



REPORT OF INDEPENDENT AUDITORS,
SINGLE AUDIT REPORTS AND SCHEDULES AND
PRIMARY GOVERNMENT FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION

**CENTRAL COUNCIL OF THE
TLINGIT AND HAIDA INDIAN TRIBES OF ALASKA**
(Component Unit Not Included)

December 31, 2021



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Report of Independent Auditors

The Members of the Council
Central Council of the Tlingit and Haida Indian Tribes of Alaska

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Central Council of the Tlingit and Haida Indian Tribes of Alaska as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the basic financial statements of Central Council of the Tlingit and Haida Indian Tribes of Alaska's primary government as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Central Council of the Tlingit and Haida Indian Tribes of Alaska as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Central Council of the Tlingit and Haida Indian Tribes of Alaska 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 opinions.

Emphasis of Matter

As discussed in Note 1, the financial statements referred to above include only the primary government of Central Council of the Tlingit and Haida Indian Tribes of Alaska, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise Central Council of the Tlingit and Haida Indian Tribes of Alaska's legal entity. These primary government financial statements do not include financial data for Central Council of the Tlingit and Haida Indian Tribes of Alaska's legally separate component unit, which accounting principles generally accepted in the United States of America require to be reported with the financial data of Central Council of the Tlingit and Haida Indian Tribes of Alaska's primary government. As a result, the primary government financial statements do not purport to, and do not, present fairly the financial position of the reporting entity of Central Council of the Tlingit and Haida Indian Tribes of Alaska as of December 31, 2021, the changes in its financial position, or, where applicable, its cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

We have audited, in accordance with accounting principles generally accepted in the United States of America, the financial statements of the reporting entity of Central Council of the Tlingit and Haida Indian Tribes of Alaska as of and for the year ended December 31, 2021, our report thereon, dated April 13, 2022, expressed unmodified opinions on those financial statements.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 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 Central Council of the Tlingit and Haida Indian Tribes of Alaska's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the 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 auditor's report that includes our opinions. 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 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 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 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 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 Central Council of the Tlingit and Haida Indian Tribes of Alaska'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 financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Central Council of the Tlingit and Haida Indian Tribes of Alaska'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.

Required Supplementary Information

Management has omitted management's discussion and analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our opinions on the financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Central Council of the Tlingit and Haida Indian Tribes of Alaska's primary government financial statements. The combining schedules, the schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and other supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the primary government financial statements. The accompanying schedule of state financial assistance, as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, is also presented for purposes of additional analysis and is not a required part of the primary government 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 combining schedules, other supplemental schedules, the schedule of expenditures of federal awards, and the schedule of state financial assistance, are fairly stated, in all material respects, in relation to the primary government 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 April 13, 2022, on our consideration of Central Council of the Tlingit and Haida Indian Tribes of Alaska'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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Central Council of the Tlingit and Haida Indian Tribes of Alaska's 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 Central Council of the Tlingit and Haida Indian Tribes of Alaska's internal control over financial reporting and compliance.



Bellingham, Washington

April 13, 2022

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Statement of Net Position
December 31, 2021

	Governmental Activities	Business-Type Activities	Total Primary Government
ASSETS			
Equity in central treasury:			
Cash and cash equivalents	\$ 40,115,874	\$ -	\$ 40,115,874
Investments	145,251,221	-	145,251,221
Receivables, net:			
Federal	4,333,721	-	4,333,721
State of Alaska	303,138	-	303,138
Other	3,941,743	1,126,720	5,068,463
Internal balances	3,068,864	(3,068,864)	-
Due from component unit	86,240	-	86,240
Prepaid items and other assets	257,627	3,660	261,287
Equity interest in component unit	15,007,381	-	15,007,381
Nondepreciable capital assets	14,423,110	2,540,480	16,963,590
Capital assets, net of accumulated depreciation	<u>27,518,057</u>	<u>971,501</u>	<u>28,489,558</u>
Total assets	<u>254,306,976</u>	<u>1,573,497</u>	<u>255,880,473</u>
LIABILITIES			
Current liabilities:			
Accounts payable	2,575,001	96,724	2,671,725
Payroll and related payables	1,969,410	-	1,969,410
Unearned revenue	166,972,970	19,481	166,992,451
Notes payable, due within one year	520,670	36,178	556,848
Noncurrent liabilities:			
Notes payable, due in more than one year	5,050,904	204,249	5,255,153
Accrued leave	<u>1,060,905</u>	<u>-</u>	<u>1,060,905</u>
Total liabilities	<u>178,149,860</u>	<u>356,632</u>	<u>178,506,492</u>
NET POSITION (DEFICIT)			
Net investment in capital assets	36,369,593	3,271,554	39,641,147
Restricted	808,177	-	808,177
Unrestricted	<u>38,979,346</u>	<u>(2,054,689)</u>	<u>36,924,657</u>
Total net position	<u>\$ 76,157,116</u>	<u>\$ 1,216,865</u>	<u>\$ 77,373,981</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Statement of Activities
Year Ended December 31, 2021

Functions/Programs	Expenses	Program Revenues		Net (Expenses)/Revenues and Changes in Net Position		Total Primary Government
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	
GOVERNMENTAL ACTIVITIES						
Administration	\$ 4,872,379	\$ 994,112	\$ -	\$ (3,878,267)	\$ -	\$ (3,878,267)
Health and welfare	40,267,158	262,045	63,778,271	23,773,158	-	23,773,158
Education	7,040,070	154,114	8,478,291	1,592,335	-	1,592,335
Economic development	4,119,980	190,785	3,885,906	(43,289)	-	(43,289)
Tribal assistance	4,423,246	68,228	5,174,495	819,477	-	819,477
Natural resources	711,357	-	901,858	190,501	-	190,501
Interest on long-term debt	229,698	-	-	(229,698)	-	(229,698)
Total governmental activities	<u>61,663,888</u>	<u>1,669,284</u>	<u>82,218,821</u>	<u>22,224,217</u>	<u>-</u>	<u>22,224,217</u>
BUSINESS-TYPE ACTIVITIES						
Vocational Technical Resource Center	58,759	72,906	-	-	14,147	14,147
Elizabeth Peratrovich Hall Rental	339,583	468,580	-	-	128,997	128,997
Cultural Immersion Park	-	28	-	-	28	28
Sacred Grounds	415,811	415,810	-	-	(1)	(1)
Smokehouse Catering	812,664	812,184	-	-	(480)	(480)
Sacred Shine	243,771	243,772	-	-	1	1
Little Eagles & Ravens	1,248,167	1,248,167	-	-	-	-
Kowee	-	216,563	-	-	216,563	216,563
Retail Sales	236,836	288,107	-	-	51,271	51,271
SE General Contractors	1,631,128	1,631,126	-	-	(2)	(2)
Total business-type activities	<u>4,986,719</u>	<u>5,397,243</u>	<u>-</u>	<u>-</u>	<u>410,524</u>	<u>410,524</u>
Total primary government	<u>\$ 66,650,607</u>	<u>\$ 7,066,527</u>	<u>\$ 82,218,821</u>	<u>22,224,217</u>	<u>410,524</u>	<u>22,634,741</u>
GENERAL REVENUES AND DISTRIBUTIONS						
Unrestricted investment earnings				3,746,091	-	3,746,091
Other revenue not restricted to specific programs				305,979	-	305,979
Change in equity interest in component unit				2,158,829	-	2,158,829
Interest expense				-	(13,607)	(13,607)
Net transfers within primary government				(878,855)	878,855	-
Total general revenues and distributions				<u>5,332,044</u>	<u>865,248</u>	<u>6,197,292</u>
CHANGES IN NET POSITION						
NET POSITION, beginning of year				48,600,855	(58,907)	48,541,948
NET POSITION, end of year				<u>\$ 76,157,116</u>	<u>\$ 1,216,865</u>	<u>\$ 77,373,981</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Balance Sheet – Governmental Funds
December 31, 2021

	General Fund	Grants Fund	Tribal Trust	Total Governmental Funds
ASSETS				
Equity in central treasury:				
Cash and cash equivalents	\$ 655,235	\$ 39,460,639	\$ -	\$ 40,115,874
Investments	200,210	127,512,331	17,538,680	145,251,221
Receivables, net:				
Federal	-	4,333,721	-	4,333,721
State of Alaska	-	303,138	-	303,138
Other	1,166,142	161,400	17,028	1,344,570
Due from other funds	3,535,694	-	8,070,882	11,606,576
Due from component unit	86,240	-	-	86,240
Prepaid items	197,721	2,572	-	200,293
TOTAL ASSETS	\$ 5,841,242	\$ 171,773,801	\$ 25,626,590	\$ 203,241,633
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payables	\$ 2,406,246	\$ 45,618	\$ -	\$ 2,451,864
Payroll and related payables	1,969,410	-	-	1,969,410
Due to other funds	-	3,251,928	-	3,251,928
Unearned revenue	-	166,972,970	-	166,972,970
Total liabilities	4,375,656	170,270,516	-	174,646,172
FUND BALANCES				
Nonspendable	197,721	2,572	-	200,293
Restricted – TANF	-	808,177	-	808,177
Committed – Tribal Trust	-	-	25,626,590	25,626,590
Assigned	-	692,536	-	692,536
Unassigned	1,267,865	-	-	1,267,865
Total fund balances	1,465,586	1,503,285	25,626,590	28,595,461
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,841,242	\$ 171,773,801	\$ 25,626,590	\$ 203,241,633
RECONCILIATION OF GOVERNMENTAL FUND BALANCES TO NET POSITION ON STATEMENT OF NET POSITION				
Governmental fund balances				\$ 28,595,461
Amounts reported for governmental activities in the statement of net position are different because:				
Internal service funds are used by management to charge the costs of facilities and related debt service to individual funds. The assets and liabilities of the Internal service funds are included in governmental activities in the statement of net position, and are not reported in the governmental funds.				33,612,213
Add back: Accrued leave from Internal service funds, which is included in the long-term liabilities reconciliation below.				2,966
Equity interest in component unit is reported on the statement of net position but not in the governmental funds.				15,007,381
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as governmental fund liabilities. These liabilities consist of:				
Accrued leave				(1,060,905)
NET POSITION OF GOVERNMENTAL ACTIVITIES				\$ 76,157,116

**Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)**

**Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
Year Ended December 31, 2021**

	<u>General Fund</u>	<u>Grants Fund</u>	<u>Tribal Trust</u>	<u>Total Governmental Funds</u>
REVENUES				
Investment income	\$ 230,068	\$ 300,267	\$ 3,215,756	\$ 3,746,091
Reimbursable direct program costs	-	61,780,349	-	61,780,349
Reimbursable indirect program costs	-	2,570,950	-	2,570,950
Indirect revenue	6,127,800	-	-	6,127,800
Compact funding:				
Direct	-	14,346,133	-	14,346,133
BIA indirect	-	3,521,389	-	3,521,389
Other income	305,979	1,669,284	-	1,975,263
Total revenues	<u>6,663,847</u>	<u>84,188,372</u>	<u>3,215,756</u>	<u>94,067,975</u>
EXPENDITURES				
Administration	8,428,737	97,909	97,585	8,624,231
Health and welfare	-	39,214,786	-	39,214,786
Education	-	7,040,070	-	7,040,070
Economic development	-	4,119,980	-	4,119,980
Tribal assistance	-	4,423,246	-	4,423,246
Natural resources	-	711,357	-	711,357
Capital outlay	-	22,131,028	-	22,131,028
Allocation of indirect costs	7,066	6,114,312	-	6,121,378
Total expenditures	<u>8,435,803</u>	<u>83,852,688</u>	<u>97,585</u>	<u>92,386,076</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,771,956)</u>	<u>335,684</u>	<u>3,118,171</u>	<u>1,681,899</u>
OTHER FINANCING SOURCES (USES)				
Transfers and distributions in (out), net	(724,055)	-	(154,800)	(878,855)
Indirect subsidy transfers in (out)	(21,973)	21,973	-	-
Total other financing sources (uses)	<u>(746,028)</u>	<u>21,973</u>	<u>(154,800)</u>	<u>(878,855)</u>
NET CHANGE IN FUND BALANCES	(2,517,984)	357,657	2,963,371	803,044
FUND BALANCES, beginning of year	<u>3,983,570</u>	<u>1,145,628</u>	<u>22,663,219</u>	<u>27,792,417</u>
FUND BALANCES, end of year	<u>\$ 1,465,586</u>	<u>\$ 1,503,285</u>	<u>\$ 25,626,590</u>	<u>\$ 28,595,461</u>

**Central Council of the Tlingit and Haida Indian Tribes of Alaska
 (Component Unit Not Included)
 Reconciliation of the Statement of Revenues, Expenditures, and Changes
 in Fund Balance of Governmental Funds to the Statement of Activities
 Year Ended December 31, 2021**

Reconciliation of the change in fund balances – total governmental funds
 to the change in net position of governmental activities:

NET CHANGE IN FUND BALANCES – GOVERNMENTAL FUNDS \$ 803,044

Amounts reported for governmental activities in the
 statement of activities are different because:

Internal service funds are used by management to charge the costs of
 facilities and related debt service to individual funds. The net revenue of
 certain activities of the Internal service funds is reported with
 governmental activities and is not reported in the governmental funds. 22,071,789

Some revenues and expenses reported in the statement of activities do
 not provide or require the use of current financial resources and,
 therefore, are not reported as revenues or expenditures in governmental
 funds:

Change in accrued leave (246,436)
 PPP loan forgiveness 2,769,035

Current year's change in equity interest in component unit 2,158,829

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES
 IN THE STATEMENT OF ACTIVITIES \$ 27,556,261

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Statement of Net Position (Deficit) – Proprietary Funds
December 31, 2021

	Business-Type Activities Non-Major Enterprise Funds	Governmental Activities Internal Service Fund
ASSETS		
CURRENT ASSETS		
Accounts receivables, net	\$ 1,126,720	\$ 2,597,173
Due from other funds	850,416	-
Prepaid and inventory	3,660	57,334
Total current assets	1,980,796	2,654,507
NONCURRENT ASSETS		
Non-depreciable capital assets	2,540,480	14,423,110
Depreciable capital assets, net	971,501	27,518,057
Total assets	5,492,777	44,595,674
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable	96,724	123,137
Due to other funds	3,919,280	5,285,784
Notes payable, current portion	36,178	520,670
Unearned revenue	19,481	-
Total current liabilities	4,071,663	5,929,591
NONCURRENT LIABILITIES		
Notes payable, net of current portion	204,249	5,050,904
Accrued leave	-	2,966
Total noncurrent liabilities	204,249	5,053,870
Total liabilities	4,275,912	10,983,461
NET POSITION		
Net investment in capital assets	3,271,554	36,369,593
Unrestricted (deficit)	(2,054,689)	(2,757,380)
Total net position (deficit)	\$ 1,216,865	\$ 33,612,213

**Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Statement of Revenues, Expenses, and Changes in Net Position (Deficit) –
Proprietary Funds
Year Ended December 31, 2021**

	Business-Type Activities <u>Non-Major Enterprise Funds</u>	Governmental Activities <u>Internal Service Fund</u>
OPERATING REVENUES		
Sales and rental income	\$ 3,296,700	\$ 2,702,992
Other revenues	2,100,543	-
Total operating revenues	<u>5,397,243</u>	<u>2,702,992</u>
OPERATING EXPENSES		
Salaries and wages	2,728,455	70,053
Printing, postage, and supplies	901,714	113,416
Fringe and benefits	538,963	9,933
Contract services	204,540	538,436
Office rent	165,333	558
Depreciation	100,500	1,052,372
Miscellaneous expense	51,553	41
Facility	50,700	548,966
Utilities	37,592	67,729
Council and committee meeting expense	35,338	-
Fuel oil	32,478	67,162
Minor equipment	29,719	-
Client benefits	21,066	-
Insurance and bonding	20,788	101,599
Dues, subscriptions, and advertising	16,199	-
Telephone	15,584	(1,316)
Building and vehicle lease, maintenance, and repairs	15,505	11,810
Janitorial	6,857	17,426
Training	6,649	1,585
Travel	6,248	-
Property tax	938	38,068
Total operating expenses	<u>4,986,719</u>	<u>2,637,838</u>
OPERATING INCOME	<u>410,524</u>	<u>65,154</u>
NONOPERATING REVENUES (EXPENSES)		
Contributed capital	-	22,236,333
Interest expense	(13,607)	(229,698)
Total nonoperating revenues (expenses)	<u>(13,607)</u>	<u>22,006,635</u>
INCOME (LOSS) BEFORE TRANSFERS	396,917	22,071,789
OTHER FINANCING SOURCES (USES)		
Transfers in - PPP loan forgiveness	<u>878,855</u>	-
NET CHANGE IN NET POSITION	1,275,772	22,071,789
NET POSITION (DEFICIT), beginning of year	<u>(58,907)</u>	<u>11,540,424</u>
NET POSITION, end of year	<u>\$ 1,216,865</u>	<u>\$ 33,612,213</u>

**Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Statement of Cash Flows – Proprietary Funds
Year Ended December 31, 2021**

	Business-Type Activities	Governmental Activities
	Non-Major Enterprise Funds	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	\$ 4,410,592	\$ 106,219
Cash payments to suppliers for goods and services	(1,578,911)	(1,419,677)
Cash received from other funds for services	1,230,300	1,979,399
Cash payments to employees for services	(3,267,418)	(77,910)
Net cash flows from operating activities	<u>794,563</u>	<u>588,031</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers from (to) the general fund	<u>878,855</u>	<u>-</u>
Net cash flows from noncapital financing activities	<u>878,855</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of capital assets	(140,480)	-
Other	-	140,865
Principal payments on long-term notes payable	(1,519,331)	(499,198)
Interest payments on long-term notes payable	(13,607)	(229,698)
Net cash flows from capital and related financing activities	<u>(1,673,418)</u>	<u>(588,031)</u>
CHANGE IN CASH AND CASH EQUIVALENTS	-	-
CASH AND CASH EQUIVALENTS, beginning of year	-	-
CASH AND CASH EQUIVALENTS, end of year	<u>\$ -</u>	<u>\$ -</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income	\$ 410,524	\$ 65,154
Adjustments to reconcile operating income (loss) to net cash flows from operating activities		
Depreciation expense	100,500	1,052,372
Changes in assets and liabilities		
(Increase) decrease in accounts receivable	(997,277)	(2,596,773)
Increase (decrease) in accounts payable	39,890	122,487
Increase (decrease) in accrued liabilities	-	2,076
Increase (decrease) in due to other funds	1,230,300	1,979,399
Increase (decrease) in unearned revenue	10,626	-
(Increase) decrease in inventory	-	(36,684)
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u>\$ 794,563</u>	<u>\$ 588,031</u>
SUPPLEMENTAL DISCLOSURE OF NONCASH TRANSACTIONS		
Capital assets transferred from from governmental funds to the Internal Service Fund	<u>\$ -</u>	<u>\$ 22,236,333</u>

See accompanying notes.

Central Council of the Tlingit and Haida Indian Tribes of Alaska (Component Unit Not Included) Notes to Financial Statements December 31, 2021

Note 1 – Summary of Significant Accounting Policies

Central Council of the Tlingit and Haida Indian Tribes of Alaska, (CCTHITA, the Council or Central Council) is the Tribal Government representing over 26,000 Tlingit and Haida Indians worldwide. The Council is a sovereign entity and has a government-to-government relationship with the United States. The Council's headquarters are in Juneau, Alaska, but the Council is committed to serving the Tlingit and Haida people throughout the United States. The Council offers an extensive range of services to its tribal members.

The financial statements of Central Council have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting principles. The more significant of the Central Council's accounting policies are described below.

Reporting Entity

Central Council is a sovereign tribal government with Executive, Legislative, and Judicial Branches. The reporting entity of the Central Council consists of the primary government, organizations for which the primary government is financially accountable, and another organization for which the nature and significance of its relationship with the primary government is such that exclusion could cause Central Council's financial statements to be misleading or incomplete.

The accompanying primary government financial statements reflect the financial position and the operations of Central Council and amounts received, disbursed, or in the custody of Central Council or the Bureau of Indian Affairs (BIA) and the United States Treasury, as its trustee, as well as all other funds and activities over which Central Council exercises financial accountability.

Pursuant to Acts of the U.S. Congress, Central Council received an award in 1968 in the approximate amount of \$7,600,000 with respect to its aboriginal claims. All monies are now held by Central Council as trustee for the benefit of the Tlingit and Haida Indian Tribes of Alaska. Monies so held are referred to as the Tribal Trust Fund (included in the financial statements as a Special Revenue Fund in accordance with criteria as set forth by the Governmental Accounting Standards Board). These funds, including the interest thereon, may be advanced, expended, invested, or used for any purpose and in any manner authorized by Central Council.

Based on budgets for operating costs and for costs of program activities approved by Central Council, advances are made from the Tribal Trust Fund to the General Fund. The General Fund in turn transfers monies to other funds in order to finance the activities of such funds. To the extent that advances received from the Tribal Trust Fund for special programs are yet to be expended, reserves for such future expenditures are recorded in the accounts of the appropriate fund.

Central Council determines its financial reporting entity in accordance with GAAP, and based upon the criteria, the Tlingit Haida Tribal Business Corporation (THTBC) qualifies as a component unit of the Central Council.

**Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Notes to Financial Statements
December 31, 2021**

Note 1 – Summary of Significant Accounting Policies (continued)

Discretely Presented Component Unit (excluded from these financial statements)

The THTBC was established February 25, 2010, through federal corporate charter pursuant to Section 17 of the Indian Reorganization Act of 1934. THTBC was created to engage in business transactions while fostering tribal economic development and independence. THTBC issues separate financial statements, which can be obtained from THTBC management at their discretion and has a December 31 year-end.

The Central Council has elected to exclude the THTBC component unit from these financial statements. The component unit has significant operational and financial relationship with the Central Council and, as required by generally accepted accounting principles, should be included in the Central Council's financial statements.

Jointly governed organization – The Tlingit-Haida Regional Housing Authority (THRHA, or Housing Authority) is the Tribally Designated Housing Entity for several area tribal organizations, including the Central Council.

The Housing Authority is not included in any other governmental reporting entity, since the Housing Authority Board of Commissioners has decision-making authority, the responsibility to significantly influence operations, and primary accountability for fiscal matters. During the year ended December 31, 2021, \$1,346,277 federal grants were passed through to THRHA. THRHA issues separate December 31 year-end financial statements, which can be obtained by contacting THRHA management at 5446 Jenkins Drive, Juneau, AK 99801.

Basis of Presentation

Central Council's financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements

The statement of net position and the statement of activities display information about Central Council as a whole. These statements include the financial activities of the primary government, except for fiduciary funds (of which there are none at December 31, 2021).

**Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Notes to Financial Statements
December 31, 2021**

Note 1 – Summary of Significant Accounting Policies (continued)

The statement of net position presents the financial condition of the governmental activities and business-type activities of Central Council at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of Central Council's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues, which are not classified as program revenue, are presented as general revenues of Central Council. Indirect expenses such as support services incurred in the administration and other functions/activities are not allocated to programs/functions that they may benefit. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of Central Council. All internal activity between and within the governmental and business-type activities has been eliminated in the government-wide financial statements.

Fund Financial Statements

During the year, Central Council segregates transactions related to certain Central Council functions or activities into separate funds in order to aid in financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of Central Council at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column.

Fund Accounting

The accounts of Central Council are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures or expenses, as appropriate. Central Council's resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Central Council's funds are grouped into two broad fund categories.

Governmental funds include the General and Special Revenue Funds. Central Council also has several proprietary funds, which include enterprise funds and an internal service fund.

Individual funds meeting minimum criteria (based on the size of the fund in relation to Central Council as a whole, or its governmental and business-type activities) are considered "major funds" and are presented separately in the fund financial statements.

The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Notes to Financial Statements
December 31, 2021

Note 1 – Summary of Significant Accounting Policies (continued)

Governmental Funds

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources.

Central Council reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Grants Fund* is a special revenue fund that accounts for the operations related to the Central Council's grants and contracts revenue sources that are legally restricted to expenditures for specified purposes. Central Council's grants and contracts provide a broad range of programs, activities, functions, and services to eligible Alaska Natives in the areas of health and welfare, education, economic development, tribal assistance, natural resources, and tribal operations.

The *Tribal Trust* is a special revenue fund that accounts for assets held for investment purposes and revenues derived thereof relating to the funds received from the U.S. government being held in trust for the benefit of the Tlingit and Haida Indian Tribes of Alaska by Central Council. Since these funds may be spent at any time at the discretion of Central Council as stipulated by federal law, they are classified as a special revenue fund under generally accepted accounting principles.

Proprietary Funds

Central Council's proprietary funds are classified as enterprise funds and internal service funds.

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of Central Council is that the costs (expenses, including depreciation) of providing goods or services on a continuing basis be financed or recovered primarily through user charges and where the determination of net income is appropriate. All long-term liabilities are to be repaid from operating revenues.

Central Council's enterprise funds are considered non-major funds and include the Elizabeth Peratrovich Hall (EPH) Rental, the Vocational Technical Resource Center, the Cultural Immersion Park, the Sacred Grounds, the Smokehouse Catering, the Sacred Shine, the Little Eagles and Ravens Daycare, Kowee, the Retail Sales, and the SE General Contractors.

Internal Service Funds account for goods or services provided primarily to other agencies or funds of Central Council, rather than to the general public. These goods and services include the management and operation of certain real and personal property. In the government-wide statements, internal service funds are allocated based on the history of its primary customers. All real and personal property are deemed governmental activities.

**Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Notes to Financial Statements
December 31, 2021**

Note 1 – Summary of Significant Accounting Policies (continued)

Basis of accounting – The government-wide financial statements and proprietary fund financial statements are presented using the economic resources measurement focus and are accounted for using the accrual basis of accounting. Governmental funds are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of unearned revenue, the presentation of expenses versus expenditures, presentation of long-lived assets net of depreciation, and long-term liabilities.

Cash and cash equivalents – On the statement of cash flows for the proprietary funds, Central Council has defined cash and cash equivalents as deposits maintained in the central treasury. Additional disclosures describing the central treasury are provided in Note 3.

Receivables – All trade receivables are reported net of an allowance for uncollectible accounts receivable, as applicable. Management reviews accounts receivables and provides allowances for estimated uncollectible amounts based upon historic trends and the periodic aging of accounts receivable. Intergovernmental receivables consist of amounts due for reimbursement of approved expenditures on grants and contracts entered into with various governmental agencies. Receivables of this nature are not collateralized and are considered fully collectible.

Investments – Investments are reported at fair value. Fair values for investments are determined by reference to quoted market prices and other relevant information generated by market transactions. Additional disclosures describing investments are provided in Note 3.

Prepaid items – Payments made to vendors for services that will benefit periods beyond December 31, 2021, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reserved, to the extent of the available unreserved balance, as this amount is not available for general appropriation.

Capital assets – Capital assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities' column of the government-wide statement of net position but are not reported in the fund financial statements. Central Council capitalizes equipment, furniture, and vehicles purchased by Central Council from operating funds. Purchases of property and equipment made with grant or contract monies are recorded as program expenditures when acquired in the fund making the purchase and capital contributions to the internal service funds. Generally, title to property and equipment acquired with the proceeds of grant or contract monies vests with Central Council but are restricted for use by the granting agencies.

Capital assets acquired by the business-activity funds are reported in those funds at cost.

Capital assets are capitalized at cost (or estimated historical cost if actual cost is not available) and updated for additions and retirements during the year. Donated fixed assets are recorded at their acquisition value as of the date received. Central Council maintains a capitalization threshold of \$5,000 and an estimated useful life in excess of one year. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Notes to Financial Statements
December 31, 2021

Note 1 – Summary of Significant Accounting Policies (continued)

All reported capital assets except land, land improvements, and construction in progress are depreciated using the straight-line method over the following useful lives:

Buildings	20-40 years
Equipment	
Furniture and Equipment	3–10 years
Vehicles	10 years

Unearned revenue – Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are also recorded as unearned revenue.

Compensated absences – Central Council employees earn personal leave. Personal leave is accrued and recorded in the government-wide and business-type proprietary fund financial statements as an expenditure/expense in the period earned by employees. A liability for these amounts is reported in the governmental fund financial statements only if it has matured (e.g., the employee has terminated employment).

Long-term debt – The accounting treatment for long-term debt depends on whether the proceeds are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements. All long-term debt to be repaid from governmental and business-type resources are reported as liabilities in the government-wide financial statements.

Long-term debt and obligations for governmental funds are not reported as liabilities in the fund financial statements. In the governmental fund financial statements, the debt proceeds are reported as other financing sources and payment of principal and interest is reported as expenditures. The accounting for long-term debt in proprietary funds is the same as it is in the government-wide financial statements.

Revenue – On the accrual basis, revenues are recorded when earned. Program revenue, which includes grants, entitlements, and donations, is recognized in the fiscal year in which all eligibility requirements have been satisfied.

On the modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For Central Council, available means expected to be received within 180 days of fiscal year-end. Revenues from grants and contracts that are restricted for specific uses are recognized as revenues when the related costs are incurred.

Revenue for proprietary funds are classified as operating or non-operating depending on whether the revenue was derived from activities related to the business purpose of the fund.

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Notes to Financial Statements
December 31, 2021

Note 1 – Summary of Significant Accounting Policies (continued)

Expenses/expenditures – On the accrual basis of accounting, expenses are recognized at the time they are incurred, regardless of when the related cash flow takes place.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. On the modified accrual basis, expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt and obligations, and claims and judgments, which are recognized as expenditures to the extent they have matured. Allocation of costs such as depreciation and amortization is not recognized in governmental funds.

Net position– Net position or deficit represents the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvements of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by Central Council or through external restriction imposed by creditors, grantors, or laws or regulation of other governments. All other net position with no constraints placed on its use is reported as unrestricted.

Central Council applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net positions are available.

Fund balance (deficit) – In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources.

1. Non-spendable – The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form (prepaid items or inventories); or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

2. Restricted – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
3. Committed – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the Executive Council—the government’s highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the Executive Council removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Notes to Financial Statements
December 31, 2021

Note 1 – Summary of Significant Accounting Policies (continued)

4. Assigned – This classification reflects the amounts constrained by Central Council's "intent" to be used for specific purposes, but neither restricted nor committed. The Executive Council, President, and Chief Operating Officer have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as non-spendable and are neither restricted nor committed.
5. Unassigned – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is Central Council's policy to use externally restricted resources first, then unrestricted resources—committed, assigned, and unassigned—in order as needed.

Total columns on financial statements – Total columns on the financial statements are provided only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in accordance with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of the data.

Interfund activity – During the course of operation, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are properly classified as "due from other funds" or "due to other funds" in the fund financial statements and are eliminated in the government-wide statement of net position. Exchange like transactions are accounted for as revenues and expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the fund that is reimbursed. All other interfund transfers are reported as operating transfers. Distributions between governmental activities, business-type activities, and component unit on the government-wide financial statements are reported in the same manner as general revenues.

Management's use of estimates – The preparation of the financial statements in accordance with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from these estimates.

Income taxes – The Central Council as a federally recognized sovereign Tribal government and is exempt from federal income taxes.

Tribal direct expenditures – Tribal direct expenditures in the General Fund are expenditures that are not allowable in accordance with OMB 2 CFR 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and are excluded from the indirect pool.

**Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Notes to Financial Statements
December 31, 2021**

Note 2 – Compliance and Accountability

Budget development and approval – An annual budget is prepared for the General Fund but the Central Council does not adopt a legally appropriated budget as defined by the GASB. Therefore, budget to actual comparisons are not presented in these financial statements. In the year preceding its implementation, a budget is prepared and proposed to the Finance Committee. The Finance Committee, after reviewing the proposed budget, recommends the budget to the General Assembly for approval.

During the budget year, amendments to the original budget are prepared and provided to the Finance Committee for approval. The budget amendments (and their justification) are then forwarded to the Executive Committee for approval and to the General Assembly at the budget year’s annual meeting. The delegates to the annual convention then debate and vote whether to accept the budget.

Budgets for the Grants Funds are approved by the granting agencies. The operating budget of the General Fund is the basis for the development of the indirect cost rate that is used to allocate allowable indirect administrative costs to the various Grants Funds. Central Council does not adopt a formal budget for the Tribal Trust Special Revenue Fund.

Budgetary accounting – The Council maintains encumbrances as a purchasing control. However, encumbrances are not legally adopted. Therefore, in accordance with GAAP, budgetary comparison schedules are not required to be reported in these financial statements.

Note 3 – Equity in Central Treasury

Central Council uses a central treasury concept for cash of all funds. The Tribal Trust Special Revenue Fund accounts for their cash and investments separately; however, all cash and investments of the Tribal Trust Fund are available to Central Council to meet current obligations and, therefore, are presented as part of equity in central treasury. The financial activity of the central treasury is accounted for in the General Fund and Grants Fund.

Demand Deposits and Investments—Reconciliation to Equity in Central Treasury

Demand deposits and investments:

Demand deposits (carrying amount)	\$ 40,115,874
Investments in equity, REIT, and bond mutual funds	23,603,667
Investments in fixed income securities	<u>121,647,554</u>
	<u>\$ 185,367,095</u>

In some instances, funds may overdraft their available cash balance in the central treasury. Specific fund overdrafts are treated as short-term loans and are reported on the balance sheets as liabilities “due to other funds.” The corresponding receivable is reported as an asset on the balance sheet “due from other funds.” Specific fund overdrafts are not reported as part of the central treasury investments included in the general fund balance sheet.

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Notes to Financial Statements
December 31, 2021

Note 3 – Equity in Central Treasury (continued)

Demand Deposits – Central Council had the following demand deposits at December 31, 2021:

	Carrying Balance	Bank Balance
Demand deposits – Council depository	\$ 40,115,874	\$ 41,447,667

Custodial credit risk—Demand Deposits – Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in possession of an outside party. As of December 31, 2021, the bank balance was fully insured or collateralized.

Central Council maintains a collateral agreement with its depository financial institution, Wells Fargo. Pursuant to this agreement, in order to cover the uninsured deposits, Wells Fargo will pledge a securities collateral held by a custodian, Bank of New York (BNY), a third party agent of Wells Fargo. The collateral will be held in the name of BNY and for the benefit of Central Council. The aggregate market value of collateral held by BNY will at all times be not less than one hundred percent of the amount of collected funds on deposit at Wells Fargo, plus accrued interest, and to the extent not insured by the Federal Deposit Insurance Corporation.

Central Council's demand deposits are not subject to interest rate risk, credit risk, or concentration of credit risk.

Investment Policies

The Council's investment objective is to achieve a return consistent with the level of risk authorized by the most recently adopted portfolio. The Council's Investment Policy Statement, effective January 1, 2017, authorizes the Central Council to allocate its investments in the following categories:

1. Cash and Cash Equivalents – Cash reserves can be held in money market funds having a quality rating of AA or higher. Eurodollar certificates of deposit and time deposit repurchase agreements are also acceptable for reserves. Cash reserves can be tactically allocated as high as management deems necessary based on the Council's current fiscal position or during times of emergency for the Council.
2. Tribal Trust Balanced Portfolio – The Tribal Trust balanced portfolio aims to include 90% of the overall balance of investments, which will be invested in Index Exchange Traded Funds (ETFs) and Index mutual funds that represent the asset classes as delineated in the Asset Allocation table below:

<u>Tribal Trust Balanced Portfolio</u>	Lower Limit	Weighted Strategic Allocation	Upper Limit
a. U.S. Fixed Income	35%	45%	55%
b. Large-Capitalization U.S. Equities	10%	20%	30%
c. Mid-Capitalization U.S. Equities	5%	10%	15%
d. Small-Capitalization U.S. Equities	0%	5%	10%
e. International Equities	5%	10%	15%
f. Emerging Markets	0%	5%	10%
g. Real Estate/Other	0%	5%	10%

**Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Notes to Financial Statements
December 31, 2021**

Note 3 – Equity in Central Treasury (continued)

3. Tribally Designated Investment – 10% of the balance may be invested in Tribally Designated Investments, which is not an Index ETF.

Investment Allocation – A summary of the Central Council’s investments at December 31, 2021, is displayed below by asset allocation category. All Tribal Trust Balanced Portfolio investments are held by a custodian in the name of the Council.

	<u>Total Cost</u>	<u>Fair Value</u>
<u>Portfolio Mix</u>		
Equity securities:		
Bond Fund	\$ 9,883,978	\$ 10,248,563
Domestic Large-Cap Equity Funds	2,875,963	5,068,318
Domestic Mid-Cap Equity Funds	1,412,643	2,386,931
Domestic Small-Cap Equity Funds	726,928	1,209,569
International Equity Funds	2,130,090	2,301,077
Emerging Market Funds	912,042	1,102,801
Real Estate and Other	929,789	1,286,408
	<u>18,871,433</u>	<u>23,603,667</u>
Fixed income securities:		
Corporate Bonds	98,503,074	98,370,399
Other Fixed Income Securities	8,160,037	8,145,515
US Government Securities	15,150,117	15,131,640
	<u>140,684,661</u>	<u>145,251,221</u>
Total investments	<u>\$ 140,684,661</u>	<u>\$ 145,251,221</u>

Custodial credit risk—Investments – Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of the investment or collateral securities that are in possession of an outside party. To mitigate this risk for its investments, the Council maintains an independent custody broker (Charles Schwab Institutional Brokerage and Wells Fargo) to hold all investments registered in Central Council’s name and requires delivery versus payment (DVP), in which the securities are provided at the same time or before payment is made.

Credit risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Central Council limits its exposure to credit risk by limiting investments to the quality permitted in its investment policies and by requiring each portfolio be diversified with regard to specific issuer, industry, and sector.

Concentration of credit risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. As a means to limit credit risk, Central Council’s investment policy limits exposure through its asset allocation policy.

As of December 31, 2021, Central Council had no investments that fall under the concentration of credit risk disclosure requirements.

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Notes to Financial Statements
December 31, 2021

Note 3 – Equity in Central Treasury (continued)

Interest rate risk – Interest rate risk is the risk that changes in interest rates will adversely affect an investment's fair value. As a means of limiting its exposure to fair value losses arising from increasing interest rates, the Council's investment policy diversifies its investments in the various investment categories listed in the portfolios.

As of December 31, 2021, Central Council had the following fixed income securities:

Fixed Income Securities	Credit Rating	Maturities	Fair Value
US Government Securities	Aaa-A	Less than 1 year	\$ 15,133,242
Corporate Bonds	Aaa-A	Less than 1 year	31,246,897
Corporate Bonds	Baa-B	Less than 1 year	29,815,225
Corporate Bonds	N/R	Less than 1 year	6,966,810
Corporate Bonds	Aaa-A	1-5 years	12,318,205
Corporate Bonds	Baa-B	1-5 years	17,978,120
Corporate Bonds	N/R	1-5 years	72,956
Other Fixed Income Securities	Aaa-A	Less than 1 year	5,083,813
Other Fixed Income Securities	Baa-B	Less than 1 year	2,019,480
Other Fixed Income Securities	N/R	Less than 1 year	10,088
Other Fixed Income Securities	Aaa-A	1-5 years	1,002,718
Total fixed income securities			<u>\$ 121,647,554</u>

Market risk – Market risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices whether those changes are caused by factors specific to the individual security of its issuer or factors affecting all securities in the market. All investments in the Tribal Trust Balanced Portfolio are recognized at fair value and all changes in market conditions directly affect net position from operations. The Central Council limits its risk by investing in diverse markets including international equities and emerging markets, in addition to its investments in domestic securities.

Currency risk – Central Council may invest in financial instruments denominated in currencies other than its reporting currency through its investment in international equity securities funds. Consequently, Central Council may be exposed to risks that the exchange rate of its currency relative to other currencies may change in a manner that has an adverse effect on the value of the portion of Central Council's assets or liabilities denominated in currencies other than U.S. dollars. The Central Council limits this risk by limiting investments in international equity funds to 10% of the total investments.

**Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Notes to Financial Statements
December 31, 2021**

Note 3 – Equity in Central Treasury (continued)

Fair value measurements – Central Council categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments in the amount of \$23,603,667 have recurring fair value measurements that are valued using quoted market prices in active markets and are classified as Level 1 inputs. Investments in the amount of \$121,647,554 are valued using prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered to be active and includes investments that are valued using the matrix pricing and are classified as Level 2 inputs.

Equity method measurements – The Tribe’s equity interest in its discretely presented component unit is valued using the equity method of accounting.

Note 4 – Receivables

Receivables at December 31, 2021, consist of:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Receivables			
Other receivables	\$ 3,941,743	\$ 1,126,720	\$ 5,068,463
Grant and contract receivables	<u>4,636,859</u>	<u>-</u>	<u>4,636,859</u>
Total receivables	<u>\$ 8,578,602</u>	<u>\$ 1,126,720</u>	<u>\$ 9,705,322</u>

Management believes all receivables are fully collectible.

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Notes to Financial Statements
December 31, 2021

Note 5 – Capital Assets

The following is a summary of changes in the Central Council's capital assets during the fiscal year:

	Balance January 1, 2021	Additions	Reclassifications/ Deletions	Balance December 31, 2021
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 5,014,287	\$ 9,408,823	\$ -	\$ 14,423,110
Capital assets being depreciated				
Buildings	19,873,443	11,385,755	-	31,259,198
Equipment	3,979,562	1,331,907	(357,188)	4,954,281
Total capital assets				
being depreciated	23,853,005	12,717,662	(357,188)	36,213,479
Less accumulated depreciation	(7,969,221)	(1,052,372)	326,171	(8,695,422)
Total capital assets				
being depreciated	15,883,784	11,665,290	(31,017)	27,518,057
Net capital assets	20,898,071	21,074,113	(31,017)	41,941,167
Business-Type Activities				
Capital assets not being depreciated				
Land	2,400,000	-	-	2,400,000
Work in progress	-	140,480	-	140,480
Total capital assets not being depre	2,400,000	140,480	-	2,540,480
Capital assets being depreciated				
Buildings	1,522,591	-	-	1,522,591
Equipment	252,211	-	-	252,211
Total capital assets				
being depreciated	1,774,802	-	-	1,774,802
Less accumulated depreciation	(702,801)	(100,500)	-	(803,301)
Total capital assets				
being depreciated	1,072,001	(100,500)	-	971,501
Net capital assets	3,472,001	39,980	-	3,511,981
Total capital assets, net	\$ 24,370,072	\$ 21,114,093	\$ (31,017)	\$ 45,453,148

**Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Notes to Financial Statements
December 31, 2021**

Note 6 – Long-Term Debt

A summary of changes in Central Council's long-term debt at December 31, 2021, is as follows:

	Balance January 1, 2021	Increases	Decreases	Balance December 31, 2021	Amount Due Within One Year
<u>Governmental Activities</u>					
Note payable to bank, original loan balance \$4,500,000, secured by real estate, payable in monthly installments of \$31,794 through October 2030, with interest at 3.34%.	\$ 3,205,147	\$ -	\$ (277,354)	\$ 2,927,793	\$ 288,567
Note payable to bank, original loan balance \$2,490,000, secured by real property, payable in monthly installments of \$19,119 through October 5, 2034, with interest at 4.49%.	2,349,924	-	(125,041)	2,224,883	130,864
Note payable to bank, original loan balance at \$1,312,500, secured by real estate, payable in monthly installments of \$9,267 through September 2012, with interest at 5.95%. Starting in October 2012, loan with an outstanding balance of \$970,878 was refinanced to monthly installments of \$8,623 through November 2024, with interest at 4.50%.	370,933	-	(88,597)	282,336	92,667
Paycheck Protection Program (PPP) loan, is an unsecured loan, payable in monthly installments through May 13, 2022, with interest at 1%. PPP loan was forgiven in 2021.	2,769,035	-	(2,769,035)	-	-
USDA Rural Development loan, original loan amount of \$132,000, secured by a building, payable in monthly installments of \$660 through June 2034, with interest at 4.375%.	79,929	-	(4,516)	75,413	4,717
USDA Rural Development loan, original loan amount of \$107,500, secured by a building, payable in monthly installments of \$538 through June 2034, with interest at 4.375%.	64,839	-	(3,690)	61,149	3,855
Subtotal notes payable	8,839,807	-	(3,268,233)	5,571,574	520,670
Accrued leave	812,393	1,337,225	(1,088,713)	1,060,905	-
Total long-term liabilities	<u>\$ 9,652,200</u>	<u>\$ 1,337,225</u>	<u>\$ (4,356,946)</u>	<u>\$ 6,632,479</u>	<u>\$ 520,670</u>

**Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Notes to Financial Statements
December 31, 2021**

Note 6 – Long-Term Debt (continued)

	Balance January 1, 2021	Increases	Decreases	Balance December 31, 2021	Amount Due Within One Year
<i>Business-Type Activities</i>					
Note payable to bank, original loan balance \$500,000, secured by real estate with a maturity date of October 2027. In November 2017, this loan was restated to an interest rate of 5.25% from 4.97%, and monthly payments were increased from \$3,947 to \$3,995.	\$ 274,758	\$ -	\$ (34,331)	\$ 240,427	\$ 36,178
Note payable to Kowee, LLC, original loan balance \$1,650,000, secured by real estate, with a maturity date of December 31, 2029. No Interest, principal payable in quarterly installments of \$41,250.	1,485,000	-	(1,485,000)	-	-
Total long-term liabilities	<u>\$ 1,759,758</u>	<u>\$ -</u>	<u>\$ (1,519,331)</u>	<u>\$ 240,427</u>	<u>\$ 36,178</u>

A summary of principal and interest payments due under long-term debt at December 31, 2021, is as follows:

Governmental Activities:

Years Ending December 31,	Principal	Interest	Total
2022	\$ 520,670	\$ 208,512	\$ 729,182
2023	541,180	187,636	728,816
2024	553,589	166,604	720,193
2025	478,701	143,641	622,342
2026	496,894	128,448	625,342
2027-2031	2,330,238	351,351	2,681,589
2032-2034	650,302	42,616	692,918
Total	<u>\$ 5,571,574</u>	<u>\$ 1,228,808</u>	<u>\$ 6,800,382</u>

Business-Type Activities:

Years Ending December 31,	Principal	Interest	Total
2022	\$ 36,178	\$ 11,760	\$ 47,938
2023	38,123	9,815	47,938
2024	40,174	7,764	47,938
2025	42,334	5,604	47,938
2026	44,611	3,327	47,938
2027-2029	39,007	942	39,949
Total	<u>\$ 240,427</u>	<u>\$ 39,212</u>	<u>\$ 279,639</u>

**Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Notes to Financial Statements
December 31, 2021**

Note 7 – Line of Credit

The Council has a variable rate revolving line of credit dated November 4, 2016, with a financial institution in the amount of \$1,500,000, which is used for general operations and recorded in the General Fund. The line of credit has a 12-month maturity, bears interest at “Wall Street Prime Rate plus 2%,” and is unsecured. The line of credit had no activity during the year ended December 31, 2021, and the line remains undrawn at December 31, 2021.

Note 8 – Pension Plan

Central Council provides retirement and related plan benefits for all of its full-time employees through the Tlingit & Haida Indian Tribes Retirement and 401(k) Plan (the Plan), a defined contribution 401(k) plan originally adopted on July 1, 2001, restated January 1, 2016, with amendments effective as of September 15, 2017. Employees are eligible to participate in the Plan after 90 days with their own deferrals. Employees are eligible for the employer match and the non-elective contribution requires one year of employment and 1,000 hours of service. The Plan is 100% of up to a maximum of 5% of the employee’s contribution and is immediately fully vested. The non-elective contribution has a vesting schedule of 20% per year. Plan admission dates are the first day of each calendar quarter. Central Council will match up to a maximum match of 7% of each eligible employee’s contribution. Central Council’s contribution to the Plan for each employee is fully vested immediately.

During the year ended December 31, 2021, the Plan had the following activity:

Employee contributions	\$ 957,819
Employer match	688,201
Other (including rollovers)	<u>850,414</u>
Total contributions	<u>\$ 2,496,434</u>
Plan liabilities	<u>\$ 1,000,527</u>

Central Council has designated Principal to be the administrator and record keeper. The non-discretionary trustee of the plan includes members of Tribal management.

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Notes to Financial Statements
December 31, 2021

Note 9 – Interfund Receivables and Payables

Interfund receivable and payable balances at December 31, 2021, are as follows:

	Interfund and Component Unit	
	Receivables	Payables
Governmental activities		
General Fund	\$ 3,621,934	\$ -
Grants Fund	-	3,251,928
Tribal Trust	8,070,882	-
Internal Service Fund	-	5,285,784
Business-type activities		
Non-Major Enterprise Funds	850,416	3,919,280
Component unit – THTBC	-	86,240
	<u>\$ 12,543,232</u>	<u>\$ 12,543,232</u>

These balances result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made, and are considered to be current balances.

Note 10 – Transfers and Distributions

Transfers and distributions for the year ended December 31, 2021, consisted of the following:

	Transfers and Distributions	
	In	Out
Governmental activities		
General Fund	\$ -	\$ (746,028)
Grants Fund	21,973	-
Tribal Trust	-	(154,800)
Business-Type Activities		
Non-Major Enterprise Funds	878,855	-
	<u>\$ 900,828</u>	<u>\$ (900,828)</u>

Transfers are used to (1) move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations for indirect costs not reimbursed by grantors, and (2) reimburse other funds for purchases in prior year for allowable grant costs in current year.

Distributions to THTBC are made for capital contributions to purpose economic development opportunities.

In November 2020, THTBC entered into a dividend agreement with Central Council. As part of that dividend agreement, THTBC contributed approximately \$1,000,000 to Central Council as a dividend payment.

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Notes to Financial Statements
December 31, 2021

Note 11 – Deficit Fund Balances and Net Position

The following funds had accumulated deficits at December 31, 2021:

	Balance (Deficit) January 1, 2021	Increase (Decrease)	Balance (Deficit) December 31, 2021
Governmental Funds			
Elders Program (1204)	\$ 50,000	\$ (87,424)	\$ (37,424)
Economic Development (1219)	(4,965)	1,986	(2,979)
CCTHITA Events (1225)	48,738	(55,278)	(6,540)
USDA Food Program (4003)	-	(32,427)	(32,427)
	<u>\$ 93,773</u>	<u>\$ (173,143)</u>	<u>\$ (79,370)</u>
Non-Major Enterprise Funds			
VTRC Enterprise Fund (1500)	\$ (681,835)	\$ 14,461	\$ (667,374)
Cultural Immersion Park (1540)	(58,729)	28	(58,701)
Sacred Shine (1555)	(83,940)	18,597	(65,343)
	<u>\$ (824,504)</u>	<u>\$ 33,086</u>	<u>\$ (791,418)</u>

Management's plans to address the deficit balances through changes in operations.

Note 12 – Tribal Trust Special Revenue Fund

As discussed in Notes 1 and 3, Central Council holds and has invested some of its Tribal Trust Funds. The fund's activity during fiscal year 2021 is as follows (fund balances at fair value):

	Tribal Trust
Fund balance including accrued interest at December 31, 2020	\$ 22,663,219
Interest and dividend income	3,215,756
Transfers out	(154,800)
Expenses – investment fees	(72,312)
Expenses – other fees	(25,273)
	<u>\$ 25,626,590</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Notes to Financial Statements
December 31, 2021

Note 13 – Contingent Liabilities

Most of the Council's revenues are received from federal and state grants and contracts, which restrict the use of revenues to carrying out specific programs and may require grantor's approval before certain expenditures are allowable. The Council is required to submit written progress reports for the activities being performed. The final expenditures are generally subject to a compliance audit to determine the allowability of costs for which reimbursement has previously been granted. Adjustments of amounts received under grants and contracts could result if the grants and contracts are audited by such agencies. Management does not believe that such adjustments, if any, would be material; accordingly, no provision for liability from such adjustment, if any, is included in the accompanying financial statements.

Note 14 – Risk Management

Central Council faces a considerable number of risks of loss, including: (a) damage and loss to property and contents, (b) employee torts, (c) professional liabilities (i.e., errors and omissions), (d) workers' compensation injuries, (e) environmental damage, and (f) medical insurance of employees. In 2021, Central Council continued to purchase commercial insurance policies for general liability, excess liability, property insurance, employees' health and medical, workers' compensation, Directors' and Officers' liability, auto liability, crime insurance, boiler and machinery, contractors' coverage, fine arts, and data processing insurance. Central Council did not have any settled claims in excess of its commercial insurance coverage in any of the past three years.

Note 15 – Economic Dependence

Central Council receives a substantial portion of its support from federal and state governments. A significant reduction in the level of this support, if this were to occur, may have a significant effect on the Central Council's programs and activities.

Note 16 – Indirect Cost Reimbursements and Shortfalls

Central Council recovers most, but not all, of its management, administrative, and other central service costs through an indirect cost rate agreement negotiated with the United States Department of the Interior's Interior Business Center. The rate applied for calendar year 2021 was 26.78%. Despite the fact that the agreement and federal regulations allow for full reimbursement of indirect costs, many federal and state awards do not provide full funding for the indirect costs associated with their programs. Shortfalls (amounts that should be but are not paid by the awards) ultimately fall against Central Council funds and are financed by transfers from the Tribal Trust Fund. Where known in advance, those amounts should be included within the annual budget as a claim against the Tribal Trust Fund. For 2021, there was an indirect over-recovery in the amount of \$928,976.

**Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Notes to Financial Statements
December 31, 2021**

Note 17 – Carryover Adjustments to Future Year Indirect Cost Rates

Central Council negotiates an annual indirect cost rate agreement with the federal government under a system known as "Fixed with Carry-forward Rate." Under this system, annual indirect cost rates are based on projected indirect and direct costs, negotiated in advance for each calendar year. Following the end of each year, to the extent that actual indirect costs and collections associated with them differ (except for shortfalls discussed in Note 16), an adjustment is made to future year rates. While these amounts permit Central Council to collect previously uncollected amounts or to repay amounts collected in excess of its costs, the final amounts involved are subject to negotiation and cannot be accurately predicted in advance of final agreements. Furthermore, future year rates are impacted by changes in funding and other unknown events, including shortfalls discussed in Note 16. Indirect costs and their reimbursements are accounted for within the General Fund, and because future collections are not predictable, differences between actual collections and expenditures are financed through transfers from the Tribal Trust Fund.

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*

The Members of the Council

Central Council of the Tlingit and Haida Indian Tribes of Alaska

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 the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Central Council of the Tlingit and Haida Indian Tribes of Alaska (the “Central Council”) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Central Council’s primary government financial statements, and have issued our report thereon dated April 13, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Central Council’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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Central Council’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Central Council’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 were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Central Council'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 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.



Bellingham, Washington
April 13, 2022

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

The Members of the Council
Central Council of the Tlingit and Haida Indian Tribes of Alaska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Central Council of the Tlingit and Haida Indian Tribes of Alaska's (the Council or the Central Council) 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 Central Council's major federal programs for the year ended December 31, 2021. The Central Council'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 Central Council 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 December 31, 2021.

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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Central Council 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 Central Council'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 Central Council's federal programs.

Auditor's 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 Central Council'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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance 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 Central Council's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with 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 Central Council'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 Central Council'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 Central Council'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 a 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 Auditor's 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.

A handwritten signature in cursive script that reads "Moss Adams LLP".

Bellingham, Washington
April 13, 2022

**Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Schedule of Findings and Questioned Costs
Year Ended December 31, 2021**

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 No
- Significant deficiency(ies) identified? Yes None reported

Noncompliance material to financial statements noted?

Yes No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

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

Unmodified

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

Yes No

Identification of Major Federal Programs

AL Number	Name of Federal Program or Cluster
15.U01	477 Cluster Plan
21.019	COVID-19 Coronavirus Relief Fund
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds
93.600	Head Start, Head Start Cluster

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

\$ 2,358,082

- Auditee qualified as low-risk auditee? Yes No

**Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Schedule of Findings and Questioned Costs
Year Ended December 31, 2021**

State Financial Assistance

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

Unmodified

Internal control over major state programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Dollar threshold used to distinguish a state major program:

\$ 150,000

II. Financial Statements Findings

None reported.

III. Federal Awards Findings and Questioned Costs

None reported.

IV. State Awards Findings and Questioned Costs

None reported.

**Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2021**

Federal Grantor/Program Title	Grant Number	ALN Number	Pass-Through to Sub-recipients	Total Federal Expenditures
U.S. Department of Agriculture				
<i>Passed through from State of Alaska Department of Education and Early Development</i>				
Early Development				
Child and Adult Care Food Program	n/a	10.558	\$ -	\$ 179,550
Indigenous Guardians	20-CS-11100100-011	10.U01	-	88,544
Total U.S. Department of Agriculture				<u>268,094</u>
U.S. Department of Commerce				
Update and Implement the Comprehensive Economic Development Strategy				
	07-84-07201-02	11.302	-	5,175
<i>Economic Development Cluster</i>				
Economic Adjustment Assistance Investments	ED20SEA3070088	11.307	-	7,265
Total U.S. Department of Commerce				<u>12,440</u>
U.S. Department of Housing and Urban Development				
COVID-19 ICDBG-CARES	20IV0216230	14.862	1,346,277	1,346,277
Total U.S. Department of Housing and Urban Development				<u>1,346,277</u>
U.S. Department of the Interior				
Tribal Self-Governance Compact Agreement				
	n/a	15.022	74,175	8,374,371
COVID-19 CARES Tribal Self-Governance Compact Agreement				
		15.022	-	1,435,858
COVID-19 ARPA Tribal Self-Governance Compact Agreement				
		15.022	-	1,039,115
Subtotal ALN 15.022				<u>10,849,344</u>
477 Cluster Plan Year 2019				
	n/a	15.U01	767,863	8,224,181
Tribal Resilience				
	A19AP00153	15.156	-	68,554
Consultation with the Metropolitan Museum of Art & Detroit Institute of Arts				
	P19AP00262	15.922	-	1,544
Consultation with the America Museum of Natural History in New York, New York and the de Young Museum in San Francisco, California				
	P20AP00240	15.922	-	42,761
Subtotal ALN 15.922				<u>44,305</u>
Total U.S. Department of the Interior				<u>19,186,384</u>
U.S. Department of Justice				
Tlingit and Haida Children's Justice Act Initiative				
	2018-V4-GX-0038	16.582	-	59,049
Eagle Raven Youth Circle Court to address Tribal Juvenile Healing to Wellness				
	2017-DC-BX-0048	16.585	-	155,152
Tlingit and Haida Violence Against Native Women and Girls Program				
	2018-TW-AX-0025	16.587	-	94,930
Tlingit and Haida Re-entry Transitional Housing Proposal				
	2019-AX-BX-0020	16.608	-	203,194
Tlingit & Haida Comprehensive Opioid Abuse Prevention and Intervention Project				
	2018-AR-BC-K032	16.838	-	316,587
Native Elder Victim Assistance Initiative; and Victim Services Initiative in Consortium of 6 Southeast Alaska Tribes				
	2018-VO-GX-0165	16.841	-	354,758
Tlingit & Haida Victim's Services Expansion				
	2020-VO-GX-0032	16.841	-	71,323
Central Council Tlingit & Haida Indian Tribes of Alaska Victimization Response Initiative				
	2019-VOGX-0090	16.841	-	250,794
<i>Passed through from Community Resources for Justice, Inc:</i>				
FY15 Justice Reinvestment Initiative: State Level Technical Assistant	2019-VO-GX-0026	16.841	-	33,581
Subtotal ALN 16.841				<u>710,456</u>
Total U.S. Department of Justice				<u>1,539,368</u>

**Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2021**

Federal Grantor/Program Title	Grant Number	ALN Number	Pass-Through to Sub-recipients	Total Federal Expenditures
U.S. Department of the Treasury				
COVID-19 Coronavirus Relief Fund	n/a	21.019	-	15,652,428
COVID-19 American Rescue Plan Act SLFRF	n/a	21.027	-	30,877,050
Total U.S. Department of the Treasury				46,529,478
Institute of Museum and Library Services				
Native American Library Services	NAB-246326-OLS-20	45.311	-	9,982
Total Institute of Museum and Library Services				9,982
U.S. Department of Transportation				
<i>Highway Planning and Construction Cluster</i>				
Indian Reservation Roads Planning and Construction	n/a	20.205	-	845,674
Total U.S. Department of Transportation				845,674
U.S. Environmental Protection Agency				
Juneau's Community P & D Resiliency Expo	EC-01J84601	66.306	-	46,441
Environmental education, outreach and contaminated sites	RP-00J26211	66.817	-	72,446
Tlingit & Haida (CCTHITA) TRP FY18-19	RP-00J26212	66.817	-	9,325
<i>Subtotal ALN 66.817</i>				81,771
Central Council of Tlingit Haida Indians of AK	GA-01J75101	66.926	-	81,154
Total U.S. Environmental Protection Agency				209,366
U.S. Department of Education				
<i>Passed through from Alaska Association of School Boards</i>				
<i>Promise Neighborhoods</i>				
Supporting Transitions and Educational Promise Southeast Alaska	U215N170038	84.215	-	884,389
Central Council Tlingit & Haida Indian Tribes of Alaska				
Tribal Vocational Rehabilitation Project	H250K150034-20	84.250K	-	345,436
Central Council Tlingit & Haida Indian Tribes of Alaska				
Tribal Vocational Rehabilitation Project	H250K150034-20	84.250K	-	69,814
<i>Subtotal ALN 84.250K</i>				415,250
ASTRIDE	S356A180036	84.356A	-	518,618
ASTRIDE	S356A210035	84.356A	-	261
<i>Subtotal ALN 84.356A</i>				518,879
Total U.S. Department of Education				1,818,518
U.S. Department of Health and Human Services				
Grants for Native Americans - Elderly Nutrition Title VI	2004AKOATA	93.047	-	58,976
COVID-19 CARES Act for Nutrition Services for Native American Programs	2004AKNAC3	93.047	-	96,097
<i>Subtotal ALN 93.047</i>				155,073
Native Elderly Caregiver Support	2004AJOATC	93.054	-	54,997

**Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2021**

Federal Grantor/Program Title	Grant Number	ALN Number	Pass-Through to Sub-recipients	Total Federal Expenditures
Preserving Native Families Partnership Initiative	90FN0038-01	93.086	-	136,903
Preserving Native Families Partnership Initiative	90FN0038-02	93.086	-	61,614
<i>Subtotal ALN 93.086</i>				<u>198,517</u>
Central Council Native Connections Project	5H79SM063465-05	93.243	-	173,476
Central Council Native Connections Project	1H79TI082536-01	93.243	-	122,499
COVID-19 TBH	6H79SM083517	93.243	30,967	59,410
<i>Subtotal ALN 93.243</i>				<u>355,385</u>
COVID-19 CARES - CDC	6 NU1ROT000290-01-03	93.391	-	200,623
Promoting Safe and Stable Families	G-20PFAKFPSS	93.556	-	77,995
Promoting Safe and Stable Families	G-21PFAKFPSS	93.556	-	35,174
COVID-19 Promoting Safe and Stable Families CARES Act	G-20PFAKFFTA	93.556	-	48,261
<i>Subtotal ALN 93.556</i>				<u>161,430</u>
Child Support Enforcement:				
Tribal Child Support Enforcement Comprehensive Grants FY2021	KPG0320TCSE-01	93.563	-	783,749
Tribal Child Support Enforcement Comprehensive Grants FY2022	KPG0465TCSE	93.563	-	277,474
<i>Subtotal ALN 93.563</i>				<u>1,061,223</u>
Haa Yoo	90NB001503	93.587	-	161,922
Haa Yoo	90NB001504	93.587	-	146,070
<i>Subtotal ALN 93.587</i>				<u>307,992</u>
Head Start Cluster	90CI009960	93.600	-	3,306,283
COVID-19 American Rescue Plan Head Start	90HA000020	93.600	-	129,756
<i>Subtotal ALN 93.600 and Head Start Cluster</i>				<u>3,436,039</u>
Child Welfare Social Service	G20PFAKCWSS	93.645	-	46,985
Child Welfare Social Service	G21PFAKCWSS	93.645	-	15,583
COVID-19 CARES Act, 2020	20PFAKCWC3	93.645	-	7,727
<i>Subtotal ALN 93.645</i>				<u>70,295</u>
Tlingit and Haida COVID-19 Mental Health and Substance Abuse Response Initiative	6H79FG00300	93.665	-	573,131
Family Violence Prevention and Services	G-20PFAKRVPS	93.671	55,826	55,826
<i>Passed through from State of Alaska Department of Health and Social Services:</i>				
Title IV-E - Federal Reimbursement	603-PA-231	93.658	-	114,669
Title IV-E - Federal Reimbursement	603-PA-232	93.658	-	42,673
Title IV-E - Planning Grant	90CS2038-01	93.658	-	49,287
<i>Subtotal ALN 93.658</i>				<u>206,629</u>
Total U.S. Department of Health and Human Services			-	<u>6,837,160</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 2,275,108</u>	<u>\$ 78,602,741</u>

**Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Notes to Schedule of Expenditures of Federal Awards
Year Ended December 31, 2021**

Note 1 – Basis of Presentation and Summary of Significant Accounting Policies

The accompanying Schedule of Expenditures of Federal Awards (the SEFA) includes the grant activity of the Central Council of the Tlingit and Haida Indian Tribes of Alaska (the Central Council) for the year ended December 31, 2021. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance) and the requirements of the 2021 OMB Compliance Supplement and Addendum (Compliance Supplement). Because the SEFA presents only a selected portion of the operations of the Central Council, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Central Council.

Expenditures reported in the accompanying SEFA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, or other guidelines as applicable, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the SEFA, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

Note 2 – Indirect Cost Rate

The Central Council did not elect to use the 10% de minimis cost rate.

Note 3 – Reconciliation of the Financial Statements to the Schedule of Expenditures of Federal Awards

Grant Fund expenditures reported in the statement of revenues, expenditures and changes in fund balances—governmental funds	
Grants Fund expenditures	\$ 83,852,688
Less:	
Expenditures funded by State of Alaska grant assistance	(4,219,099)
Expenditures funded by other sources, which are not federal funds	(651,683)
Expenditures funded by non-grant assistance	(393,118)
Expenditures funded by General Fund, indirect subsidy	(13,397)
Other	<u>27,350</u>
Total federal award expenditures	<u><u>\$ 78,602,741</u></u>

Note 4 – USDA Loans

The Central Council has two loans from the U.S. Department of Agriculture that have a combined outstanding balance of \$136,562 at December 31, 2021, and as there are no significant continuing compliance requirements, they are excluded from the SEFA.

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Notes to Schedule of Expenditures of Federal Awards
December 31, 2021

Note 5 – 477 Cluster

The following federal programs are part of the Central Council's 477 Plan and make up the expenditures in the 477 Cluster programs, which are reported in the SEFA under ALN 15.U01:

Department of the Interior, Bureau of Indian Affairs – Job Placement and Training, and General Assistance (ALN 15.113)

Department of Labor – WIOA Adult and Youth

Department of Health and Human Services – Temporary Assistance to Needy Families TANF (ALN 93.558), Native Employment Works (NEW) (ALN 93.594) Child Care Development Fund CCDF (ALN 93.596), and Community Service Block Grant (CSBG) (ALN 93.569)

Report of Independent Auditors on Compliance for Each Major State Program and Report on Internal Control Over Compliance Required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*

The Members of the Council
Central Council of the Tlingit and Haida Indian Tribes of Alaska

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited the Central Council of the Tlingit and Haida Indian Tribes of Alaska's (the Council or the Central Council) compliance with the types of compliance requirements identified as subject to audit in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* that could have a direct and material effect on each of the Central Council's major State programs for the year ended December 31, 2021. The Central Council's major state programs are identified in the accompanying schedule of state financial assistance.

In our opinion, the Central Council 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 state programs for the year ended December 31, 2021.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Our responsibilities under those standards and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Central Council 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 state program. Our audit does not provide a legal determination of the Central Council'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 Central Council's state programs.

Auditor's 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 Central Council'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 GAAS, *Government Auditing Standards*, and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance 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 Central Council's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, 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 Central Council'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 Central Council'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 *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, but not for the purpose of expressing an opinion on the effectiveness of the Central Council'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 state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a 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 state 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 state 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 Auditor's 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 *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Moss Adams LLP".

Bellingham, Washington
April 13, 2022

**Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Schedule of State Financial Assistance
Year Ended December 31, 2021**

State Agency/Program Title	Grant Number	Total Expenditures
DEPARTMENT OF HEALTH AND SOCIAL SERVICES		
Native Family Assistance	* 604-266-21002	\$ 987,831
Native Family Assistance	* 604-266-22002	<u>1,270,438</u>
		<u>2,258,269</u>
Family First Prevention Services	603-265-21001	47,207
Family First Prevention Services	603-265-22001	<u>20,985</u>
		<u>68,192</u>
Rural Recovery Housing	602-256-21004	57,821
Rural Recovery Housing	602-256-22004	<u>28,466</u>
		<u>86,287</u>
Total Department of Health and Social Services		<u>2,412,748</u>
DEPARTMENT OF EDUCATION AND EARLY DEVELOPMENT		
Headstart	* HS 21.067.01	58,005
Headstart	* HS 22.067.01	<u>413,467</u>
Total Department of Education and Early Development		<u>471,472</u>
DEPARTMENT OF PUBLIC SAFETY		
Village Public Safety Officer Program	* VPSO 21-403	762,522
Village Public Safety Officer Program	* VPSO 22-403	<u>572,357</u>
Total Department of Education and Early Development		<u>1,334,879</u>
TOTAL STATE FINANCIAL ASSISTANCE		<u>\$ 4,219,099</u>

* Major State Programs

**Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Notes to Schedule of State Financial Assistance
Year Ended December 31, 2021**

Note 1 – Basis of Presentation and Summary of Significant Accounting Policies

The accompanying schedule of state financial assistance includes the state financial assistance of the Central Council of the Tlingit and Haida Indian Tribes of Alaska for the year ended December 31, 2021. The information in the schedule of state financial assistance is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. The expenditures reported in the accompanying schedule of state financial assistance are reported on the modified accrual basis of accounting. Because the schedule of state financial assistance presents only a selected portion of the operations of the Central Council, it is not intended to, and does not, present the financial position, changes in net position, or cash flows of the Central Council.

Supplementary Information

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balance (Deficit) – General Fund
Year Ended December 31, 2021

	Tribal Direct	Administrative	Total
REVENUES			
Indirect	\$ -	\$ 6,127,800	\$ 6,127,800
Other	362	535,685	536,047
Total revenues	362	6,663,485	6,663,847
EXPENDITURES			
Salaries and wages	-	3,770,690	3,770,690
Fringe and benefits	-	718,106	718,106
Travel	1,161	95,140	96,301
Training	29	34,216	34,245
Contract services	8,402	940,172	948,574
Printing, postage, and supplies	2,199	403,500	405,699
Dues, subscriptions, and advertising	39	94,870	94,909
Minor equipment	-	5,130	5,130
Utilities	1,002	-	1,002
Telephone	-	134,891	134,891
Insurance and bonding	-	49,369	49,369
Building and vehicle lease, maintenance and repairs	150	68,945	69,095
Council and committee meeting expenses	7,277	59,099	66,376
Client benefits	-	142	142
Debt service costs	4,881	1,890,180	1,895,061
Miscellaneous expense	100,620	38,527	139,147
Allocation of indirect costs	7,066	-	7,066
Total expenditures	132,826	8,302,977	8,435,803
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(132,464)	(1,639,492)	(1,771,956)
OTHER FINANCING SOURCES (USES)			
Transfers, net	154,800	(878,855)	(724,055)
Indirect cost subsidy transfers out	-	(21,973)	(21,973)
Total other financing sources (uses)	154,800	(900,828)	(746,028)
NET CHANGE IN FUND BALANCES	22,336	(2,540,320)	(2,517,984)
FUND BALANCES (DEFICIT), beginning of year	(3,396,429)	7,379,999	3,983,570
FUND BALANCES (DEFICIT) end of year	\$ (3,374,093)	\$ 4,839,679	\$ 1,465,586

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Balance Sheet – Grants Fund
December 31, 2021

	Department of Interior		Various Federal	Temporary Assistance	
	BIA Compact Agreement	Native American Grants Protection – Documentation	Agencies 477 Program 2000; 2015-2017; 3000; 3016	for Needy Families	
	Various 2xxx Funds	3304		State of Alaska - Department of Health and Social Services	
				4001	4000
ASSETS					
Equity in central treasury	\$ 11,401,045	\$ 22,852	\$ 18,487,240	\$ -	\$ 9,726
Investments	-	-	-	-	-
Receivables					
Federal	-	-	-	-	-
State of Alaska and Other	-	-	-	14,120	-
Other	-	-	159,120	-	-
Due from other funds	-	-	-	794,057	-
Prepaid expense and other assets	1,625	-	-	-	-
TOTAL ASSETS	\$ 11,402,670	\$ 22,852	\$ 18,646,360	\$ 808,177	\$ 9,726
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	1,625	-	159,120	-	-
Unearned revenue	11,401,045	22,852	18,487,240	-	9,726
Total liabilities	11,402,670	22,852	18,646,360	-	9,726
FUND BALANCE					
Nonspendable	1,625	-	-	-	-
Restricted - TANF	-	-	-	808,177	-
Assigned	-	-	-	-	-
Unassigned	(1,625)	-	-	-	-
Total fund balances	-	-	-	808,177	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 11,402,670	\$ 22,852	\$ 18,646,360	\$ 808,177	\$ 9,726

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Balance Sheet – Grants Fund
December 31, 2021

	Headstart - Federal and State		Department of Health and Human Services		
	State of Alaska – Department of Education and Early Development	Federal – Department of Health and Human Services	Tribal Child Support Unit	Elderly Nutrition Title VI	Native Elderly Caregiver Support
	4002	3020	3001	3012	3013
ASSETS					
Equity in central treasury	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-
Receivables					
Federal	-	743,744	277,474	15,862	8,089
State of Alaska and Other	413,467	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expense and other assets	-	947	-	-	-
TOTAL ASSETS	\$ 413,467	\$ 744,691	\$ 277,474	\$ 15,862	\$ 8,089
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	413,467	744,691	277,474	15,862	8,089
Unearned revenue	-	-	-	-	-
Total liabilities	413,467	744,691	277,474	15,862	8,089
FUND BALANCE					
Nonspendable	-	947	-	-	-
Restricted - TANF	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	(947)	-	-	-
Total fund balances	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 413,467	\$ 744,691	\$ 277,474	\$ 15,862	\$ 8,089

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Balance Sheet – Grants Fund
December 31, 2021

	Department of Health and Human Services (cont.)				
	Promoting Safe & Stable Families 3014	Child Welfare Services 3018	SAMHSA First Responders 3024	SAMHSA Mental Health Covid-19 3025	CARES FF Elders 3032
ASSETS					
Equity in central treasury	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-
Receivables					
Federal	35,174	13,521	122,499	323,784	48,104
State of Alaska and Other	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expense and other assets	-	-	-	-	-
TOTAL ASSETS	\$ 35,174	\$ 13,521	\$ 122,499	\$ 323,784	\$ 48,104
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	35,174	13,521	122,499	323,784	48,104
Unearned revenue	-	-	-	-	-
Total liabilities	35,174	13,521	122,499	323,784	48,104
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted - TANF	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 35,174	\$ 13,521	\$ 122,499	\$ 323,784	\$ 48,104

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Balance Sheet – Grants Fund
December 31, 2021

Department of Health and Human Services (cont.)

	CARES - PSSF 3036	CARES Headstart 3037	CARES CDC 3038	TANF-ICWA 3041	Haa Yoo 3042
ASSETS					
Equity in central treasury	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-
Receivables					
Federal	19,464	129,756	200,623	61,614	96,307
State of Alaska and Other	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expense and other assets	-	-	-	-	-
TOTAL ASSETS	\$ 19,464	\$ 129,756	\$ 200,623	\$ 61,614	\$ 96,307
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	19,464	129,756	200,623	61,614	96,307
Unearned revenue	-	-	-	-	-
Total liabilities	19,464	129,756	200,623	61,614	96,307
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted - TANF	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 19,464	\$ 129,756	\$ 200,623	\$ 61,614	\$ 96,307

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Balance Sheet – Grants Fund
December 31, 2021

	Department of Health and Human Services (cont.)		Environmental Protection Agency		
	Title IV-E Planning 3043	Foster Care Title IV-E 4006	EPA General Assistance 3400	Response Program 3415	Resiliency Expo 3430
ASSETS					
Equity in central treasury	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-
Receivables					
Federal	49,287	20,741	(3,590)	9,325	6,027
State of Alaska and Other	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	3,590	-	-
Prepaid expense and other assets	-	-	-	-	-
TOTAL ASSETS	\$ 49,287	\$ 20,741	\$ -	\$ 9,325	\$ 6,027
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	49,287	20,741	-	9,325	6,027
Unearned revenue	-	-	-	-	-
Total liabilities	49,287	20,741	-	9,325	6,027
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted - TANF	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 49,287	\$ 20,741	\$ -	\$ 9,325	\$ 6,027

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Balance Sheet – Grants Fund
December 31, 2021

	Department of Education			
	STEPS AK 3205	ASTRIDE 3206	REWARD 3207	Tribal Vocational Rehabilitation 3200
ASSETS				
Equity in central treasury	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-
Receivables				
Federal	515,785	442,154	262	189,985
State of Alaska and Other	-	-	-	-
Other	-	-	-	-
Due from other funds	-	-	-	-
Prepaid expense and other assets	-	-	-	-
	<u>\$ 515,785</u>	<u>\$ 442,154</u>	<u>\$ 262</u>	<u>\$ 189,985</u>
TOTAL ASSETS	<u>\$ 515,785</u>	<u>\$ 442,154</u>	<u>\$ 262</u>	<u>\$ 189,985</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	515,785	442,154	262	189,985
Unearned revenue	-	-	-	-
	<u>515,785</u>	<u>442,154</u>	<u>262</u>	<u>189,985</u>
Total liabilities	<u>515,785</u>	<u>442,154</u>	<u>262</u>	<u>189,985</u>
FUND BALANCE				
Nonspendable	-	-	-	-
Restricted - TANF	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 515,785</u>	<u>\$ 442,154</u>	<u>\$ 262</u>	<u>\$ 189,985</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Balance Sheet – Grants Fund
December 31, 2021

Department of Justice

	Violence Against Women <u>3504</u>	Healing to Wellness Court <u>3507</u>	Crime Victim Assistance <u>3509</u>	Opioid Abuse Program <u>3515</u>	VOCA <u>3516</u>
ASSETS					
Equity in central treasury	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-
Receivables					
Federal	22,776	15,803	8,364	145,577	101,104
State of Alaska and Other	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expense and other assets	-	-	-	-	-
TOTAL ASSETS	<u>\$ 22,776</u>	<u>\$ 15,803</u>	<u>\$ 8,364</u>	<u>\$ 145,577</u>	<u>\$ 101,104</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	22,776	15,803	8,364	145,577	101,104
Unearned revenue	-	-	-	-	-
Total liabilities	<u>22,776</u>	<u>15,803</u>	<u>8,364</u>	<u>145,577</u>	<u>101,104</u>
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted - TANF	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 22,776</u>	<u>\$ 15,803</u>	<u>\$ 8,364</u>	<u>\$ 145,577</u>	<u>\$ 101,104</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Balance Sheet – Grants Fund
December 31, 2021

Department of Justice (continued)

	Reentry Transitional Housing <u>3517</u>	Victims Services Pgm <u>3518</u>	Child VRI <u>3519</u>	Victims of Crime <u>3520</u>
ASSETS				
Equity in central treasury	\$ -	\$ 44,520	\$ -	\$ -
Investments	-	-	-	-
Receivables				
Federal	36,089	-	81,984	56,730
State of Alaska and Other	-	-	-	-
Other	-	-	-	-
Due from other funds	-	-	-	-
Prepaid expense and other assets	-	-	-	-
TOTAL ASSETS	<u><u>\$ 36,089</u></u>	<u><u>\$ 44,520</u></u>	<u><u>\$ 81,984</u></u>	<u><u>\$ 56,730</u></u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	36,089	-	81,984	56,730
Unearned revenue	-	44,520	-	-
Total liabilities	<u>36,089</u>	<u>44,520</u>	<u>81,984</u>	<u>56,730</u>
FUND BALANCE				
Nonspendable	-	-	-	-
Restricted - TANF	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 36,089</u></u>	<u><u>\$ 44,520</u></u>	<u><u>\$ 81,984</u></u>	<u><u>\$ 56,730</u></u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Balance Sheet – Grants Fund
December 31, 2021

	<u>Department of Agriculture</u>		<u>Department of Commerce</u>	
	Indigenous Guardians Program	USDA Food Program	Economic Development Administration	Cares Supplemental EDA
	<u>3612</u>	<u>4003</u>	<u>3711</u>	<u>3714</u>
ASSETS				
Equity in central treasury	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-
Receivables				
Federal	81,295	-	27,104	7,265
State of Alaska and Other	-	-	-	-
Other	-	-	-	-
Due from other funds	-	-	-	-
Prepaid expense and other assets	-	-	-	-
TOTAL ASSETS	<u><u>\$ 81,295</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 27,104</u></u>	<u><u>\$ 7,265</u></u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	81,295	32,427	27,104	7,265
Unearned revenue	-	-	-	-
Total liabilities	<u>81,295</u>	<u>32,427</u>	<u>27,104</u>	<u>7,265</u>
FUND BALANCE				
Nonspendable	-	-	-	-
Restricted - TANF	-	-	-	-
Assigned	-	(32,427)	-	-
Unassigned	-	-	-	-
Total fund balances	<u>-</u>	<u>(32,427)</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 81,295</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 27,104</u></u>	<u><u>\$ 7,265</u></u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Balance Sheet – Grants Fund
December 31, 2021

	Department of Housing	Department of the Treasury	Department of Transportation	
	Indian Community Development Block Grant 3902	ARPA 3996	Roads Program Maintenance 5002	SE TDOT Program Interest 6000
ASSETS				
Equity in central treasury	\$ -	\$ 7,450,637	\$ 1,673,170	\$ -
Investments	-	127,512,331	-	-
Receivables				
Federal	142,009	-	271,630	-
State of Alaska and Other	-	-	-	-
Other	-	-	-	-
Due from other funds	-	-	-	1,518
Prepaid expense and other assets	-	-	-	-
TOTAL ASSETS	\$ 142,009	\$ 134,962,968	\$ 1,944,800	\$ 1,518
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	142,009	-	271,630	-
Unearned revenue	-	134,962,968	1,673,170	-
Total liabilities	142,009	134,962,968	1,944,800	-
FUND BALANCE				
Nonspendable	-	-	-	-
Restricted - TANF	-	-	-	-
Assigned	-	-	-	1,518
Unassigned	-	-	-	-
Total fund balances	-	-	-	1,518
TOTAL LIABILITIES AND FUND BALANCE	\$ 142,009	\$ 134,962,968	\$ 1,944,800	\$ 1,518

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Balance Sheet – Grants Fund
December 31, 2021

	Institute of Museum and Library Services	State of Alaska			
	Library Services 3251	Village Public Safety Officer 4010	OCS Compact 4018	FF Prevention Svcs 4022	Rural Recovery Housing 4024
ASSETS					
Equity in central treasury	\$ -	\$ 130,203	\$ -	\$ -	\$ -
Investments	-	-	-	-	-
Receivables					
Federal	10,000	-	-	-	-
State of Alaska and Other	-	-	(115,648)	(823)	(12,978)
Other	-	-	-	-	-
Due from other funds	-	-	115,648	823	12,978
Prepaid expense and other assets	-	-	-	-	-
TOTAL ASSETS	\$ 10,000	\$ 130,203	\$ -	\$ -	\$ -
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	10,000	-	-	-	-
Unearned revenue	-	130,203	-	-	-
Total liabilities	10,000	130,203	-	-	-
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted - TANF	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 10,000	\$ 130,203	\$ -	\$ -	\$ -

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Balance Sheet – Grants Fund
December 31, 2021

	Other Tribal Grants				
	King Salmon Derby	Emergency Medical Fund	Alumni Scholarship Assistance Program	Shelter Program	Elders Program
	1200	1201	1202	1203	1204
ASSETS					
Equity in central treasury	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-
Receivables					
Federal	-	-	-	-	-
State of Alaska and Other	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	3,921	7,369	54,500	3,314	-
Prepaid expense and other assets	-	-	-	-	-
TOTAL ASSETS	\$ 3,921	\$ 7,369	\$ 54,500	\$ 3,314	\$ -
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	37,424
Unearned revenue	-	-	-	-	-
Total liabilities	-	-	-	-	37,424
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted - TANF	-	-	-	-	-
Assigned	3,921	7,369	54,500	3,314	(37,424)
Unassigned	-	-	-	-	-
Total fund balances	3,921	7,369	54,500	3,314	(37,424)
TOTAL LIABILITIES AND FUND BALANCE	\$ 3,921	\$ 7,369	\$ 54,500	\$ 3,314	\$ -

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Balance Sheet – Grants Fund
December 31, 2021

Other Tribal Grants (cont.)

	TEOC 1205	Headstart Foundation 1209	Smart Choices Society 1211	TFYS Activities 1212	Economic Development 1219
ASSETS					
Equity in central treasury	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-
Receivables					
Federal	-	-	-	-	-
State of Alaska and Other	-	-	-	-	-
Other	-	-	-	-	2,280
Due from other funds	45,745	38,042	25,953	136,410	-
Prepaid expense and other assets	-	-	-	-	-
TOTAL ASSETS	\$ 45,745	\$ 38,042	\$ 25,953	\$ 136,410	\$ 2,280
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	5,259
Unearned revenue	-	-	-	-	-
Total liabilities	-	-	-	-	5,259
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted - TANF	-	-	-	-	-
Assigned	45,745	38,042	25,953	136,410	(2,979)
Unassigned	-	-	-	-	-
Total fund balances	45,745	38,042	25,953	136,410	(2,979)
TOTAL LIABILITIES AND FUND BALANCE	\$ 45,745	\$ 38,042	\$ 25,953	\$ 136,410	\$ 2,280

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Balance Sheet – Grants Fund
December 31, 2021

Other Tribal Grants (cont.)

	TCSU 1220	Language Programs 1221	Tribal Court 1222	Education Support Services 1223	Land Into Trust 1224
ASSETS					
Equity in central treasury	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-
Receivables					
Federal	-	-	-	-	-
State of Alaska and Other	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	45,618	361,004	19,637	4,695	1,734
Prepaid expense and other assets	-	-	-	-	-
TOTAL ASSETS	\$ 45,618	\$ 361,004	\$ 19,637	\$ 4,695	\$ 1,734
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 45,618	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	45,618	-	-	-	-
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted - TANF	-	-	-	-	-
Assigned	-	361,004	19,637	4,695	1,734
Unassigned	-	-	-	-	-
Total fund balances	-	361,004	19,637	4,695	1,734
TOTAL LIABILITIES AND FUND BALANCE	\$ 45,618	\$ 361,004	\$ 19,637	\$ 4,695	\$ 1,734

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Balance Sheet – Grants Fund
December 31, 2021

Other Tribal Grants (cont.)

	CCTHITA Events 1225	Sealaska Increasing Fluency 1227	Food Sovereignty Dev Program 1313	Indigenous Watchman Program 1314	Covid Survey 1315
ASSETS					
Equity in central treasury	\$ -	\$ -	\$ -	\$ 34,317	\$ (9,900)
Investments	-	-	-	-	-
Receivables					
Federal	-	-	-	-	-
State of Alaska and Other	-	-	5,000	-	-
Other	-	-	-	-	-
Due from other funds	-	70,636	-	-	-
Prepaid expense and other assets	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ 70,636	\$ 5,000	\$ 34,317	\$ (9,900)
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	6,540	-	5,000	-	-
Unearned revenue	-	-	-	34,317	(9,900)
Total liabilities	6,540	-	5,000	34,317	(9,900)
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted - TANF	-	-	-	-	-
Assigned	(6,540)	70,636	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	(6,540)	70,636	-	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 70,636	\$ 5,000	\$ 34,317	\$ (9,900)

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Balance Sheet – Grants Fund
December 31, 2021

	Other Tribal Grants (cont.)			Combining Eliminations	Grants Fund Total (Memorandum Only)
	Juneau Community Foundation 1316	COVID-19 Emergency Response 1317	VW Settlement Trust 1410		
ASSETS					
Equity in central treasury	\$ 43,992	\$ 15,000	\$ 157,837	\$ -	\$ 39,460,639
Investments	-	-	-	-	127,512,331
Receivables					
Federal	-	-	-	-	4,333,721
State of Alaska and Other	-	-	-	-	303,138
Other	-	-	-	-	161,400
Due from other funds	-	-	-	(1,747,192)	-
Prepaid expense and other assets	-	-	-	-	2,572
TOTAL ASSETS	\$ 43,992	\$ 15,000	\$ 157,837	\$ (1,747,192)	\$ 171,773,801
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 45,618
Due to other funds	-	-	-	(1,747,192)	3,251,928
Unearned revenue	43,992	15,000	157,837	-	166,972,970
Total liabilities	43,992	15,000	157,837	(1,747,192)	170,270,516
FUND BALANCE					
Nonspendable	-	-	-	-	2,572
Restricted - TANF	-	-	-	-	808,177
Assigned	-	-	-	(2,572)	692,536
Unassigned	-	-	-	2,572	-
Total fund balances	-	-	-	-	1,503,285
TOTAL LIABILITIES AND FUND BALANCE	\$ 43,992	\$ 15,000	\$ 157,837	\$ (1,747,192)	\$ 171,773,801

**Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances – Grants Fund
Year Ended December 31, 2021**

	Department of Interior			Various Federal
	BIA Compact	Native	Tribal	Agencies
	Agreement	American Grants	Resilience	477
	Various 2xxx Funds	Protection – Documentation 3304	Program 3319	Program 2000; 2015-2017; 3000; 3016
REVENUES				
Reimbursable program costs	\$ -	\$ 34,947	\$ 54,074	\$ -
Indirect revenue	-	9,358	14,480	-
Compact funding:				
Direct	7,614,611	-	-	6,731,522
BIA indirect	2,187,850	-	-	1,333,539
Other	1,046,883	-	-	159,120
Total revenues	<u>10,849,344</u>	<u>44,305</u>	<u>68,554</u>	<u>8,224,181</u>
EXPENDITURES				
Salaries and wages	2,669,941	24,262	42,284	1,708,438
Fringe and benefits	687,029	9,466	11,790	415,236
Travel	174,152	578	-	8,129
Training	13,372	-	-	15,964
Contract services	2,301,058	621	-	90,321
Pass-through	74,175	-	-	767,863
Printing, postage, and supplies	784,227	20	-	153,913
Dues, subscriptions, and advertising	55,787	-	-	8,755
Minor equipment	10,760	-	-	-
Utilities	90,307	-	-	1,791
Fuel oil	2,380	-	-	97
Janitorial	580	-	-	19,343
Property tax	26,760	-	-	-
Office rent	265,255	-	-	233,284
Telephone	57,247	-	-	22,383
Facility	12,532	-	-	64,028
Insurance and bonding	30,127	-	-	8,858
Building and vehicle lease, maintenance, and repairs	21,674	-	-	19,713
Council and committee meeting expense	128,717	-	-	14,923
Client benefits	668,226	-	-	3,343,160
Miscellaneous expense	119,583	-	-	11,461
Capital outlay	467,605	-	-	(17,018)
Allocation of indirect costs	2,187,850	9,358	14,480	1,333,539
Total expenditures	<u>10,849,344</u>	<u>44,305</u>	<u>68,554</u>	<u>8,224,181</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Indirect cost subsidy transfers in	-	-	-	-
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances – Grants Fund
Year Ended December 31, 2021

	Temporary Assistance for Needy Families		Headstart - Federal and State		Department of Health and Human Services
	State of Alaska - Department of Health and Social Services		State of Alaska – Department of Education and Early Development	Federal – Department of Health and Human Services	Tribal Child Support Unit
	4001	4000	4002	3020	3001
	4001	4000	4002	3020	3001
REVENUES					
Reimbursable program costs	\$ 352,048	\$ 2,012,129	\$ 409,968	\$ 2,926,858	\$ 837,059
Indirect revenue	51,416	246,140	61,504	379,425	224,164
Compact funding:					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	68,228	-	-	-	-
Total revenues	<u>471,692</u>	<u>2,258,269</u>	<u>471,472</u>	<u>3,306,283</u>	<u>1,061,223</u>
EXPENDITURES					
Salaries and wages	111,488	227,793	331,118	1,461,924	592,679
Fringe and benefits	27,824	72,677	78,850	395,138	179,663
Travel	1,138	-	-	7,828	8,327
Training	-	-	-	25,150	4,793
Contract services	31,402	21,536	-	150,266	-
Pass-through	-	-	-	-	-
Printing, postage, and supplies	4,780	-	-	50,648	28,966
Dues, subscriptions, and advertising	419	-	-	12,521	1,035
Minor equipment	-	-	-	2,791	-
Utilities	-	-	-	29,601	-
Fuel oil	-	-	-	15,473	-
Janitorial	-	-	-	5,645	-
Property tax	-	-	-	-	-
Office rent	-	-	-	167,024	-
Telephone	130	-	-	32,124	525
Facility	-	-	-	123,606	-
Insurance and bonding	5,124	-	-	50,484	3,100
Building and vehicle lease, maintenance, and repairs	3,629	-	-	12,387	4,695
Council and committee meeting expense	358	-	-	3,811	1,815
Client benefits	5,578	1,690,123	-	293,188	-
Miscellaneous expense	125	-	-	124	11,461
Capital outlay	-	-	-	87,125	-
Allocation of indirect costs	51,416	246,140	61,504	379,425	224,164
Total expenditures	<u>243,411</u>	<u>2,258,269</u>	<u>471,472</u>	<u>3,306,283</u>	<u>1,061,223</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>228,281</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Indirect cost subsidy transfers in	-	-	-	-	-
NET CHANGE IN FUND BALANCES	<u>228,281</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), beginning of year	<u>579,896</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), end of year	<u>\$ 808,177</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Central Council of the Tlingit and Haida Indian Tribes of Alaska
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	Department of Health and Human Services (cont.)				
	Family Violence Protection, Prevention, and Services 3010	Elderly Nutrition Title VI 3012	Native Elderly Caregiver Support 3013	Promoting Safe & Stable Families 3014	Child Welfare Services 3018
REVENUES					
Reimbursable program costs	\$ 55,826	\$ 46,518	\$ 43,380	\$ 89,264	\$ 56,880
Indirect revenue	-	12,458	11,617	23,905	5,688
Compact funding:					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>55,826</u>	<u>58,976</u>	<u>54,997</u>	<u>113,169</u>	<u>62,568</u>
EXPENDITURES					
Salaries and wages	-	25,938	21,245	49,720	-
Fringe and benefits	-	5,080	15,424	11,149	-
Travel	-	-	-	-	-
Training	-	-	-	-	9,394
Contract services	-	1,378	-	3,400	4,390
Pass-through	55,826	-	-	-	-
Printing, postage, and supplies	-	520	296	16,994	21,449
Dues, subscriptions, and advertising	-	-	-	-	-
Minor equipment	-	-	-	-	-
Utilities	-	-	-	-	-
Fuel oil	-	52	-	-	92
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	-
Office rent	-	-	-	-	-
Telephone	-	-	460	-	860
Facility	-	-	-	-	-
Insurance and bonding	-	3,100	3,100	3,100	1,300
Building and vehicle lease, maintenance, and repairs	-	3,709	284	-	9,156
Council and committee meeting expense	-	-	-	-	-
Client benefits	-	-	-	-	-
Miscellaneous expense	-	6,741	2,571	4,901	10,239
Capital outlay	-	-	-	-	-
Allocation of indirect costs	-	12,458	11,617	23,905	15,233
Total expenditures	<u>55,826</u>	<u>58,976</u>	<u>54,997</u>	<u>113,169</u>	<u>72,113</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,545)</u>
OTHER FINANCING SOURCES (USES)					
Indirect cost subsidy transfers in	-	-	-	-	9,545
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
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Department of Health and Human Services (cont.)					
	SAMHSA				
	Substance Abuse	SAMHSA First Responders	SAMHSA Mental Health Covid-19	CARES FF Elders	CARES CWS
	3022	3024	3025	3032	3033
REVENUES					
Reimbursable program costs	\$ 136,832	\$ 96,623	\$ 452,067	\$ 75,798	\$ 7,025
Indirect revenue	36,644	25,876	121,064	20,299	702
Compact funding:					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>173,476</u>	<u>122,499</u>	<u>573,131</u>	<u>96,097</u>	<u>7,727</u>
EXPENDITURES					
Salaries and wages	41,686	72,959	333,290	8,700	5,298
Fringe and benefits	8,943	13,000	66,629	2,345	1,249
Travel	-	1,174	-	-	-
Training	-	-	-	-	-
Contract services	5,895	341	14,018	1,689	-
Pass-through	-	-	-	-	-
Printing, postage, and supplies	7,301	9,045	27,229	23,178	-
Dues, subscriptions, and advertising	-	-	8	-	-
Minor equipment	-	-	-	-	-
Utilities	-	-	-	-	-
Fuel oil	-	-	-	-	-
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	-
Office rent	-	-	-	-	-
Telephone	-	-	3,007	-	478
Facility	-	-	-	-	-
Insurance and bonding	-	-	-	-	-
Building and vehicle lease, maintenance, and repairs	-	-	-	32	-
Council and committee meeting expense	-	-	-	1,378	-
Client benefits	-	-	80	-	-
Miscellaneous expense	73,007	104	7,806	38,476	-
Capital outlay	-	-	-	-	-
Allocation of indirect costs	36,644	25,876	121,064	20,299	1,881
Total expenditures	<u>173,476</u>	<u>122,499</u>	<u>573,131</u>	<u>96,097</u>	<u>8,906</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	(1,179)
OTHER FINANCING SOURCES (USES)					
Indirect cost subsidy transfers in	-	-	-	-	1,179
NET CHANGE IN FUND BALANCES	-	-	-	-	-
FUND BALANCES (DEFICIT), beginning of year	-	-	-	-	-
FUND BALANCES (DEFICIT), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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Department of Health and Human Services (cont.)

	CARES SAMHSA 3035	CARES - PSSF 3036	CARES Headstart 3037	CARES CDC 3038	TANF-ICWA 3041
REVENUES					
Reimbursable program costs	\$ 53,402	\$ 38,067	\$ 129,756	\$ 190,061	\$ 156,584
Indirect revenue	6,008	10,194	-	10,562	41,933
Compact funding:					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	59,410	48,261	129,756	200,623	198,517
EXPENDITURES					
Salaries and wages	-	27,999	-	-	116,163
Fringe and benefits	-	5,055	-	-	31,883
Travel	-	-	-	-	-
Training	-	-	-	-	-
Contract services	1,530	-	-	-	4,750
Pass-through	30,967	-	-	-	-
Printing, postage, and supplies	20,447	249	-	39,440	15
Dues, subscriptions, and advertising	-	-	-	-	-
Minor equipment	-	-	-	-	-
Utilities	-	-	-	-	-
Fuel oil	-	-	-	-	-
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	-
Office rent	-	-	-	-	-
Telephone	-	-	-	-	525
Facility	-	-	81,655	-	-
Insurance and bonding	-	-	-	-	3,100
Building and vehicle lease, maintenance, and repairs	-	-	-	-	-
Council and committee meeting expense	-	-	-	-	-
Client benefits	-	-	48,101	-	-
Miscellaneous expense	458	4,764	-	-	148
Capital outlay	-	-	-	150,621	-
Allocation of indirect costs	6,008	10,194	-	10,562	41,933
Total expenditures	59,410	48,261	129,756	200,623	198,517
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	-
OTHER FINANCING SOURCES (USES)					
Indirect cost subsidy transfers in	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-	-	-
FUND BALANCES (DEFICIT), beginning of year	-	-	-	-	-
FUND BALANCES (DEFICIT), end of year	\$ -	\$ -	\$ -	\$ -	\$ -

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	Department of Health and Human Services (cont.)			Environmental Protection Agency	
	Haa Yoo	Title IV-E Planning	Foster Care Title IV-E	EPA General Assistance	Response Program
	3042	3043	4006	3400	3415
REVENUES					
Reimbursable program costs	\$ 242,934	\$ 38,876	\$ 124,106	\$ 64,012	\$ 64,498
Indirect revenue	65,058	10,411	33,236	17,142	17,273
Compact funding:					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>307,992</u>	<u>49,287</u>	<u>157,342</u>	<u>81,154</u>	<u>81,771</u>
EXPENDITURES					
Salaries and wages	152,541	-	60,844	45,485	50,868
Fringe and benefits	41,118	-	21,444	17,012	13,244
Travel	-	-	579	-	-
Training	-	-	-	447	200
Contract services	34,570	38,050	-	111	-
Pass-through	-	-	-	-	-
Printing, postage, and supplies	13,141	-	-	957	186
Dues, subscriptions, and advertising	-	-	-	-	-
Minor equipment	-	-	-	-	-
Utilities	-	-	-	-	-
Fuel oil	-	-	179	-	-
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	-
Office rent	-	-	-	-	-
Telephone	-	-	3,406	-	-
Facility	-	-	-	-	-
Insurance and bonding	-	-	24,011	-	-
Building and vehicle lease, maintenance, and repairs	-	-	3,118	-	-
Council and committee meeting expense	-	-	-	-	-
Client benefits	1,506	-	550	-	-
Miscellaneous expense	58	826	9,975	-	-
Capital outlay	-	-	-	-	-
Allocation of indirect costs	65,058	10,411	33,236	17,142	17,273
Total expenditures	<u>307,992</u>	<u>49,287</u>	<u>157,342</u>	<u>81,154</u>	<u>81,771</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Indirect cost subsidy transfers in	-	-	-	-	-
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	Environmental Protection Agency (cont.)	Department of Education			
	Resiliency Expo	STEPS AK	ASTRIDE	REWARD	Tribal Vocational Rehabilitation
	3430	3205	3206	3207	3200
REVENUES					
Reimbursable program costs	\$ 36,631	\$ 697,578	\$ 409,069	\$ 206	\$ 327,536
Indirect revenue	9,810	186,811	109,549	55	87,714
Compact funding:					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	46,441	884,389	518,618	261	415,250
EXPENDITURES					
Salaries and wages	11,761	166,215	32,480	-	170,609
Fringe and benefits	2,552	37,857	6,923	-	46,350
Travel	-	9,893	-	-	-
Training	-	-	-	-	-
Contract services	-	61,596	356,017	-	900
Pass-through	-	-	-	-	-
Printing, postage, and supplies	22,318	75,340	2,254	-	10,893
Dues, subscriptions, and advertising	-	136	150	-	500
Minor equipment	-	-	-	-	-
Utilities	-	-	-	-	-
Fuel oil	-	-	-	-	-
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	-
Office rent	-	-	-	-	-
Telephone	-	-	-	-	4,294
Facility	-	-	-	-	-
Insurance and bonding	-	-	-	-	3,100
Building and vehicle lease, maintenance, and repairs	-	-	-	206	1,282
Council and committee meeting expense	-	5,148	-	-	500
Client benefits	-	2,194	-	-	89,108
Miscellaneous expense	-	339,199	11,245	-	-
Capital outlay	-	-	-	-	-
Allocation of indirect costs	9,810	186,811	109,549	55	87,714
Total expenditures	46,441	884,389	518,618	261	415,250
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	-
OTHER FINANCING SOURCES (USES)					
Indirect cost subsidy transfers in	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-	-	-
FUND BALANCES (DEFICIT), beginning of year	-	-	-	-	-
FUND BALANCES (DEFICIT), end of year	\$ -	\$ -	\$ -	\$ -	\$ -

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Department of Justice

	Violence Against Women 3504	Healing to Wellness Court 3507	Crime Victim Assistance 3509	Opioid Abuse Program 3515	VOCA 3516
REVENUES					
Reimbursable program costs	\$ 74,878	\$ 122,379	\$ 46,576	\$ 249,714	\$ 279,822
Indirect revenue	20,052	32,773	12,473	66,873	74,936
Compact funding:					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>94,930</u>	<u>155,152</u>	<u>59,049</u>	<u>316,587</u>	<u>354,758</u>
EXPENDITURES					
Salaries and wages	52,781	81,474	33,146	156,098	161,853
Fringe and benefits	16,505	38,354	12,539	41,784	45,280
Travel	-	-	-	(219)	-
Training	-	-	-	877	-
Contract services	-	847	-	42,000	57,249
Pass-through	-	-	-	-	-
Printing, postage, and supplies	2,813	701	306	8,373	14,441
Dues, subscriptions, and advertising	-	-	-	-	-
Minor equipment	-	-	-	-	-
Utilities	-	-	-	-	-
Fuel oil	-	-	-	-	-
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	-
Office rent	-	-	-	-	-
Telephone	-	525	585	65	-
Facility	-	-	-	-	-
Insurance and bonding	-	-	-	-	-
Building and vehicle lease, maintenance, and repairs	-	-	-	-	-
Council and committee meeting expense	154	-	-	-	-
Client benefits	2,625	-	-	-	-
Miscellaneous expense	-	478	-	736	999
Capital outlay	-	-	-	-	-
Allocation of indirect costs	20,052	32,773	12,473	66,873	74,936
Total expenditures	<u>94,930</u>	<u>155,152</u>	<u>59,049</u>	<u>316,587</u>	<u>354,758</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Indirect cost subsidy transfers in	-	-	-	-	-
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	Department of Justice (cont.)				Department of Agriculture
	Reentry Transitional Housing	Victims Services Pgm	Child VRI	Victims of Crime	Indigenous Guardians Program
	3517	3518	3519	3520	3612
REVENUES					
Reimbursable program costs	\$ 160,273	\$ 26,488	\$ 197,818	\$ 56,257	\$ 69,841
Indirect revenue	42,921	7,093	52,976	15,066	18,703
Compact funding:					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>203,194</u>	<u>33,581</u>	<u>250,794</u>	<u>71,323</u>	<u>88,544</u>
EXPENDITURES					
Salaries and wages	125,794	19,065	158,849	32,929	63,445
Fringe and benefits	26,620	5,185	24,351	5,990	6,396
Travel	-	338	7,410	2,343	-
Training	100	-	-	-	-
Contract services	411	847	-	500	-
Pass-through	-	-	-	-	-
Printing, postage, and supplies	3,504	528	2,612	6,881	-
Dues, subscriptions, and advertising	-	-	-	-	-
Minor equipment	-	-	-	-	-
Utilities	-	-	-	-	-
Fuel oil	-	-	-	-	-
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	-
Office rent	-	-	-	5,591	-
Telephone	660	525	455	-	-
Facility	-	-	-	-	-
Insurance and bonding	-	-	-	-	-
Building and vehicle lease, maintenance, and repairs	3,184	-	-	-	-
Council and committee meeting expense	-	-	-	-	-
Client benefits	-	-	-	1,555	-
Miscellaneous expense	-	-	4,141	468	-
Capital outlay	-	-	-	-	-
Allocation of indirect costs	42,921	7,093	52,976	15,066	18,703
Total expenditures	<u>203,194</u>	<u>33,581</u>	<u>250,794</u>	<u>71,323</u>	<u>88,544</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Indirect cost subsidy transfers in	-	-	-	-	-
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	Department of Agriculture (cont.)	Department of Commerce		Department of Housing Indian Community Development Block Grant	Department of the Treasury CARES Act
	USDA Food Program 4003	Economic Development Administration 3711	Cares Supplemental EDA 3714	3902	3995
REVENUES					
Reimbursable program costs	\$ 147,123	\$ 4,082	\$ 5,730	\$ 1,346,277	\$ 15,652,428
Indirect revenue	-	1,093	1,535	-	-
Compact funding:					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>147,123</u>	<u>5,175</u>	<u>7,265</u>	<u>1,346,277</u>	<u>15,652,428</u>
EXPENDITURES					
Salaries and wages	-	3,350	-	-	629,641
Fringe and benefits	-	732	-	-	98,205
Travel	-	-	-	-	-
Training	-	-	-	-	-
Contract services	83,817	-	-	-	698,899
Pass-through	-	-	-	1,346,277	-
Printing, postage, and supplies	-	-	5,730	-	1,073,903
Dues, subscriptions, and advertising	-	-	-	-	8,425
Minor equipment	-	-	-	-	-
Utilities	-	-	-	-	3,115
Fuel oil	-	-	-	-	99
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	34,826
Office rent	-	-	-	-	29,527
Telephone	-	-	-	-	91,805
Facility	-	-	-	-	35,342
Insurance and bonding	-	-	-	-	12,504
Building and vehicle lease, maintenance, and repairs	-	-	-	-	2,470
Council and committee meeting expense	-	-	-	-	17,457
Client benefits	95,733	-	-	-	5,643,447
Miscellaneous expense	-	-	-	-	-
Capital outlay	-	-	-	-	7,272,763
Allocation of indirect costs	-	1,093	1,535	-	-
Total expenditures	<u>179,550</u>	<u>5,175</u>	<u>7,265</u>	<u>1,346,277</u>	<u>15,652,428</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(32,427)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Indirect cost subsidy transfers in	-	-	-	-	-
NET CHANGE IN FUND BALANCES	<u>(32,427)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), end of year	<u>\$ (32,427)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	Department of the Treasury (cont.)	Department of Transportation		Institute of Museum and Library Services	State of Alaska Village Public Safety Officer
	ARPA 3996	Roads Program Maintenance 5002	SE TDOT Program Interest 6000	Library Services 3251	4010
REVENUES					
Reimbursable program costs	\$ 30,877,050	\$ 694,132	\$ -	\$ 9,982	\$ 1,186,837
Indirect revenue	-	151,542	-	-	148,042
Compact funding:					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	-	-	266	-	-
Total revenues	<u>30,877,050</u>	<u>845,674</u>	<u>266</u>	<u>9,982</u>	<u>1,334,879</u>
EXPENDITURES					
Salaries and wages	1,244,764	297,985	-	-	701,584
Fringe and benefits	194,599	89,697	-	-	168,412
Travel	38,358	-	-	-	93,106
Training	1,995	5,466	-	-	-
Contract services	791,688	27,782	-	-	23,034
Pass-through	-	-	-	-	-
Printing, postage, and supplies	198,734	30,674	-	9,982	57,068
Dues, subscriptions, and advertising	37,808	70	-	-	-
Minor equipment	3,560	-	-	-	-
Utilities	-	367	-	-	-
Fuel oil	4,670	3,914	-	-	-
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	-
Office rent	59,428	2,400	-	-	-
Telephone	9,489	3,042	-	-	-
Facility	646	57,337	-	-	-
Insurance and bonding	-	-	-	-	-
Building and vehicle lease, maintenance, and repairs	1,700	36,793	-	-	7,796
Council and committee meeting expense	6,554	-	-	-	-
Client benefits	14,320,882	-	-	-	-
Miscellaneous expense	66,598	87	-	-	-
Capital outlay	13,895,577	138,518	-	-	135,837
Allocation of indirect costs	-	151,542	-	2,673	148,042
Total expenditures	<u>30,877,050</u>	<u>845,674</u>	<u>-</u>	<u>12,655</u>	<u>1,334,879</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>266</u>	<u>(2,673)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Indirect cost subsidy transfers in	-	-	-	2,673	-
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>266</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), beginning of year	<u>-</u>	<u>-</u>	<u>1,252</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,518</u>	<u>\$ -</u>	<u>\$ -</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances – Grants Fund
Year Ended December 31, 2021

	State of Alaska (cont.)				Other
					Tribal Grants
	OCS Compact 4018	FF Prevention Svcs 4022	IV-E Maintenance 4023	Rural Recovery Housing 4024	King Salmon Derby 1200
REVENUES					
Reimbursable program costs	\$ 118,085	\$ 53,788	\$ (21,089)	\$ 68,060	\$ -
Indirect revenue	31,622	14,404	(6,261)	18,227	-
Compact funding:					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>149,707</u>	<u>68,192</u>	<u>(27,350)</u>	<u>86,287</u>	<u>-</u>
EXPENDITURES					
Salaries and wages	88,623	41,526	(14,435)	11,294	-
Fringe and benefits	27,849	12,002	(6,519)	3,287	-
Travel	-	-	-	-	-
Training	-	-	-	-	-
Contract services	495	-	-	30,000	-
Pass-through	-	-	-	-	-
Printing, postage, and supplies	-	-	-	23,479	-
Dues, subscriptions, and advertising	870	-	-	-	-
Minor equipment	-	-	-	-	-
Utilities	-	-	-	-	-
Fuel oil	-	-	-	-	-
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	-
Office rent	-	-	-	-	-
Telephone	135	260	(135)	-	-
Facility	-	-	-	-	-
Insurance and bonding	-	-	-	-	-
Building and vehicle lease, maintenance, and repairs	-	-	-	-	-
Council and committee meeting expense	-	-	-	-	-
Client benefits	-	-	-	-	-
Miscellaneous expense	113	-	-	-	-
Capital outlay	-	-	-	-	-
Allocation of indirect costs	31,622	14,404	(6,261)	18,227	-
Total expenditures	<u>149,707</u>	<u>68,192</u>	<u>(27,350)</u>	<u>86,287</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Indirect cost subsidy transfers in	-	-	-	-	-
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,921</u>
FUND BALANCES (DEFICIT), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,921</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances – Grants Fund
Year Ended December 31, 2021

	Other Tribal Grants (cont.)				
	Emergency	Alumni	Shelter	Elders	TEOC
	Medical	Scholarship			
	Fund	Assistance	Program	Program	
1201	Program	1203	1204	1205	
REVENUES					
Reimbursable program costs	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect revenue	-	-	-	-	-
Compact funding:					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	-	151,164	42,296	5,353	50,000
Total revenues	-	151,164	42,296	5,353	50,000
EXPENDITURES					
Salaries and wages	-	-	-	-	-
Fringe and benefits	-	-	-	-	-
Travel	-	-	-	-	-
Training	-	-	-	-	-
Contract services	-	-	7,142	-	-
Pass-through	-	-	-	-	-
Printing, postage, and supplies	-	-	10,771	-	4,255
Dues, subscriptions, and advertising	-	-	2,717	-	-
Minor equipment	-	-	-	-	-
Utilities	-	-	16,725	-	-
Fuel oil	-	-	1,946	-	-
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	-
Office rent	-	-	-	-	-
Telephone	-	-	1,055	-	-
Facility	-	-	753	-	-
Insurance and bonding	-	-	361	-	-
Building and vehicle lease, maintenance, and repairs	-	-	-	-	-
Council and committee meeting expense	-	-	-	-	-
Client benefits	(250)	117,376	-	45,443	-
Miscellaneous expense	-	-	999	47,334	-
Capital outlay	-	-	-	-	-
Allocation of indirect costs	-	-	-	-	-
Total expenditures	(250)	117,376	42,469	92,777	4,255
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	250	33,788	(173)	(87,424)	45,745
OTHER FINANCING SOURCES (USES)					
Indirect cost subsidy transfers in	-	-	-	-	-
NET CHANGE IN FUND BALANCES	250	33,788	(173)	(87,424)	45,745
FUND BALANCES (DEFICIT), beginning of year	7,119	20,712	3,487	50,000	-
FUND BALANCES (DEFICIT), end of year	\$ 7,369	\$ 54,500	\$ 3,314	\$ (37,424)	\$ 45,745

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances – Grants Fund
Year Ended December 31, 2021

Other Tribal Grants (cont.)

	Headstart Foundation 1209	Smart Choices Society 1211	TFYS Activities 1212	Economic Development 1219	Language Programs 1221
REVENUES					
Reimbursable program costs	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect revenue	-	-	-	-	-
Compact funding:					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	950	-	106,600	15,519	104,758
Total revenues	<u>950</u>	<u>-</u>	<u>106,600</u>	<u>15,519</u>	<u>104,758</u>
EXPENDITURES					
Salaries and wages	-	-	-	-	-
Fringe and benefits	-	-	-	-	-
Travel	-	-	156	-	-
Training	-	-	-	-	-
Contract services	-	-	3,463	-	-
Pass-through	-	-	-	-	-
Printing, postage, and supplies	-	-	52	9,852	-
Dues, subscriptions, and advertising	-	-	-	-	-
Minor equipment	-	-	-	-	-
Utilities	-	-	-	-	-
Fuel oil	449	-	-	-	-
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	-
Office rent	-	-	-	-	-
Telephone	-	-	-	-	-
Facility	-	-	-	-	-
Insurance and bonding	-	-	-	-	-
Building and vehicle lease, maintenance, and repairs	-	-	-	-	-
Council and committee meeting expense	-	-	-	-	-
Client benefits	-	-	25,451	-	-
Miscellaneous expense	27	-	29,812	3,681	5,066
Capital outlay	-	-	-	-	-
Allocation of indirect costs	-	-	-	-	-
Total expenditures	<u>476</u>	<u>-</u>	<u>58,934</u>	<u>13,533</u>	<u>5,066</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>474</u>	<u>-</u>	<u>47,666</u>	<u>1,986</u>	<u>99,692</u>
OTHER FINANCING SOURCES (USES)					
Indirect cost subsidy transfers in	-	-	-	-	-
NET CHANGE IN FUND BALANCES	474	-	47,666	1,986	99,692
FUND BALANCES (DEFICIT), beginning of year	<u>37,568</u>	<u>25,953</u>	<u>88,744</u>	<u>(4,965)</u>	<u>261,312</u>
FUND BALANCES (DEFICIT), end of year	<u>\$ 38,042</u>	<u>\$ 25,953</u>	<u>\$ 136,410</u>	<u>\$ (2,979)</u>	<u>\$ 361,004</u>

**Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances – Grants Fund
Year Ended December 31, 2021**

	Other Tribal Grants (cont.)				
	Tribal Court Fees	Education Support Services	Land Into Trust	CCTHITA Events	Sealaska Increasing Fluency
	1222	1223	1224	1225	1227
REVENUES					
Reimbursable program costs	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect revenue	-	-	-	-	-
Compact funding:					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	3,038	2,000	-	38,376	175,000
Total revenues	<u>3,038</u>	<u>2,000</u>	<u>-</u>	<u>38,376</u>	<u>175,000</u>
EXPENDITURES					
Salaries and wages	-	-	-	-	-
Fringe and benefits	-	-	-	-	-
Travel	-	-	-	-	1,470
Training	-	-	-	-	-
Contract services	-	-	-	38,232	46,561
Pass-through	-	-	-	-	-
Printing, postage, and supplies	-	-	-	548	-
Dues, subscriptions, and advertising	-	-	-	-	-
Minor equipment	-	-	-	-	-
Utilities	-	-	-	-	-
Fuel oil	-	-	-	-	-
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	-
Office rent	-	-	-	-	-
Telephone	-	-	-	-	-
Facility	-	-	-	-	-
Insurance and bonding	-	-	-	-	-
Building and vehicle lease, maintenance, and repairs	-	-	-	-	-
Council and committee meeting expense	-	-	-	-	-
Client benefits	-	-	-	-	-
Miscellaneous expense	-	863	-	54,874	56,333
Capital outlay	-	-	-	-	-
Allocation of indirect costs	-	-	-	-	-
Total expenditures	<u>-</u>	<u>863</u>	<u>-</u>	<u>93,654</u>	<u>104,364</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>3,038</u>	<u>1,137</u>	<u>-</u>	<u>(55,278)</u>	<u>70,636</u>
OTHER FINANCING SOURCES (USES)					
Indirect cost subsidy transfers in	-	-	-	-	-
NET CHANGE IN FUND BALANCES	3,038	1,137	-	(55,278)	70,636
FUND BALANCES (DEFICIT), beginning of year	<u>16,599</u>	<u>3,558</u>	<u>1,734</u>	<u>48,738</u>	<u>-</u>
FUND BALANCES (DEFICIT), end of year	<u>\$ 19,637</u>	<u>\$ 4,695</u>	<u>\$ 1,734</u>	<u>\$ (6,540)</u>	<u>\$ 70,636</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances – Grants Fund
Year Ended December 31, 2021

	Other Tribal Grants (cont.)				Grants Fund Total
	Food Sovereignty Dev Program	Indigenous Watchman Program	Covid Survey	Juneau Community Foundation	
	1313	1314	1315	1316	
REVENUES					
Reimbursable program costs	\$ 43,478	\$ 24,202	\$ 12,900	\$ 12,626	\$ 61,780,349
Indirect revenue	6,522	6,481	-	3,381	2,570,950
Compact funding:					
Direct	-	-	-	-	14,346,133
BIA indirect	-	-	-	-	3,521,389
Other	-	-	-	-	1,969,551
Total revenues	<u>50,000</u>	<u>30,683</u>	<u>12,900</u>	<u>16,007</u>	<u>84,188,372</u>
EXPENDITURES					
Salaries and wages	26,426	21,405	8,664	-	12,509,989
Fringe and benefits	6,616	2,797	2,086	-	3,047,697
Travel	-	-	-	-	354,760
Training	-	-	-	-	77,758
Contract services	360	-	-	-	4,977,166
Pass-through	-	-	-	-	2,275,108
Printing, postage, and supplies	10,076	-	-	-	2,789,089
Dues, subscriptions, and advertising	-	-	-	-	129,201
Minor equipment	-	-	-	-	17,111
Utilities	-	-	-	8,039	149,945
Fuel oil	-	-	-	415	29,766
Janitorial	-	-	-	-	25,568
Property tax	-	-	-	-	61,586
Office rent	-	-	-	2,700	765,209
Telephone	-	-	-	784	234,689
Facility	-	-	-	668	376,567
Insurance and bonding	-	-	-	20	151,389
Building and vehicle lease, maintenance, and repairs	-	-	-	-	131,828
Council and committee meeting expense	-	-	-	-	180,815
Client benefits	-	-	-	-	26,394,076
Miscellaneous expense	-	-	2,150	-	928,031
Capital outlay	-	-	-	-	22,131,028
Allocation of indirect costs	11,643	6,481	3,455	3,381	6,114,312
Total expenditures	<u>55,121</u>	<u>30,683</u>	<u>16,355</u>	<u>16,007</u>	<u>83,852,688</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(5,121)</u>	<u>-</u>	<u>(3,455)</u>	<u>-</u>	<u>335,684</u>
OTHER FINANCING SOURCES (USES)					
Indirect cost subsidy transfers in	5,121	-	3,455	-	21,973
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>357,657</u>
FUND BALANCES (DEFICIT), beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,145,628</u>
FUND BALANCES (DEFICIT), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,503,285</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Balance Sheet – Tribal Trust
December 31, 2021

	<u>Tribal Trust 1900</u>
ASSETS	
Equity in central treasury	
Investments	\$ 17,538,680
Other receivable	17,028
Due from other funds	<u>8,070,882</u>
 TOTAL ASSETS	 <u><u>\$ 25,626,590</u></u>
 FUND BALANCE	
Committed	<u>25,626,590</u>
 TOTAL FUND BALANCE	 <u><u>\$ 25,626,590</u></u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Statement of Revenues, Expenditures, and Changes in Fund Balances – Tribal Trust
Year Ended December 31, 2021

	Tribal Trust 1900
REVENUES	
Investment income	\$ 3,215,756
EXPENDITURES	
Investment fees	72,312
Other	25,273
Total expenditures	97,585
REVENUES OVER EXPENDITURES	3,118,171
OTHER FINANCING USES	
Transfers out	(154,800)
NET CHANGE IN FUND BALANCES	2,963,371
FUND BALANCES, beginning of year	22,663,219
FUND BALANCES, end of year	\$ 25,626,590

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Statement of Net Position – Non-Major Enterprise Funds
December 31, 2021

	Business-Type Activities		
	Non-major Enterprise Funds		
	1500	1505	1540
	VTRC	EPH Rental	Cultural Immersion Park
ASSETS			
Current assets			
Accounts receivables	\$ 55,270	\$ 279,342	\$ -
Due from other funds	-	-	-
Prepays	-	2,000	-
Capital assets, net	-	971,501	-
Total assets	<u>\$ 55,270</u>	<u>\$ 1,252,843</u>	<u>\$ -</u>
LIABILITIES			
Current liabilities			
Accounts payable	10	32,881	-
Note payable, current portion	-	36,178	-
Due to other funds	722,634	396,502	58,701
Unearned revenue	-	-	-
Total current liabilities	<u>722,644</u>	<u>465,561</u>	<u>58,701</u>
NONCURRENT LIABILITIES			
Note payable, net of current portion	-	204,249	-
Total liabilities	<u>722,644</u>	<u>669,810</u>	<u>58,701</u>
NET POSITION			
Net investment in capital assets	-	731,074	-
Unrestricted (deficit)	<u>(667,374)</u>	<u>(148,041)</u>	<u>(58,701)</u>
Total net position	<u>\$ (667,374)</u>	<u>\$ 583,033</u>	<u>\$ (58,701)</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Statement of Net Position – Non-Major Enterprise Funds
December 31, 2021

	Business-Type Activities (cont.)			
	Non-major Enterprise Funds (cont.)			
	1545	1550	1555	1560
	Sacred Grounds	Smokehouse Catering	Sacred Shine	Little Eagles & Ravens
ASSETS				
Current assets				
Accounts receivables	\$ 38,339	\$ 145,703	\$ -	\$ 139,023
Due from other funds	-	344,809	-	238,503
Prepays	1,660	-	-	-
Capital assets, net	-	-	-	-
Total assets	<u>\$ 39,999</u>	<u>\$ 490,512</u>	<u>\$ -</u>	<u>\$ 377,526</u>
LIABILITIES				
Current liabilities				
Accounts payable	6,117	55,913	1,783	-
Note payable, current portion	-	-	-	-
Due to other funds	10,470	-	56,102	-
Unearned revenue	11,573	-	7,458	-
Total current liabilities	<u>28,160</u>	<u>55,913</u>	<u>65,343</u>	<u>-</u>
NONCURRENT LIABILITIES				
Note payable, net of current portion	-	-	-	-
Total liabilities	<u>28,160</u>	<u>55,913</u>	<u>65,343</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	-	-	-	-
Unrestricted (deficit)	11,839	434,599	(65,343)	377,526
Total net position	<u>\$ 11,839</u>	<u>\$ 434,599</u>	<u>\$ (65,343)</u>	<u>\$ 377,526</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Statement of Net Position – Non-Major Enterprise Funds
December 31, 2021

	Business-Type Activities (cont.)			Total
	Non-major Enterprise Funds (cont.)			
	1565	1570	1575	
	Kowee	Retail Sales	SE General Contractors	
ASSETS				
Current assets				
Accounts receivables	\$ -	\$ -	\$ 469,043	\$ 1,126,720
Due from other funds	-	267,104	-	850,416
Prepays	-	-	-	3,660
Capital assets, net	2,400,000	-	140,480	3,511,981
Total assets	<u>\$ 2,400,000</u>	<u>\$ 267,104</u>	<u>\$ 609,523</u>	<u>\$ 5,492,777</u>
LIABILITIES				
Current liabilities				
Accounts payable	-	19	1	96,724
Note payable, current portion	-	-	-	36,178
Due to other funds	2,183,437	-	491,434	3,919,280
Unearned revenue	-	450	-	19,481
Total current liabilities	<u>2,183,437</u>	<u>469</u>	<u>491,435</u>	<u>4,071,663</u>
NONCURRENT LIABILITIES				
Note payable, net of current portion	-	-	-	204,249
Total liabilities	<u>2,183,437</u>	<u>469</u>	<u>491,435</u>	<u>4,275,912</u>
NET POSITION				
Net investment in capital assets	2,400,000	-	140,480	3,271,554
Unrestricted (deficit)	<u>(2,183,437)</u>	<u>266,635</u>	<u>(22,392)</u>	<u>(2,054,689)</u>
Total net position	<u>\$ 216,563</u>	<u>\$ 266,635</u>	<u>\$ 118,088</u>	<u>\$ 1,216,865</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Statement of Revenues, Expenses and Changes in
Net Position (Deficit) – Non-Major Enterprise Funds
Year Ended December 31, 2021

	Business-Type Activities		
	Non-major Enterprise Funds		
	1500	1505	1540
	VTRC	EPH Rental	Cultural Immersion Park
OPERATING REVENUES			
Sales and rental income	\$ 59,227	\$ 429,754	\$ 28
Other revenue	13,679	38,826	-
Total operating revenues	<u>72,906</u>	<u>468,580</u>	<u>28</u>
OPERATING EXPENSES			
Salaries and wages	2,103	149,987	-
Fringe and benefits	414	35,865	-
Travel	-	-	-
Training	793	-	-
Contract services	43,033	329	-
Printing, postage, and supplies	1,876	4,833	-
Dues, subscriptions, and advertising	80	1,988	-
Minor equipment	-	-	-
Utilities	-	24,708	-
Fuel oil	-	6,789	-
Janitorial	-	-	-
Property tax	-	-	-
Office rent	-	-	-
Telephone	-	845	-
Facility	-	1,458	-
Insurance and bonding	5,543	308	-
Building and vehicle lease, maintenance, and repairs	2,735	862	-
Council and committee meeting expense	-	-	-
Client benefits	-	-	-
Miscellaneous expense	2,182	11,111	-
Depreciation	-	100,500	-
Total expenditures	<u>58,759</u>	<u>339,583</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	14,147	128,997	28
NONOPERATING EXPENSES			
Interest expense	-	(13,607)	-
OTHER FINANCING SOURCES (USES)			
Transfers in - PPP loan forgiveness	314	128,555	-
CHANGE IN NET POSITION	14,461	243,945	28
NET POSITION (DEFICIT), beginning of year	<u>(681,835)</u>	<u>339,088</u>	<u>(58,729)</u>
NET POSITION (DEFICIT), end of year	<u>\$ (667,374)</u>	<u>\$ 583,033</u>	<u>\$ (58,701)</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Statement of Revenues, Expenses and Changes in
Net Position (Deficit) – Non-Major Enterprise Funds
Year Ended December 31, 2021

	Business-Type Activities (cont.)			
	Non-major Enterprise Funds (cont.)			
	1545	1550	1555	1560
	'Sacred Grounds	Smokehouse Catering	Sacred Shine	Little Eagles & Ravens
OPERATING REVENUES				
Sales and rental income	\$ 208,657	\$ 523,549	\$ 100,637	\$ 411,163
Other revenue	207,153	288,635	143,135	837,004
Total operating revenues	415,810	812,184	243,772	1,248,167
OPERATING EXPENSES				
Salaries and wages	221,657	396,065	160,113	704,368
Fringe and benefits	28,145	94,427	32,171	162,800
Travel	-	-	-	-
Training	-	-	-	4,097
Contract services	35	7,252	-	147,997
Printing, postage, and supplies	115,735	263,742	32,733	18,022
Dues, subscriptions, and advertising	4,034	1,737	530	2,614
Minor equipment	-	-	-	-
Utilities	3,108	6,565	1,075	-
Fuel oil	1,142	13,455	3,570	-
Janitorial	-	-	-	6,857
Property tax	-	938	-	-
Office rent	25,461	12,000	7,800	120,072
Telephone	7,989	1,040	883	2,250
Facility	-	2,991	-	46,102
Insurance and bonding	264	154	955	10,985
Building and vehicle lease, maintenance, and repairs	215	8,673	-	-
Council and committee meeting expense	-	-	19	-
Client benefits	-	-	-	21,066
Miscellaneous expense	8,026	3,625	3,922	937
Depreciation	-	-	-	-
Total expenditures	415,811	812,664	243,771	1,248,167
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1)	(480)	1	-
NONOPERATING EXPENSES				
Interest expense	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in - PPP loan forgiveness	119,719	148,342	18,596	334,533
CHANGE IN NET POSITION	119,718	147,862	18,597	334,533
NET POSITION (DEFICIT), beginning of year	(107,879)	286,737	(83,940)	42,993
NET POSITION (DEFICIT), end of year	\$ 11,839	\$ 434,599	\$ (65,343)	\$ 377,526

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Statement of Revenues, Expenses and Changes in
Net Position (Deficit) – Non-Major Enterprise Funds
Year Ended December 31, 2021

	Business-Type Activities (cont.)			Total
	Non-major Enterprise Funds (cont.)			
	1565	1570	1575	
	Kowee	Retail Sales	SE General Contractors	
OPERATING REVENUES				
Sales and rental income	\$ -	\$ 288,107	\$ 1,275,578	\$ 3,296,700
Other revenue	216,563	-	355,548	2,100,543
Total operating revenues	<u>216,563</u>	<u>288,107</u>	<u>1,631,126</u>	<u>5,397,243</u>
OPERATING EXPENSES				
Salaries and wages	-	2,838	1,091,324	2,728,455
Fringe and benefits	-	625	184,516	538,963
Travel	-	-	6,248	6,248
Training	-	-	1,759	6,649
Contract services	-	-	5,894	204,540
Printing, postage, and supplies	-	176,957	287,816	901,714
Dues, subscriptions, and advertising	-	-	5,216	16,199
Minor equipment	-	-	29,719	29,719
Utilities	-	-	2,136	37,592
Fuel oil	-	-	7,522	32,478
Janitorial	-	-	-	6,857
Property tax	-	-	-	938
Office rent	-	-	-	165,333
Telephone	-	-	2,577	15,584
Facility	-	-	149	50,700
Insurance and bonding	-	675	1,904	20,788
Building and vehicle lease, maintenance, and repairs	-	77	2,943	15,505
Council and committee meeting expense	-	35,000	319	35,338
Client benefits	-	-	-	21,066
Miscellaneous expense	-	20,664	1,086	51,553
Depreciation	-	-	-	100,500
Total expenditures	<u>-</u>	<u>236,836</u>	<u>1,631,128</u>	<u>4,986,719</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	216,563	51,271	(2)	410,524
NONOPERATING EXPENSES				
Interest expense	-	-	-	(13,607)
OTHER FINANCING SOURCES (USES)				
Transfers in - PPP loan forgiveness	-	-	128,796	878,855
CHANGE IN NET POSITION	216,563	51,271	128,794	1,275,772
NET POSITION (DEFICIT), beginning of year	<u>-</u>	<u>215,364</u>	<u>(10,706)</u>	<u>(58,907)</u>
NET POSITION (DEFICIT), end of year	<u>\$ 216,563</u>	<u>\$ 266,635</u>	<u>\$ 118,088</u>	<u>\$ 1,216,865</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Statement of Net Position – Internal Service Fund
December 31, 2021

	Governmental Activities			Total
	Other	Real and Personal Property	Combining Eliminations	
CURRENT ASSETS				
Receivables				
Federal	\$ 909,050	\$ 1,688,123	\$ -	\$ 2,597,173
Due from other funds	-	1,848,083	(1,848,083)	-
Prepaid expense and other assets	56,285	1,049	-	57,334
Total current assets	<u>965,335</u>	<u>3,537,255</u>	<u>(1,848,083)</u>	<u>2,654,507</u>
NON-CURRENT ASSETS				
Capital assets, net	7,480,961	34,460,206	-	41,941,167
	<u>7,480,961</u>	<u>34,460,206</u>	<u>-</u>	<u>41,941,167</u>
TOTAL ASSETS	<u>\$ 8,446,296</u>	<u>\$ 37,997,461</u>	<u>\$ (1,848,083)</u>	<u>\$ 44,595,674</u>
LIABILITIES AND NET POSITION				
CURRENT LIABILITIES				
Accounts payable	\$ -	\$ 123,137	\$ -	\$ 123,137
Due to other funds	7,133,867	-	(1,848,083)	5,285,784
Current portion of notes payable	-	520,670	-	520,670
Total current liabilities	<u>7,133,867</u>	<u>643,807</u>	<u>(1,848,083)</u>	<u>5,929,591</u>
NON-CURRENT LIABILITIES				
Notes payable, net of current portion	2,361,445	2,689,459	-	5,050,904
Accrued leave	-	2,966	-	2,966
Total liabilities	<u>9,495,312</u>	<u>3,336,232</u>	<u>(1,848,083)</u>	<u>10,983,461</u>
NET POSITION				
Net investment in capital assets	5,119,516	31,250,077	-	36,369,593
Unrestricted (deficit)	<u>(6,168,532)</u>	<u>3,411,152</u>	<u>-</u>	<u>(2,757,380)</u>
Total net position	<u>(1,049,016)</u>	<u>34,661,229</u>	<u>-</u>	<u>33,612,213</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 8,446,296</u>	<u>\$ 37,997,461</u>	<u>\$ (1,848,083)</u>	<u>\$ 44,595,674</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
(Component Unit Not Included)
Combining Statement of Revenues, Expenses, and Changes in
Net Position (Deficit) – Internal Service Fund
Year Ended December 31, 2021

	Governmental Activities		
	Other	Real and Personal Property	Total
OPERATING REVENUES			
Rental income	\$ 923,425	\$ 1,779,567	\$ 2,702,992
OPERATING EXPENSES			
Salaries and wages	-	70,053	70,053
Fringe and benefits	-	9,933	9,933
Contract services	-	538,436	538,436
Training	-	1,585	1,585
Printing, postage, and supplies	-	113,416	113,416
Building and vehicle lease, maintenance, and repairs	5,769	6,041	11,810
Insurance and bonding	20,082	81,517	101,599
Office rent	-	558	558
Fuel oil	10,679	56,483	67,162
Telephone	-	(1,316)	(1,316)
Utilities	9,748	57,981	67,729
Janitorial	-	17,426	17,426
Property tax	28,220	9,848	38,068
Facility	6,990	541,976	548,966
Miscellaneous	-	41	41
Depreciation expense	259,257	793,115	1,052,372
Total expenditures	340,745	2,297,093	2,637,838
OPERATING INCOME (LOSS)	582,680	(517,526)	65,154
NON-OPERATING REVENUES (EXPENSES)			
Contributed capital	987,548	21,248,785	22,236,333
Interest expense	(110,562)	(119,136)	(229,698)
Total nonoperating expenses	876,986	21,129,649	22,006,635
NET CHANGE IN NET POSITION	1,459,666	20,612,123	22,071,789
NET POSITION (DEFICIT), beginning of year	(2,508,682)	14,049,106	11,540,424
NET POSITION (DEFICIT), end of year	\$ (1,049,016)	\$ 34,661,229	\$ 33,612,213

