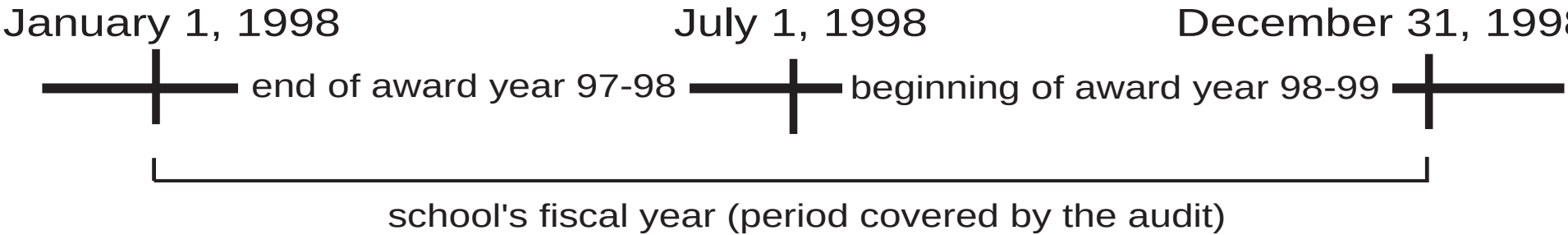Example – Fiscal year not equal to award year