - 40.752 158.4 State Wildlife Grants Arkansa Game and Fuk Commission T12 - 47.752 158.4 State Wildlife Grants Arkansa Game and Fuk Commission T12 - 47.752 158.4 State Wildlife Grants Arkansa Game and Fuk Commission T12 - 49.665	15.634	State Wildlife Grants	Minnesota Department of Natural Resources	3000163657		31,017
15634 State Wildlife Grants Atlances Gene and Pich Commission 324202 SWG 7-95 - 4,321 15644 State Wildlife Grants Bhode Vision Deut Of Nivromental 324998 - 5,134 15644 State Wildlife Grants MMRC DEUT OF INLADO FISHERS AND CBBUL-22-01 - 4,243 15644 State Wildlife Grants MMRC DEWT OF INLADO FISHERS AND - 4,243 15644 State Wildlife Grants Arbanza Gene and Pich Commission 710 11,700 41,710 15644 State Wildlife Grants Arbanza Gene and Pich Commission 7110 11,760 42,731 15644 State Wildlife Grants Arbanza Gene and Pich Commission 7111 16,508 25,551 15644 State Wildlife Grants Arbanza Gene and Pich Commission 7111 16,508 25,551 15644 State Wildlife Grants Arbanza Gene and Pich Commission 7112 2,722 4,5455 15637 State Wildlife Grants Arbanza Gene and Pich Commission 7115 3,545 5,545 15637 State Wildlife Grants Arbanza Gene and Pich Commission 7120 2,42,665 43,7	15.634	State Wildlife Grants	Minnesota Department of Natural Resources	3000197359	-	42,264
158.34 State Wildlife Grants Rede (sland Dept Grw/connesion DESA 274998 - 57,114 158.34 Bate Wildlife Grants Reg and Parts Connesison MANE DEPT OF INUADD FISHERS AND MANE DEPT OF INUADD FISHERS AND TIS AND SEAS AT A DEPT MANE AND FISHERS AND TIS AND	15.634	State Wildlife Grants	Rhode Island Dept of Environmental	3203667	-	44,325
15.84Sate Wildlife GrantsNE Game and Parts Commission MAIR DOPT OF INLAND FISHERISANDEOPROUV.2 -01<	15.634	State Wildlife Grants	Arkansas Game and Fish Commission	3242020 SWG T-95		4,321
MAIRE DEPT OF INLLAND FSHERIES AND WILDUFFMAIRE DEPT OF INLLAND FSHERIES AND POCUS AREAS UPDATE-4.24315.634State Wildlife GrantsArkansas Game and Fih CommissionT.69-2.2,73215.634State Wildlife GrantsArkansas Game and Fih CommissionT.10711,76042,71215.634State Wildlife GrantsArkansas Game and Fish CommissionT.11010,50825,55115.634State Wildlife GrantsArkansas Game and Fish CommissionT.111-8,00115.634State Wildlife GrantsArkansas Game and Fish CommissionT.112-4,773215.634State Wildlife GrantsArkansas Game and Fish CommissionT.120-4,645615.637Migratory Bird Joint VenturesDIRECTF20Ac10718-4,665615.637Migratory Bird ConservationDIRECTF19Ac00865-4,1756,00015.647Migratory Bird ConservationDIRECTF19Ac0028-004,1756,0004,37015.647Migratory Bird ConservationDIRECTF19Ac0045110,0004,37010,0074,37015.651Wildlife Without Borders-Africa ProgramDIRECTF19Ac00451-5,94310,0004,37015.654Visitor Facility Enhancements - Refuges and WildlifeDIRECTF19Ac00451-5,94310,0004,37015.657Endangered Species Conservation Recovery Implementation FundsDIRECTF19Ac00451-5,9475,94715.657Enda	15.634	State Wildlife Grants	Rhode Island Dept of Environmental	3749998	-	57,114
15.834 State Wildlife Grants WLDUFE FOCUS AREAS UPDATE - 4.243 15.634 State Wildlife Grants Arkanss Game and Fils Commission T-107 11.760 41.711 15.634 State Wildlife Grants Arkanss Game and Fils Commission T-107 11.760 41.711 15.634 State Wildlife Grants Arkanss Game and Fils Commission T-101 1.6 8.001 15.634 State Wildlife Grants Arkanss Game and Fils Commission T-111 - 4.001 15.634 State Wildlife Grants Arkanss Game and Fils Commission T110 - 4.7732 15.637 Migratory Bird Joint Ventures DIRECT F20AC10718 - 45.695 15.637 Migratory Bird Conservation DIRECT F114000208-00 4.175 4.1065 15.647 Migratory Bird Conservation DIRECT F124000208-00 4.175 4.000 15.647 Migratory Bird Conservation DIRECT F124000208-00 4.175 4.000 15.647 Migratory Bird Conservation DIRECT	15.634	State Wildlife Grants	NE Game and Parks Commission	CPRBUL-22-01		5,159
15.834 State Wildlife Grants Arkansas Game and Fich Commission T.8 - 22,782 15.634 State Wildlife Grants Arkansas Game and Fich Commission T.10 16,508 22,581 15.634 State Wildlife Grants Arkansas Game and Fich Commission T.110 16,508 22,581 15.634 State Wildlife Grants Arkansas Game and Fich Commission T.110 - 8,001 15.634 State Wildlife Grants Arkansas Game and Fich Commission T.111 - 8,001 15.637 State Wildlife Grants Arkansas Game and Fich Commission T.110 - 4,735 15.637 Migratory Bird Joint Ventures DIRECT F20AC10718 - 46,965 15.637 Migratory Bird Joint Ventures DIRECT F20AC10718 - 46,965 15.647 Migratory Bird Joint Ventures DIRECT F19AC00850 - 4,175 6,000 15.647 Migratory Bird Joint Ventures DIRECT F19AC00850 - 4,175 6,000 15.647 Migratory Bird Joint Ventures DIRECT F19AC00850 - 6,957 15.647 Migratory Bird Joint Ventures DIRECT F19AC00351 - 6,000 15.647 Mig			MAINE DEPT OF INLALND FISHERIES AND			
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15.834 State Wildlife Grants Arkansas Game and Fish Commission T-110 16,508 25,581 15.634 State Wildlife Grants Arkansas Game and Fish Commission T111 - 8,001 15.634 State Wildlife Grants Arkansas Game and Fish Commission T110 - 8,001 15.634 State Wildlife Grants Arkansas Game and Fish Commission T110 - 4,7332 15.634 State Wildlife Grants Arkansas Game and Fish Commission T120 - 4,7373 15.634 State Wildlife Grants Arkansas Game and Fish Commission T120 - 4,7373 15.634 Migratory Bird Joint Ventures DIRECT P20AC10718 - 46,965 15.637 Migratory Bird Conservation DIRECT P19AC008650 - 35,043 15.647 Migratory Bird Conservation DIRECT P19AC00264-00 4,175 6,000 15.651 State Wildlife Onservation DIRECT F12AP00435 - 6,7357 15.654 Visitor Facility Enhaneements - Refuges and Wildli	15.634	State Wildlife Grants	Arkansas Game and Fish Commission	T 89	-	22,782
15.834 State Wildlife Grants Arkansas Game and Fish Commission T-111 - 8,001 15.634 State Wildlife Grants Arkansas Game and Fish Commission T13 - 3,545 15.634 State Wildlife Grants Arkansas Game and Fish Commission T13 - 47,732 15.637 Migratory Bird Joint Ventures DIRECT F20AC10718 28,268 559,054 15.637 Migratory Bird Conservation DIRECT F20AC10718 - 41,665 15.647 Migratory Bird Conservation DIRECT F19AC00865 - 55,043 15.647 Migratory Bird Conservation DIRECT F114 - 41,175 6,000 15.647 Migratory Bird Conservation DIRECT F12AP00208-00 4,175 6,000 47,370 15.647 Migratory Bird Conservation DIRECT F14AP00208-00 4,175 6,000 47,370 15.647 Wildlife Wilhout Borders-Africa Program DIRECT F13AC00451 - 0,004 47,370 15.651 State Wildlife Conservation Recovery Implementation Funds DIRECT F19AP00216 -	15.634	State Wildlife Grants	Arkansas Game and Fish Commission	T-107	11,760	41,711
15.834 State Wildlife Grants Arkansas Game and Fish Commission T15 - 3,545 15.634 Oracle Commission T120 - 47,732 15.637 Migratory Bird Joint Ventures DIRECT F20AC10718 - 46,965 15.637 Migratory Bird Joint Ventures DIRECT F20AC10718 - 46,965 15.637 Migratory Bird Conservation DIRECT F20AC10718 - 48,690 15.637 Migratory Bird Conservation DIRECT F19AC0085 - 88,690 15.647 Migratory Bird Conservation DIRECT F19AC0085 - 87,600 15.647 Migratory Bird Conservation DIRECT F19AC0028-00 4,175 6,000 15.657 Migratory Bird Conservation DIRECT F19AC0028-00 4,175 41,043 15.657 Migratory Bird Conservation Recovery Implementation Funds DIRECT F19AC00451 - 67,957 15.657 Endangered Species Conservation Recovery Implementation Funds DIRECT F19AC00216 - 7,804 15.657 Endangered Species Conservation Recovery Implementation Funds	15.634	State Wildlife Grants	Arkansas Game and Fish Commission	T-110	16,508	25,561
15.634 State Wildlife Grants Arkansas Game and Fish Commission T120 .	15.634	State Wildlife Grants	Arkansas Game and Fish Commission	T-111	-	8,001
15.634 Total 28,268 559,054 15.637 Migratory Bird Joint Ventures DIRECT F20AC10718 - 46,965 15.637 Migratory Bird Joint Ventures DIRECT F20AC10718 - 46,965 15.637 Migratory Bird Joint Ventures DIRECT F19AC000865 - 35,043 15.647 Migratory Bird Conservation DIRECT F21AP00208-00 4,175 41,043 15.647 Migratory Bird Conservation DIRECT F21AP00208-00 4,175 41,043 15.647 Migratory Bird Conservation DIRECT F1AP00435 10,000 47,370 15.651 Wildlife Without Borders-Africa Program I0,000 47,370 10,000 47,370 15.654 Visitor Facility Enhancements - Refuges and Wildlife DIRECT F19AC00451 - 10,047 15.654 Visitor Facility Enhancements - Refuges and Wildlife DIRECT F19AC00315 - 78,004 15.657 Endangered Species Conservation Recovery Implementation Funds DIRECT F19AC00315 - 78,004	15.634	State Wildlife Grants	Arkansas Game and Fish Commission	T115	-	3,545
15.637 Migratory Bird Joint Ventures DIRECT F20AC10718 - 46,965 15.637 Migratory Bird Joint Ventures Phesants Forever PCSR-FWS 2021-02 - 41,665 15.637 Migratory Bird Conservation DIRECT F19AC00865 - 35,043 15.647 Migratory Bird Conservation DIRECT F21AP00208-00 4,175 6,000 15.647 Migratory Bird Conservation DIRECT F21AP00208-00 4,175 41,043 15.647 Migratory Bird Conservation DIRECT F21AP00208-00 4,175 41,043 15.647 Visitor Facility Enhancements - Africa Program DIRECT F17AP00435 10,000 47,370 15.651 Visitor Facility Enhancements - Refuges and Wildlife DIRECT F19AC00451 - 10,047 15.654 Visitor Facility Enhancements - Refuges and Wildlife DIRECT F19AC00451 - 67,957 15.657 Endangered Species Conservation Recovery Implementation Funds DIRECT F19AP00221 - 5,847 15.657 Endangered Species Con	15.634	State Wildlife Grants	Arkansas Game and Fish Commission	T120		47,732
15.637 Migratory Bird Joint Ventures Pheasants Forever PCSR-FWS 2021-02 - 41,665 15.637 Total - 86,830 - 86,830 15.647 Migratory Bird Conservation DIRECT F19AC00865 - 86,800 15.647 Migratory Bird Conservation DIRECT F21AP00208-00 4,175 6,000 15.647 Migratory Bird Conservation DIRECT F17AP00430 4,175 6,000 15.647 Visitor Facility Enhancements - Africa Program DIRECT F17AP00435 10,000 47,370 15.654 Visitor Facility Enhancements - Refuges and Wildlife DIRECT F19AC00451 - 10,004 15.654 Visitor Facility Enhancements - Refuges and Wildlife DIRECT F19AC00451 - 78,004 15.657 Endangreed Species Conservation Recovery Implementation Funds DIRECT F19AC00211 - 78,004 15.657 Endangreed Species Conservation Recovery Implementation Funds DIRECT F19AP00780 - 9,865 15.657 Endangreed Species Conservation	15.634 Total				28,268	559,054
15.637 Total	15.637	Migratory Bird Joint Ventures	DIRECT	F20AC10718		46,965
15.647 Migratory Bird Conservation DIRECT F19AC00865 - 35,043 15.647 Migratory Bird Conservation DIRECT F21AP00208-00 4,175 6,000 15.647 Total DIRECT F17AP00435 4,175 6,000 15.651 Wildlife Without Borders-Africa Program DIRECT F17AP00435 0,000 47,370 15.651 Wildife Without Borders-Africa Program DIRECT F19AC00451 0,000 47,370 15.654 Wistor Facility Enhancements - Refuges and Wildlife DIRECT F19AC00451 - 67,957 15.654 Visitor Facility Enhancements - Refuges and Wildlife DIRECT F19AP00221 - 67,957 15.657 Endangered Species Conservation Recovery Implementation Funds DIRECT F19AP00780 - 19,800 15.657 Endangered Species Conservation Recovery Implementation Funds DIRECT F19AP00780 - 19,180 15.657 Endangered Species Conservation Recovery Implementation Funds DIRECT F20AC0160-00 - 9,365 15.657 <td< td=""><td>15.637</td><td>Migratory Bird Joint Ventures</td><td>Pheasants Forever</td><td>PCSR-FWS 2021-02</td><td>-</td><td>41,665</td></td<>	15.637	Migratory Bird Joint Ventures	Pheasants Forever	PCSR-FWS 2021-02	-	41,665
15.647Migratory Bird ConservationDIRECTF21AP00208-004,1756,00015.64715.64715.64715.64711.04311.04311.04311.04315.651Wildlife Without Borders-Africa ProgramDIRECTF17AP0043510.00047,37015.654Visitor Facility Enhancements - Refuges and WildlifeDIRECTF19AC00451-10.00715.654Visitor Facility Enhancements - Refuges and WildlifeDIRECTF19AC00451-10.04715.654Visitor Facility Enhancements - Refuges and WildlifeDIRECTF19AC00451-10.04715.654TotalF19AP002878,004-78,00415.657Endangered Species Conservation Recovery Implementation FundsDIRECTF19AP0021-26,67019,18015.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10460-00-9,38519,18015.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10461-1,2981,29815.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10141-1,29815.65	15.637 Total				-	88,630
15.647 Total41.04315.651Wildlife Without Borders-Africa ProgramDIRECTF17AP0043510,00047,37015.651 Total15.651 Total10,00047,37010,00047,37015.654Visitor Facility Enhancements - Refuges and WildlifeDIRECTF19AC00451-67,95715.654Visitor Facility Enhancements - Refuges and WildlifeDIRECTF21AC03195-67,95715.654Visitor Facility Enhancements - Refuges and WildlifeDIRECTF19AP00211-78,00415.657Endangered Species Conservation Recovery Implementation FundsDIRECTF19AP00221-26,67015.657Endangered Species Conservation Recovery Implementation FundsDIRECTF19AP00780-19,18015.657Endangered Species Conservation Recovery Implementation FundsDIRECTF10AP0780-19,18015.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10460-00-9,36515.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10460-00-1,29815.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10811-1,29815.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10120-00-7,40315.657Endangered Species Conservation Recovery Implementation FundsDIRECTF21AC03263-1,40315.657Endangered Species Conservation Recovery Implementation Funds <td>15.647</td> <td>Migratory Bird Conservation</td> <td>DIRECT</td> <td>F19AC00865</td> <td>-</td> <td>35,043</td>	15.647	Migratory Bird Conservation	DIRECT	F19AC00865	-	35,043
15.651Wildlife Without Borders-Africa ProgramDIRECTF17AP0043510,00047,37015.651Visitor Facility Enhancements - Refuges and WildlifeDIRECTF19AC00451-10,04715.654Visitor Facility Enhancements - Refuges and WildlifeDIRECTF19AC00451-0,04715.654Visitor Facility Enhancements - Refuges and WildlifeDIRECTF19AC00451-67,95715.654Visitor Facility Enhancements - Refuges and WildlifeDIRECTF19AC0045178,00415.654Endangered Species Conservation Recovery Implementation FundsNational Fish and Wildlife Foundation1903.21.071246-5,84715.657Endangered Species Conservation Recovery Implementation FundsDIRECTF19AP00221-26,67015.657Endangered Species Conservation Recovery Implementation FundsDIRECTF19AP0021-9,36515.657Endangered Species Conservation Recovery Implementation FundsDIRECTF10AP0780-19,18015.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10460-00-1,29815.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10811-1,29815.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10811-1,29815.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10811-1,40315.657Endangered Species Conservation Recovery	15.647	Migratory Bird Conservation	DIRECT	F21AP00208-00	4,175	6,000
15.651 Total10,00047,37015.654Visitor Facility Enhancements - Refuges and WildlifeDIRECTF19AC00451-10,04715.654Visitor Facility Enhancements - Refuges and WildlifeDIRECTF19AC00451-67,95715.657Endangered Species Conservation Recovery Implementation FundsNational Fish and Wildlife Foundation1903.21.071246-5.84715.657Endangered Species Conservation Recovery Implementation FundsDIRECTF19AP00221-26,67015.657Endangered Species Conservation Recovery Implementation FundsDIRECTF19AP00780-19,18515.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10460-00-19,28515.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10460-00-1,29815.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10411-1,29815.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC1041120-00-7,40315.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10311-1,29815.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC103263-7,40315.657Endangered Species Conservation Recovery Implementation FundsDIRECTF22AC01266-00-9215.657Endangered Species Conservation Recovery Implementation FundsDIRECTF22AC01266-0	15.647 Total				4,175	41,043
15.654Visitor Facility Enhancements - Refuges and WildlifeDIRECTF19AC00451-10.04715.654Visitor Facility Enhancements - Refuges and WildlifeDIRECTF21AC03195-67.95715.654Endangered Species Conservation Recovery Implementation FundsNational Fish and Wildlife Foundation1903.21.071246-78.04715.657Endangered Species Conservation Recovery Implementation FundsDIRECTF19AP00221-26.67015.657Endangered Species Conservation Recovery Implementation FundsDIRECTF19AP00780-19.18015.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10460-00-9.36515.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10460-00-1.29815.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10811-1.29815.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10811-1.29815.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10811-1.29815.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10810-7.40315.657Endangered Species Conservation Recovery Implementation FundsDIRECTF21AC03263-9.215.657Endangered Species Conservation Recovery Implementation FundsDIRECTF21AC03263-9.215.657Endangered Spec	15.651	Wildlife Without Borders-Africa Program	DIRECT	F17AP00435	10,000	47,370
15.654Visitor Facility Enhancements - Refuges and WildlifeDIRECTF21AC03195-67,95715.654 Total15.65715.65715.657Endangered Species Conservation Recovery Implementation FundsDIRECTF19AP0022115.657Endangered Species Conservation Recovery Implementation FundsDIRECTF19AP0078015.657Endangered Species Conservation Recovery Implementation FundsDIRECTF19AP0078015.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10460-00015.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10460-0015.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10460-0015.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10450-0015.657Endangered Species Conservation Recovery Implementation FundsDIRECTF21AC0326315.657Endangered Species Conservation Recovery Implementation FundsDIRECTF21AC0326315.657Endangered Species Conservation Recovery Implementation FundsDIRECTF21AC0326315.657Endangered Species Conservation Recovery Implementation FundsDIRECTF21AC03264-0015.657Endangered Species Conservation Recovery Implementation Funds </td <td>15.651 Total</td> <td></td> <td></td> <td></td> <td>10,000</td> <td>47,370</td>	15.651 Total				10,000	47,370
15.654 Total - 78,004 15.657 Endangered Species Conservation Recovery Implementation Funds National Fish and Wildlife Foundation 1903.21.071246 - 5,847 15.657 Endangered Species Conservation Recovery Implementation Funds DIRECT F19AP00221 - 26,670 15.657 Endangered Species Conservation Recovery Implementation Funds DIRECT F19AP0021 - 26,670 15.657 Endangered Species Conservation Recovery Implementation Funds DIRECT F19AP0021 - 9,365 15.657 Endangered Species Conservation Recovery Implementation Funds DIRECT F20AC10460-00 - 9,365 15.657 Endangered Species Conservation Recovery Implementation Funds DIRECT F20AC10811 - 1,298 15.657 Endangered Species Conservation Recovery Implementation Funds DIRECT F20AC10811 - 7,403 15.657 Endangered Species Conservation Recovery Implementation Funds DIRECT F21AC03263 - 9,25 15.657 Endangered Species Conservation Recovery Implementation Funds DIRECT F21AC03263 - 9,25 15.657 Endangered Species Conservation Rec	15.654	Visitor Facility Enhancements - Refuges and Wildlife	DIRECT	F19AC00451		10,047
15.657Endangered Species Conservation Recovery Implementation FundsNational Fish and Wildlife Foundation1903.21.071246-5.84715.657Endangered Species conservation Recovery Implementation FundsDIRECTF19AP00221-26,67015.657Endangered Species Conservation Recovery Implementation FundsDIRECTF19AP00780-19,18015.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10460-00-19,38515.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC104811-1,29815.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10120-00-7,40315.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC103263-7,40315.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC1026-00-7,40315.657Endangered Species Conservation Recovery Implementation FundsDIRECTF21AC03263-9215.657Endangered Species Conservation Recovery Implementation FundsDIRECTF22AC01266-0092	15.654	Visitor Facility Enhancements - Refuges and Wildlife	DIRECT	F21AC03195		67,957
15.657Endangered Species Conservation Recovery Implementation FundsDIRECTF19AP00221-26,67015.657Endangered Species Conservation Recovery Implementation FundsDIRECTF19AP00780-19,18015.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10460-00-1,29815.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10811-1,29815.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10120-00-7,40315.657Endangered Species Conservation Recovery Implementation FundsDIRECTF21AC03263-7,40315.657Endangered Species Conservation Recovery Implementation FundsDIRECTF21AC03266-00-9215.657Endangered Species Conservation Recovery Implementation FundsDIRECTF21AC03266-00-92	15.654 Total				-	78,004
15.657Endangered Species Conservation Recovery Implementation FundsDIRECTF19AP00780-19,18015.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10460-00-9,36515.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10811-1,29815.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC1120-000-7,40315.657Endangered Species Conservation Recovery Implementation FundsDIRECTF21AC03263-5,55515.657Endangered Species Conservation Recovery Implementation FundsDIRECTF21AC03263-9215.657Endangered Species Conservation Recovery Implementation FundsDIRECTF22AC01266-000-92	15.657	Endangered Species Conservation Recovery Implementation Funds	National Fish and Wildlife Foundation	1903.21.071246	-	5,847
15.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10460-00-9,36515.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10811-1,29815.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10120-000-7,40315.657Endangered Species Conservation Recovery Implementation FundsDIRECTF21AC03263-55515.657Endangered Species Conservation Recovery Implementation FundsDIRECTF22AC01266-00-92	15.657	Endangered Species Conservation Recovery Implementation Funds	DIRECT	F19AP00221	-	26,670
15.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC10811-1,29815.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC11120-00-7,40315.657Endangered Species Conservation Recovery Implementation FundsDIRECTF21AC03263-9215.657Endangered Species Conservation Recovery Implementation FundsDIRECTF22AC01266-00-92	15.657	Endangered Species Conservation Recovery Implementation Funds	DIRECT	F19AP00780		19,180
15.657Endangered Species Conservation Recovery Implementation FundsDIRECTF20AC11120-00-7,40315.657Endangered Species Conservation Recovery Implementation FundsDIRECTF21AC03263-1,55515.657Endangered Species Conservation Recovery Implementation FundsDIRECTF22AC01266-00-92	15.657	Endangered Species Conservation Recovery Implementation Funds	DIRECT	F20AC10460-00	-	9,365
15.657 Endangered Species Conservation Recovery Implementation Funds DIRECT F21AC03263 - 1,555 15.657 Endangered Species Conservation Recovery Implementation Funds DIRECT F22AC01266-00 - 92	15.657	Endangered Species Conservation Recovery Implementation Funds	DIRECT	F20AC10811		1,298
15.657 Endangered Species Conservation Recovery Implementation Funds DIRECT F21AC03263 - 1,555 15.657 Endangered Species Conservation Recovery Implementation Funds DIRECT F22AC01266-00 - 92	15.657	Endangered Species Conservation Recovery Implementation Funds	DIRECT	F20AC11120-00	-	7,403
15.657 Endangered Species Conservation Recovery Implementation Funds DIRECT F22AC01266-00 - 92	15.657		DIRECT	F21AC03263	-	
15.657 Total	15.657		DIRECT	F22AC01266-00		
	15.657 Total				-	71,410

ASSISTANCE LISTING NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID#	PASSED TO SUBRECIPIENTS	FY 2022 TOTAL FEDERAL EXPENDITURES
15.658	Natural Resource Damage Assessment, Restoration and Implementation	Mississippi State University	015900.341559.01	\$-	\$ 1,904
15.658	Natural Resource Damage Assessment, Restoration and Implementation	Geosyntec Consultants, Inc.	02202020 DI CAUSEWAY	-	3,733
15.658 Total				-	5,637
		Oswego County Soil and Water Conservation			
15.662	Great Lakes Restoration	District	031509-FLLOWPA AIS	4,682	29,728
15.662 15.662	Great Lakes Restoration Great Lakes Restoration	National Fish and Wildlife Foundation National Fish and Wildlife Foundation	0501.18.060008	15,984	19,617
15.662	Great Lakes Restoration	National Fish and Wildlife Foundation	0501.19.064495 0501.19.064501	189,738 20,292	260,089 87,751
15.662	Great Lakes Restoration	National Fish and Wildlife Foundation	0501.20.067748	20,292	74,582
15.662	Great Lakes Restoration	National Fish and Wildlife Foundation	0501.21.071857		5,415
15.662	Great Lakes Restoration	National Fish and Wildlife Foundation	0501.21.071888		1,755
15.662	Great Lakes Restoration	National Fish and Wildlife Foundation	0501.21.071891		4,889
15.662	Great Lakes Restoration	National Fish and Wildlife Foundation	50118060163		71,064
15.662	Great Lakes Restoration	Great Lakes Commission	05112021AISPHASEIV	3,291	34,354
		Door County Soil and Water Conservation		-,	,
15.662	Great Lakes Restoration	Department	07062020 DOOR SWCD		13.241
15.662	Great Lakes Restoration	Huron Pines	10282020HURONPINES		9,686
15.662	Great Lakes Restoration	National Fish and Wildlife Foundation	2008.19.063552		68,141
		Michigan Department of Environment, Great			
15.662	Great Lakes Restoration	Lakes and Energy	2018-0211	-	(3,339)
15.662	Great Lakes Restoration	DIRECT	F18AC00017		24,471
15.662	Great Lakes Restoration	DIRECT	F19AC00996		8,347
15.662	Great Lakes Restoration	Michigan State University	646673	-	8,387
15.662 Total				233,987	718,178
15.663	National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	0111.20.067055	-	6,736
15.663	National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	0111.21.071123	-	122
15.663	National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	0403.18.062897	-	28,972
15.663	National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	0407.19.066264	5,297	69,045
15.663	National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	0602.19.065721	97	3,753
15.663	National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	0603.18.062874		3,518
15.663	National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	0801.17.059739	-	1,091
15.663	National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	0810.21.070812	-	30,372
15.663	National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	1901.18.061914		10,555
15.663	National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	1903.20.067328	-	56,262
15.663	National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	1903.21.071246		5,847
15.663	National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	1904.19.064159		5,716
15.663	National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	1906.18.062550	4,055	4,977
15.663	National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	1906.19.066394		18,168
15.663	National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	1906.22.073606	-	1,748
15.663	National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	2007.20.069221		9,944
15.663 15.663	National Fish and Wildlife Foundation National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	2007.20.069745		70,262
15.663	National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	2503.18.062009 2505.20.070703	-	25,723 4,754
15.663	National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	67036		4,754
15.663 Total	National Fish and Whathe Foundation	National rish and whome roundation	67036	9.449	357,851
15.664	Fish and Wildlife Coordination and Assistance Programs	DIRECT	F20AP00217	9,449	146,630
15.664 Total	rish and Wildlife Coordination and Assistance Programs	UNCU	F20AP0021/		146,630
15.670	Adaptive Science	National Fish and Wildlife Foundation	0403.18.063182	2,899	28,168
15.670	Adaptive Science	National Fish and Wildlife Foundation National Fish and Wildlife Foundation	0403.18.063182	2,899	28,168
15.670	Adaptive Science Adaptive Science	National Fish and Wildlife Foundation National Fish and Wildlife Foundation	0403.19.065162 0403.20.068523	22,706	
15.670	Adaptive Science	DIRECT	F20AC10790-00	-	48,218 33,161
15.670	Adaptive Science	DIRECT	F21AC01957	-	20,599
15.670 Total	Augure science	UNCU	F214001957	25,605	176,525
13.070 10101				25,805	1/0,525

				PASSED TO	FY 2022 TOTAL FEDERAL
ASSISTANCE LISTING NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID#	SUBRECIPIENTS	EXPENDITURES
15.677	Hurricane Sandy Disaster Relief Activities-FWS	DIRECT	F18AC00026	\$ 28,876.00	
15.677 Total			-	28,876	71,715
15.678	Cooperative Ecosystem Studies Units	DIRECT	F18AC00992	-	38,814
15.678 Total			-		38,814
15.820	National Climate Change and Wildlife Science Center	DIRECT	G20AC00116	-	25,514
15.820 Total			-	-	25,514
15.944	Natural Resource Stewardship	DIRECT	P17AC01110	-	14,444
15.944	Natural Resource Stewardship	DIRECT	P18AC00179	-	28,537
15.944	Natural Resource Stewardship	DIRECT	P22AC00266-00	-	54,116
15.944 Total			-		97,097
15.945	Cooperative Research and Training Programs Resources of the National Park System	DIRECT	P18AC00108	-	35,680
15.945	Cooperative Research and Training Programs Resources of the National Park System	DIRECT	P20AC00948		284,683
15.945 Total			-	-	320,363
15.001	Department of the Interior / UNKNOWN	Bureau of Land Management	041521 BLM NINEMILE WOOD		40,000
15.U02	Department of the Interior / UNKNOWN	DIRECT	140L1721P0017	-	3,154
15.003	Department of the Interior / UNKNOWN	Leech Lake Band of Ojibwe	2019073	-	50,439
15.004	Department of the Interior / UNKNOWN	Rhode Island Dept of Environmental	3759965	-	9,980
15.005	Department of the Interior / UNKNOWN	Wildlife Management Institute	RCN GSA 00151	-	38,603
TOTAL U.S. DEPARTMENT OF INTERIOR				697,906	9,577,298
19.017	Environmental and Scientific Partnerships and Programs	DIRECT	SLMAQM18CA2106	-	160,793
19.017 Total				-	160,793
TOTAL U.S. DEPARTMENT OF STATE				-	160,793
20.U01	Department of the Transportation / UNKNOWN	California Department of Transportation	07A3844	-	492,097
TOTAL U.S. DEPARTMENT OF TRANSPORTATION					492,097
	Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived	TCEQ10 Texas Commission on Environmental			
21.015	Economies of the Gulf Coast States	Quality	582-19-97172		307
	Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived				
21.015	Economies of the Gulf Coast States	Monroe County, FL	62419 MONROE CTY RESTORE	132,299	169,416
	Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived				
21.015	Economies of the Gulf Coast States	Santa Rosa County	SRCR01052019	-	191,685
21.015 Total				132,299	361,408
TOTAL U.S. DEPARTMENT OF TREASURY				132,299	361,408
66.129	Southeast New England Coastal Watershed Restoration	Rhode Island Dept of Environmental	3717348	-	10,068
66.129	Southeast New England Coastal Watershed Restoration	University of Southern Maine	SNEP01-02	-	62,164
66.129 Total					72,232
66.130	Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component	DIRECT	00D80221	-	8,472
66.130 Total					8,472
66.204	Multipurpose Grants to States and Tribes	Nevada Division of Natural Heritage	CETS 23887	-	12,141
66.204 Total					12,141
66.437	Long Island Sound Program	National Fish and Wildlife Foundation	1401.19.065887	-	103,944
66.437	Long Island Sound Program	National Fish and Wildlife Foundation	1401.22.073323		4,553
66.437	Long Island Sound Program	National Fish and Wildlife Foundation	1401.22.073767	-	22,149
		New England Interstate Water Pollution Control	1		
66.437	Long Island Sound Program	Commission	S-2021-014		30,160
66.437 Total					160,806
66.441	Healthy Watersheds Consortium Grant Program	US Endowment for Forestry and Communities	E18-48		1,082
66.441 Total			-	-	1,082
66.456	National Estuary Program	Audubon Society of Rhode Island	TNC03012022	-	1,408
66.456 Total				-	1,408

66.460 Nonpoint Source Implementation Grants 66.461 Regional Wetland Program Development Grants 66.461 Regional Wetland Program Development Grants 66.462 Chesapeake Bay Program 66.463 Chesapeake Bay Program 66.464 Chesapeake Bay Program 66.465 Chesapeake Bay Program 66.466 Graet Lakes	PASS-THROUGH GRANTOR	AGREEMENT ID#	PASSED TO SUBRECIPIENTS	FY 2022 TOTAL FEDERAL EXPENDITURES
66.460 Nonpoint Source Implementation Grants 66.461 Nonpoint Source Implementation Grants 66.462 Nonpoint Source Implementation Grants 66.463 Nonpoint Source Implementation Grants 66.464 Nonpoint Source Implementation Grants 66.461 Regional Wetland Program Development Grants 66.461 Regional Wetland Program Development Grants 66.461 Chesapeake Bay Program 66.465 Chesapeake Bay Program 66.466 Chesapeake Bay Program				
66.460 Nonpoint Source Implementation Grants 66.461 Nonpoint Source Implementation Grants 66.462 Nonpoint Source Implementation Grants 66.461 Regional Wetland Program Development Grants 66.461 Regional Wetland Program Development Grants 66.461 Regional Wetland Program Development Grants 66.463 Chesapeake Bay Program 66.464 Chesapeake Bay Program 66.465 Chesapeake Bay Program 66.466 Chesapeake Bay Program	Ohio EPA	20HEPA-07/NATURE-FD31920	\$ 67,800.00	\$ 76,846
66.460 Nonpoint Source Implementation Grants 66.461 Nonpoint Source Implementation Grants 66.462 Nonpoint Source Implementation Grants 66.463 Nonpoint Source Implementation Grants 66.464 Nonpoint Source Implementation Grants 66.461 Regional Wetland Program Development Grants 66.461 Regional Wetland Program Development Grants 66.461 Chesapeake Bay Program 66.466 Great Lakes Program 66.469 Grea	Department of Health - Clean Water Branch	ASO LOG NO. 20-165		8,630
66.460 Nonpoint Source Implementation Grants 66.461 Nonpoint Source Implementation Grants 66.461 Regional Wetland Program Development Grants 66.461 Regional Wetland Program Development Grants 66.465 Chesapeake Bay Program 66.466 Chesapeake Program 66.466 Great Lakes Program 66.469 Great Lakes Program 66.469 Great Lakes Program	NV Div. of Environmental Protection	DEPS 20-064		3,850
66.460 Nonpoint Source Implementation Grants 66.461 Regional Wetland Program Development Grants 66.461 Regional Wetland Program Development Grants 66.461 Regional Wetland Program Development Grants 66.461 Chesapeake Bay Program 66.465 Chesapeake Bay Program 66.466 Chesapeake Bay Program 66.469 Great Lakes Program	NV Div. of Environmental Protection	DEPS 21-020	-	22,284
66.460 Nonpoint Source Implementation Grants 66.461 Regional Wetland Program Development Grants 66.461 Regional Wetland Program Development Grants 66.461 Regional Wetland Program Development Grants 66.461 Chesapeake Bay Program 66.465 Chesapeake Bay Program 66.466 Graet Lakes Program 66.469 Graet Lakes Program 66.469 Graet Lakes Program <t< td=""><td>MO Department of Natural Resources</td><td>G19-NPS-04</td><td></td><td>290,647</td></t<>	MO Department of Natural Resources	G19-NPS-04		290,647
66.460 Nonpoint Source Implementation Grants 66.460 Nonpoint Source Implementation Grants 66.460 Nonpoint Source Implementation Grants 66.461 Regional Wetland Program Development Grants 66.461 Regional Wetland Program Development Grants 66.461 Regional Wetland Program Development Grants 66.462 Chesapeake Bay Program 66.466 Great Lakes Program 66.469 Great Lakes Program 66.469 Great Lakes Program 66.469	MO Department of Natural Resources	G19-NPS-09	-	190,151
66.460 Nonpoint Source Implementation Grants 66.460 Nonpoint Source Implementation Grants 66.460 Nonpoint Source Implementation Grants 66.461 Regional Wetland Program Development Grants 66.461 Regional Wetland Program Development Grants 66.461 Regional Wetland Program Development Grants 66.462 Chesapeake Bay Program 66.466 Great Lakes Program 66.469 Great Lakes Program 66.469 Great Lakes Program 66.469	Clinch-Powell Resource Conservation and Development Council	RCD-TNC 040221		2,872
66.460 Nonpoint Source Implementation Grants 66.460 Nonpoint Source Implementation Grants 66.461 Regional Wetland Program Development Grants 66.461 Regional Wetland Program Development Grants 66.461 Regional Wetland Program Development Grants 66.461 Chesapeake Bay Program 66.466 Great Lakes Program 66.469 Great Lakes Program 66.469 Great Lakes Program 66.469 Great Lakes Program 66.475 Gulf of Mex	NH Department of Environmental Services	RI-21-C-01	38,131	45,567
66.460 Nonpoint Source Implementation Grants 66.461 Regional Wetland Program Development Grants 66.461 Regional Wetland Program Development Grants 66.461 Regional Wetland Program Development Grants 66.461 Chesapeake Bay Program 66.466 Great Lakes Program 66.466 Great Lakes Program 66.469 Great Lakes Program 66.469 Great Lakes Program 66.475 Guil of Mexico Program 66.475 Guil of Mexico Program 66.475 Guil for Mexico Program <td>Arkansas Natural Resources Commission</td> <td>SGA 20-1500</td> <td>50,151</td> <td>19,285</td>	Arkansas Natural Resources Commission	SGA 20-1500	50,151	19,285
66.460 Total Regional Wetland Program Development Grants 66.461 Regional Wetland Program Development Grants 66.461 Total Chesapeake Bay Program 66.466 Chesapeake Bay Program 66.469 Great Lakes Program 66.469 Great Lakes Program 66.469 Great Lakes Program 66.469 Great Lakes Program 66.475 Gulf of Mexico Program <td< td=""><td>Arkansas Natural Resources Commission</td><td>SGA 20-1500</td><td></td><td>6,002</td></td<>	Arkansas Natural Resources Commission	SGA 20-1500		6,002
66.461 Regional Wetland Program Development Grants 66.461 Regional Wetland Program Development Grants 66.461 Chesapeake Bay Program 66.466 Great Lakes Program 66.469 Great Lakes Program 66.469 Great Lakes Program 66.469 Great Lakes Program 66.475 Gulf of Mexico Program 66.481 Lake Champlain Basin Program 66.48	Arkansas Naturar Resources commission	33A 20-500	105,931	666,134
66.461 Regional Wetland Program Development Grants 66.461 Chesapeake Bay Program 66.466 Great Lakes Program 66.469 Great Lakes Program 66.469 Great Lakes Program 66.469 Great Lakes Program 66.475 Gulf of Mexico Program 66.481 Lake Champlain Basin Program 66.481 Lake Champlain Basin Program 66.481	Nevada Natural Heritage Program	CD-99T39201-1	105,551	11,070
66.461 Total 66.466 Chesapeake Bay Program 66.466 Great Lakes Program 66.469 Gulf of Mexico Program 66.475 Gulf of Mexico Program 66.475 Gulf of Mexico Program 66.475 Gulf of Mexico Program 66.481 </td <td>New Jersey Department of Environmental</td> <td>0-99139201-1</td> <td>-</td> <td>11,070</td>	New Jersey Department of Environmental	0-99139201-1	-	11,070
66.466 Chesapeake Bay Program 66.467 Great Lakes Program 66.469 Great Lakes Program 66.469 Great Lakes Program 66.469 Great Lakes Program 66.475 Guilf of Mexico Program 66.481 Lake Champlain Basin Progra	Protection	PO8906700		22,253
66.466 Chesapeake Bay Program 66.467 Great Lakes Program 66.469 Great Lakes Program 66.469 Great Lakes Program 66.469 Great Lakes Program 66.475 Guil of Mexico Program 66.475 Guil of Mexico Program 66.475 Guil of Mexico Program 66.481 Lake Champlain Basin Program 66.481 Lake Champlain Basin Program 66.481 Lake Champlain Basin Program 66.481 John State St			-	33,323
66.466 Chesapeake Bay Program 66.465 Chesapeake Bay Program 66.466 Chesapeake Bay Program 66.465 Chesapeake Bay Program 66.466 Great Lakes Program 66.469 Great Lakes Program 66.475 Gulf of Mexico Program 66.475 Gulf of Mexico Program 66.475 Gulf of Mexico Program 66.481 Lake Champlain Basin Program 66.481 Brownfields Assessment and Cleanup Cooperative Agreements 66.818 Total 707AL ENVIRONMENTAL PROTECTION AGENCY 81.U01 Department of Energy / UNKNOWN 81.UNK Total 705	Shorerivers. Inc	0602.18.062899	-	8,023
66.466 Chesapeake Bay Program 66.469 Chesapeake Bay Program 66.469 Great Lakes Program 66.475 Gulf of Mexico Program 66.481 Lake Champlain Basin Program 66.481 Lake Champlain Basin Program 66.481 Itake Stassessment and Cleanup Cooperative Agreements 66.481 Total 70TAL ENVIRONMENTAL PROTECTION AGENCY 81.001 Department of Energy / UNKNOWN 81.001 Department of Energ	National Fish and Wildlife Foundation	0602.19.065721	3,666	141,243
66.466 Chesapeake Bay Program 66.466 Great Lakes Program 66.469 Great Lakes Program 66.475 Guilf of Mexico Program 66.481 Lake Champlain Basin Program 66.481 Lake Champlain Basin Program 66.481 Total 66.818 Brownfields Assessment and Cleanup Cooperative Agreements 66.818 Brownfields Assessment and Cleanup Cooperative Agreements 66.818 Data 707AL ENVIRONMENTAL PROTECTION AGENCY 81.UNIX Total 707AL US. DEPARTMENT OF ENERGY 707AL US. DEPARTMENT OF ENERGY	National Fish and Wildlife Foundation	0603.18.062874	-	9,012
66.466 Chesapeake Bay Program 66.466 Chesapeake Bay Program 66.466 Chesapeake Bay Program 66.467 Great Lakes Program 66.469 Great Lakes Program 66.475 Guilf of Mexico Program 66.481 Lake Champlain Basin Program 66.481 Lake Champlain Basin Program 66.481 Total 65.818 Brownfields Assessment and Cleanup Cooperative Agreements 66.818 Total 81.001 Department of Energy / UNKNOWN 81.001 Department of Energy / UNKNOWN 87.052 Guilf Coast Ecosystem Restoration Council Oil Spill Impact Program 87.052 Total Guilf Coast Ecosystem Restoration Council	National Fish and Wildlife Foundation The Mid-Atlantic 4R Nutrient Stewardship	0603.20.068841	-	17,165
66.466 Chesapeake Bay Program 66.466 Total Great Lakes Program 66.469 Great Lakes Program 66.475 Gulf of Mexico Program 66.481 Lake Champlain Basin Program 66.481 Lake Champlain Basin Program 66.481 Lake Champlain Basin Program 66.818 Brownfields Assessment and Cleanup Cooperative Agreements 66.818 Total Department of Energy / UNKNOWN 81.UNI Department of Energy / UNKNOWN 81.UNK Total Total TOTAL US. DEPARTMENT OF ENERGY 87.052 Total Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program	Association The Mid-Atlantic 4R Nutrient Stewardship	068263-003	-	64,900
66.466 Total Great Lakes Program 66.469 Great Lakes Program 66.475 Gulf of Mexico Program 66.481 Lake Champlain Basin Program 66.481 Lake Champlain Basin Program 66.481 Department of Cleanup Cooperative Agreements 66.818 Total Department of Energy / UNKNOWN 81.UNI Department of Energy / UNKNOWN 81.UNK Total Total Total Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program 87.052 Total	Association	2038B-002		10,496
66.469 Great Lakes Program 66.475 Gulf of Mexico Program 66.481 Total 66.481 Lake Champlain Basin Program 66.481 Geast Ecosystem and Cleanup Cooperative Agreements 66.818 Brownfields Assessment and Cleanup Cooperative Agreements 66.818 Total UNIXNOWN 81.001 Department of Energy / UNKNOWN 81.001 Department of Energy / UNKNOWN 87.052 60.11 Coast Ecosystem Restoration Council Oil Spill Impact Program 87.052 Total Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program	Stroud Water Research Center	370072	-	26,617
66.469 Great Lakes Program 66.475 Guilf of Mexico Program 66.481 Lake Champlain Basin Program 66.481 Lake Champlain Basin Program 66.481 Total 66.818 Brownfields Assessment and Cleanup Cooperative Agreements 66.818 Total 707AL ENVIRONMENTAL PROTECTION AGENCY Image: Comparison of Energy / UNKNOWN 81.UN1 Department of Energy / UNKNOWN 81.UN1 Department of Energy / UNKNOWN 81.UNK Total Image: Comparison of Energy / UNKNOWN 87.052 Total Guilf Coast Ecosystem Restoration Council Oil Spill Impact Program			3,666	277,456
66.469 Great Lakes Program 66.475 Gulf of Mexico Program 66.481 Lake Champlain Basin Program 66.481 Lake Champlain Basin Program 66.481 Department of Energy / UNKNOWN 81.001 Department of Energy / UNKNOWN 81.UNK Total TOTAL US. DEPARTMENT OF ENERGY 87.052 Total Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program	Indiana Department of Natural Resources	22885	-	201,476
66.469 Great Lakes Program 66.469 Great Lakes Program 66.469 Great Lakes Program 66.469 Great Lakes Program 66.475 Gulf of Mexico Program 66.481 Lake Champlain Basin Program 66.481 Lake Champlain Basin Program 66.481 Brownfields Assessment and Cleanup Cooperative Agreements 66.818 Department of Energy / UNKNOWN 81.UNK Total Department of Energy / UNKNOWN 87.052 Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program 87.052 Total Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program	Indiana Department of Natural Resources	60866		59,329
66.469 Great Lakes Program 66.469 Great Lakes Program 66.469 Total Great Lakes Program 66.475 Gulf of Mexico Program 66.481 Lake Champlain Basin Program 66.481 Department of Ceanup Cooperative Agreements 66.818 Brownfields Assessment and Cleanup Cooperative Agreements 66.818 Brownfields Assessment and Cleanup Cooperative Agreements 66.818 Department of Energy / UNKNOWN 81.001 Department of Energy / UNKNOWN 81.001 Department of Energy / UNKNOWN 81.001 Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program 87.052 Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program	DIRECT	00E02810	58,804	138,652
66.469 Great Lakes Program 66.469 Total Gulf of Mexico Program 66.475 Gulf of Mexico Program 66.481 Gulf of Mexico Program 66.481 Lake Champlain Basin Program 66.481 Brownfields Assessment and Cleanup Cooperative Agreements 66.818 Brownfields Assessment and Cleanup Cooperative Agreements 66.818 Total TOTAL ENVIRONMENTAL PROTECTION AGENCY 81.001 Department of Energy / UNKNOWN 81.001 Department of Energy / UNKNOWN 87.052 Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program 87.052 Total Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program	Ohio Department of Natural Resources	20191211 ODNR EPA MBSP	-	513,187
66.469 Total Gulf of Mexico Program 66.475 Gulf of Mexico Program 66.481 Lake Champlain Basin Program 66.481 Lake Champlain Basin Program 66.481 Brownfields Assessment and Cleanup Cooperative Agreements 66.818 Brownfields Assessment and Cleanup Cooperative Agreements 61.001 Department of Energy / UNKNOWN 81.UNK Total Total 70.052 Total 87.052 Total Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program	Ohio EPA	NATURE-FDMAP17	274,965	665,715
66.475 Gulf of Mexico Program 66.481 Lake Champlain Basin Program 66.818 Brownfields Assessment and Cleanup Cooperative Agreements 66.818 TOTAL ENVIRONMENTAL PROTECTION AGENCY 81.001 Department of Energy / UNKNOWN 81.001 Department of Energy / UNKNOWN 81.001 Department of Energy / UNKNOWN 81.002 Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program 87.052 Total Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program			333,769	1,578,359
66.475 Gulf of Mexico Program 66.475 Lake Champlain Basin Program 66.481 Brownfields Assessment and Cleanup Cooperative Agreements 66.818 Brownfields Assessment and Cleanup Cooperative Agreements 66.818 TOTAL ENVIRONMENTAL PROTECTION AGENCY 81.001 Department of Energy / UNKNOWN 81.001 Department of Energy / UNKNOWN 81.001 Department of Energy / UNKNOWN 81.001 Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program 87.052 Total Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program	DIRECT	02D19222		1.451
66.475 Gulf of Mexico Program 66.475 Total 66.481 66.481 Lake Champlain Basin Program 66.481 Total 66.818 66.818 Total Brownfields Assessment and Cleanup Cooperative Agreements 66.818 Total 81.001 70TAL ENVIRONMENTAL PROTECTION AGENCY 81.001 81.001 Department of Energy / UNKNOWN 81.001 Bepartment of Energy / UNKNOWN 87.052 Total Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program	DIRECT	02D19322	-	1,005
66.475 Total Lake Champlain Basin Program 66.481 Total Eake Champlain Basin Program 66.481 Total Brownfields Assessment and Cleanup Cooperative Agreements 66.818 Total Brownfields Assessment and Cleanup Cooperative Agreements 70TAL ENVIRONMENTAL PROTECTION AGENCY Bluol 81.U01 Department of Energy / UNKNOWN 81.UNK Total TOTAL U.S. DEPARTMENT OF ENERGY 87.052 Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program 87.052 Total Coast Ecosystem Restoration Council Oil Spill Impact Program	DIRECT	MX-00D92119-0		151.123
66.481 Lake Champlain Basin Program 66.481 Total 66.481 Total 66.818 Brownfields Assessment and Cleanup Cooperative Agreements 66.818 TOTAL ENVIRONMENTAL PROTECTION AGENCY 81.U01 Department of Energy / UNKNOWN 81.UNK Total TOTAL U.S. DEPARTMENT OF ENERGY 7.052 Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program 87.052 Total				153,579
66.481 Total Brownfields Assessment and Cleanup Cooperative Agreements 66.818 Total Brownfields Assessment and Cleanup Cooperative Agreements 66.818 Total Department of Energy / UNKNOWN 81.001 Department of Energy / UNKNOWN 81.001 TOTAL U.S. DEPARTMENT OF ENERGY 87.052 Total Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program	VT Department of Environmental Conservation	2019-LCBP-WER-01		1,187
66.818 Brownfields Assessment and Cleanup Cooperative Agreements 66.818 Total TOTAL ENVIRONMENTAL PROTECTION AGENCY 81.U01 Department of Energy / UNKNOWN 81.UNK Total TOTAL U.S. DEPARTMENT OF ENERGY 87.052 Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program 87.052 Total	the operation of children and conservation			1,187
66.818 Total TOTAL ENVIRONMENTAL PROTECTION AGENCY 81.U01 Department of Energy / UNKNOWN 81.UNK Total TOTAL U.S. DEPARTMENT OF ENERGY 87.052 Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program 87.052 Total	DIRECT	96378601		174,106
TOTAL ENVIRONMENTAL PROTECTION AGENCY 81.U01 Department of Energy / UNKNOWN 81.UNK Total TOTAL U.S. DEPARTMENT OF ENERGY 87.052 Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program 87.052 Total Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program	DIRECT	30378001		174,106
81.U01 Department of Energy / UNKNOWN 81.UNK Total TOTAL U.S. DEPARTMENT OF ENERGY 87.052 Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program 87.052 Total			443,366	3,140,285
TOTAL U.S. DEPARTMENT OF ENERGY 87.052 Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program 87.052 Total Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program	DIRECT	CLN201483	-	156,500
87.052 Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program 87.052 Total				156,500
87.052 Total			-	156,500
87.052 Total	MS Department of Environmental Quality	20-00077	-	89,093
			-	89,093
TOTAL GULF COAST ECOSYSTEM RESTORATION COUNCIL			-	89,093
94.006 AmeriCorps	DIRECT	18NDHVA001		55,556
94.006 Total				55,556
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				55,556

ASSISTANCE LISTING NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID#	PASSED TO SUBRECIPIENTS	FY 2022 TOTAL FEDERAL EXPENDITURES
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	DIRECT	PA-02-VL-4340-PW-00632(0)	ş -	\$ 96,313
97.036 Total				-	96,313
97.039	Hazard Mitigation Grant	DIRECT	HMGP 4335-0009	-	3,070
97.039 Total				-	3,070
97.045	Cooperating Technical Partners	DIRECT	EMF-2020-CA-00006	-	132,301
97.045	Cooperating Technical Partners	DIRECT	EMF-2021-CA-00007	-	79,110
97.045	Cooperating Technical Partners	DIRECT	EMN-2021-CA-00013-S01	-	38,950
97.045 Total				-	250,362
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				-	349,745
98.001	USAID Foreign Assistance for Programs Overseas	DIRECT	10042021-USAID	-	12
98.001	USAID Foreign Assistance for Programs Overseas	Cardno Emerging Markets USA, Ltd.	4752-001-CRA-002	-	323,331
98.001	USAID Foreign Assistance for Programs Overseas	DIRECT	72052321CA00001	107,581	837,583
98.001	USAID Foreign Assistance for Programs Overseas	DIRECT	72061121CA00003	322,747	1,107,790
98.001	USAID Foreign Assistance for Programs Overseas	DIRECT	720FDA19CA00029	1,718	280,650
98.001	USAID Foreign Assistance for Programs Overseas	Wildlife Conservation Society	ABCG110223_TNC	(1,934)	78,254
98.001	USAID Foreign Assistance for Programs Overseas	DIRECT	AID-497-A-16-00011	-	749,493
98.001	USAID Foreign Assistance for Programs Overseas	DIRECT	AID-615-A-15-00012	906,952	1,147,452
98.001	USAID Foreign Assistance for Programs Overseas	DIRECT	AID-615-A-15-00013	515,649	660,457
98.001 Total			_	1,852,713	5,185,022
98.001	USAID Foreign Assistance for Programs Overseas	Chemonics International Inc.	FO-TM-002	-	93,652
TOTAL U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT				1,852,713	5,278,674
Total Research and Development Cluster				44,178	896,834
Total All Other Federal Clusters				-	564,695
Total All Other Federal Expenditures				7,267,017	57,769,922
Total Federal Expenditures				7,311,195	59,231,451

1. Basis of presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) summarizes the federal expenditures of The Nature Conservancy (the Conservancy) under programs of the U.S. federal government for the year ended June 30, 2022. The amounts reported as federal expenditures were obtained from the Conservancy's financial system. Because the Schedule of Expenditures of Federal Awards presents only a selected portion of the operations of the Conservancy, it is not intended to and does not present the consolidated financial position, changes in net assets and cash flows of the Conservancy.

The Schedule includes all grants, contracts, and similar agreements entered into directly between the Conservancy and agencies and departments of the U.S. federal government or passed through directly to the Conservancy through agencies receiving federal funding. The schedule also includes the amounts awarded to sub recipients, which includes approximately \$7.3 million of sub awards to organizations assisting in project implementation in FY 2022.

The Conservancy has a negotiated indirect cost rate agreement with Department of the Interior as the cognizant agency for indirect costs. As such, the Conservancy is not eligible to use the 10 percent de minimis indirect cost rate allowed under Uniform Guidance.

2. Summary of significant accounting policies

For the purpose of the Schedule, expenditures for federal award programs are recognized on the accrual basis of accounting. Negative amounts on the Schedule are adjustments to expenditures reported in the prior year in the course of normal business. Full Assistance Listing and pass through numbers are presented when available.

The Nature Conservancy Schedule of Indirect Cost Rate Computation For the year ended June 30, 2022

Elements of Cost	Costs for Indirect Cost Rate Calculation
Personnel (Salaries and Fringe Benefits)	476,537,507
Contract, professional fees	164,928,701
Grants and subawards	66,026,234
Travel	9,833,474
Publication, printing and postage	41,208,242
Supplies and equipment	31,161,780
Depreciation and amortization	11,784,784
Interest expenses	-
Occupancy	13,641,324
Contributed goods & services non-cash expenses	-
All other	68,146,736
Book value of donated conservation land & easements	0
Total Costs for Indirect Cost Rate Calculation	883,268,782
Exclusions	147,939,990
Unallowables	19,705,747
<u>Total Expenses</u>	<u>167,645,737</u>
Direct Costs before Exclusions	868,578,797
Indirect Costs before Exclusions	182,335,722
The Nature Conservancy's Preliminary Total Expenses	<u>1,050,914,519</u>
Direct Costs before Exclusions	868,578,797
Less: Exclusions to Direct Costs	(147,939,990)
Total Direct After Exclusions	720,638,806
Indirect Costs before Exclusions	182,335,722
Less: Exclusions to Indirect Costs	0
Less: Unallowables to Indirect Costs	(19,705,747)
Indirect Cost Pool After Exclusions and Unallowables	162,629,975
Indirect Cost Rate	22.57%

Excluded from the computation of the allowable indirect costs are unallowable costs totaling \$19,705,747; as of June 30, 2022. Exclusions from the computation of the total direct cost base are primarily composed of external transfers of land and the value of land sold or donated to government agencies and other conservation organizations totaling \$147,939,990; because their inclusion distorts the assessment of indirect costs.

The Nature Conservancy Schedule of Fringe Benefit Rate Calculation For the year ended June 30, 2022

Fringe Benefit Account	ringe benefit pense - regular employees	exp	ringe benefit oense - short - m employees	ringe benefit oense - foreign employees	Total
ACCRUED VACATION EXPENSE – US	\$ 22,293,937	\$	-	\$ -	\$ 22,293,937
SICK, HOL, ADMIN LEAVE & NON-TERM LIMIT					
MANDATORY SEVERANCE – NON-US	25,148				25,148
VACATION EXPENSE – NON-US	7,128				7,128
SICK LEAVE EXPENSE – US	7,205,724		21,126		7,226,851
HOLIDAY LEAVE EXPENSE – US	17,738,743		52,008		17,790,751
MILITARY LEAVE EXPENSE – US	1,770				1,770
HEALTH PLAN EXPENSE – US	29,397,931				29,397,931
LIFE INSURANCE – US	517,163				517,163
ACCIDENTAL DEATH/DISMEMBERMENT - US	103,942				103,942
DISABILITY INSURANCE – US	1,060,147				1,060,147
TRAVEL ACCIDENT INSURANCE	-				-
WORKERS' COMPENSATION – US	1,346,174		15,927		1,362,102
FICA TAX – US	23,389,168		278,334		23,667,502
PENSION PLANS – US	22,653,991		66,854		22,720,846
STATE EMPLOYMENT TAXES – US	297,645		4,610		302,255
EXPATRIATE ALLOWANCES	28,810				28,810
MEDICAL INSURANCE EXPENSE – NON-US				2,596,720	2,596,720
PENSION/SS TAX EXPENSE - NON-US				2,956	2,956
OTHER SOCIAL TAX/EXPENSE – NON-US				38,397	38,397
WORKERS' COMPENSATION - NON-US				-	-
SAVINGS PLAN EXPENSE – NON-US				2,178,176	2,178,176
LIFE INSURANCE – NON-US				995,748	995,748
EDUCATIONAL ASSISTANCE	-				-
EMPLOYEE RELOCATION (MOVING EXPENSES)	-				-
PROFESSIONAL FEES	776,553				776,553
TOTAL FRINGE BENEFITS CHARGES	\$ 126,843,974	\$	438,860	\$ 5,811,998	\$ 133,094,831
TOTAL SALARIES EXPENSE	\$ 282,728,538	\$	3,345,116	\$ 37,829,529	\$ 323,903,182
FRINGE BENEFIT EXPENSE AS A PERCENTAGE	 44.86%		13.12%	 15.36%	



Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Directors of The Nature Conservancy:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the consolidated financial statements of The Nature Conservancy and its affiliates (the "Conservancy"), which comprise the consolidated statement of financial position as of June 30, 2022, and the related consolidated statements of activities, of functional expenses, and of cash flows for the year then ended, including the related notes (collectively referred to as the consolidated financial statements), and have issued our report thereon dated December 19, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Conservancy's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Conservancy's internal control. Accordingly, we do not express an opinion on the effectiveness of the Conservancy's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control with a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.



Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Conservancy's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Conservancy's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Conservancy's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kicewaterhouse Coopers LLP

Washington, DC December 19, 2022



Report of Independent Auditors on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance

To the Board of Directors of The Nature Conservancy:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited The Nature Conservancy's (the Conservancy's) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Conservancy's major federal programs for the year ended June 30, 2022. The Conservancy's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Conservancy complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (US GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Conservancy and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Conservancy's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Conservancy's federal programs.

Auditors' Responsibilities for the Audit of Compliance



Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Conservancy's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Conservancy's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with US GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Conservancy's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Conservancy's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Conservancy's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance is a deficiency or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant



deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Kinewaterhouse Coopers LLP

Washington, DC December 20, 2022

Schedule of Findings and Questioned Costs

The Nature Conservancy Schedule of Findings and Questioned Costs For the year ended June 30, 2022

Section I – Summary of Auditor's Results

<i>Financial Statements</i> Type of auditor's report issued:	Unmodified opinion	
Internal control over financial reporting:		
Material weakness(es) identified?		yes _xno
 Significant deficiency(ies) identifie considered to be material weakne 		yesx_none reported
Noncompliance material to financial sta	atements noted?	yesx _no
<i>Federal Awards</i> Internal control over major programs		
Material weakness(es) identified?		yesx_no
 Significant deficiency(ies) identifie considered to be material weakne 		yesx_none reported
Type of auditor's report issued on com	pliance for major programs:	Unmodified opinion
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?		yesxno
Identification of major programs: Assistance Listing Numbers:	Name of Federal Program	of Cluster
10.698State & Private Forestry Coo10.931Agricultural Conservation Ear12.U06Department of Defense/ Unk15.615Cooperative Endangered Spatial15.623North American Wetlands Co		nown becies Conservation Fund
Dollar threshold used to distinguish between type A and type B programs:		\$1,776,944
Auditee qualified as low-risk auditee?		yesx_no

The Nature Conservancy Schedule of Findings and Questioned Costs For the year ended June 30, 2022

Section II – Financial Statement Findings

None identified.

The Nature Conservancy Schedule of Findings and Questioned Costs For the year ended June 30, 2022

Section III – Federal Award Findings and Questioned Costs

None identified.

Schedule of Status of Prior Audit Findings

The Nature Conservancy Summary Schedule of Status of Prior Audit Findings For the year ended June 30, 2022

Summary Schedule of Status of Prior Audit Findings

None identified.



Report of Independent Auditors

To the Board of Directors of The Nature Conservancy

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of compensation, reimbursements, benefits and other payments to agency head, political subdivision head, or chief executive officer for the year ended June 30, 2022 presented for purposes of additional analysis as required by Louisiana Legislative Auditor and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures, in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements taken as a whole.

Kucewaterhouse Coopers LLP

December 20, 2022 Washington, DC

The Nature Conservancy Summary Schedule of Status of Prior Audit Findings For the year ended June 30, 2022

Name: Title: Jennifer Morris Chief Executive Officer

	July 1, 2021 - June 30, 2022
	Amount Paid with Public
Purpose	Funds
Salary	\$0
Fringe Benefits - Medical	\$0
Fringe Benefits - Retirement	\$0
Fringe Benefits - Insurance	\$0
Fringe Benefits - Pre-tax Health	\$0
Reimbursements	\$0
Total	\$0



Report of Independent Accountants

To the Board of Directors of The Nature Conservancy

We have performed the procedures enumerated below in Attachment 1, which were agreed to by The Nature Conservancy (the "Conservancy", as the engaging party), and the Louisiana Legislative Auditor, solely to assist you in evaluating the Conservancy's compliance with the Louisiana Legislative Auditor – Statewide Agreed- Upon Procedures for the year ended June 30, 2022 in connection with the receipt of funds from state or local governments and receipt of pass-through federal funds. The Conservancy is responsible for its compliance with those requirements.

In an agreed-upon procedures engagement, we perform specific procedures that the Company has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and we report on findings based on the procedures performed. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The parties specified in this report have agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose.

The procedures performed and results thereof are as follows in Attachment 1.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). We were not engaged to and did not conduct an audit or an examination, the objective of which would be the expression of an opinion, or a review, the objective of which would be the expression of a conclusion, on the Louisiana Legislative Auditor - Statewide Agreed-Upon Procedures. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

In performing this engagement, we are required to be independent of the Conservancy and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement

This report is intended solely for the information and use of The Board of Directors of the Conservancy and The Louisiana Legislative Auditor, and is not intended to be and should not be used by anyone other than these specified parties.

Ricewaterhouse Coopers LLP

Washington, DC December 20, 2022

Attachment 1

Louisiana Legislative Auditor – Statewide Agreed-Upon Procedures	Agreed Upon Procedures	Results					
Written Policies and Procedures							
 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations): 	Obtain the latest written policies and procedures from the Grant Services Department and observe whether the index contains the following topics as detailed below:	PwC obtained written policies and procedures from the Grant Services Department and observed whether they contained the topics as detailed below. No exceptions noted.					
a) <i>Budgeting</i> , including preparing, adopting, monitoring, and amending the budget	Obtain from the Grant Services Department the latest policies (the 'Grants Manual'). Observe whether the policies contain a topic with the following title: Budgeting (including the sub-topics of preparing, adopting, monitoring, and amending the budget).	PwC obtained from the Grant Services Department the policies titled 'Grants Manual 17. Budgeting, Quarterly Review, and Financial Reports' revised July 2020, 'Grants Manual Overview', and observed that the policies contained a topic with the following title: Budgeting (including the sub-topics of preparing, adopting, monitoring, and amending the budget). No exceptions noted.					
b) <i>Purchasing</i> , including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.	Obtain from the Grant Services Department the latest policies related to Expenses and Payments: Purchasing – Documents and Forms; Expenses and Payments: Purchasing – Purchasing Procedures, Expenses and Payments: Vendor and Payee Records, and 'Finance Purchasing SOP'. Observe whether the policies contain a topic with the following title: Purchasing (including the following sub-topics: (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.)	PwC obtained from the Grant Services Department the policies titled 'FMH.7 Expenses and Payments: Purchasing – Documents and Forms, revised June 2020, 'FMH.7 Expenses and Payments: Purchasing – Purchasing Procedures, revised June 2020, 'FMH.7 Expenses and Payments: Vendor Record Creation and Maintenance, revised June 2020, and 'Purchasing and Procurement SOP'. PwC observed that the policies contained a topic with the following title: Purchasing (including the following sub-topics: (1) how purchases are initiated; (2) how					

¹ For governmental organization, the practitioner may eliminate those categories and subcategories that do not apply to the organization's operations. For quasi-public organizations, including non-profits, the practitioner may eliminate those categories and subcategories that do not apply to public funds administered by the quasi-public.

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Louisiana Legislative Auditor – Statewide Agreed-Upon Procedures	Agreed Upon Procedures	Results
		vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.). No exceptions noted.
c) <i>Disbursements</i> , including processing, reviewing, and approving	Obtain from the Grant Services Department the latest policies related to Expenses and Payments: Payment Procedures – Payment Guidelines', and 'Finance: Disbursement Authority SOP'. Observe whether the policies contain a topic with the following title: Disbursements (including the sub-topics of processing, reviewing, and approving).	PwC obtained from the Grant Services Department the policies titled 'FMH.7 Expenses and Payments: Payment Procedures – Payment Guidelines', revised June 2020 and ' Disbursement Authority SOP'. PwC observed that the policies contained a topic with the following title: Disbursements (including the sub- topics of processing, reviewing, and approving). No exceptions noted.
d) <i>Receipts/Collections</i> , including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).	Obtain from the latest Grant Services Department the policies, including 'Grant Manual – Agreement Accounting', 'Finance – Cash Receipting SOP', and Banking and Receipting: Cash Receipting – Public Awards Receivable', Banking and Receipting: Cash Receipting – Accounting for Cash Receipts', Banking and Receipting: Cash Receipting – Banking and Deposits Overview for US, Banking and Receipting: Cash Receipting – Staffing and Division of Duties', and Banking and Receipting: Cash Receipting – Security of Cash Receipts'. Observe whether the policies contain a topic with the following title: Receipts / Collections (including the sub-topics of receiving, recording, and preparing deposits as well as management's actions to determine the completeness of all collections for each type of revenue or agency fund.	PwC obtained from the Grant Services Department the policies titled 'Grant Manual – Agreement Accounting', 'Finance – Cash Receipting SOP', 'FMH.5 Banking and Receipting: Cash Receipting – Public Awards Receivable', revised June 2020, 'FMH.5 Banking and Receipting: Cash Receipting – Accounting for Cash Receipting: Cash Receipting – Banking and Deposits Overview for US', revised June 2022, 'FMH.5 Banking and Receipting: Cash Receipting – Staffing and Division of Duties', revised June 2020 and "FMH.5 Banking and Receipting: Cash Receipting – Staffing and Division of Duties', revised June 2020 and "FMH.5 Banking and Receipting: Cash Receipting – Security of Cash Receipts', revised June 2020. PwC observed that the policies contained a topic with the following title: Receipts / Collections (including the sub-topics of receiving, recording, and preparing deposits as well as

Louisiana Legislative Auditor – Statewide Agreed-Upon Procedures	Agreed Upon Procedures	Results
		 management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation). No exceptions noted.
e) Payroll/Personnel , including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.	Obtain from the Grant Services Department the latest policies, including 'Time Reporting Instructions – Employees on U.S. based Payroll Systems SOP', 'HR – Time Reporting SOP', 'HR – Benefits and Payroll Administration SOP', and 'HR – Leave SOP'. Observe whether the policies contain a topic with the following title: Payroll / Personnel (including the following sub- topics: (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked), and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.	PwC obtained from the Grant Services Department the policies titled 'Time Reporting Instructions – Employees on U.S. based Payroll Systems SOP', 'HR – Time Reporting SOP', 'HR – Benefits and Payroll Administration SOP', and 'HR – Leave SOP'. PwC observed that the policies contained a topic with the following title: Payroll / Personnel (including the following sub-topics: (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked). No exceptions noted.
f) <i>Contracting</i> , including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process	Obtain from the Grant Services Department the latest policies including 'Grants Manual – Overview', 'Grants Manual – Contracting for Goods and Services', 'Legal – Agreements – Receiving and Disbursing Public Funds SOP', and 'Contract for Services Long Form Template. Observe whether the policies contain a topic with the following title: Contracting (including the following sub-topics: (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process).	PwC obtained from the Grant Services Department the policies titled 'Grants Manual – Overview', 'Grants Manual – Contracting for Goods and Services', 'Legal – Agreements – Receiving and Disbursing Public Funds SOP', and 'Contract for Services Long Form Template'. PwC observed that the policies contained a topic with the following title: Contracting (including the following sub-topics: (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process).
		No exceptions noted.

Louisiana Legislative Auditor – Statewide Agreed-Upon Procedures	Agreed Upon Procedures	Results
g) Credit Cards (and debit cards, fuel cards, P- Cards, if applicable), including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases)	Obtain from the Grant Services Department the latest policies including 'Finance – Credit Card Program SOP', Expenses and Payments: Corporate Credit Card Program – Corporate Card SOP', and Expenses and Payments: Employee Expense Reporting SOP'. Observe whether the policies contain a topic with the following title: Credit Cards – and debit cards, fuel cards, P-Cards if applicable (including the following sub-topics: (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases)	PwC obtained from the Grant Services Department the policies titled 'Finance – Credit Card Program SOP', FMH.7 Expenses and Payments: Corporate Credit Card Program – Corporate Card SOP', revised June 2020, and 'FMH.7 Expenses and Payments: Employee Expense Reporting SOP', revised December 2021. PwC observed that the policies contained a topic with the following title: Credit Cards – and debit cards, fuel cards, P-Cards if applicable (including the following sub-topics: (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases). No exceptions noted.
h) <i>Travel and expense reimbursement</i> , including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers	Obtain from the Grant Services Department the latest policies including Expenses and Payments: Travel and Business Expenses – Miscellaneous Travel, Expenses and Payments: Employee Expense Reporting – Expense Reporting SOP, Expenses and Payments: Travel and Business Expenses – Travel SOP, Expenses and Payments: Travel and Business Expenses – Travel SOP - Air, Expenses and Payments: Travel and Business Expenses – Travel SOP - Lodging, Expenses and Payments: Travel and Business Expenses – Travel SOP – Ground Transportation', Expenses and Payments: Travel and Business Expenses – Meals, Alcohol, and Entertainment Details, and Finance – Travel and Expense Reporting SOP. Observe whether the policies contain a topic with the following title: Travel and expense reimbursement (including the following sub- topics: (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers).	PwC obtained from the Grant Services Department the policies titled 'FMH.7 Expenses and Payments: Travel and Business Expenses – Miscellaneous Travel', revised November 2021, 'FMH.7 Expenses and Payments: Employee Expense Reporting – Expense Reporting SOP', revised December 2021, 'FMH.7 Expenses and Payments: Travel and Business Expenses – Travel SOP', revised June 30, 2016, 'FMH.7 Expenses and Payments: Travel and Business Expenses – Travel SOP - Air', revised November 2021, 'FMH.7 Expenses and Payments: Travel and Business Expenses – Travel SOP - Lodging', revised November 2021, 'FMH.7 Expenses and Payments: Travel and Business Expenses – Travel SOP – Ground Transportation', revised June 2022, 'FMH.7 Expenses and Payments: Travel and Business Expenses

Ι	ouisiana Legislative Auditor – Statewide Agreed-Upon Procedures	Agreed Upon Procedures	Results
			 Meals, Alcohol, and Entertainment Details', revised November 2021, and 'Finance – Travel and Expense Reporting SOP'. PwC observed that the policies contained a topic with the following title: Travel and expense reimbursement (including the following sub- topics: (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers). No exceptions noted.
i)	<i>Ethics</i> , including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.	Procedure not applicable for the purposes of the Louisiana Statewide Agreed-Upon Procedures for The Nature Conservancy.	Procedure not applicable for the purposes of the Louisiana Statewide Agreed-Upon Procedures for The Nature Conservancy. No exceptions noted.
j)	Debt Service , including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.	Procedure not applicable for the purposes of the Louisiana Statewide Agreed-Upon Procedures for The Nature Conservancy.	Procedure not applicable for the purposes of the Louisiana Statewide Agreed-Upon Procedures for The Nature Conservancy. No exceptions noted.

Information Technology Disaster Recovery/Business Continuity , including (1) identification of critical data and frequency	Obtain from the Grant Services Department the latest policies in relation to the Information	Defendence of the one is a standard the one
of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.	Technology Disaster Recovery/Business Continuity. Observe whether the policies contain a topic with the following: (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.	PwC obtained from the Grant Services Department policies titled 'Technology Information Systems and Security Systems - SOP', Technology Information Systems - Information Security SOP', including the following sub-topics: (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event. No exceptions noted.
<i>Sexual Harassment</i> , including R.S. 42:342- 344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.	Obtain from the Grant Services Department the latest policies in relation to sexual harassment. Observe whether the policies contain a topic with the following: (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.	PwC obtained from the Grant Services Department policies titled 'Human Resources and Ethics & Compliance - Workplace Conduct, Harassment Prevention and Reporting' SOP, and 'Human Resources - Reporting Suspected Violations of Law and Policy' SOP, including the following sub-topics: (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting. No exceptions noted.
	Board or Finance Committee 3	
Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:	Obtain from TNC World Office Management the Board of Directors and Finance Committee minutes for each meeting which occurred during the fiscal period, as well as The Nature Conservancy Bylaws in effect during the fiscal period, which govern both the Board of Directors and Finance Committee.	 PwC obtained from TNC World Office Management the Board of Directors and Finance Committee minutes for each meeting which occurred during the fiscal period (7/1/21 - 6/30/22), as well as The Nature Conservancy Bylaws in effect during the fiscal period, which govern both the Board of Directors and Finance Committee. Board of Directors meeting minutes obtained: October 20-21, 2021; December 14, 2021; February 16-17, 2022; April 26, 2022; June 8-9, 2022 Finance Committee meeting minutes obtained: November 29, 2021; February 11, 2022; June 3, 2022 No exceptions noted.

L	ouisiana Legislative Auditor – Statewide Agreed-Upon Procedures	Agreed Upon Procedures	Results
a)	Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.	Inspect the minutes obtained in procedure 2. above and observe whether the minutes indicate both the Board of Directors and Finance Committee met with a quorum in accordance with the frequency set forth in The Nature Conservancy Bylaws.	PwC inspected the minutes obtained in procedure 2. above and observed whether the minutes indicated both the Board of Directors and Finance Committee met with a quorum in accordance with the frequency set forth in The Nature Conservancy Bylaws, as amended and restated December 16, 2016. No exceptions noted.
b)	For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to- actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds.4 Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.	Procedure not applicable for the purposes of the Louisiana Statewide Agreed-Upon Procedures for The Nature Conservancy.	Procedure not applicable for the purposes of the Louisiana AUP for The Nature Conservancy. No exceptions noted.
c)	For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.	Procedure not applicable for the purposes of the Louisiana Statewide Agreed-Upon Procedures for The Nature Conservancy.	Procedure not applicable for the purposes of the Louisiana AUP for The Nature Conservancy. No exceptions noted.

3 These procedures are not applicable to entities managed by a single elected official, such as sheriff or assessor.

I	ouisiana Legislative Auditor – Statewide Agreed-Upon Procedures	Agreed Upon Procedures	Results
		Bank Reconciliations	
3.	Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:	Obtain from management a listing of client bank accounts, indicating which account is the main operating account, for the fiscal period and are utilized in the state of Louisiana. Obtain a written representation from management that the list is a complete list of all bank accounts utilized in the state of Louisiana. Select the main operating account as identified by management on the listing, as well as 4 additional accounts randomly selected (or all accounts if less than 5). For each client bank account selected, randomly select one month from the fiscal period, and obtain the bank statement and reconciliation for each selected account, and observe the following:	PwC obtained from management a listing of client bank accounts for the fiscal period used in the state of Louisiana and indicating which account is the main operating account. PwC obtained a written representation from management that the list is a complete list of all bank accounts utilized in the state of Louisiana. PwC selected the main operating account as identified by management on the listing, as well as 4 additional accounts randomly selected. For each client bank account selected, PwC randomly selected one month from the fiscal period, and obtained the bank statement and reconciliation for each selected account, and observed the following:
a)	Bank reconciliations include evidence that they were prepared within2 months of the related statement closing date (e.g., initialed and dated, electronically logged);	Observe whether a typed name appears in the preparer box of the bank reconciliation template obtained, with a corresponding date within 2 months of the related statement closing date for the selected months.	PwC observed that a typed name appeared either in the preparer box of the bank reconciliation template obtained or within the 'Bank Reconciliation Status Report', with a corresponding date within 2 months of the related statement closing date for the selected months. No exceptions noted.

⁵ Accounts selected may exclude savings and investment accounts that are not part of the entity's daily business operations

Louisiana Legislative Auditor – Statewide Agreed-Upon Procedures	Agreed Upon Procedures	Results
b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers,or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and	Observe whether there is a typed name in the reviewer box of the bank reconciliation, and observe the listed name is an individual which management represented does not handle cash, post ledgers, or issued checks.	PwC observed that a typed name appeared either in the reviewer box of the bank reconciliation template obtained or within the 'Bank Reconciliation Status Report'. We inquired of the Director of Finance – Louisiana Field Office and Director of Operations – Louisiana Field Office, whether the signing individual handed cash, posted ledgers or issued checks. Management represented that the signing individuals did not handle cash, post ledgers, or issued checks. No exceptions noted.
c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.	Observe whether the bank reconciliation has indicated any reconciling items (i.e. deposits in transit, outstanding checks, or other adjustments) within the reconciliation template, and whether any of these reconciling items have been outstanding for more than 12 months based on the date noted. For any reconciling items outstanding for more than 12 months, observe whether they have included explanations and corresponding support (i.e. bank statements and / or journal entries) to indicate they have documentation reflecting research performed over these reconciling items.	PwC observed whether the bank reconciliation has indicated any reconciling items (i.e. deposits in transit, outstanding checks, or other adjustments) within the reconciliation template, and whether any of these reconciling items have been outstanding for more than 12 months based on the date noted. No reconciling items outstanding for more than 12 months noted. No exceptions noted.
 Obtain a listing of <u>deposit sites</u>⁶ for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5). 	Obtain from management a listing of deposit sites for the fiscal period that are utilized in in the state of Louisiana for preparation of cash/check/money order deposits, and obtain a written representation from management that the list of deposit sites is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).	PwC obtained from management a listing of deposit sites for the fiscal period that are utilized in in the state of Louisiana for preparation of cash/check/money order deposits, and obtained a written representation from management that the list of deposit sites is complete. Only one deposit site exists related to Louisiana, and PwC therefore selected that one deposit site. No exceptions noted.

⁶ A deposit site is a physical location where a deposit is prepared and reconciled.

L	ouisiana Legislative Auditor – Statewide Agreed-Upon Procedures	Agreed Upon Procedures	Results
		Collections	
5.	For each deposit site selected, obtain a listing of <u>collection locations</u> ⁷ and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:	For each deposit site selected, obtain a listing of collection locations. Obtain a written representation from management that the list is a complete list of all collection locations for each deposit selected in procedure #4 above. Randomly select one collection location for each deposit site, and obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location. Observe the following:	For the deposit site selected, PwC obtained a listing of collection locations. PwC obtained a written representation from management that the list is a complete list of all collection locations for each deposit selected in procedure #4 above. Only one collection site exists, and PwC therefore selected the one collection location for the deposit site, and obtained and inspected written policies and procedures relating to employee job duties at the collection location observing the following:
a)	Employees that are responsible for cash collections do not share cash drawers/registers.	Observe whether the written policies and procedures obtained indicate employees that are responsible for cash collections do not share cash drawers / registers.	PwC observed that written policies and procedures obtained indicate safeguarding procedures for employees responsible for drawers / registers for collections. No exceptions noted.
b)	Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.	Observe whether the written policies and procedures obtained indicate each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.	PwC observed that the written policies and procedures obtained indicate each employee responsible for collecting cash is not responsible for preparing/making bank deposits. A separate individual is required to prepare / make bank deposits. No exceptions noted.
c)	Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.	Observe whether the written policies and procedures obtained indicate each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.	PwC observed that the written policies and procedures obtained indicated each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers. Collection entries are posted at the Worldwide Office level only. No exceptions noted.

⁷ A collection location is a physical location where cash is collected. An entity may have one or more collection locations whose collections are brought to a deposit site for deposit.

L	ouisiana Legislative Auditor – Statewide Agreed-Upon Procedures	Agreed Upon Procedures	Results
d) '	The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.	Observe whether written policies and procedures obtained indicate the employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.	PwC observed that written policies and procedures obtained indicate the employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation. No exceptions noted.
6.	Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.	Inquire of management whether all employees who have access to cash are covered by a bond or insurance policy for theft.	Inquired of management whether all employees who have access to cash are covered by a bond or insurance policy for theft. Per inquiry with Senior Grants Services Manager the following was noted: "The LA BU has a Crime Policy with Alliant Insurance. This policy covers instances of employee dishonesty." No exceptions noted.
7.	Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day) ⁸ . Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:	Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Obtain supporting documentation consisting of receipts, deposit slips, and bank statements for each of the 10 deposits for the following procedures:	PwC randomly selected two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above, and selected the next deposit date chronologically in cases where no deposits were made on the dates randomly selected, and randomly selected a deposit if multiple deposits are made on the same day. PwC obtained supporting documentation consisting of check copies, bank deposit slips, and bank statements for each of the 10 deposits for the below procedures:
a)	Observe that receipts are sequentially pre- numbered.	Observe whether the receipts for the selections made are sequentially numbered.	PwC observed that the receipts for the selections made were sequentially numbered. No exceptions noted.
b) '	Frace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.	Agree the sequentially numbered receipts to the deposit slip.	PwC agreed the sequentially numbered receipts to the deposit slip. No exceptions noted.

⁸ If "bank reconciliations" have been rotated off for Year 2, the practitioner should insert a procedure with the same selection methodology that would have been used for bank reconciliations.

L	ouisiana Legislative Auditor – Statewide	Agreed Upon Procedures	Results
	Agreed-Upon Procedures		
c)	Trace the deposit slip total to the actual deposit per the bank statement.	Agree the deposit slip total to the actual deposit per the bank statement.	PwC agreed the deposit slip total to the actual deposit per the bank statement.
			No exceptions noted.
d) (Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).	Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100) by comparing the deposit slip with the receipts.	PwC observed that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100) by comparing the deposit slip with the receipts. No exceptions noted.
e)	Trace the actual deposit per the bank statement to the general ledger.	Obtain from management the applicable bank reconciliation with the corresponding Trial Balance information for each of the months selected in procedure #7 above. Agree the balance per bank statement to the trial balance via inspection of the bank reconciliation. Observe whether any reconciling items are explained in the bank reconciliation.	PwC obtained from management the applicable bank reconciliation with the corresponding Trial Balance information for each of the months selected in procedure #7 above. PwC agreed the balance per bank statement to the trial balance via inspection of the bank reconciliation. Observed that any reconciling items were explained in the bank reconciliation. No exceptions noted.
	Non-Payroll Disbursements (exc	eluding card purchases/payments, travel reimburs	
8.	Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).	Obtain a listing of locations that processed payments for the fiscal period. Obtain a written representation from management that the list is a complete list of all locations that processed payments in the fiscal year. Randomly select 5 locations from the listing (or all locations if less than 5).	PwC obtained a listing of locations that processed payments for the fiscal period. PwC obtained a written representation from management that the list was a complete list of all locations that processed payments in the fiscal year. Management noted although requests are initiated and locally approved (in accordance with their policy), Louisiana does not process the payments, but rather all payments are processed through the Worldwide Office. As such, only one location, the Worldwide Office, was subject to selection by PwC. No exceptions noted.

L	ouisiana Legislative Auditor – Statewide Agreed-Upon Procedures	Agreed Upon Procedures	Results
9.	For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:	For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties). Observe the following:	As noted in #8 above, only the Worldwide Office AP department processes payments. The listing of AP department members is included on the TNC internal Connect site, to which PwC has been given access. Given that requests are initiated and approved locally (in accordance with policy) at the Louisiana BU level, PwC also obtained a listing of individuals requesting payment for disbursements locally. PwC obtained written policies and procedures relating to employee job duties for both the BU level and Worldwide Office involvement and observed the following:
a)	At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.	Observe whether the written policies and procedures obtained indicate at least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.	PwC observed that the written policies and procedures obtained indicate at least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase. No exceptions noted.
b)	At least two employees are involved in processing and approving payments to vendors.	Observe whether the written policies and procedures obtained indicate at least two employees are involved in processing and approving payments to vendors.	PwC observed that the written policies and procedures obtained indicate at least two employees are involved in processing and approving payments to vendors. No exceptions noted.
c)	The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.	Observe whether the written policies and procedures obtained indicate the employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.	PwC observed that the written policies and procedures obtained indicate that only designated AP personnel at WO (two individuals) have the ability to add, delete or make changes to vendor information and must do so in accordance with policy. These staff have no access to create, modify, or delete invoice information. No exceptions noted.

Louisiana Legislative Auditor – Statewide Agreed-Upon Procedures	Agreed Upon Procedures	Results
d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.	Observe whether the written policies and procedures obtained indicate either the employee / official responsible for signing checks, mails the payment, or gives the signed checks to an employee to mail who is not responsible for processing payments.	PwC observed that the written policies and procedures obtained indicate that dedicated check printers are maintained in a locked room, accessible only to certain authorized AP personnel. Once printed, checks then require signatures in accordance with their Signature Authority guidelines, which require the signor to be, at a minimum an authorized signatory on the account. This individual is separate from the individual processing the payment. No exceptions noted.
10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and	For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding credit cards and travel reimbursements). Obtain a written representation from management that the population is a complete list of all non-payroll disbursement transactions (excluding credit cards and travel reimbursements). Randomly select 5 disbursements for each location, obtain the invoice or billing statement and disbursement documentation for each transaction and observe the following:	For each location selected under #8 above, PwC obtained the entity's non-payroll disbursement transaction population (excluding credit cards and travel reimbursements). PwC obtained a written representation from management that the population is a complete list of all non-payroll disbursement transactions (excluding credit cards and travel reimbursements). PwC randomly selected 5 disbursements for each location, obtained the invoice or billing statement and disbursement documentation for each transaction and observed the following detailed below.
a) Observe that the disbursement matched the related original invoice/billing statement.	Observe whether the disbursement selected agreed to the related original invoice/billing statement.	PwC observed that the disbursement selected agreed to the related original invoice/billing statement. No exceptions noted.

Louisiana Legislative Auditor – Statewide Agreed-Upon Procedures	Agreed Upon Procedures	Results
b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.	Observe whether the disbursement documentation includes evidence of segregation of duties tested above in procedure #9.	PwC observed that the disbursement documentation via Concur included an electronic sign-off of an individual separate from the requestor in accordance with procedure #9. Note that in accordance with the Conservancy's policy, in some cases selections may also include an additional approval within Concur at the WO level. No exceptions noted.
	Credit cards/Debit cards/Fuel cards/P-Cards	
11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P- cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.	Obtain from management a listing of all active employees who maintain possession of credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the corresponding credit limit. Obtain a written representation from management that the listing is a complete list of all active employees who maintain possession of credit cards, bank debit cards, fuel cards, and P-cards for the period applicable to Louisiana.	PwC obtained from management a listing of all active employees who maintain possession of credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the corresponding credit limit. PwC obtained a written representation from management that the listing is a complete list of all active employees who maintain possession of credit cards, bank debit cards, fuel cards, and P-cards for the period applicable to Louisiana. No exceptions noted.
12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:	From the listing obtained in #11 above, randomly select 5 employees (or all employees if less than 5) who used cards during the fiscal period. Randomly select one monthly statement or combined statement for each selection (for a debit card, randomly select one monthly bank statement), obtain supporting documentation consisting of the Concur Expense Report, receipts for credit/debit purchases, and exception reports and observe the following:	From the listing obtained in #11 above, PwC randomly selected 5 employees (or all employees if less than 5) who used cards during the fiscal period. PwC randomly selected one monthly statement or combined statement for each selection (for a debit card, randomly select one monthly bank statement), obtained supporting documentation consisting of the Concur Expense Report, receipts for credit/debit purchases, and exception reports and observed the following detailed below. No exceptions noted.

Louisiana Legislative Auditor – Statewide Agreed-Upon Procedures	Agreed Upon Procedures	Results
a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized cardholder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.)]	Observe the monthly Concur Expense Report and whether the corresponding supporting documentation obtained (consisting of receipts for credit/debit card purchases as described in the US Concur Policy per procedure #1 above, and exception reports for excessive fuel card usage when applicable) has an electronic approval within Concur, and observe the listed name is an individual is not the authorized card holder.	PwC observed the monthly Concur Expense Report and whether the corresponding supporting documentation obtained (consisting of receipts for credit/debit card purchases as described in the US Concur Policy per procedure #1 above) has an electronic approval within Concur, and observed that the listed name was an individual who was not listed as the authorized card holder. No exceptions noted.
b) Observe that finance charges and late fees were not assessed on the selected statements.	Observe that finance charges and late fees were not assessed on the selected Concur Expense Reports.	PwC observed that finance charges and late fees were not assessed on the selected Concur Expense Reports. No exceptions noted.
13. Using the monthly statements or combined statements selected under #12 above, <u>excluding</u> <u>fuel cards</u> , randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).	Using the Concur Expense Reports selected under #12 above, <u>excluding fuel cards</u> , randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).	Using the Concur Expense Reports selected under #12 above, <u>excluding fuel cards</u> , PwC randomly selected 10 transactions (or all transactions in one case where there were less than 10 transactions) from each statement, and obtained supporting documentation for the transactions. For each transaction, PwC observed that it was supported by (1) an original itemized receipt that identifies precisely what was purchased (in the context of their policy), (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). No exceptions noted.

Louisiana Legislative Auditor – Statewide Agreed-Upon Procedures	Agreed Upon Procedures	Results
Travel and Trave	el-Related Expense Reimbursements ⁹ (excluding ca	rd transactions)
14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:	Obtain from management a listing of all travel and travel-related expense reimbursements (Expense Detail Report) during the fiscal period. Obtain a written representation from management that the listing is a complete list of all travel and travel-related expense reimbursements for the period applicable to public awards. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:	PwC obtained from management a listing of all travel and travel-related expense reimbursements (Expense Detail Report) during the fiscal period. PwC obtained a written representation from management that the listing is a complete list of all travel and travel-related expense reimbursements for the period applicable to public awards. PwC randomly selected 5 reimbursements and obtained the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. No exceptions noted.
a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).	If reimbursed using a per diem as indicated in the Expense Detail Report provided, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).	For selected reimbursements, no items were reimbursed using a per diem, as evident in the Expense Detail Report provided. No exceptions noted.
b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.	If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.	For selections reimbursed using actual costs, PwC observed that the reimbursement was supported by an original itemized receipt that identifies precisely what was purchased. No exceptions noted.
c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the	Observe whether each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other	PwC observed that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observed that the documentation includes the names of those individuals participating)

⁹ Non-travel reimbursements are not required to be tested under this category.

Louisiana Legislative Auditor – Statewide Agreed-Upon Procedures	Agreed Upon Procedures	Results
names of those individuals participating) and other documentation required by written policy (procedure #1h).	 documentation specifically required by the written policies per procedure #1h. In accordance with the written policies, observe whether supporting documentation in the form of receipts is attached to the expense report for all expenses of US \$50 or greater when submitted to the supervisor for approval. Additionally, observe that original itemized receipts are attached; credit card receipts alone are insufficient. Replacement sales drafts for transactions charged to a credit card may be requested from the card issuer if necessary. Furthermore, observe that: The receipt itemization includes the date, the amount, and details of the item or service purchased. When a receipt is unavailable, an explanation is noted on the expense report or an attachment (such as a memorandum). A thorough description of the purpose of the trip is included on all travel-related expense reports. For staff who use Concur, the Comments section of an expense report may be used for explanatory information related to any item or to the report as a whole. For staff who use Concur, original receipts do not need to be retained once the expense report has been approved and processed. The storage of receipts in Concur is sufficient to meet Records Management guidelines. 	 and other documentation specifically required by the written policies per procedure #1h. In accordance with the written policies, PwC observed whether the supporting documentation in the form of receipts is attached to the expense report for all expenses of US \$50 or greater when submitted to the supervisor for approval. Additionally, PwC observed that original itemized receipts are attached. Replacement sales drafts for transactions charged to a credit card may be requested from the card issuer if necessary. Furthermore, observed that: The receipt itemization included the date, the amount, and details of the item or service purchased. When a receipt was unavailable (4 of the 5 selections), an explanation was noted on the expense report and approved Personal Vehicle Travel Justification forms were obtained). A thorough description of the purpose of the trip was included on all travel-related expense report as a whole. For staff who use Concur, original receipts do not need to be retained once the expense report as a whole. For staff who use Concur, original receipts do not need to be retained once the expense report as a whole. No exceptions noted.

Louisiana Legis Agree	slative Auditor – Statewide ed-Upon Procedures	Agreed Upon Procedures	Results
and approved,	h reimbursement was reviewed in writing, by someone other n receiving reimbursement.	Observe that each reimbursement has evidence of Concur approval via electronic sign-off, and observe that the listed individual is separate from the individual receiving reimbursement.	PwC observed that each reimbursement included approval via Concur electronic sign-off. PwC observed that the listed individual was a separate individual from the person receiving the reimbursement.
			No exceptions noted.
		Contracts	
agreements/co materials and s activities that w the fiscal perior may use an equ an active vendu representation Randomly sele	inagement a listing of all ontracts for professional services, supplies, leases, and construction were initiated or renewed during d. <i>Alternately, the practitioner</i> <i>uivalent selection source, such as</i> <i>lor list.</i> Obtain management's that the listing is complete. et 5 contracts (or all contracts if om the listing, <u>excluding the</u> <u>contract</u> , and:	Obtain from management a list of all contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period specific to the state of Louisiana. Obtain a written representation from management that the listing is a complete list of all agreements / contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Randomly select 5 contracts (or all contracts if less than 5) from the listing, <u>excluding the practitioner's contract</u> , and:	PwC obtained from management a list of all contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period specific to the state of Louisiana. Obtained a written representation from management that the listing was a complete list of all agreements / contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. PwC randomly selected 5 contracts (or all contracts if less than 5) from the listing, <u>excluding the practitioner's contract</u> , and performed the below procedures:
accordance wit Law ¹⁰ (e.g., soli	he contract was bid in th the Louisiana Public Bid icited quotes or bids, required by law.	Observe whether the contract was quote or bid solicited, or advertised, and therefore subject to Louisiana Public Bid Law, as represented to us by management.	PwC observed whether the contract was quote or bid solicited, or advertised, and therefore subject to Louisiana Public Bid Law, as represented to us by management. No exceptions noted.

¹⁰ If the entity has adopted the state Procurement Code, replace "Louisiana Public Bid Law" with "Louisiana Procurement Code."

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Louisiana Legislative Auditor – Statewide Agreed-Upon Procedures	Agreed Upon Procedures	Results
b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).	Observe whether the selected contract was approved by the governing body/board.	PwC observed whether the selected contract was approved by the governing body/board. No selected contracts were required to be approved by the Board based on policy.
		No exceptions noted.
c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.	If the selected contract was amended (e.g. change order) as indicated by an original contract and subsequent amendment provided in procedure a) above, observe that the original contract terms provided for such an amendment.	In cases where the selected contract was amended (e.g. change order) as indicated by an original contract and subsequent amendment provided in procedure a) above, PwC observed that the original contract terms provided for such an amendment.
		No exceptions noted.
d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.	Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.	PwC randomly selected one payment from the fiscal period for each of the 5 contracts, obtained the supporting invoice, agreed the invoice to the contract terms, and observed that the invoice and related payment agreed to the terms and conditions of the contract / amendment.
		No exceptions noted.
	Payroll and Personnel	
16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.	Obtain a listing of employees/elected officials employed during the fiscal period. Obtain a written representation from management that the listing is a complete list of all employees / elected officials employed during the fiscal period. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.	PwC obtained a listing of employees/elected officials employed during the fiscal period. Obtained a written representation from management that the listing was a complete list of all employees / elected officials employed during the fiscal period. PwC randomly selected 5 employees/officials, obtained related paid salaries and personnel files, and agreed paid salaries to authorized salaries/pay rates in the personnel files. No exceptions noted.

Louisiana Legislative Auditor – Statewide Agreed-Upon Procedures	Agreed Upon Procedures	Results
17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:	Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:	PwC randomly selected one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, PwC obtained attendance records and leave documentation for the pay period. No exceptions noted.
a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)	Observe whether all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).	PwC observed that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). No exceptions noted.
b) Observe that supervisors approved the attendance and leave of the selected employees/officials.	Observe whether the employee / official attendance records and leave documentation includes a signature which management represented was the supervisor's approval.	PwC observed that the employee / official attendance records and leave documentation included a signature which management represented was the supervisor's approval. No exceptions noted.
c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.	Observe whether any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.	PwC observed that any leave accrued or taken during the pay period was reflected in the entity's cumulative leave records. No exceptions noted.
18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related	Obtain a listing of those employees/officials that received termination payments during the fiscal period. Obtain a written representation from management that the listing is a complete list of all employees / officials that received terminations payments during the fiscal	PwC obtained a listing of those employees/officials that received termination payments during the fiscal period. Obtained a written representation from management that the listing is a complete list of all employees / officials that received terminations payments during

Louisiana Legislative Auditor – Statewide Agreed-Upon Procedures	Agreed Upon Procedures	Results
documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.	period. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.	the fiscal period. PwC randomly selected two employees/officials, obtained related documentation of the hours and pay rates used in management's termination payment calculations, agreed the hours to the employee/officials' cumulate leave records, and agreed the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files. No exceptions noted.
19. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.	Obtain management's written representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.	PwC obtained management's written representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines. No exceptions noted.
	Ethics	
20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above ^{12,} obtain ethics documentation from management, and:	Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, perform the following:	Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, PwC performed the below procedures:

¹¹ The Louisiana Code of Ethics is generally not applicable to non-profit entities but may be applicable in certain situations, such as councils on aging. If ethics is applicable to a non-profit, the procedures should be performed.

¹² If "payroll and personnel" have been rotated off for Year 2, the practitioner should insert a procedure with the same selection methodology that would have been used for payroll and personnel.

Louisiana Legislative Auditor – Statewide Agreed-Upon Procedures	Agreed Upon Procedures	Results
a) Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.	Obtain a list of individuals who have completed the ethics and compliance training during the period $7/1/21$ to $6/30/22$. Compare the first and last name of the 5 selected employees / officials to the listing.	PwC obtained a list of individuals who have completed the ethics and compliance training during the period 7/1/21 to 6/30/22. PwC compared the first and last name of the 5 selected employees / officials to the listing. No exceptions noted.
b) Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.	Observe whether each employee / official attested via electronic sign-off that he or she has read the entity's ethics policy during the fiscal period.	PwC observed that each employee / official attested via electronic sign-off that he or she has read the entity's ethics policy during the fiscal period. No exceptions noted.
	Debt Service 13	
21. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.	Procedure not applicable for the purposes of the Louisiana AUP for The Nature Conservancy.	Procedure not applicable for the purposes of the Louisiana AUP for The Nature Conservancy. No exceptions noted.
22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.	Procedure not applicable for the purposes of the Louisiana AUP for The Nature Conservancy.	Procedure not applicable for the purposes of the Louisiana AUP for The Nature Conservancy. No exceptions noted.

¹³ This AUP category is generally not applicable to non-profit entities; however, if applicable, the procedures should be performed.

Louisiana Legislative Auditor – Statewide Agreed-Upon Procedures	Agreed Upon Procedures	Results
	Fraud Notice	
23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.	Obtain a listing of misappropriation of public funds and assets during the fiscal period. Obtain a written representation from management that the listing is a complete list of misappropriation of public funds and assets during the fiscal period. Select all misappropriations on the listing, obtain supporting documentation consisting of details of the misappropriation and the report to the legislative auditor, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.	Management attested to PwC that there was no misappropriation of public funds and assets during the fiscal period. PwC obtained a written representation from management that the listing is a complete list of misappropriation of public funds and assets during the fiscal period. No exceptions noted.
 24. Observe that the entity has posted on its premises¹⁴ and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.¹⁵ 	Observe that the entity has posted on its premises (via photograph of the TNC Louisiana location) and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.	PwC was provided with a photograph which management represented was from the TNC Louisiana location, and the TNC Louisiana website, indicating the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds. No exceptions noted.

¹⁴ Observation may be limited to those premises that are visited during the performance of other procedures under the AUPs.
 ¹⁵ This notice is available for download or print at <u>www.lla.la.gov/hotline.</u>

Louisiana Legislative Audit Agreed-Upon Pro		Agreed Upon Procedures	Results
		IT Disaster Recovery	
25. Perform the following proceed discuss the results with mana report "We performed the prodiscussed the results with maa) Obtain and inspect the entity	agement, and ocedure and unagement." 's most recent	Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If healways are stored on a physical medium (a storege	We performed the procedure in line with agreed upon procedures stated to the left and discussed the results with the TNC Director of Grant Services on December 15, 2022.
documentation that it has bac data (if no written documenta personnel responsible for bac data) and observe that such b within the past week. If back physical medium (e.g., tapes, evidence that backups are en- being transported.	ation, inquire of Eking up critical backup occurred ups are stored on a CDs), observe crypted before	backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for	
 b) Obtain and inspect the entity documentation that it has tes its backups can be restored (i documentation, inquire of pe responsible for testing/verify restoration) and observe evid test/verification was successf within the past 3 months. 	ted/verified that f no written rsonnel ing backup lence that the	documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management	
c) Obtain a listing of the entity's currently in use and their rela management's representation complete. Randomly select 5 observe while management d the selected computers have of antivirus software and that the system and accounting system are currently supported by th	ated locations, and in that the listing is computers and emonstrates that current and active he operating in software in use	demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.	

Louisiana Legislative Auditor – Statewide Agreed-Upon Procedures	Agreed Upon Procedures	Results
	Sexual Harassment ²³	
26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.	Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.	PwC inquired with the TNC Louisiana State Director concerning the applicability of R.S. 42:341 and 42:344, who noted that these statutes are not applicable to awards received by the Louisiana state chapter. As such this procedure not applicable for the purposes of the Louisiana AUP for The Nature Conservancy. No exceptions noted.
27. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).	Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).	PwC inquired with the TNC Louisiana State Director concerning the applicability of R.S. 42:341 and 42:344, who noted that these statutes are not applicable to awards received by the Louisiana state chapter. As such this procedure not applicable for the purposes of the Louisiana AUP for The Nature Conservancy. No exceptions noted.
 28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344: a) Number and percentage of public servants in the agency who have completed the training requirements. b) Number of sexual harassment complaints received by the agency c) Number of complaints which resulted in a finding that sexual harassment occurred; d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and e) Amount of time it took to resolve each complaint. 		PwC inquired with the TNC Louisiana State Director concerning the applicability of R.S. 42:341 and 42:344, who noted that these statutes are not applicable to awards received by the Louisiana state chapter. As such this procedure not applicable for the purposes of the Louisiana AUP for The Nature Conservancy. No exceptions noted.

²³ A private non-profit that is subject to audit by virtue of the receipt of public funds does not appear to be subject to the sexual harassment law, R.S. 42:341, et seq. However, the non-profit could be subject to the law as part of its agreement to receive the public funds.