

Trout Unlimited, Inc.

Uniform Guidance
Supplementary Financial Report
Year Ended September 30, 2016

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RSM US LLP

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

To the Board of Trustees
Trout Unlimited, Inc.
Arlington, Virginia

We have audited, in accordance with the 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 financial statements of Trout Unlimited, Inc. (TU), which comprise the balance sheet as of September 30, 2016, and the related statements of activities, changes in net assets and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 27, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered TU's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of TU's internal control. Accordingly, we do not express an opinion on the effectiveness of TU'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 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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether TU'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 determination of financial statement amounts. 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RSM US LLP

McLean, Virginia
March 27, 2017



RSM US LLP

**Independent Auditor's Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance; and Report on the Schedule
of Expenditures of Federal Awards Required by Uniform Guidance**

To the Board of Trustees
Trout Unlimited, Inc.
Arlington, Virginia

Report on Compliance for Each Major Federal Program

We have audited Trout Unlimited, Inc.'s (TU) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of TU's major federal programs for the year ended September 30, 2016. TU's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of TU's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about TU's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of TU's compliance.

Opinion on Each Major Federal Program

In our opinion, TU complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2016.

Report on Internal Control Over Compliance

Management of TU is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered TU's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of TU's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of TU as of and for the year ended September 30, 2016, and have issued our report thereon dated March 27, 2017, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

RSM US LLP

McLean, Virginia
March 27, 2017

Trout Unlimited, Inc.

**Schedule of Expenditures of Federal Awards
Year Ended September 30, 2016**

Federal Grantor/Pass Through Grantor/Program or Cluster Title	Federal CFDA/ Contract Number	Pass-Through	Federal Expenditures	Amounts Provided to Subrecipients
Department of Interior:				
Direct programs:				
Fish and Wildlife Coordination Act	15.517	N/A	\$ 101,193	\$ -
Fish and Wildlife Management Assistance	15.608	N/A	454,869	29,000
Restoration and Implementation	15.658	N/A	211,823	-
Tiger Mine Restoration	15.236	N/A	39,024	-
BLM-Fish, Wildlife and Plant Conservation Resource Mgmt	15.231	N/A	281,140	-
Partners for Fish and Wildlife	15.631	N/A	145,242	-
Challenge Cost Share	15.238	N/A	10,657	-
Coastal Program	15.630	N/A	37,772	-
Removal of Dam on Rum Creek	15.662	N/A	34,708	-
Yankee Fork Large Wood Restoration – Phs2	15.657	N/A	3,034	-
Training webinars for USFWS	15.677	N/A	11,315	-
NW CCS Headwater Stream Intermittency Project	15.820	N/A	2,343	-
Restore Sand Creek to Native Fishery – National Park Service	15.945	N/A	10,010	-
			1,343,130	29,000
Pass-through programs from:				
Oregon Department of Fish and Wildlife:				
Deming and Sun Creek Critical Flow Restoration	15.615	ODFW 505-15	18,957	-
Pacific States Marine Fisheries Commission:				
Manly Gulch Fish Passage – PPF Funded	15.608	17-26G	3,354	-
Bureau of Reclamation:				
BOR-Strawberry Creek Fish Ladder	15.517	170938	17,902	-
Vermont Fish and Wildlife Dept.:				
Aquatic Organism Passage Enhancement and Assessment	15.634	06120FY16378	13,624	-
Eastern Restoration Mettawee River – VTF&W – Federal	15.634	06120FY15361	9,951	-
			23,575	-
Wildlife Management Institute:				
Upper James Culvert Assessment	15.664	2015-07	17,890	-
Lower Willowemoc Creek Barrier Assessment	15.664	NAACC 2015-01	2,495	-
NAACC Culvert Surveys	15.664	2015-04	9,001	-
Lower Willowemoc Creek Barrier Assessment	15.664	2016-02	5,872	-
			35,258	-

(Continued)

Trout Unlimited, Inc.

**Schedule of Expenditures of Federal Awards (Continued)
Year Ended September 30, 2016**

Federal Grantor/Pass Through Grantor/Program or Cluster Title	Federal CFDA/ Contract Number	Pass-Through	Federal Expenditures	Amounts Provided to Subrecipients
National Fish and Wildlife Foundation:				
Clark Fork River Restoration & Reconnection	15.231	0901.15.045666	\$ 28,508	\$ -
CT & Merrimack Rivers – NFWF	15.231	0901.15.045732	1,919	-
Eagle Lake Trout NFWF Work in Pine Creek	15.231	0901.13.040441	10,248	-
LCTC14 Subproject	15.231	0102.13.040355	78,471	-
LCTC15 Subproject	15.231	0102.14.045345	82,882	-
LCTC15 Subproject	15.508	0102.14.045345	42,921	-
LCTC16 Subproject	15.231	0102.15.050018	23,036	-
LCTC16 Subproject	15.508	0102.15.050018	11,301	-
SV6LCT Subproject	15.508	0102.16.051264	45,880	-
Gila Trout Subproject	15.663	0901.13.040328	13,188	-
Tilamook-Nestucca Fish Passage Partnership	15.231	0901.15.045520	9,331	-
Tilamook-Nestucca Fish Passage Partnership	15.663	0901.15.045520	10,887	-
Lake Sammamish Kokanee Restoration	15.663	0901.15.050970	14,175	-
Russian River Coho Partnership	15.663	41344	6,710	-
Southwest Trout Conservation in a Warming World	15.663	49888	30,417	-
Musconetcong HRI Project	15.608	20100055014	31,977	-
Rockingham RCPP	15.663	60215049794	2,817	-
Delaware Unassessed Waters Initiative Year 3	15.663	0404.16.053547	5,495	-
Russian River Coho Partnership	15.663	0102.15.046560	44,200	-
Muddy Creek Native Fish Restoration	15.231	0102.12.030534	21,817	-
LCT NFWF Keystone Core grant 2013	15.231	0102.12.035770	47,217	-
NFWF LCT Keystone Grant	15.231	0102.13.040355	698	-
Green River Keystone	15.663	0102.14.040329	71,391	-
NFWF Restore Key Fisheries Phase IV – 046294	15.663	0102.14.046294	11,801	-
Eastern Brook Trout Assessment – NFWF	15.663	0102.15.047846	49,202	-
Russian River Coho Water Resources Partnership – Year 7	15.663	0102.16.051128	72,496	58,578
Little Truckee NFWF Grant Project	15.508	0103.15.046666	76,357	-
Meadow Restoration to Recover Eagle Lake Rainbow Trout (CA)	15.663	0103.15.050044	8,486	-
Moty San Gregorio Design Project	15.664	0200.16.054795	155	-
Sands Creek Restoration Project	15.663	0403.15.04867	1,900	-
Clearfield and Chest Creek Watershed Surveys	15.663	0404.16.053696	11,163	-
Kinne Brook Aquatic Connectivity Restoration (MA)	15.663	0405.15.049741	947	-
Kinne Brook Aquatic Connectivity Restoration (MA)	15.664	0405.15.049742	695	-

(Continued)

Trout Unlimited, Inc.

**Schedule of Expenditures of Federal Awards (Continued)
Year Ended September 30, 2016**

Federal Grantor/Pass Through Grantor/Program or Cluster Title	Federal CFDA/ Contract Number	Pass-Through	Federal Expenditures	Amounts Provided to Subrecipients
Great Lakes Restoration – NFWF	15.662	0501.14.044546	\$ 50,078	\$ -
Chequamegon-Nicolet Coldwater Habitat Reconnection	15.662	0501.15.048316	49,817	-
Culvert Project – Spring Brook 2	15.662	0501.15.048886	15,613	-
Conserving Aquatic Resources of the Potomac and Shenandoah	15.663	0602.15.049652	2,546	-
Owyhee Redband Trout Habitat Restoration (ID, NV)	15.231	0901.13.039875	16,906	-
Clark Fork River Restoration & Reconnection	15.663	0901.15.045668	21,929	-
CT & Merrimack Rivers – NFWF	15.663	0901.15.045731	10,554	-
Rock Creek Restoration – NFWF	15.663	0901.15.046328	42,581	-
Salter 2 Subproject for Joe McGurrin	15.663	0901.15.050942	2,947	-
Brook Trout Restoration Upper Connecticut	15.663	0901.15.050972	16,989	-
Salter 2 Subproject for Jeff Reardon	15.663	0901-15-050942	4,691	-
			<u>1,103,339</u>	<u>58,578</u>
US Fish and Wildlife Service:				
Multistate Grant (USFWS pass-through)	15.628	42136	16,437	-
UKLID Klamath Riparian & Water Use Program	15.663	UKLID-01	4,174	-
GREEN DIAMOND-LEONARD & BROWNSWORTH	15.631	F11AC00968	43,626	-
USFWS WAYNE FISH SCREENS 11-1039	15.608	F11AC01039	48,654	-
USFWS South Portal 12-184	15.631	F12AC00184	4,843	-
USFWS MID FOURMILE STREAM 12-701	15.631	F12AC00701	910	-
USFWS Upper Sevenmile 13-071	15.608	F13AC00071	1,573	-
USFWS Crystal Creek 13-494	15.631	F13AC00494	19,901	-
USFWS Williamson Tuttle 13-501	15.631	F13AC00501	5,089	-
USFWS Sun Creek 13-515	15.631	F13AC00515	123,751	-
USFWS TRAYNHAM WETLANDS 13-620	15.631	F13AC00620	19,559	-
USFWS Kamkaun Springs 14-292	15.631	F14AC00292	12,901	-
USFWS Farris-Tuttle Wood River 14-306	15.631	F14AC00306	31,934	-
USFWS Sevenmile Wetlands 14-338	15.631	F14AC00338	32,726	-
USFWS Crooked Creek JVS-Thomas 14-343	15.631	F14AC00343	13,225	-
USFWS Knight-Williamson 14-351	15.631	F14AC00351	63	-
USFWS TNC Williamson Wocus 14-356	15.631	F14AC00356	6,965	-
			<u>386,331</u>	<u>-</u>
Total Department of Interior			<u>2,931,846</u>	<u>87,578</u>

(Continued)

Trout Unlimited, Inc.

**Schedule of Expenditures of Federal Awards (Continued)
Year Ended September 30, 2016**

Federal Grantor/Pass Through Grantor/Program or Cluster Title	Federal CFDA/ Contract Number	Pass-Through	Federal Expenditures	Amounts Provided to Subrecipients
Department of Commerce:				
Direct program:				
Habitat Conservation	11.463	N/A	\$ 788,673	\$ -
TU SWFSC cooperative study in the Carmel River estuary	11.000	N/A	241	-
			<u>788,914</u>	<u>-</u>
Pass-through programs from:				
CA Department of Fish and Wildlife:				
The Big Sur River Fish Passage Rest Project	11.438	P1440406	18,535	-
Cottaneva Creek Watershed Restoration Implementation Ph 4	11.438	P1310503	18,990	-
Cachuaga Creek Concrete Ford Alternative Design	11.438	1540401	6,437	-
Hayworth Creek Watershed Rest and Imp Proj, Phase 1	11.438	P1410508	34,495	-
Upper Jack of Hearts Creek Coho Habitat Restoration Project	11.438	P1310503	6,940	-
Manly Gulch Coho Access and Habitat Restoration Project	11.438	P1410555	63,320	-
Marble Gulch Instream Coho Habitat Enhancement Project	11.438	P1410501	110,974	-
North Fork Navarro River Sediment Reduction and Instream	11.438	P1310312	92,247	-
Olds Creek Coho Habitat Barrier Removal Project	11.438	P1310309	68,344	-
Pennington Creek Fish Barrier Project	11.438	P1440403	20,425	-
Pudding Creek BACI Instream Habitat	11.438	P1210304	198,647	-
Standley Creek Sediment Reduction and Habitat Improvement 5	11.438	P1310511	118,472	-
Standley Creek Sediment Reduction Project, Phase 6	11.438	P1410539	69,675	-
S Daugherty Creek Sediment Reduction and Instream Habitat En	11.438	P1410526	2,522	-
South Fork Usal Creek Instream Coho Habitat Enhancement Proj	11.438	P1310307	2,095	-
Skunk Train Coho Barrier Improvement Project Design	11.438	P1410509	31,328	-
Lower Uvas – Camadero Creek Agricultural Ford Alt Design	11.438	P1530405	904	-
Usal Forest Watershed Action Plan for Coho Recovery in Usal	11.438	P1410531	140,195	-
Lower Uvas Creek Agricultural Wet Ford Alt Design	11.438	P1430401	16,568	-
			<u>1,021,113</u>	<u>-</u>
Salmon Recovery Funding Board:				
SRFB-RCO Anderson Floodplain	11.438	15-1147	12,283	-
Barkley Irrigation Company – RCO	11.438	14-1737R	137,931	-
Boulder Field Construction – SRFB	11.438	15-1219R	20	-
SRFB – Icicle-Boulder	11.438	13-1342P	24,889	-
SRFB – MVID	11.438	13-1334R	274,900	-
SRFB – Roaring Creek	11.438	13-1337R	25,551	-
Shotwell – SRFB	11.438	15-220R	79	-
			<u>475,653</u>	<u>-</u>
NOAA (NAT'L OCEANIC & ATMOSPHERIC ASSN):				
Yankee Fork West Fork Phase 2 – PCSRF	11.438	72585	380,202	-
OWEB Rogue Basin Flow Restore & Feasability 216-2040-12343	11.438	216-204012343	4,552	-
			<u>384,754</u>	<u>-</u>
Total Department of Commerce			<u>2,670,434</u>	<u>-</u>

(Continued)

Trout Unlimited, Inc.

**Schedule of Expenditures of Federal Awards (Continued)
Year Ended September 30, 2016**

Federal Grantor/Pass Through Grantor/Program or Cluster Title	Federal CFDA/ Contract Number	Pass-Through	Federal Expenditures	Amounts Provided to Subrecipients
Department of Agriculture:				
Direct programs:				
NH NRCS Cost Share Agreement	10.902	N/A	\$ 27,908	\$ -
Potomac Headwaters technical assistance program 3	10.902	N/A	36,954	-
Contribution Agreement from NRCS for Technical Assistance	10.912	N/A	333	-
NRCS – Cooperative Agreement	10.912	N/A	21,792	-
Henrys Fork of the Green River watershed	10.912	N/A	30,709	-
NRCS – CIG – Methow Basin Water Exchange	10.912	N/A	51,863	-
Potomac Headwaters technical assistance program 3	10.914	N/A	36,954	-
Potomac Headwaters technical assistance program 3	10.924	N/A	38,074	-
RCPP – Financial Assistance	10.932	N/A	66,053	-
RCPP – Technical Assistance	10.932	N/A	12,338	-
Beebe River Stream Restoration Project - 5 bridges	10.932	N/A	80	-
Upper Bear – NRCS RCPP	10.932	N/A	53,039	-
RCPP – Upper columbia	10.932	N/A	21,022	-
Cedar Thom Large Woody Debris for Lolo National Forest	10.000	N/A	106,019	-
Forest Service – Kennedy Creek	10.000	N/A	32,163	-
Middle Clark Fork Habitat Surveys	10.000	N/A	53,485	-
Petty Creek Riparian Road Project	10.000	N/A	39,190	-
Upper Ninemile Creek Mine Reclamation	10.000	N/A	25,270	-
East Fork Greenbrier Barrier Removal Project	10.000	N/A	152,307	-
East Fork Greenbrier Large Wood Materials Project	10.000	N/A	135,301	-
East Fork Greenbrier Road Decommissioning Project	10.000	N/A	99,309	-
East Fork Survey Crew	10.000	N/A	29,086	-
Akron Mine Cleanup	10.000	N/A	289,363	-
Upper Blackfoot Reconnect and Restoration	10.000	N/A	20,000	-
Green Mountain National Forest (federal)	10.000	N/A	31,936	-
2012 White Mountain NF – Cost Share Agreement	10.000	N/A	11,601	-
Elk Head Creek USFS	10.000	N/A	22,141	-
Stream Restoration on Elkhead Creek and its Tributaries	10.000	N/A	1,538	-
FS Great Lakes SPA	10.000	N/A	34,711	-
Great Lakes Stream Restoration	10.000	N/A	41,332	-
Huron-Manistee National Forest Supplemental Agreement	10.000	N/A	11,577	-
Helena National Forest Restoration	10.000	N/A	12,000	-
Lake Creek Enhancement Project	10.000	N/A	305	-
Big Wood River Forest Service Grant - Beaver Ck	10.000	N/A	22,865	-
Leavenworth Creek Restoration Project	10.000	N/A	256,574	-
Little Truckee USFS Grant Program	10.000	N/A	11,399	-
Lower Creek Canyon Restoration Project	10.000	N/A	306,946	-
CO Minnie Lynch Restoration	10.000	N/A	150,029	-
Riparian Fencing	10.000	N/A	19,312	-
Riparian Area Conservation	10.000	N/A	47,406	-

(Continued)

Trout Unlimited, Inc.

**Schedule of Expenditures of Federal Awards (Continued)
Year Ended September 30, 2016**

Federal Grantor/Pass Through Grantor/Program or Cluster Title	Federal CFDA/ Contract Number	Pass-Through	Federal Expenditures	Amounts Provided to Subrecipients
Stream Internet Workshop and Related Research	10.000	N/A	\$ 30,911	\$ -
Schafer Creek and LaBarge Creek Fish Passage	10.000	N/A	33,000	-
USFS Challenge Cost Share Buck Creek NC	10.000	N/A	4,657	-
Southeast AOP USFS Partnership Agreement	10.000	N/A	20,248	-
Spring Fed Rivers Stewardship Education Program	10.000	N/A	4,277	-
Culvert Removal and Replace with Bridge	10.000	N/A	22,072	-
GWJNF Brook Trout Restoration	10.000	N/A	8,717	-
East Fork Rock Creek Flow Project	10.000	N/A	1,059	-
Warm Springs AOP and Native Fisheries Conservation	10.000	N/A	3,678	-
Diversion Inventory Project in Upper Deschutes Basin	10.000	N/A	1,275	-
			<u>2,490,178</u>	<u>-</u>
Pass-through programs from:				
National Fish and Wildlife Foundation:				
NFWF-Conservation Partners Pgrm – Phase II	10.902	2004.13.039437	24,228	-
Restoring brook trout habitat in the Potomac Headwaters (WV)	10.902	0603.13.040347	18,444	-
Upper James HRI	10.902	0603.14.045244	50,623	-
NFWF-NRCS YAKIMA PARTNERSHIP	10.902	0201.15.049047	28,079	-
Innovative Approach to Upper Potomac Conservation Actions	10.912	0602.14.045313	54,358	-
Rockingham RCPP	10.932	60215049794	20,192	-
Kinne Brook Aquatic Connectivity Restoration (MA)	10.664	0405.15.049743	463	-
Watershed Students and Stewards	10.000	1301.15.048440	22,423	-
Innovative Approach to Upper Potomac Conservation Actions	10.678	0602.14.045313	15,531	-
Rockingham RCPP	10.678	60215049794	2,817	-
45944 SE Alaska Fish Habitat Partnership (AKNFWF)	10.683	50135	3,184	-
East Fork Wind River Tributary Reconnection	10.683	0901.13.040207	750	-
Clark Fork River Restoration & Reconnection	10.683	0901.15.045667	22,660	-
CT & Merrimack Rivers – NFWF	10.683	0901.15.045730	19,509	-
Culvert Project – Spring Brook 1	10.683	0501.15.048885	4,930	-
Eagle Lake Trout NFWF Work in Pine Creek	10.683	0901.13.040442	10,666	-
Eastern Brook Trout Assessment - NFWF	10.683	0102.15.047847	49,202	-
Gila Trout Assessment – Restoration in AZ, NM	10.683	0901.13.040328	8,602	-
Gila Trout Subproject Code	10.683	0901.13.040328	4,586	-
Great Lakes Restoration - NFWF	10.683	0501.14.044546	11,747	-
Chequamegon-Nicolet Coldwater Habitat Reconnection	10.683	0501.15.048316	11,686	-
LCTC14 Subproject for HN salary and rent	10.683	0102.13.040355	20,077	-
LCTC15 Subproject	10.683	0102.14.045345	21,499	-
LCTC16 Subproject	10.683	0102.15.050018	9,128	-
LCT NFWF Keystone Core grant 2013	10.683	0102.12.035770	4,106	-
NFWF LCT Keystone Grant	10.683	0102.13.040355	143	-
LCT 2015 Core grant, NFWF Keystone	10.683	0102.14.045345	701	-
Fish Habitat Conservation – SE AK Fish Habitat Partnership	10.683	51698132	12,000	-
Green River Keystone	10.683	0102.14.040329	71,391	-

(Continued)

Trout Unlimited, Inc.

**Schedule of Expenditures of Federal Awards (Continued)
Year Ended September 30, 2016**

Federal Grantor/Pass Through Grantor/Program or Cluster Title	Federal CFDA/ Contract Number	Pass-Through	Federal Expenditures	Amounts Provided to Subrecipients
Stewart River Habitat Enhancement & Watershed Improvement	10.683	0501.12.032454	\$ 93,163	\$ -
Southwest Trout Conservation in a Warming World	10.683	49888	30,417	-
NFWF Sun Creek Historic Channel 010213040297	10.683	0102.13.040297	22,890	-
NFWF Restore Key Fisheries Phase IV – 046294	10.683	0102.14.046294	21,917	-
Restoring brook trout habitat in the Potomac Headwaters (WV)	10.683	0603.13.040347	13,833	-
Innovative Approach to Upper Potomac Conservation Actions	10.683	0602.14.045313	15,531	-
Conserving Aquatic Resources of the Potomac and Shenandoah	10.683	0602.15.049652	5,729	-
Meadow Restoration to Recover Eagle Lake Rainbow Trout (CA)	10.683	0103.15.050044	25,458	-
Salter 2 Subproject for Joe McGurrin	10.683	0901.15.050942	2,947	-
Salter 2 Subproject for Jeff Reardon	10.683	0901-15-050942	4,691	-
Shenandoah Valley Brook Trout Restoration	10.683	0603.13.040267	5,599	-
Tillamook-Nestucca Fish Passage Partnership – NFWF	10.683	0901.15.045520	10,887	-
Brook Trout Restoration Upper Connecticut	10.683	0901.15.050972	16,989	-
Shenandoah Valley Brook Trout Restoration	10.902	0603.13.040267	7,279	-
			<u>801,055</u>	<u>-</u>
Natural Resources Conservation Service:				
Central Valley Habitat Exchange Grant	10.912	NRC 141	10,828	-
NRCS CIG – Willamette Partnership	10.912	OR CIG	1,425	-
			<u>12,253</u>	<u>-</u>
National Forest Foundation:				
Restoration Project on Indian Ford Creek	10.000	HH-602	23,068	-
National Forest Foundation Leavenworth	10.000	AH-202	2,800	-
Little Truckee NFF	10.682	ZH-502	20,676	-
			<u>46,544</u>	<u>-</u>
Klamath Basin Rangeland Trust (USFS):				
USFS Sevenmile Instream 12-036	10.683	12PA11060200-03	5,904	-
USFS Jack Creek Headcut 14-030	10.683	14PA11060200-03	3,736	-
USFS Crooked Creek 14-041	10.683	14PA11060200-04	8,663	-
USFS SUN CREEK HISTORIC CHANNEL 14-035	10.683	14PA11060200035	22,136	-
USFS UPPER WILLIAMSON 14-031	10.683	14PA11060200031	31,172	-
			<u>71,611</u>	<u>-</u>
Total Department of Agriculture			<u>3,421,641</u>	<u>-</u>
Environmental Protection Agency:				
Direct programs:				
Sub - Aproul Creek Project	66.460	N/A	1,152	-
Pass-through program from:				
Michigan Department of Environmental Quality:				
Working with schools on leaf pack network	66.460	GVSU2210	8,384	-
DEQ for Martina and Ninemile Creek	66.460	216004	234,255	-
Little Blackfoot Watershed Restoration Plan	66.460	215043	1,907	-
			<u>244,546</u>	<u>-</u>

(Continued)

Trout Unlimited, Inc.

**Schedule of Expenditures of Federal Awards (Continued)
Year Ended September 30, 2016**

Federal Grantor/Pass Through Grantor/Program or Cluster Title	Federal CFDA/ Contract Number	Pass-Through	Federal Expenditures	Amounts Provided to Subrecipients
Pass-through program from:				
National Fish and Wildlife Foundation:				
Little Lyman Run Culvert Project	66.466	0603.14.045092	\$ 24,510	\$ -
Chesapeake Technical Assistance for Kettle Creek	66.466	0600.15.049328	40,176	-
Restoring brook trout habitat in the Potomac Headwaters (WV)	66.466	0603.13.040347	59,941	-
Innovative Approach to Upper Potomac Conservation Actions	66.466	0602.14.045313	83,479	-
Conserving Aquatic Resources of the Potomac and Shenandoah	66.466	0602.15.049652	29,916	-
Shenandoah Valley Brook Trout Restoration	66.466	0603.13.040267	43,114	-
Rockingham RCPP	66.466	60215049794	7,044	-
Upper James HRI	66.466	0603.14.045244	45,431	-
			<u>333,611</u>	-
Evans Restoration - CO EPA				
Non-Point Source Implementation Grant	66.460	16 FAAA 82688	18,118	-
Kerber Creek Restoration – CO EPA				
Non-Point Source Implementation Grant	66.460	FAA WQC1	24,382	-
Klamath Basin Rangeland Trust (EPA)				
DEQ OR 319 (KTAP)	66.460	C9-00045113-1-G	1,500	-
Eastern Restoration Mettawee River – LCBP				
Lake Champlain Basin Program	66.481	0990-003007	8,929	-
			<u>632,238</u>	-
Total Environmental Protection Agency				
Department of Energy:				
Direct programs:				
Yankee Fork Preachers Cove	81.000	N/A	25	-
BPA Yankee Fork West Fork – Phase 1	81.000	N/A	16,998	-
West Fork Yankee Fork – Phase 2	81.000	N/A	251,485	-
BPA Barkley	81.000	N/A	43,375	-
BPA – Colville Tribes 2016	81.000	N/A	62,285	-
			<u>374,168</u>	-
Pass-through program from:				
Idaho Office of Species Conservation:				
Lemhi River - MuleShoe	81.000	LEM015-15	230	-
Lower Haynes Creek Restoration (Lemhi)	81.000	LRR015 16	22	-
Lower Pahsimeroi River Restoration – Dixon 2016-2017	81.000	PAH004 17	3,294	-
Little Sawmill Creek Restoration (Lemhi)	81.000	LRR014 16	429	-
Little Springs Revegetation (Lemhi)	81.000	LRR013 16	2,811	-
Patterson – Big Springs 10 Project – Pahsimeroi River	81.000	PAH008-15	83,848	-
Lower Pahsimeroi River Restoration Project – Dixon	81.000	PAH005 15	39,431	-
Wimpey Creek – Skinner Restoration (Lemhi)	81.000	LRR012 16	10,814	-
			<u>140,879</u>	-

(Continued)

Trout Unlimited, Inc.

**Schedule of Expenditures of Federal Awards (Continued)
Year Ended September 30, 2016**

Federal Grantor/Pass Through Grantor/Program or Cluster Title	Federal CFDA/ Contract Number	Pass-Through	Federal Expenditures	Amounts Provided to Subrecipients
National Fish and Wildlife Foundation:				
CCF – Bonneville Power Administration	81.000	0201.15.048995	\$ 100,735	\$ -
Columbia Baisn Water Transactions Project	81.000	0201.17.053100	73	-
NFWF – CBWTP 2016	81.000	0201.16.049000	188,647	-
NFWF – CBWTP 2015	81.000	0201.15.045358	500,000	-
			<u>789,455</u>	<u>-</u>
Colville Tribes:				
NFWF – CBWTP 2015	81.000	0201.15.045358	23,458	-
CCF – Bonneville Power Administration	81.000	0201.14.044868	13,720	-
			<u>37,178</u>	<u>-</u>
Total Department of Energy			<u>1,341,680</u>	
National Aeronautics and Space Administration:				
Direct programs:				
NASA A36 Grant	43.001	MNX14AC91G	124,047	47,338
NASA17 – Robin Bjork subcode	43.001	NNX14AC91G S03	10,954	-
Total National Aeronautics and Space Administration			<u>135,001</u>	<u>47,338</u>
National Science Foundation				
Pass-through program from:				
Penn State – engage volunteer in Shale gas research	47.070	IIS-1639150	2	-
Total National Science Foundation			<u>2</u>	<u>-</u>
Total expenditures of federal awards			<u>\$ 11,132,842</u>	<u>\$ 134,916</u>

See notes to schedule of expenditures of federal awards.

Trout Unlimited, Inc.

Notes to Schedule of Expenditures of Federal Awards

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Trout Unlimited, Inc. (TU) under programs of the federal government for the year ended September 30, 2016. The information in this Schedule is presented in accordance with the requirements of the *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of TU, it is not intended to and does not present the financial position, changes in net assets or cash flows of TU.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. TU has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 3. Catalogue of Federal Domestic Assistance (CFDA) Numbers

The Schedule reports federal program expenditures by CFDA numbers. Where CFDA numbers are not available, awards are classified in the schedule based on sponsor program description and agreement identification numbers and clustered, as applicable, for major program determination.

Trout Unlimited, Inc.

**Schedule of Findings and Questioned Costs
Year Ended September 30, 2016**

Section I. Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

 Yes X No

Significant deficiency(ies) identified?

 Yes X None reported

Noncompliance material to financial statements noted?

 Yes X No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

 Yes X No

Significant deficiency(ies) identified?

 Yes X None reported

Type of auditor's report issued on compliance for each major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

 Yes X No

Identification of major programs:

CFDA Number(s) or Other Identifying Number

Name of Federal Program or Cluster

11.438

Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program

11.463

Habitat Conservation Program

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

 X Yes No

(Continued)

Trout Unlimited, Inc.

Schedule of Findings and Questioned Costs (Continued)
Year Ended September 30, 2016

Section II. Financial Statement Findings

None reported.

Section III. Findings and Questioned Costs for Federal Awards

None reported.

Trout Unlimited, Inc.

**Schedule of Prior Audit Findings
Year Ended September 30, 2016**

There were no findings reported for the year ended September 30, 2015.