

FEDERAL FINANCIAL REPORT

(Follow form instructions)

| | | | |
|--|---|------------------|-----------------------------|
| 1. Federal Agency and Organizational Element to Which Report is Submitted ONAP | 2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) <p style="text-align: center;">55IT5313870</p> | Page 1 | of 1 pages |
|--|---|------------------|-----------------------------|

3. Recipient Organization (Name and complete address including Zip code)
Samish Indian Nation
2918 Commercial Avenue
Anacortes, WA 98221

| | | | | |
|--|----------------------------------|--|--|--|
| 4a. DUNS Number 91741637 | 4b. EIN 91-0931896 | 5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment) 41005 | 6. Report Type <input checked="" type="checkbox"/> Quarterly (always) <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final | 7. Basis of Accounting <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual |
|--|----------------------------------|--|--|--|

| | | |
|---|--|--|
| 8. Project/Grant Period From: (Month, Day, Year) Program years 01/01/22 | To: (Month, Day, Year) Program years 12/31/22 | 9. Reporting Period End Date (Month, Day, Year) <p style="text-align: center;">12/31/22</p> |
|---|--|--|

10. **Transactions** Cumulative
 (Use lines a-c for single or multiple grant reporting)

| | |
|---|-----------------------|
| Federal Cash (To report multiple grants, also use FFR Attachment): | |
| a. Cash Receipts | \$914,057.25 |
| b. Cash Disbursements | \$1,090,503.31 |
| c. Cash on Hand (line a minus b) | (\$176,446.06) |

| | |
|--|-----------------------|
| Federal Expenditures and Unobligated Balance: | |
| d. Total Federal funds authorized | \$3,596,063.53 |
| e. Federal share of expenditures | \$1,090,503.31 |
| f. Federal share of unliquidated obligations | \$0.00 |
| g. Total Federal share (sum of lines e and f) | \$1,090,503.31 |
| h. Unobligated balance of Federal funds (line d minus g) | \$2,505,560.22 |

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

| | |
|---|---------------------|
| Program Income: | |
| l. Total Federal program income earned | \$539,347.40 |
| m. Program income expended in accordance with the deduction alternative | |
| n. Program income expended in accordance with the addition alternative | \$0.00 |
| o. Unexpended program income (line l minus line m or line n) | \$539,347.40 |

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

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

13. **Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 218, Section 1001)**

| | |
|---|---|
| a. Typed or Printed Name and Title of Authorized Certifying Official <p style="text-align: center;">Carey Thurston, Chief Financial Officer</p> | c. Telephone (Area code, number and extension) <p style="text-align: center;">(360) 376-2488</p> d. Email address <p style="text-align: center;">cthurston@samishtribe.nsn.us</p> |
| b. Signature of Authorized Certifying Official | e. Date Report Submitted (Month, Day, Year) <p style="text-align: center;">04/17/23</p> |

14. Agency use only:

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

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

IHBG Federal Financial Report (SF 425) Checklist

| | | |
|--|---|---------------------------------|
| GRANTEE NAME: <u>Samish Indian Nation</u> | GRANT NUMBER: <u>55IT5313870</u> | GS: <u>Debbie Sutton</u> |
| APPROVED FOR INVESTMENTS (Y/N): <u>No</u> | (If YES - Complete Investments Worksheet Tab) | |

Calculation Check of Cash Receipts (Line 10a)

| Quarter Ended | LOCCS Draws as of Qtr Ended | Prior Year Ended Cash On Hand | Total Cash Receipts | Cash Receipts Reported on Line 10a | Difference between Cash Receipts Amount |
|---------------|-----------------------------|-------------------------------|---------------------|------------------------------------|---|
| 03/31/22 | \$0.00 | \$ 13,100.13 | \$13,100.13 | \$0.00 | \$13,100.13 |
| 06/30/22 | \$0.00 | \$ 13,100.13 | \$13,100.13 | \$0.00 | \$13,100.13 |
| 09/30/22 | \$626,768.68 | \$ 13,100.13 | \$639,868.81 | \$639,868.81 | \$0.00 |
| 12/31/22 | \$900,957.12 | \$ 13,100.13 | \$914,057.25 | \$914,057.25 | \$0.00 |

Calculation Check of Total Federal Funds Authorized (Line 10d)

| Quarter Ended | Total Funds Available in LOCCS at the Beginning of the Program Year | IHBG Amount | Prior Year Ended Cash on Hand | Total Federal Funds | Total Federal Funds Authorized Reported on Line 10d | Difference Between Federal Funds Authorized |
|---------------|---|----------------|-------------------------------|---------------------|---|---|
| 03/31/22 | \$ 2,288,144.40 | \$1,294,819.00 | \$13,100.13 | \$3,596,063.53 | \$3,596,063.53 | \$0.00 |
| 06/30/22 | \$ 2,288,144.40 | \$1,294,819.00 | \$13,100.13 | \$3,596,063.53 | \$3,596,063.53 | \$0.00 |
| 09/30/22 | \$ 2,288,144.40 | \$1,294,819.00 | \$13,100.13 | \$3,596,063.53 | \$3,596,063.53 | \$0.00 |
| 12/31/22 | \$ 2,288,144.40 | \$1,294,819.00 | \$13,100.13 | \$3,596,063.53 | \$3,596,063.53 | \$0.00 |

| Quarter Ended | LOCCS Draws as of Qtr Ended | a. Cash Receipts | b. Cash Disbursements | c. Cash On Hand | d. Total Federal Funds Authorized | e. Fed Share of Expenditures | f. Fed Share of Unliquidated Obligations | g. Total Fed Share | h. Unobligated Balance of Fed Funds | i. Total Fed Program Income Earned | n. Program Income Expended | o. Unexpended Program Income |
|---------------|-----------------------------|------------------|-----------------------|-----------------|-----------------------------------|------------------------------|--|--------------------|-------------------------------------|------------------------------------|----------------------------|------------------------------|
| 03/31/22 | 0.00 | 0.00 | 288,852.17 | -288,852.17 | 3,596,063.53 | 288,852.17 | 0.00 | 288,852.17 | 3,307,211.36 | 539,347.40 | 0.00 | 539,347.40 |
| 06/30/22 | 0.00 | 0.00 | 532,303.12 | -532,303.12 | 3,596,063.53 | 532,303.12 | 0.00 | 532,303.12 | 3,063,760.41 | 539,347.40 | 0.00 | 539,347.40 |
| 09/30/22 | 626,768.68 | 639,868.81 | 811,050.77 | -171,181.96 | 3,596,063.53 | 811,050.77 | 0.00 | 811,050.77 | 2,785,012.76 | 539,347.40 | 0.00 | 539,347.40 |
| 12/31/22 | 900,957.12 | 914,057.25 | 1,090,503.31 | -176,446.06 | 3,596,063.53 | 1,090,503.31 | 0.00 | 1,090,503.31 | 2,505,560.22 | 539,347.40 | 0.00 | 539,347.40 |

FEDERAL FINANCIAL REPORT-WORKSHEET

(Follow form instructions)

| | | | | | | | | |
|---|---------------------------|--|---|---|-----------|--|-------------------|------------------|
| 1. Federal Agency and Organizational Element to Which Report is Submitted ONAP | | 2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) 55IT5313870 | | Page 1 | of 1 | | | |
| 3. Recipient Organization (Name and complete address including Zip code) Samish Indian Nation 2918 Commercial Avenue Anacortes, WA 98221 | | | | | | | | |
| 4a. DUNS Number 91741637 | 4b. EIN 91-0931896 | 5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment) 41005 | 6. Report Type <input checked="" type="checkbox"/> Quarterly (always) <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final | 7. Basis of Accounting <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual | | | | |
| 8. Project/Grant Period From: (Month, Day, Year) Program years 01/01/22 | | To: (Month, Day, Year) Program years 12/31/22 | | 9. Reporting Period End Date (Month, Day, Year) 12/31/22 | | | | |
| 10. Transactions | | | | Cumulative | | | | |
| <i>(Use lines a-c for single or multiple grant reporting)</i> | | | | | | | | |
| Federal Cash (To report multiple grants, also use FFR Attachment): | | | | | | | | |
| a.1 Cash Receipts - LOCCS draws received during period | | | | 900,957.12 | | | | |
| a.2 Cash Receipts - Positive/negative cash on hand (Grant Payable/Grant Receivable) from prior FY end | | | | \$ 13,100.13 | | | | |
| a. Cash Receipts (a.1 plus/minus a.2) | | | | \$914,057.25 | | | | |
| b. Cash Disbursements IHBG expenditures per accounting records cumulative for year | | | | \$1,090,503.31 | | | | |
| c. Cash on Hand (line a minus b) Should be equivalent to grant receivable (if negative) or grant payable if positive | | | | (\$176,446.06) | | | | |
| <i>(Use lines d-o for single grant reporting)</i> | | | | | | | | |
| Federal Expenditures and Unobligated Balance: | | | | | | | | |
| d.1 Total Federal funds authorized LOCCS balance at prior FY end | | | | \$3,582,963.40 | | | | |
| d.2 Total Federal funds authorized New grant (once) received | | | | \$0.00 | | | | |
| d.3 Total Federal funds authorized Positive/negative cash on hand (Grant Payable/Grant Receivable) from prior FY end | | | | \$13,100.13 | | | | |
| d. Total Federal funds authorized (d.1 plus d.2 plus/minus d.3) | | | | \$3,596,063.53 | | | | |
| e. Federal share of expenditures IHBG expenditures per accounting records cumulative for year | | | | \$1,090,503.31 | | | | |
| f. Federal share of unliquidated obligations (Not expenditures, but future committed funds via awarded contracts, force account labor, etc.) | | | | \$0.00 | | | | |
| g. Total Federal share (sum of lines e and f) | | | | \$1,090,503.31 | | | | |
| h. Unobligated balance of Federal funds (line d minus g) | | | | \$2,505,560.22 | | | | |
| Recipient Share: | | | | | | | | |
| i. Total recipient share required (Tribal fund match for project / non-program income) generally N/A | | | | | | | | |
| j. Recipient share of expenditures | | | | | | | | |
| k. Remaining recipient share to be provided (line i minus j) | | | | | | | | |
| Program Income: | | | | | | | | |
| l.1 Total Federal program income earned - Carryforward prior FY end unexpended balance | | | | \$539,347.40 | | | | |
| l.2 Total Federal program income earned - Current years cumulative program income | | | | \$0.00 | | | | |
| l. Total Federal program income earned (l.1 plus l.2) | | | | \$539,347.40 | | | | |
| m. Program income expended in accordance with the deduction alternative N/A | | | | | | | | |
| n. Program income expended in accordance with the addition alternative | | | | \$0.00 | | | | |
| o. Unexpended program income (line l minus line m or line n) | | | | \$539,347.40 | | | | |
| 11. Indirect Expense (Optional) | | a. Type | b. Rate | c. Period From | Period To | d. Base | e. Amount Charged | f. Federal Share |
| g. Totals: | | | | | | | | |
| 12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation: Cash on Hand / Details of Invested IHBG funds (use attachment) / P&A Reserves / PI | | | | | | | | |
| 13. Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 218, Section 1001) | | | | | | | | |
| a. Typed or Printed Name and Title of Authorized Certifying Official Carey Thurston, Chief Financial Officer | | | c. Telephone (Area code, number and extension) (360) 376-2488 | | | d. Email address cthurston@samishtribe.nsn.us | | |
| b. Signature of Authorized Certifying Official | | | e. Date Report Submitted (Month, Day, Year) 04/17/23 | | | 14. Agency use only: | | |

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What you need to complete SF-425:

1. Accounting run of FY cumulative IHBG expenditures (Income statement or grant expenditure detail)
2. Accounting run of FY cumulative program income earned and expended.
3. LOCCs balance at beginning of fiscal year.
4. Cumulative LOCCS draws for current FY
5. Current FY IHBG award amount
6. Prior FY end grant payable/receivable.
7. Prior FY end SF-425 (may be helpful with YE #'s)

NwONAP can help with all but the expended amounts and program income earned. Please call if you have questions.

Line by Line Notes:

Cumulative LOCCS draws for fiscal year.
Use grant payable/receivable from accounting records, or audit, or prior FY ending SF-425, Line. 10c.

IHBG expenditures for fiscal year (any program income expenditures reported below on line 10n.)

LOCCS balance at prior FY end
Current Year IHBG Grant when received
Use grant payable/receivable from accounting records, or audit, or prior FY ending SF-425, Line. 10c.

IHBG expenditures for fiscal year (same as 10b.above)
Semi-optional, Obligated funds include awarded contract values, force account construction started,

Generally not applicable to IHBG Activities

Carryforward of unexpended program income from prior FY (Line 10o)
Program Income earned for current fiscal year

Program Income expenditures for fiscal year

Optional!

Mandatory for investment balances, other information as applicable.

Investments Worksheet

Grantee: Samish Indian Nation
 IHBG # 55IT5313870

| Quarter Ended | Amount Drawn for Investment | Date of Draw Down | Date the Funds Were Invested | Amount Invested as of the Quarter End | 5 Year Date Limit for Investment |
|---------------|-----------------------------|-------------------|------------------------------|---------------------------------------|----------------------------------|
| 12/31/18 | - | - | n/a | n/a | n/a |
| 03/31/19 | - | - | n/a | n/a | n/a |
| 06/30/19 | - | - | n/a | n/a | n/a |
| 09/30/19 | - | - | n/a | n/a | n/a |
| 12/31/19 | - | - | n/a | n/a | n/a |
| 03/31/20 | - | - | n/a | n/a | n/a |
| 06/30/20 | - | - | n/a | n/a | n/a |
| 09/30/20 | - | - | n/a | n/a | n/a |
| 12/31/20 | - | - | n/a | n/a | n/a |
| 03/31/21 | - | - | n/a | n/a | n/a |
| 06/30/21 | - | - | n/a | n/a | n/a |
| 09/30/21 | - | - | n/a | n/a | n/a |
| 12/31/21 | - | - | n/a | n/a | n/a |
| 03/31/22 | - | - | n/a | n/a | n/a |
| 06/30/22 | - | - | n/a | n/a | n/a |
| 09/30/22 | - | - | n/a | n/a | n/a |
| 12/31/22 | - | - | n/a | n/a | n/a |
| | | | | | |