Basic Financial Statements and Schedules

For the Year Ended December 31, 2015

TOGETHER WITH INDEPENDENT AUDITOR'S REPORT

FINANCIAL STATEMENTS

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Management's Discussion and Analysis

December 31, 2015

The Central Council of the Tlingit and Haida Indian Tribes of Alaska (CCTHITA) is required by GASB 34 to provide a Management's Discussion and Analysis (MD&A), which provides a narrative overview and analysis of the financial activities of CCTHITA for the fiscal year ended December 31, 2015 in accordance with GASB 34.

Financial Highlights

- CCTHITA net position increased by \$12,223,618.
 - The governmental net position increased by \$11,880,004.
 - The business-type net assets increased by \$343,614.
- Total revenue increased by \$10,683,087 (41.25%) primarily due to the Ramah Navajo Chapter, Oglala Sioux Tribe & Pueblo of Zuni v. Jewell settlement approved in 2015.
- The total cost of all CCTHITA programs decreased by \$806,090 compared to last year. This was primarily due to decreased indirect recovery.
- Total liabilities of CCTHITA increased by \$1,291,649 (10.12%) primarily due to the loan to pay for the structural renovations of the Andrew Hope Building.

Report Format

The report consists of the independent auditors' report, government-wide statements, fund financial statements, notes to the financial statements, combining statements of nonmajor funds and supplementary information. Comparative information is available.

The report layout is graphically presented in the following illustration:

Management's Discussion and Analysis (pages i-viii) (Required Supplementary Information)
Independent Auditors' Report (pages 1-3)
Basic Financial Statements (pages 5-16)
Notes to the Basic Financial Statements (pages 17-34)
Required Major Funds Supplementary Information (pages 35-39)

Additional Supplementary Information, including Governmental Funds by Federal Department and Proprietary Funds (pages 40-86)

Management's Discussion and Analysis, continued

The first statements are highly condensed and present a government-wide view of CCTHITA's finances. All operations are reported as either governmental or business-type activities. Our governmental activities have been grouped in the following categories: Health and Welfare, Education, Economic Development, Tribal Assistance, Natural Resources, Administration and Internal Service Functions. Business-type activities are the Enterprise Funds. The government-wide statements include the Statement of Net Assets and Statement of Activities.

The focus is on both CCTHITA as a whole (government-wide) and on the major individual funds.

Overview of Financial Statements

The MD&A is intended to serve as an introduction to CCTHITA's basic financial statements, which are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report contains supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide a broad overview of CCTHITA's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of CCTHITA's assets and liabilities, with the difference reported as net position.

The statement of activities depicts how the net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions that are principally supported by intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

The government-wide financial statements can be found on pages 5-7 of this report.

Fund Financial Statements

The CCTHITA uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the CCTHITA can be divided into two categories: governmental funds and proprietary funds.

Management's Discussion and Analysis, continued

Governmental Funds

Governmental funds are used to account for the same functions reported as *governmental* activities in the government-wide financial statements. Governmental fund financial statements help determine whether there are more or fewer financial resources that can be spent in the near future to finance CCTHITA's programs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances. Reconciliation is presented to facilitate this comparison between *governmental funds* and *governmental activities*.

CCTHITA maintains approximately 121 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the major governmental funds. The major governmental funds are the General Fund, the BIA Compact Fund, TANF Funds (include both State and Federal), Head Start (include both State and Federal), the Roads Program Maintenance Fund, and the Tribal Trust Fund. Data from the remaining special revenue funds is presented in aggregate. Detail by fund type is presented in the combing statements.

CCTHITA adopts an annual budget for the general fund, including facilities. A budgetary comparison statement has been provided for the major governmental funds except for the Tribal Trust Special Revenue fund which does not have an annual budget.

The basic governmental fund financial statements can be found on pages 8-11 of this report.

Proprietary Funds

The CCTHITA maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. Internal service funds are used to accumulate and allocate costs among the CCTHITA's various functions. Internal service funds account for the ownership and maintenance of certain real and personal property. These funds' services predominately benefit governmental rather than business-type functions, and have been included within governmental activities in the government-wide financial statements.

The proprietary fund financial statements provide separate information for the Elizabeth Peratrovich Hall rental and the VTRC Enterprise funds.

The internal service funds are combined in aggregate in the proprietary fund financial statements.

Management's Discussion and Analysis, continued

Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 14-16 of this report.

Notes to the Financial Statements

The notes provide additional information to support and clarify the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 17-34 of this report.

Government-Wide Financial Analysis

Assets exceeded liabilities by \$27,651,867 as of December 31, 2015.

A significant portion of the CCTHITA's net assets (16.22%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment), less any related debt that is still outstanding. CCTHITA uses these capital assets to provide services to CCTHITA and its tribal members; consequently, these assets are not available for future spending. Although CCTHITA's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this outstanding debt must be provided from other sources, as the capital assets themselves cannot be used as a source of funds to liquidate these liabilities. The amount of debt related to the investment in capital assets is \$5,398,144 as of December 31, 2015.

	Governmental Activities		Business-typ	oe Activities	Totals		
	2014	2015	2014	2015	2014	2015	
Assets:							
Current and other assets	\$21,204,083	\$ 32,841,786	\$(1,309,411)	\$(1,014,554)	\$19,894,672	\$31,827,232	
Capital assets	7,202,926	8,858,230	1,080,853	1,026,364	8,283,779	9,884,594	
Deferred outflows	140,636				140,636		
Total assets and							
deferred outflows	\$28,547,645	\$ 41,700,016	\$ (228,558)	\$ 11,810	\$28,319,087	\$41,711,826	
Liabilities:							
Current and other liabilities	\$ 9,661,635	\$ 7,834,382	\$ 650	\$ 23,060	\$ 9,662,285	\$ 7,857,442	
Long-term liabilities	3,090,976	6,190,596	15,049	11,921	3,106,025	6,202,517	
Total liabilities	12,752,611	14,024,978	15,699	34,981	12,768,310	14,059,959	
Net position:							
Net investment in							
capital assets	4,921,008	3,460,086	1,080,853	1,026,364	6,001,861	4,486,450	
Restricted	728,030	936,363	-	-	728,030	936,363	
Unrestricted	10,145,996	23,278,589	(1,447,638)	(1,049,535)	8,698,358	22,229,054	
Total net position	\$15,795,034	\$ 27,675,038	\$ (366,785)	\$ (23,171)	\$15,428,249	\$27,651,867	

\$22,229,054 of CCTHITA's net position is unrestricted, and may therefore be used to meet the government's ongoing obligations to citizens and creditors.

Management's Discussion and Analysis, continued

At the end of the current fiscal year, the CCTHITA was able to report positive balances in its net assets invested in capital assets, net of related debt for both the government as a whole, as well as for its separate governmental activities and business-type activities. It had a positive balance in its unrestricted net assets for governmental activities and a negative balance for business-type activities.

Total Activities

Net assets increased overall by \$12,223,618.

Governmental Activities

The governmental net assets increased by \$11,880,004 during the fiscal year.

Business Activities

Business-type activities net assets increased by \$343,614 during the fiscal year due to a reduction in internal balances due to a timing of the loan for the renovation of the Andrew Hope Building.

	Governmental Activities		Business-ty	pe Activities	Totals		
	2014	2015	2014	2015	2014	2015	
Expenses:							
Administration	\$ 5,635,989	\$ 5,009,764	\$ -	\$ -	\$ 5,635,989	\$ 5,009,764	
Health and welfare	8,819,796	6,145,124	-	-	8,819,796	6,145,124	
Education	3,845,654	6,639,026	-	-	3,845,654	6,639,026	
Economic development	1,493,141	1,267,437	-	-	1,493,141	1,267,437	
Tribal assistance	4,284,193	4,254,931	-	-	4,284,193	4,254,931	
Natural resources	509,915	544,938	-	-	509,915	544,938	
Interest on long term debt	119,056	248,310	-	-	119,056	248,310	
VTRC	-	-	496,491	362,058	496,491	362,058	
THTI	-	-	12,845	0	12,845	-	
Elizabeth Peratrovich Hall			190,050	129,452	190,050	129,452	
Total expenses	24,707,744	24,109,530	699,386	491,510	25,407,130	24,601,040	
Revenues:							
Program Revenues:							
Charges for services	70,290	-	563,201	344,531	633,491	344,531	
Operating grants and							
contributions	25,113,642	25,376,826	141,001	-	25,254,643	25,376,826	
Grant Revenues:							
Grants and contributions							
not restricted to							
specific programs	22,783	11,371,227	-	-	22,783	11,371,227	
Unrestricted investment							
earnings	744,197	(47,926)			744,197	(47,926)	
Total revenue	25,950,912	36,700,127	704,202	344,531	26,655,114	37,044,658	

Management's Discussion and Analysis, continued

(continued)

Increase (decrease) in net						
position before transfers	1,243,168	12,590,597	4,816	(146,979)	1,247,984	12,443,618
Transfers		(710,593)	(113,426)	490,593	(113,426)	(220,000)
Increase (decrease) in net						
position	1,243,168	11,880,004	(108,610)	343,614	1,134,558	12,223,618
Net position - beginning of						
year	14,676,294	15,795,034	(258,175)	(366,785)	14,418,119	15,428,249
Net position - end of year	\$15,919,462	\$27,675,038	\$ (366,785)	\$ (23,171)	\$15,552,677	\$27,651,867

Financial Analysis of the Government's Funds

Governmental Funds

The focus of the CCTHITA's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the CCTHITA's financing requirements. In particular, unreserved fund balance may serve as a measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the CCTHITA's governmental funds reported combined ending fund balances of \$25,016,527 an increase of \$11,333,363 from the prior year fund balance. Currently, the Central Council has designated \$10,692,673 to indicate that it is not available for new spending; however, the designation can change at the Executive Council's discretion.

The general fund is the primary operating fund of the CCTHITA. At the end of the current fiscal year, fund balance of the general fund was a positive \$13,308,939, therefore a transfer from the Tribal Trust fund was not requested.

Transfers from the Tribal Trust have been used to cover deficits in the General Fund, caused by indirect under-recovery, indirect shortfalls, direct program shortfall and tribal direct expenses.

Enterprise Funds

The CCTHITA's enterprise funds encompass the business-type activities presented in the government-wide financial statements.

As of the end of the current fiscal year, enterprise funds total combined net assets were negative \$23,171, an increase of \$343,614 from the prior year due to timing on the loan for the Andrew Hope Building.

Management's Discussion and Analysis, continued

General Fund Budgetary Highlights

The difference between the original budget and the final amended budget of the net change in fund balances for the General Fund was an increased deficit of \$458,940. Actual revenues were \$11,371,229 greater than budget, while total actual expenditures were \$798,938 less than budget. The expenditures for management and administration departments were under the final budget by \$485,975.

The General Fund closed with a balance of \$12,743,771. The positive change in the fund balance of the General Fund for the year was primarily due the Ramah settlement in 2015.

Tribal Direct expenditures were \$32,475 over budget. Tribal direct expenditures are expenses that are not eligible to be allocated as indirect costs to other funds. They include donations such as funeral expense, political campaign, medical emergencies, dance groups and school programs expenditures. The overage is primarily due to legal services and lobbying expenses.

The indirect costs subsidy transfers (also called Indirect Shortfall) is caused by grants with capped rates that do not pay the full negotiated indirect costs rate. CCTHITA has to pay these shortfalls out of its own funds since they cannot be collected from granting agencies (see following table for a breakdown by program comparing budget to actual).

	Bu	dget 2015	Actual 2015		
Community Services Block Grant	\$	77,409	\$	51,406	
Child Welfare		16,575		9,216	
Native American Graves Protection		12,145		9,556	
WIA		-		28,972	
Youth Suicide Prevention		1,263		1,580	
Total Indirect Shortfall	\$	107,392	\$	100,730	

Capital Asset and Debt Administration

Capital Assets

The CCTHITA's investment in capital assets, net of related debt, for its governmental and business-type activities as of December 31, 2014, amounts to \$4,486,450 (net of accumulated depreciation). This investment in capital assets includes land, buildings, machinery and equipment. The net increase in the CCTHITA's investment in capital assets for the current fiscal year was \$1,600,815. Governmental capital assets increased by \$1,655,304.

Management's Discussion and Analysis, continued

Debt Administration

As of December 31, 2015, the CCTHITA had total debt of \$6,202,517, which consisted of five loans totaling \$5,820,908 and accrued compensated absences of \$381,609. There was new debt to finance the renovation of the Andrew Hope Building. The new loan paid off the existing loan.

Additional information on the CCTHITA's long-term debt can be found in Note 6, on pages 29-30 of this report.

Requests for Information

This financial report is designed to provide our tribal members, creditors, and government and regulatory agencies, with a general overview of CCTHITA finances and to demonstrate the CCTHITA's accountability for the money it receives. If you have any questions about this report or need additional information, a request should be addressed to CCTHITA's Chief Financial Officer, Theresa Belton, at 907-463-7108.

ELGEE REHFELD MERTZ, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying 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 (Central Council), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the Central Council's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Central Council's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Tlingit Haida Tribal Business Corporation (THTBC), which represent 0.4 percent and 2.5 percent, respectively, of the assets in the statement of net position, and revenues in the statement of activities. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the THTBC, is based on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Central Council, as of December 31, 2015 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis as listed on pages i-viii and budgetary comparison information as listed on pages 35-39 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Central Council's basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic 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 11, 2016 on our consideration of Central Council'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 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 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's internal control over financial reporting and compliance.

April 11, 2016

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Statement of Net Position (Deficit)

December 31, 2015

	Governmental Business-type Activities Activities		Total	Component Unit	
ASSETS					
Equity in central treasury	\$ 18,508,287	\$ -	\$ 18,508,287	\$ 18,583	
Receivables:					
Federal	1,188,048	-	1,188,048	-	
State of Alaska	361,423	-	361,423	-	
Other	11,382,429	53,900	11,436,329	32,556	
Internal balances / Due to (from) component unit	1,154,697	(1,068,454)	86,243	(86,243)	
Prepaid items	246,502	-	246,502	1,008	
Non-depreciable capital assets	2,873,033	-	2,873,033	-	
Capital assets (net of accumulated depreciation)	5,985,197	1,026,364	7,011,561	87,764	
Other assets	400		400	112,765	
Total assets	41,700,016	11,810	41,711,826	166,433	
LIABILITIES AND NET POSITION (DEFICIT)					
Liabilities:					
Accounts payable	1,189,199	10,900	1,200,099	9,943	
Payroll and related payable	1,208,422	-	1,208,422	3,818	
Unearned revenue	5,436,761	12,160	5,448,921	-	
Other liabilities	-	-	-	35,000	
Noncurrent Liabilities:					
Due within one year	350,801	-	350,801	-	
Due in more than one year	5,839,795	11,921	5,851,716	27,709	
Total liabilities	14,024,978	34,981	14,059,959	76,470	
Net Position (Deficit):					
Net investment in capital assets	3,460,086	1,026,364	4,486,450	-	
Restricted	936,363	-	936,363	-	
Unrestricted (Deficit)	23,278,589	(1,049,535)	22,229,054	89,963	
Total net position (deficit)	\$ 27,675,038	\$ (23,171)	\$ 27,651,867	\$ 89,963	

Statement of Activities

Year Ended December 31, 2015

		Program Revenues						
				Operating		Ca	pital	
		Cl	Charges for		Grants and	Grants and		
	Expenses		Services		Contributions		Contributions	
Governmental activities:								
Administration	\$ 5,009,764	\$	-	\$	287,262	\$	-	
Health and welfare	6,145,124		_		11,926,006		-	
Education	6,639,026		-		5,136,531		-	
Economic development	1,267,437		-		6,757,025		-	
Tribal assistance	4,254,931		-		497,910		-	
Natural resources	544,938		-		772,092		-	
Interest on long-term debt	 248,310		-				-	
Total governmental activities	24,109,530				25,376,826		_	
Business-type activities:								
Vocational Technical Resource Center	362,058		298,073		-		-	
Elizabeth Peratrovich Hall rental	 109,476		46,458					
Total business-type activities	471,534		344,531					
Total primary government	\$ 24,581,064	\$	344,531	\$	25,376,826	\$	_	
Component Unit -								
Economic development	\$ 857,176	\$	665,875	\$	-	\$	_	

General revenues:

Other revenue not restricted to specific programs

Unrestricted investment earnings (loss)

Interest expense

Total general revenues

Transfers

Total general revenues and transfers

Change in net position

Net position (deficit) - beginning, as restated (Note 19)

Net position (deficit) - ending

Net (Expense)	Revenue	and Change	s in	Net Assets

Governmental Activities	Business-type Activities	Total	Component Unit
\$ (4,722,502) 5,780,882 (1,502,495) 5,489,588 (3,757,021) 227,154 (248,310)	\$ - - - - - -	\$ (4,722,502) 5,780,882 (1,502,495) 5,489,588 (3,757,021) 227,154 (248,310)	\$ - - - - - -
1,267,296		1,267,296	
1,267,296	(63,985) (63,018) (127,003) (127,003)	(63,985) (63,018) (127,003) 1,140,293	- - - -
			(191,301)
11,371,227 (47,926)	-	11,371,227 (47,926)	-
	(19,976)	(19,976)	
11,323,301	(19,976)	11,303,325	-
(710,593)	490,593	(220,000)	220,000
10,612,708	470,617	11,083,325	220,000
11,880,004	343,614	12,223,618	28,699
15,795,034	(366,785)	15,428,249	61,264
\$ 27,675,038	\$ (23,171)	\$ 27,651,867	\$ 89,963

Governmental Funds

Balance Sheet

December 31, 2015

				Major F	unds	
	G	eneral Fund	A Compact	TANF	Н	ead Start
ASSETS						
Equity in central treasury Receivables:	\$	7,263,714	\$ -	\$ -	\$	-
Federal		-	-	264,756		463,034
State of Alaska		-	-	101,984		259,175
Other		11,365,886	-	-		-
Due from other funds		-	3,419,744	569,623		-
Prepaid items		206,502	35,000	-		-
Interfund loan receivable		387,821	 	_		
Total assets	\$	19,223,923	\$ 3,454,744	\$ 936,363	\$	722,209
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$	1,183,418	\$ -	\$ -	\$	-
Payroll and related payables		1,208,422	-	-		722 200
Due to other funds		3,523,144	2 454 744	-		722,209
Unearned revenue		-	 3,454,744	 		
Total liabilities		5,914,984	 3,454,744	 		722,209
Fund Balances:						
Nonspendable		206,502	-	-		-
Restricted - TANF		-	-	936,363		-
Committed - Tribal Trust		-	-	-		-
Assigned		-	-	-		-
Unassigned		13,102,437	 	 -		-
Total fund balances		13,308,939	 _	936,363		
Total liabilities and						
fund balances	\$	19,223,923	\$ 3,454,744	\$ 936,363	\$	722,209

Tribal Trust	Roads Program Maintenance	Non-major Governmental Funds	Total Governmental Funds
\$ 11,244,573	\$ -	\$ -	\$ 18,508,287
- 12.260	-	460,258 264	1,188,048 361,423
13,268	1,631,810 5,000	441,396 -	11,379,154 6,062,573 246,502 387,821
\$ 11,257,841	\$ 1,636,810	\$ 901,918	\$ 38,133,808
\$ - -	\$ -	\$ 5,781	\$ 1,189,199 1,208,422
565,168 -	1,636,810	472,378 345,207	5,282,899 5,436,761
565,168	1,636,810	823,366	13,117,281
10,692,673	- - - - -	78,552 78,552	206,502 936,363 10,692,673 78,552 13,102,437 25,016,527
\$ 11,257,841	\$ 1,636,810	\$ 901,918	\$ 38,133,808

Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended December 31, 2015

			Major	r Funds
	General Fund	BIA Compact Agreement	TANF	Head Start
REVENUES				
Investment income (loss)	\$ 2	\$ -	\$ -	\$ -
Reimbursable program costs	-	-	4,463,264	2,506,354
Indirect revenue	-	-	782,792	456,530
Compact funding:				
Direct	-	8,939,326	-	-
BIA indirect	-	2,799,807	=	-
Other	11,371,227			
Total revenues	11,371,229	11,739,133	5,246,056	2,962,884
EXPENDITURES				
Administration	5,208,956	-	_	-
Health and welfare	_	3,749,479	_	_
Education	-	3,588,075	-	2,506,354
Economic development	-	369,784	-	-
Tribal assistance	-	-	4,254,931	-
Natural resources	-	250,802	-	-
Allocation of indirect costs	(5,352,387)	2,828,779	782,792	456,530
Total expenditures	(143,431)	10,786,919	5,037,723	2,962,884
Excess of revenues over				
(under) expenditures	11,514,660	952,214	208,333	
Other financing sources (uses):				
Transfers in (out)	345,168	(981,186)	-	-
Indirect subsidy transfers in (out)	(100,730)	28,972		
Total other financing sources (uses)	244,438	(952,214)		
Net change in fund balances	11,759,098	-	208,333	-
Fund balances, beginning of year	1,549,841		728,030	
Fund balances, end of year	\$ 13,308,939	\$ -	\$ 936,363	\$ -

Tr	ibal Trust	Roads Program Maintenance	Non-major Governmental Funds	Total
\$	(47,928) - -	\$ - 468,767 153,009	\$ - 3,730,626 1,059,517	\$ (47,926) 11,169,011 2,451,848
	- - -	- - -	16,834	8,939,326 2,799,807 11,388,061
	(47,928)	621,776	4,806,977	36,700,127
	38,605	- - - 468,767 - - - 153,009	66,561 2,395,645 544,597 428,886 294,136 1,131,277	5,314,122 6,145,124 6,639,026 1,267,437 4,254,931 544,938
	38,605	621,776	4,861,102	24,165,578
	(86,533)		(54,125)	12,534,549
	(565,168)	- - -	71,758	(1,201,186)
	(651,701)		17,633	11,333,363
	11,344,374	-	60,919	13,683,164
\$	10,692,673	\$ -	\$ 78,552	\$ 25,016,527

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position December 31, 2015

Total fund balances of governmental funds			\$ 25,016,527
Total net position reported for governmental activities in the Statement of Net Position is 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	\$	3,432,592	
plus accrued leave from internal service fund.		18,371	
	· ·		3,450,963
Long-term liabilities are not due and payable in the current period			
and therefore are not reported as fund liabilities:			
These liabilities consist of:			
Accrued leave		(369,688)	
Long-term debt		(422,764)	
			 (792,452)
Net position of governmental activities			\$ 27,675,038

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Year Ended December 31, 2015

Net change in fund balances - total governmental funds		\$ 11,333,363
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 internal service funds is reported with governmental activities.		524,700
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	\$ (3,705)	
Debt service costs paid	25,646	
		21,941
Change in net position of governmental activities		\$ 11,880,004

Proprietary Funds

Statement of Net Position (Deficit)

December 31, 2015

	Business-type Activities Non-Major Enterprise Funds			Governmental Activities Internal Service Fund		
ASSETS Current assets:						
Accounts receivable	\$	53,900	\$	3,275		
Other assets		-		400		
Total current assets		53,900		3,675		
Property and equipment, net		1,026,364		8,858,230		
Total assets	\$	1,080,264	\$	8,861,905		
LIABILITIES Current liabilities:						
Accounts payable	\$	10,900	\$	-		
Interfund loan due within one year		26,891		-		
Due to other funds		680,635		12,798		
Notes payable, current portion		-		315,527		
Unearned revenue		12,160				
Total current liabilities		730,586		328,325		
Noncurrent liabilities:						
Notes payable, net of current portion		-		5,082,617		
Accrued leave		11,921		18,371		
Long-term debt		360,928				
Total noncurrent liabilities		372,849		5,100,988		
Total liabilities		1,103,435		5,429,313		
NET POSITION (DEFICIT)						
Net investment in capital assets		1,026,364		3,460,086		
Unrestricted (Deficit)		(1,049,535)		(27,494)		
Total net position (deficit)	\$	(23,171)	\$	3,432,592		

Proprietary Funds

Statement of Revenues, Expenses, and Changes in Net Position (Deficit)

Year Ended December 31, 2015

	Business-type Activities	Governmental Activities		
	Non-Major Enterprise Funds	Internal Service Fund		
OPERATING REVENUES Charges to other funds Sales and rental income Other revenues	\$ - 325,027 19,504	\$ 1,244,729 70,813		
Total operating revenues	344,531	1,315,542		
OPERATING EXPENSES				
Salaries and wages Fringe and benefits Travel Training Contracted services Printing, postage, and supplies Facility Dues, subscriptions, and advertising Minor equipment Utilities Fuel oil Office rent Telephone Janitorial Insurance and bonding Building and vehicle lease, maintenance and repair Property tax	165,650 34,129 5,249 27,897 77,366 5,880 4,088 9,861 - 23,573 7,743 - 296 9,569 15,925	311,453 78,458 14,747 897 128,514 6,286 107,728 1,028 1,654 64,623 43,182 15,763 12,291 14,648 105,040 19,830 (4,424)		
Council and committee meeting expense	862	5,001		
Client benefits Depreciation expense Miscellaneous expense	6,517 69,927 7,002	408,894		
Total operating expenses	471,534	1,335,613		
Operating loss	(127,003)	(20,071)		
NONOPERATING INCOME (EXPENSES) Contributed capital Interest expense	(19,976)	302,488 (248,310)		
Total nonoperating income (expenses)	(19,976)	54,178		
OTHER FINANCING SOURCES Transfers in	490,593	490,593		
Total other financing sources	490,593	490,593		
Change in net position	343,614	524,700		
Net position (deficit), beginning of year, as restated	(366,785)	2,907,892		
Net position (deficit), end of year	\$ (23,171)	\$ 3,432,592		

The notes to financial statements are an integral part of this statement.

Proprietary Funds

Statement of Cash Flows

Year Ended December 31, 2015

	Business-type Activities			Activities
		Non-Major Enterprise Funds		ernal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES	Line	iprise runus		Tund
Cash received from customers	\$	330,187	\$	1,312,267
Cash payments to suppliers for goods and services		(191,578)		(536,808)
Cash payments to employees for services		(202,907)		(384,576)
Net cash from (for) operating activities		(64,298)		390,883
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Decrease in due to/from other funds		(365,018)		(1,987,682)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Cash paid for acquisition of property and equipment		(15,438)		(2,064,198)
Transfers in (out)		490,593		490,593
Capital contributions		-		302,488
Proceeds from issuance of debt		-		3,116,226
Principal payments on long-term notes payable		(25,863)		-
Interest payments on long-term loans		-		(248,310)
Interest payments on interfund loan		(19,976)		
Net cash from financing activities		429,316		1,596,799
Change in cash and cash equivalents		-		-
Cash and cash equivalents, beginning of year				
Cash and cash equivalents, end of year	\$	_	\$	
RECONCILATION OF OPERATING LOSS TO NET CASH FROM OPERATING ACTIVITIES				
Operating loss	\$	(127,003)	\$	(20,071)
Adjustments to reconcile operating loss to				
net cash from (for) operating activities:				
Depreciation expense		69,927		408,894
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable and other current assets		(26,504)		(3,275)
Increase (decrease) in accounts payable and accrued expenses		7,122		5,335
Increase (decrease) in unearned revenue		12,160		
Net cash from (for) operating activities	\$	(64,298)	\$	390,883

For the Year Ended December 31, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Central Council of the Tlingit and Haida Indian Tribes of Alaska, ("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 (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The more significant of these accounting policies are described below.

Reporting Entity

Central Council is a sovereign tribal government with Executive, Legislative, and Judicial Branches. The basic financial statements of Central Council present the reporting entity, which 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 basic financial statements to be misleading or incomplete. Accordingly, the accompanying basic 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. Central Council determines its financial reporting entity in accordance with Governmental Accounting Standards Board Statement No. 14, *The Financial Reporting Entity*, as amended by GASB No. 39, *Determining Whether Certain Organizations Are Component Units*, and based upon that criterion, Tlingit Haida Tribal Business Corporation (THTBC) is included as a component unit within Central Council's basic financial statements.

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.

Discretely Presented Component Unit

The component unit column in the government-wide financial statements includes the financial data of Central Council's discretely presented component unit. The discretely presented component unit is reported in a separate column to emphasize that it is legally separate from the primary government. Part of the determination for presenting it as a discretely presented component unit is that it does not have the same governing body as the primary government nor does it provide services entirely or almost entirely to the primary government or for the benefit of the primary government. The following component unit is included in the reporting entity because Central Council appoints a voting majority of the governing board and can remove currently appointed members at will. Central Council is legally entitled to access its resources at will, even without such a transaction in the current period:

The Tlingit Haida Tribal Business Corporation (THTBC) is a federally chartered tribal business corporation formed pursuant to 25 USC 477. THTBC has identified potential areas of business development including real estate property management, training and education, information technology security, and energy service companies. THTBC has a wholly owned subsidiary, T&H Services, LLC, a Washington State limited liability company. T&H Services is a service provider of facility support services, property management and related operations. THTBC issues separate financial statements and has a December 31 year-end.

Basis of Presentation

Central Council's basic financial statements consist of government-wide statements, including a statement of net assets 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, 2015).

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. 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.

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. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are Central Council's governmental fund types:

General Fund – The General Fund is the general operating fund of the Central Council and accounts for all financial resources of Central Council not required to be accounted for within other funds.

Special Revenue Funds – The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted.

Proprietary 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.

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 is deemed governmental activities.

The funds are further classified as major and non-major. Major funds are determined by a percentage of assets, liabilities, revenues, or expenditures/expenses in relation to the total of all funds in those categories. Central Council reports the following major 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 BIA Compact Agreement Special Revenue Fund accounts for revenues and expenditures related to the Central Council's compact program for self-governance pursuant to authority granted by the Indian Self-Determination and Education Assistance Act, Title IV, Public Law 93-638, as amended, 25 U.S.C. 450 et seq. Under its Annual Funding Agreement, Central Council provides programs, activities, functions and services to eligible Alaska Natives in the areas of health and welfare services, education, economic development, natural resources and tribal operations.

The *TANF Special Revenue Fund* accounts for revenues associated with amounts received from the federal government and the State of Alaska under the Temporary Assistance for Needy Families program.

The *Head Start Special Revenue Fund* accounts for revenues associated with amounts received from the federal government and the State of Alaska under the Head Start program.

The *Tribal Trust Special Revenue Fund* 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.

The Roads Program Maintenance Special Revenue Fund accounts for revenues and expenditures associated with amounts received from the federal government under the Roads Program.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary funds use the accrual basis of accounting at both reporting levels. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred 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.

Receivables

All trade receivables are reported net of an allowance for uncollectible accounts receivable, as applicable.

Inventories

Inventories, principally supplies, for all fund types are valued at cost (first-in, first-out) using the consumption method. Only amounts deemed significant are capitalized at year-end.

Investments

Generally, 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, 2015, 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 assets 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 contact monies are recorded as program expenditures when acquired in the fund making the purchase and capital contributions to the internal service fund. Generally, title to property and equipment acquired with the proceeds of grant or contract monies vests with Central Council.

Property and equipment acquired by the business-activity funds are reported in those funds at cost. Central Council's policy is to capitalize interest on business-activity funds' construction projects until substantially completed.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values 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.

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

	Estimated Lives
Buildings	25-30 years
Furniture and Equipment	5-10 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 annual and sick leave. Annual leave is accrued and recorded in the government-wide and business-type proprietary fund financial statements as an expenditure 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).

Retirement Plan

As further described in Note 8, all eligible full-time employees may participate in retirement plans (money purchase plan and a 401(k) plan). Retirement costs of the Council are funded as incurred.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The government was not party to any transactions that would result in deferred outflows of resources for the year ended December 31, 2015.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government was not party to any transactions that would result in deferred inflows of resources for the year ended December 31, 2015.

Long-term Debt

General debt of Central Council is recorded on the government-wide statements.

Revenue

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 60 days of fiscal year-end. Program revenue, which includes grants, entitlements and donations, is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocation of costs such as depreciation and amortization is not recognized in governmental funds.

Net Position (Deficit)

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 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. The nonspendable 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.

Restricted fund balance – 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.

Committed fund balance – 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.

Assigned fund balance – 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 nonspendable and are neither restricted nor committed.

Unassigned fund balance – 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 Basic Financial Statements

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

Interfund Activity

Transfers between governmental funds on the government-wide statements are reported in the same manner as general revenues. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financial sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Management's Use of Estimates

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

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.

NOTE 2 – COMPLIANCE AND ACCOUNTABILITY

Budget Development and Approval

An annual budget is prepared for the General Fund. 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 Special Revenue 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 Special Revenue Funds. Central Council does not adopt a formal budget for the Tribal Trust Special Revenue Fund, therefore a budget and actual schedule has not been presented for this fund.

Budgetary Accounting

The Council maintains encumbrances as a purchasing control. However, encumbrances are not legally required. Accordingly, budget information presented for the general fund is consistent with GAAP.

NOTE 3 – EQUITY IN CENTRAL TREASURY

Central Council uses a central treasury concept for cash of all funds. The Tribal Trust Special Revenue Fund and THTBC account for their cash and investments separately; however, all cash and investments of the Tribal Trust Fund and THTBC 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.

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.

Investment Policies

The Council's Investment Policy authorizes the Central Council to invest in the following securities:

- 1. Cash and Cash Equivalents.
- 2. Money Market Funds having a quality rating of AA or higher may be used to store cash reserves. Eurodollar certificates of deposit, time deposit repurchase agreements are also acceptable for reserves.
- 3. 90% of the balance will be invested in Index Exchange Traded Funds ("ETF's") and Index mutual funds that represent the asset classes as delineated in the Asset Allocation. Currently, permissible ETF's and mutual funds include:

			Weighted	
		Lower	Strategic	Upper
		<u>Limit</u>	Allocation	<u>Limit</u>
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	-	5	10
e.	International Equities	5	10	15
f.	Emerging Markets	-	5	10
g.	Real Estate/Other	-	5	10

- 4. 10% of the balance may be invested in Tribally Designated Investments, which is not an Index ETF
- 5. Other investments approved by the Investment Committee from time to time, only when approved by the Investment Committee in advance.

Demand Deposits

Central Council had the following demand deposits at December 31, 2015:

	Carr	ying Amount	<u>Ba</u>	nk Balance
Demand Deposits – Council Depository	\$	7,572,964	\$	7,978,724

Custodial Credit Risk - 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, 2015, 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 the Bank 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.

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 to its asset allocation policy.

As of December 31, 2015, Central Council had no concentrations exceeding five percent from any issuer other than U.S. Government securities.

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) 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.

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 excludes direct investments in interest rate securities.

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 trading instruments are recognized at fair value and all changes in market conditions directly affect net assets from operations.

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 and emerging markets 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.

Investments in Equity and Other Securities

A summary of Central Council's equity and real estate investment trust (REIT) mutual fund investments at December 31, 2015 is displayed below by type of instrument. All mutual fund investments are held by a custodian in the name of the Council.

	Total Cost	Market Value
Domestic Large Cap Equity Funds Domestic Mid Cap Equity Funds	\$ 1,492,695 551,052	\$ 2,232,493 1,104,111
Domestic Small Cap Equity Funds	274,005	553,303
International Equity Funds	1,387,948	1,321,434
Emerging Market Funds	651,844	556,384
Domestic REIT Fund	206,439	543,280
Bond Fund	4,735,407	4,624,318
Total	\$ 9,299,390	\$ 10,935,323

Demand Deposits and Investments - Reconciliation to Equity in Central Treasury

Demand deposits and investments:

Demand deposits (carrying amount)	\$ 7,572,964
Investments in equity, REIT, and Bond mutual funds	10,935,323
Equity in Central Treasury	\$ 18,508,287

NOTE 4 – RECEIVABLES

Receivables at December 31, 2015 consist of:

	Governmental Activities	ness-type ctivities	Total
Other receivables Grant and contract receivables	\$ 11,382,429 1,549,471	\$ 53,900	\$ 11,436,329 1,549,471
Total	\$ 12,931,900	\$ 53,900	\$ 12,985,800

Management believes all accounts receivable are fully collectible.

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NOTE 5 – CAPITAL ASSETS

The Council owns land, buildings and equipment, which are recorded at historical cost, as follows:

	Balance at January 1, 2015	Additions / (Deletions)	Balance at December 31, 2015
Governmental Activities:		(Beletions)	
Non-depreciable assets:			
Land	\$2,391,936	\$ 9,099	\$2,401,035
Work in progress	12,275	459,723	471,998
Total non-depreciable assets	2,404,211	468,822	2,873,033
Depreciable assets:			
Buildings	9,948,750	442,849	10,391,599
Equipment	1,267,361	(436,984)	830,377
Total depreciable assets	11,216,111	5,865	11,221,976
Less accumulated depreciation	(6,417,396)	1,180,617	(5,236,779)
Total depreciable assets, net	4,798,715	1,186,482	5,985,197
Total Governmental Assets, net	7,202,926	1,655,304	8,858,230
Business-type Activities:			
Depreciable assets:			
Buildings	1,154,943	15,438	1,170,381
Equipment	85,257	-	85,257
Less accumulated depreciation	(159,347)	(69,927)	(229,274)
Total Business-type Assets, net	1,080,853	(54,489)	1,026,364
Total capiltal assets, net	\$8,283,779	\$1,600,815	\$9,884,594

Depreciation expense was charged to governmental administration functions totaling \$408,894.

NOTE 6 – LONG-TERM DEBT

Long-term debt at December 31, 2015 is summarized as follows.

	Balance January 1, 2015	Additions	Deletions	Balance December 31, 2015	Due Within One Year
Governmental Activities:					
General Obligation Loan, assignment of income from related real estate lots, pay interest payments through 66.78% of the London Inte	n Central Counc yable in fixed m maturity at Do	cil's condominium conthly principal pecember 10, 202	n interest in the Apayments of \$9,822. This loan has	Andrew Hope E 50 and corresp	Building and its onding variable
	\$1,268,375	\$ -	\$(1,268,375)	\$ -	\$ -
Note payable to bank, origing October 2030, with interest		\$4,500,000, pay	able in monthly in	nstallments of \$	31,794 through
	-	4,500,000	(41,521)	4,458,479	236,149
Note payable to bank, o installments of \$3,947 through	•		•	l estate, payab	le in monthly
	448,410	-	(25,646)	422,764	26,891
Note payable to bank, or installments of \$9,267 through an outstanding balance of 4.50%.	ugh September	2012, with interes	st at 5.95%. Start	ing in October 2	2012, loan with
	826,393	-	(67,556)	758,837	70,687
USDA Rural Developmen monthly installments of \$66	_			red by a buildi	ng, payable in
	103,183	-	(3,475)	99,708	3,618
USDA Rural Developmen monthly installments of \$53	_			red by a buildi	ng, payable in
	83,960		(2,840)	81,120	2,956
Subtotal notes payable Accrued compensated	2,730,321	4,500,000	(1,409,413)	5,820,908	340,301
absences	360,656	574,040	(565,008)	369,688	10,501
Total Long-Term Debt	\$3,090,977	\$ 5,074,040	\$(1,974,421)	\$6,190,596	\$ 350,802

Interest expense for 2015 totaled \$105,986. All long-term debt amounts are recorded in the internal service fund, with the exception of a \$422,764 note payable, which is recorded as a general governmental obligation, and compensated absences, and all are therefore included in debt of the governmental activities in the accompanying financial statements.

	H	Balance				I	Balance		
	Ja	nuary 1,				D	ecember	Due W	Vithin
		2015	A	dditions	 Deletions	3	1, 2015	One '	Year
Business-type Activities:									
Accrued compensated									
absences	\$	15,049	\$	12,288	\$ (15,416)	\$	11,921	\$	-

Using rates as of December 31, 2015, debt service requirements of the variable-rate debt payments, assuming current interest rates remain the same for their term, are shown below. As rates vary, variable-rate bond interest payments will vary. A summary of principal and interest payments due under long-term debt at December 31, 2015, are as follows:

Payment	summary:
---------	----------

	Principal	Interest	<u>Total</u>
2016	\$ 340,301	\$ 206,443	\$ 546,744
2017	353,523	193,221	546,744
2018	366,889	179,854	546,743
2019	380,845	165,898	546,743
2020	395,182	151,561	546,743
2021-2025	2,100,235	521,488	2,621,723
2026-2030	1,839,261	162,491	2,001,752
2031-2035	44,671	3,404	48,075
Total	_\$5,820,908_	\$1,584,360	\$7,405,267

NOTE 7 – LINE OF CREDIT

The Council has a variable rate revolving line-of-credit 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 balance due on the line-of-credit at December 31, 2015 totaled \$-0- and changes were as follows:

Balance			Balance
December			December
31, 2014	Additions	Deletions	31, 2015
\$ 1,500,000	\$ -	\$(1,500,000)	\$ -

NOTE 8 – PENSION AND DEFERRED COMPENSATION PLANS

401(a) and 401(k) Plans

Central Council provides pension benefits for all of its full-time employees through a 401(a) money purchase plan and a 401(k) plan, both of which are defined contribution plans. In a money purchase or 401(k) plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate after one year from date of employment and 1,000 hours of service. Plan admission dates are the first day of each calendar quarter. The defined contribution plans require that Central Council contribute an amount equal to 12% (9% money purchase and 3% 401(k) plan) of the participant's compensation. Employees are not required to make contributions. Central Council's contribution to the money purchase plan for each employee is fully vested after five years of continuous service. Central Council's contribution to the 401(k) plan for each employee is fully vested immediately. Central Council's contributions for 401(a) and accrued interest forfeited by employees who leave employment before five years of service are used to reduce Central Council's current period contribution requirement. For the year ended December 31, 2015 (the plan year) Central Council expensed the required 12% contribution amounting to \$746,502. At December 31, 2015, \$551,857 has been recorded as liabilities to the plans.

Deferred Compensation Plan

During 2005, Central Council established a deferred compensation plan (the "Plan") for the benefit of key management employees. The Plan was established in accordance with section 409A of the Internal Revenue Code and is intended to allow key management employees (as determined by Central Council in its sole discretion) to accrue retirement benefits based upon a deferral of a percentage of their compensation from Central Council and to accumulate earnings and gains thereon. Participants only have the unsecured promise of the Central Council to pay benefits under the Plan, and the Plan is unfunded until benefits are paid. As of December 31, 2015, plan assets totaled \$139,624. No employer or employee contributions were made during 2015.

NOTE 9 – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivable and payable balances at December 31, 2015 are as follows:

	Interfund		
	Receivable Payable		
General Fund	\$ 387,821	\$3,523,144	
Major Special Revenue Funds:			
BIA Compact Agreement	3,419,744	-	
TANF	569,623	-	
Head Start	-	722,209	
Tribal Trust	-	565,168	
Roads Program Maintenance	1,631,810	-	
Non-major governmental total	441,396	472,378	
Non-major Enterprise Funds	-	1,068,454	
Internal Service Fund	-	12,798	
Component unit - THTBC		86,243	
	\$6,450,394	\$6,450,394	

The interfund receivable in the General Fund is a long-term advance to the EPH Rental Enterprise Fund. All remaining 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.

NOTE 10 – INTERFUND TRANSFERS

Interfund transfers for the year ended December 31, 2015 consisted of the following:

	Transfers				
	<u>In</u>	Out			
General Fund	\$ 345,168	\$ 100,730			
Major Special Revenue Funds:					
Tribal Trust	-	565,168			
BIA Compact Agreement	28,972	981,186			
Non-major governmental funds	71,758	-			
Non-major Enterprise Funds	490,593	-			
Internal Service funds	490,593	-			
Component Unit - THTBC	220,000				
Total Transfers	\$1,647,084	\$1,647,084			

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.

NOTE 11 – DEFICIT FUND BALANCES (NET POSITION)

The following funds had accumulated deficits at December 31, 2015:

	Ja	anuary 1,		December 31,			
	201	15 Balance	I	ncrease	2015 Bala		
	(Deficit)		(Decrease)		(Deficit)		
Fringe and Events (1203)	\$	(18,521)	\$	8,108	\$	(10,413)	
CCTHITA Events (1225)		-		(1,443)		(1,443)	
VTRC Enterprise Fund (1500)		(393,030)		(63,985)		(457,015)	

The VTRC deficits will be addressed through changes in operations. Other tribal fund deficits will be addressed through the annual budgeting process.

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 2015 is as follows (fund balances at fair value):

	Tribal Trust
Fund balance including accrued interest at December 31,2014	\$11,344,374
Interest and dividend income	261,279
Realized gain (loss) on sale of investments	(9)
Unrealized gain on investments	(309,198)
Transfers out	(565,168)
Expenses - investment fees	(38,605)
Fund balance including accrued interest at December 31, 2015	\$10,692,673

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 and 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 2015, Central Council continued to purchase commercial insurance policies for: general liability, excess liability, property insurance, employee's health and medical, worker's compensation, Directors and Officers liability, auto liability, crime insurance, boiler and machinery, contractor's coverage, fine arts, and data processing insurance.

NOTE 15 – 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 National Business Center. The rate applied for calendar year 2015 was 37.61%. 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 which 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 2015, there was an indirect over-recovery in the amount of \$198,530.

NOTE 16 – 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 15), 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 15. 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.

NOTE 17 – SUBSEQUENT EVENTS

On December 17, 2015, a merger of plans and restatement of the 401(k) plan was finalized by Central Council.

As a result, effective January 1, 2016, Central Council's Defined Contribution Pension Plan (the "DC Plan") will be merged into the 401(k) Plan, upon which it will be provided to Wells Fargo, directed trustee and record keeper, for restatement.

NOTE 18 – SETTLEMENT

During fiscal year 2015 Central Council reached an agreement with the U.S. Bureau of Indian Affiars (BIA) to settle its outstanding claims against the BIA for unpaid Indian Self Determination Act self-determination contract support costs. BIA will pay the Central Council \$11,350,000 to settle its claims, which is anticipated to occur in 2016. Central Council has recorded a receivable in the accompanying financial statements to reflect the settlement.

NOTE 19 – RESTATEMENT

During fiscal year 2015, Central Council management determined that the previous presentation treatment for Tlingit Haida Tribal Business Corporation (THTBC) as an enterprise fund was incorrect, and that the correct presentation is as a discreetly presented component unit as described in *Note 1 - Reporting Entity*. Accordingly, Proprietary Funds Combining Net Position, beginning of the year, and Business-type Activities Net Position, beginning of the year, have been reduced by \$61,264 from the amounts presented. Component Unit Net Position, beginning of the year, has been increased by \$61,264.

NOTE 20 – COMMITMENTS

During fiscal year 2015, Central Council entered into a lease for property. The lease is for 25 years with the right to extend for an additional 25 years. Lease payments are \$20,000/year for 2016 through 2020. Payments will increase by the increase in CPI in future years. The lessor is entitled to a percentage of the Annual Net Revenues, as defined by the lease agreement, from business enterprises conducted by Central Council on the leased land. There was no business enterprise conducted on the property in 2015.

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual Year Ended December 31,2015

	Budgeted Original	Amounts Final	Actual	Variance with Final Budget Favorable (Unfavorable)	
REVENUES					
Interest and dividend income	\$ -	\$ -	\$ 2	\$ 2	
Other			11,371,227	11,371,227	
Total revenues			11,371,229	11,371,229	
EXPENDITURES					
Administration	5,664,102	5,539,102	5,053,127	485,975	
Allocation of indirect costs	(5,664,102)	(5,255,418)	(5,352,387)	96,969	
Tribal direct	246,823	371,823	155,829	215,994	
Total expenditures	246,823	655,507	(143,431)	798,938	
Excess of revenue over (under) expenditures	(246,823)	(655,507)	11,514,660	12,170,167	
Other financing sources (uses):					
Transfers out	-	-	(220,000)	(220,000)	
Indirect costs subsidy transfers out	(57,136)	(107,392)	(100,730)	6,662	
Total other financing sources (uses)	(57,136)	(107,392)	(320,730)	(213,338)	
Net change in fund balance	\$ (303,959)	\$ (762,899)	11,193,930	\$ 11,956,829	
Fund balance, beginning of year			1,549,841		
Fund balance, end of year			\$ 12,743,771		

Major Special Revenue Fund

Department of Interior - BIA Compact Agreement

$Statement\ of\ Revenues,\ Expenditures,\ and\ Changes\ in\ Fund\ Balance\ -\ Budget\ and\ Actual\ (Budgetary\ Basis)$

							riance with nal Budget
	Budget					F	Favorable
	Original Final				Actual	(U	nfavorable)
REVENUES	 						_
Compact funding	\$ 9,002,612	\$	9,166,237	\$	8,939,326	\$	(226,911)
Indirect	 3,194,647		3,181,916		2,799,807		(382,109)
Total revenues	12,197,259		12,348,153		11,739,133		(609,020)
EXPENDITURES							
Health and welfare	7,617,398		7,557,239		3,749,479		3,807,760
Education	696,986		697,395		3,588,075		(2,890,680)
Economic development	146,409		369,784		369,784		-
Natural resources	541,819		541,819		250,802		291,017
Allocation of indirect costs	3,194,647		3,181,916		2,828,779		353,137
Total expenditures	 12,197,259		12,348,153		10,786,919		1,561,234
Excess of revenue over (under) expenditures	 <u> </u>		-		952,214		952,214
Other financing sources (uses):							
Transfers out	-		-		(981, 186)		(981,186)
Indirect cost subsidy transfers in	 				28,972		28,972
Total other financing sources (uses)	 <u>-</u>		-		(952,214)		(952,214)
Net change in fund balance	\$ -	\$	-		-	\$	-
Fund balance, beginning of year							
Fund balance, end of year				\$			

Major Special Revenue Fund

Temporary Assistance for Needy Families (TANF)

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budgetary Basis)

	Rudgeted	Amounts		Variance with Final Budget Favorable		
	Original	Final	Actual	(Unfavorable)		
REVENUES	Original	1 mai	7 ictuar	(Ciliavolable)		
Reimbursable program costs	\$ 4,098,365	\$ 4,098,365	\$ 4,463,264	\$ 364,899		
Indirect revenue	905,677	905,677	782,792	(122,885)		
Total revenues	5,004,042	5,004,042	5,246,056	242,014		
EXPENDITURES						
Tribal assistance	4,098,365	4,098,365	4,254,931	(156,566)		
Allocation of indirect costs	905,677	905,677	782,792	122,885		
Total expenditures	5,004,042	5,004,042	5,037,723	(33,681)		
Excess of revenue over (under) expenditures	\$ -	\$ -	208,333	\$ 208,333		
Fund balance, beginning of year			728,030			
Fund balance, end of year			\$ 936,363			

Major Special Revenue Fund

Head Start

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budgetary Basis)

Year Ended December 31, 2015

	Budgeted	l Amounts		Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
REVENUES				
Reimbursable program costs	\$ 2,656,796	\$ 2,656,796	\$ 2,506,354	\$ (150,442)
Indirect revenue	425,803	425,803	456,530	30,727
Total revenues	3,082,599	3,082,599	2,962,884	(119,715)
EXPENDITURES				
Education	2,656,796	2,656,796	2,506,354	150,442
Allocation of indirect costs	425,803	425,803	456,530	(30,727)
Total expenditures	3,082,599	3,082,599	2,962,884	119,715
Excess of revenue over (under) expenditures	\$ -	\$ -	-	\$ -
Fund balance, beginning of year				
Fund balance, end of year			\$ -	

Major Special Revenue Fund

Roads Program Maintenance

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budgetary Basis)

	Budgeted Amounts Original Final			Actual		Variance with Final Budget Favorable (Unfavorable)		
REVENUES								
Reimbursable program costs	\$	541,178	\$	541,178	\$	468,767	\$	(72,411)
Indirect revenue		138,646		138,646		153,009		14,363
Total revenues		679,824		679,824		621,776		(58,048)
EXPENDITURES								
Economic development		541,178		541,178		468,767		72,411
Allocation of indirect costs		138,646		138,646		153,009		(14,363)
Total expenditures		679,824		679,824		621,776		58,048
Excess of revenue over (under) expenditures	\$	-	\$	_		-	\$	-
Fund balance, beginning of year								
Fund balance, end of year					\$	-		

General Fund

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficit)

	Tribal Direct	Administrative	Total
REVENUES			
Interest and dividend income	\$ -	\$ 2	\$ 2
Other		11,371,227	11,371,227
Total revenues		11,371,229	11,371,229
EXPENDITURES			
Administration:			
Salaries and wages	-	1,947,135	1,947,135
Fringe and benefits	-	477,345	477,345
Travel	11,171	245,707	256,878
Training	-	47,100	47,100
Contract services	44,238	465,068	509,306
Printing, postage, and supplies	2,167	137,157	139,324
Telephone	-	87,691	87,691
Dues, subscriptions, and advertising	-	81,735	81,735
Insurance and bonding	-	54,639	54,639
Building and vehicle lease, maintenance and repairs	-	90,859	90,859
Office rent	-	1,246,934	1,246,934
Minor equipment	-	65,064	65,064
Property tax	-	186	186
Council and committee meeting expense	18,528	10,602	29,130
Client benefits	12,602	-	12,602
Debt service cost	-	55,331	55,331
Miscellaneous expense	67,123	40,574	107,697
Indirect costs allocated to other funds	58,608	(5,410,995)	(5,352,387)
Total expenditures	214,437	(357,868)	(143,431)
Excess of revenues over (under) expenditures	(214,437)	11,729,097	11,514,660
Other financing sources (uses):			
Transfers in	-	565,168	565,168
Transfers out	(220,000)	-	(220,000)
Indirect subsidy transfers out	-	(100,730)	(100,730)
Total other financing sources (uses)	(220,000)	464,438	244,438
Net change in fund balances	(434,437)	12,193,535	11,759,098
Fund balances (deficit), beginning of year	(2,263,445)	3,813,286	1,549,841
Fund balances (deficit), end of year	\$ (2,697,882)	\$ 16,006,821	\$ 13,308,939

Department of Interior - BIA Compact Agreement Special Revenue Fund

Balance Sheet

December 31, 2015

	BIA Compact Agreement
ASSETS Due from other funds Prepaid expense	\$ 3,419,744 35,000
Total assets	\$ 3,454,744
LIABILITIES AND FUND BALANCE Liabilities - Unearned revenue	\$ 3,454,744
Fund balance Total liabilities and fund balance	\$ 3,454,744

Department of Interior - BIA Compact Agreement Special Revenue Fund

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

	2001	2002	2003	2004 Trust Services	2005	2007	2009
	Higher Education	Tribal Courts	Program Compliance	& Natural Resources	Forestry	Economic Development	Transboundary Rivers
						-	
REVENUES							
Compact funding	\$ 552,039	\$ 156,000	\$ 77,126	\$ 171,122	\$ 65,061	\$ 369,784	\$ 14,619
Indirect	207,622	58,672	29,007	64,359	24,469	139,076	5,498
Total revenues	759,661	214,672	106,133	235,481	89,530	508,860	20,117
EXPENDITURES							
Salaries and wages	115,135	95,048	37,142	104,948	35,148	19,280	4,141
Fringe and benefits	35,578	24,201	12,613	28,113	9,659	7,367	882
Travel	2,618	652	15,838	17,852	14,419	14,283	670
Training	628	-	-	4,444	2,277	1,912	-
Contract services	-	5,088	-	5,000	-	239,489	8,926
Printing, postage, and supplies	3,701	8,816	7,352	5,006	3,558	76,174	-
Facility	-	-	-	-	-	-	-
Dues, subscriptions, and advertising	-	1,285	-	142	-	26	-
Minor equipment	-	-	-	-	-	8,593	-
Utilities	-	-	-	-	-	-	-
Fuel oil	-	-	-	-	-	-	-
Office rent	-	-	-	-	-	-	-
Telephone	-	8	-	-	-	-	-
Insurance and bonding	-	-	-	-	-	-	-
Building and vehicle lease, maintenance and repairs	-	-	-	-	-	-	-
Council and committee meeting expense	-	20,902	4,181	-	-	1,600	-
Client benefits	392,793	-	-	-	-	-	-
Miscellaneous expense	1,586	-	-	5,617	-	1,060	-
Capital outlay	-	-	-	-	-	-	-
Allocation of indirect costs	207,622	58,672	29,007	64,359	24,469	139,076	5,498
Total expenditures	759,661	214,672	106,133	235,481	89,530	508,860	20,117
Excess of revenue over (under) expenditures							
Other financing sources (uses):							
Transfers out	_	_	_	_	-	_	-
Indirect cost subsidy transfers in	_	_	_	_	-	_	_
Total other financing sources (uses)							
-							
Net change in fund balance	-	-	-	-	-	-	-
Fund balance, beginning of year							
Fund balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Department of Interior - BIA Compact Agreement Special Revenue Fund

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

	2010	2011	2012	2018	2022	2023	2025
	JOM Community	JOM Juneau	JOM Counselors	Land Conservation	Human Services	ICWA	477 Field Staff
REVENUES							
Compact funding	\$ 19,811	\$ 78,838	\$ 46,706	\$ 23,075	\$ 223,994	\$ 394,640	\$ 264,445
Indirect	7,451	29,651	17,566	8,679	84,141	148,424	99,458
Total revenues	27,262	108,489	64,272	31,754	308,135	543,064	363,903
EXPENDITURES							
Salaries and wages	11,203	52,435	27,115	-	143,306	237,463	193,459
Fringe and benefits	1,052	11,278	16,309	-	43,660	83,754	60,696
Travel	235	11,672	744	304	14,459	8,573	1,158
Training	-	1,713	-	22,771	-	-	-
Contract services	-	-	-	-	275	-	-
Printing, postage, and supplies	2,560	1,679	806	-	1,133	20,365	3,454
Facility	-	-	-	-	-	-	-
Dues, subscriptions, and advertising	-	-	-	-	-	-	-
Minor equipment	-	-	-	-	-	-	-
Utilities	-	-	-	-	325	321	-
Fuel oil	-	-	-	-	-	-	-
Office rent	3,520	-	-	-	500	14,150	5,600
Telephone	722	-	-	-	92	6,101	77
Insurance and bonding	_	-	1,732	-	-	· -	-
Building and vehicle lease, maintenance and repairs	_	-	-	_	_	_	_
Council and committee meeting expense	_	-	_	_	_	_	_
Client benefits	_	_	_	_	_	_	_
Miscellaneous expense	519	61	_	_	20,244	23,913	1
Capital outlay	-	-	_	_	20,2	20,710	-
Allocation of indirect costs	7,451	29,651	17,566	8,679	84,141	148,424	99,458
Total expenditures	27,262	108,489	64,272	31,754	308,135	543,064	363,903
Excess of revenue over (under) expenditures							
Other financing sources (uses):							
Transfers out	_	_	_	_	_	_	_
Indirect cost subsidy transfers in	_	_	_	_	_	_	_
Total other financing sources (uses)							
Net change in fund balance	-	-	-	-	-	-	-
Fund balance, beginning of year							
Fund balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Department of Interior - BIA Compact Agreement Special Revenue Fund

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

	2027	2028	2029	2040	2050	2060	2070
	Tribal Assembly			Craig Community Control	Douglas Indian Association	Haines Community Control	Juneau Community Control
REVENUES							
Compact funding	\$ 75,888	\$ 83,946	\$ 1,287,311	\$ 137,176	\$ 195,759	\$ 153,681	\$ 45,360
Indirect	28,541	31,572	37,712	51,592	73,625	57,799	17,060
Total revenues	104,429	115,518	1,325,023	188,768	269,384	211,480	62,420
EXPENDITURES					200,00		
Salaries and wages	4,225	17,650	_	_	112,777	_	_
Fringe and benefits	1,094	2,631	_	_	34,444	_	_
Travel	56,603	49,856	10,052	15,221	8,574	5,058	_
Training	-	1,163	8,880	9,030	-	-	_
Contract services	153	17	55,838	76,245	-	140,426	45,010
Printing, postage, and supplies	9,889	1,761	517	11,232	-	879	350
Facility	-	-	-	-	-	-	-
Dues, subscriptions, and advertising	-	3,023	-	1,204	-	230	-
Minor equipment	-	85	-	-	-	-	-
Utilities	-	-	-	1,512	-	971	-
Fuel oil	-	-	-	-	-	5,610	-
Office rent	2,205	-	22,430	10,471	15,858	-	-
Telephone	-	3,960	-	1,995	-	-	-
Insurance and bonding	-	-	-	4,987	-	-	-
Building and vehicle lease, maintenance and repairs	752	73	-	3,052	-	500	-
Council and committee meeting expense	667	3,727	715	2,115	6,654	7	-
Client benefits	-	-	1,840	-	17,452	-	-
Miscellaneous expense	300	-	-	112	-	-	-
Capital outlay	-	-	205,853	-	-	-	-
Allocation of indirect costs	28,541	31,572	37,712	51,592	73,625	57,799	17,060
Total expenditures	104,429	115,518	343,837	188,768	269,384	211,480	62,420
Excess of revenue over (under) expenditures			981,186				
Other financing sources (uses):							
Transfers out	-	-	(981,186)	-	-	-	-
Indirect cost subsidy transfers in							
Total other financing sources (uses)			(981,186)				
Net change in fund balance	-	-	-	-	-	-	-
Fund balance, beginning of year							
Fund balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Department of Interior - BIA Compact Agreement Special Revenue Fund

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

	2080 Kassaan Community Control	2090 Klawock Community Control	2110 Saxman Community Control	2130 Wrangell Community Control	477 Programs	Total BIA Compact Agreement
REVENUES						
Compact funding	\$ 130,984	\$ 159,169	\$ 145,195	\$ 97,382	\$ 3,970,215	\$ 8,939,326
Indirect	49,263	59,863	54,608	36,625	1,377,474	2,799,807
Total revenues	180,247	219,032	199,803	134,007	5,347,689	11,739,133
EXPENDITURES						
Salaries and wages	-	-	51,041	37,856	494,564	1,793,936
Fringe and benefits	-	-	21,352	5,362	120,873	520,918
Travel	-	9,522	23,791	6,905	47,708	336,767
Training	-	-	-	-	17,103	69,921
Contract services	104,037	101,777	9,554	41,360	4,691	837,886
Printing, postage, and supplies	-	1,374	12,118	3,695	72,328	248,747
Facility	-	-	-	-	135	135
Dues, subscriptions, and advertising	-	-	2,500	113	8,203	16,726
Minor equipment	-	-	-	-	-	8,678
Utilities	-	1,000	3,105	1,211	-	8,445
Fuel oil	-	2,277	1,963	-	-	9,850
Office rent	26,947	-	1,385	-	15,437	118,503
Telephone	-	1,500	5,175	880	705	21,215
Insurance and bonding	-	-	4,223	-	1,622	12,564
Building and vehicle lease, maintenance and repairs	-	1,000	645	-	13,824	19,846
Council and committee meeting expense	-	-	1,855	-	3,677	46,100
Client benefits	_	40,719	4,784	-	3,162,205	3,619,793
Miscellaneous expense	_	· -	1,704	-	7,140	62,257
Capital outlay	_	-	, <u> </u>	-	, <u>-</u>	205,853
Allocation of indirect costs	49,263	59,863	54,608	36,625	1,406,446	2,828,779
Total expenditures	180,247	219,032	199,803	134,007	5,376,661	10,786,919
Excess of revenue over (under) expenditures			<u> </u>		(28,972)	952,214
Other financing sources (uses):						
Transfers out	_	_	_	_	_	(981,186)
Indirect cost subsidy transfers in					28,972	28,972
Total other financing sources (uses)					28,972	(952,214)
Net change in fund balance	-	-	-	-	-	-
Fund balance, beginning of year						
Fund balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Major Special Revenue Fund

Temporary Assistance for Needy Families (TANF)

Combining Balance Sheet

December 31, 2015

	Sta	te of Alaska	Federal	
	4001	4000	3000	Total
ASSETS				
Due from other funds	\$ 936,36	53 \$ -	\$ -	\$ 936,363
Receivables:				
Federal			264,756	264,756
State		- 101,984		101,984
Total assets	\$ 936,36	\$ 101,984	\$ 264,756	\$ 1,303,103
LIABILITIES AND FUND BALANCES Liabilities -				
Due to other funds	\$	- \$ 101,984	\$ 264,756	\$ 366,740
Fund balances	936,36	53 -		936,363
Total liabilities and				
fund balances	\$ 936,36	\$ 101,984	\$ 264,756	\$ 1,303,103

Major Special Revenue Fund

Temporary Assistance for Needy Families (TANF)

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

	State of Alaska			Federal				
		4001		4000		3000		Total
REVENUES								
Reimbursable program costs	\$	328,083	\$	2,289,340	\$	1,845,841	\$ 4	4,463,264
Indirect		45,038		334,324		403,430		782,792
Total revenue		373,121		2,623,664		2,249,271		5,246,056
EXPENDITURES								
Salaries and wages		22,724		-		546,874		569,598
Fringe and benefits		5,897		-		121,311		127,208
Travel		16,913		-		49,661		66,574
Training		-		-		12,492		12,492
Contracted services		7,500		-		22,983		30,483
Printing, postage, and supplies		30,334		-		86,369		116,703
Facility		-		-		40		40
Dues, subscriptions, and advertising		96		-		1,354		1,450
Utilities		5,771		-		5,264		11,035
Office rent		-		-		125,110		125,110
Telephone		-		-		17,582		17,582
Janitorial		2,240		-		1,390		3,630
Insurance and bonding		-		-		5,578		5,578
Building and vehicle lease, maintenance and repairs		-		-		1,438		1,438
Council and committee meeting expense		16,404		-		3,458		19,862
Client benefits		11,636		2,289,340		844,246		3,145,222
Miscellaneous expense		235		-		691		926
Allocation of indirect costs		45,038		334,324		403,430		782,792
Total expenditures		164,788		2,623,664		2,249,271		5,037,723
Excess of revenue over (under) expenditures		208,333		-		-		208,333
Fund balances, beginning of year		728,030				<u> </u>		728,030
Fund balances, end of year	\$	936,363	\$		\$		\$	936,363

Major Special Revenue Fund

Head Start

Combining Balance Sheet

December 31, 2015

	State of Alaska 4002			Federal 3020	Total		
ASSETS							
Receivables:							
Federal	\$	-	\$	463,034	\$	463,034	
State		259,175		_		259,175	
Total assets	\$	259,175	\$	463,034	\$	722,209	
LIABILITIES AND FUND BALANCES Liabilities -							
Due to other funds	\$	259,175	\$	463,034	\$	722,209	
Fund balances		-		-		-	
Total liabilities and fund balances	\$	259,175	\$	463,034	\$	722,209	

Major Special Revenue Fund

Head Start

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

	State of Alaska	Federal	
	4002	3020	Total
REVENUES			
Reimbursable program costs	\$ 426,273	\$ 2,080,081	\$ 2,506,354
Indirect revenue	63,941	392,589	456,530
Total revenue	490,214	2,472,670	2,962,884
EXPENDITURES			
Salaries and wages	335,094	1,181,764	1,516,858
Fringe and benefits	76,483	285,937	362,420
Travel	6,385	75,980	82,365
Training	140	20,611	20,751
Contracted services	-	20,885	20,885
Printing, postage, and supplies	2,664	50,929	53,593
Facility	-	21,676	21,676
Dues, subscriptions, and advertising	-	6,835	6,835
Minor equipment	-	562	562
Capital outlay	-	6,211	6,211
Utilities	-	21,011	21,011
Fuel oil	2,430	7,209	9,639
Office rent	-	133,871	133,871
Telephone	-	30,135	30,135
Janitorial	1,503	5,129	6,632
Insurance and bonding	-	40,687	40,687
Building and vehicle lease, maintenance and repairs	328	142,639	142,967
Council and committee meeting expense	-	297	297
Client benefits	1,246	26,995	28,241
Miscellaneous expense	-	718	718
Allocation of indirect funds	63,941	392,589	456,530
Total expenditures	490,214	2,472,670	2,962,884
Excess of revenue over (under) expenditures	-	-	-
Fund balances, beginning of year			
Fund balances, end of year	\$ -	\$ -	\$ -

Major Special Revenue Fund

Tribal Trust

Balance Sheet

December 31, 2015

	1900		
ASSETS Equity in central treasury Receivables	\$	11,244,573 13,268	
Total assets	\$	11,257,841	
LIABILITIES AND FUND BALANCE Liabilities - Due to other funds	\$	565,168	
Fund balance		10,692,673	
Total liabilities and fund balance	\$	11,257,841	

Major Special Revenue Fund

Tribal Trust

Statement of Revenues, Expenditures, and Changes in Fund Balance

	1900		
REVENUES			
Investment income (loss)	\$	(47,928)	
EXPENDITURES Investment fees		38,605	
Excess of revenues over (under) expenditures		(86,533)	
Other financing sources (uses) - Transfers out		(565,168)	
Net change in fund balance		(651,701)	
Fund balance, beginning of year		11,344,374	
Fund balance, end of year	\$	10,692,673	

Major Special Revenue Fund

Roads Program Maintenance

Balance Sheet

December 31, 2015

		5002
ASSETS Proposid items	•	5 000
Prepaid items Due from other funds	\$	5,000 1,631,810
Total assets	\$	1,636,810
LIABILITIES AND FUND BALANCE Liabilities - Unearned revenue	\$	1,636,810
Fund balance		
Total liabilities and fund balance	\$	1,636,810

Major Special Revenue Fund

Roads Program Maintenance

Statement of Revenues, Expenditures, and Changes in Fund Balance

	5002	
REVENUES		
Reimbursable program costs	\$	468,767
Indirect revenue		153,009
Total revenues		621,776
EXPENDITURES		
Salaries and wages		188,106
Fringe and benefits		60,070
Travel		32,546
Training		653
Contracted services		140,588
Printing, postage, and supplies		675
Facility		29,850
Dues, subscriptions, and advertising		981
Minor equipment		1,682
Office rent		2,400
Telephone		117
Insurance and bonding		(1,203)
Council and committee meeting expense		10,213
Construction		2,089
Allocation of indirect costs		153,009
Total expenditures		621,776
Excess of revenues over (under) expenditures		-
Fund balance, beginning of year		_
Fund balance, end of year	\$	_

Non-major Special Revenue Funds

Combining Balance Sheet

December 31, 2015

	Federal Programs		State of Alaska Programs		Other Tribal Programs		Total	
ASSETS								
Receivables:								
Federal	\$	460,258	\$	-	\$	-	\$	460,258
State		-		264		-		264
Due from other funds		1,509		340,226		99,661		441,396
Total assets	\$	461,767	\$	340,490	\$	99,661	\$	901,918
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$	_	\$	_	\$	5,781	\$	5,781
Due to other funds		460,258		264		11,856		472,378
Unearned revenue		1,509		339,001		4,697		345,207
Total liabilities		461,767		339,265		22,334		823,366
Fund balances				1,225		77,327		78,552
Total liabilities and fund balances	\$	461,767	\$	340,490	\$	99,661	\$	901,918

Non-major Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

	Federal Programs	State of Alaska Programs	Other Tribal Programs	Total
REVENUES				
Reimbursable program costs	\$ 2,427,714	\$ 1,173,633	\$ 129,279	\$ 3,730,626
Indirect revenue	694,080	365,411	26	1,059,517
Other revenue			16,834	16,834
Total revenues	3,121,794	1,539,044	146,139	4,806,977
EXPENDITURES				
Salaries and wages	1,247,398	732,973	-	1,980,371
Fringe and benefits	332,589	222,553	-	555,142
Travel	158,060	26,439	898	185,397
Training	7,093	-	659	7,752
Customer services	-	-	9,180	9,180
Contracted services	352,051	10,842	220	363,113
Printing, postage, and supplies	56,032	30,443	13,864	100,339
Facility	-	-	-	-
Dues, subscriptions, and advertising	5,130	-	5,208	10,338
Minor equipment	-	11,754	-	11,754
Office rent	18,986	-	-	18,986
Telephone	3,878	-	-	3,878
Insurance and bonding	1,732	1,688	-	3,420
Building and vehicle lease, maintenance and repairs	7,436	1,025	-	8,461
Council and committee meeting expense	4,348	-	17,650	21,998
Client benefits	149,874	100,810	29,475	280,159
Capital outlay	45,762	-	-	45,762
Miscellaneous expense	37,345	21,172	65,260	123,777
Allocation of indirect costs	764,258	366,991	26	1,131,275
Total expenditures	3,191,972	1,526,690	142,440	4,861,102
Excess revenues over (under) expenditures	(70,178)	12,354	3,699	(54,125)
OTHER FINANCING SOURCES				
Transfers in	70,178	1,580		71,758
Total other financing sources	70,178	1,580		71,758
Net change in fund balances	-	13,934	3,699	17,633
Fund balances (deficit), beginning of year		(12,709)	73,628	60,919
Fund balances, end of year	\$ -	\$ 1,225	\$ 77,327	\$ 78,552

Non-major Special Revenue Funds - Federal Programs

Combining Balance Sheet

December 31, 2015

	Department of the Interior		Department of Health and Human Services		Environmental Protection Agency		Department of Education		Department of Justice		Department of Housing and Urban Development		Department of Energy		Total	
ASSETS																
Receivables -	\$	6.562	\$	115.000	\$	22 402	\$	22.067	\$	61.070	\$	10 056	\$	171 201	\$	460.259
Federal Due from other funds	<u> </u>	6,563	<u> </u>	115,028 1,509	2	23,493	•	32,967	2	61,970	2	48,856	<u> </u>	171,381	•	460,258 1,509
Total assets	\$	6,563	\$	116,537	\$	23,493	\$	32,967	\$	61,970	\$	48,856	\$	171,381	\$	461,767
LIABILITIES AND FUND BALANCES Liabilities:																
Due to other funds Unearned revenue	\$	6,563	\$	115,028 1,509	\$	23,493	\$	32,967	\$	61,970	\$	48,856	\$	171,381	\$	460,258 1,509
Total liabilities		6,563		116,537		23,493		32,967		61,970		48,856		171,381		461,767
Fund balances		_		-		_		_				_		_		
Total liabilities and fund balances	\$	6,563	\$	116,537	\$	23,493	\$	32,967	\$	61,970	\$	48,856	\$	171,381	\$	461,767

Non-major Special Revenue Funds - Federal Programs

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

	Department of the Interior		F	epartment of Health and Human Services		artment of	P	rironmental rotection Agency	Department of Education		
REVENUES		75 702	\$	1 222 600	\$	47.025	\$	218,357	\$	210.054	
Reimbursable program costs Indirect revenue	\$	75,783 18,946	ф	1,233,600 335,779	Э	47,235 17,765	Э	82,124	Э	310,954 116,951	
Total revenues		94,729	-	1,569,379		65,000		300,481		427,905	
EXPENDITURES											
Salaries and wages		44,969		687,165		40,932		132,784		162,435	
Fringe and benefits		14,458		183,027		6,303		38,520		59,145	
Travel		16,309		63,350		-		39,025		18,391	
Training		-		4,860		-		299		1,685	
Contracted services		-		196,232		-		-		5,755	
Printing, postage, and supplies		6		26,260		-		6,690		9,892	
Dues, subscriptions, and advertising		-		3,873		-		-		602	
Minor equipment		-		-		-		-		-	
Office rent		-		18,986		-		-		-	
Telephone		-		3,878		-		-		-	
Insurance and bonding		-		1,732		-		-		-	
Building and vehicle lease, maintenance and repairs		-		4,606		-		-		-	
Council and committee meeting expense		-		4,224		-		-		124	
Client benefits		-		-		-		-		52,925	
Capital outlay		-		-		-		-		-	
Miscellaneous expense		41		35,407		-		1,039		-	
Allocation of indirect costs		28,502		396,401		17,765		82,124		116,951	
Total expenditures		104,285		1,630,001		65,000		300,481		427,905	
Excess of revenue over (under) expenditures		(9,556)		(60,622)		-		-		-	
Other financing sources (uses) -											
Indirect cost subsidy transfers in		9,556		60,622							
Net change in fund balances		-		-		-		-		-	
Fund balances, beginning of year											
Fund balances, end of year	\$		\$		\$		\$		\$		

Non-major Special Revenue Funds - Federal Programs

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

				artment of using and					
	Department of Justice			Urban		partment of		artment of	
			Development		Transportation		Energy		 Total
REVENUES		• • • • • •		40.0					
Reimbursable program costs	\$	294,847	\$	48,856	\$	152,320	\$	45,762	2,427,714
Indirect revenue		110,892				11,623			 694,080
Total revenues		405,739		48,856		163,943		45,762	 3,121,794
EXPENDITURES									
Salaries and wages		177,982		-		1,131		-	1,247,398
Fringe and benefits		30,949		-		187		-	332,589
Travel		20,985		-		-		-	158,060
Training		249		-		-		-	7,093
Contracted services		40,320		48,856		60,888		-	352,051
Printing, postage, and supplies		12,919		-		265		-	56,032
Dues, subscriptions, and advertising		655		-		-		-	5,130
Minor equipment		-		-		-		-	-
Office rent		-		-		-		-	18,986
Telephone		-		-		-		-	3,878
Insurance and bonding		-		-		-		-	1,732
Building and vehicle lease, maintenance and repairs		2,830		-		-		-	7,436
Council and committee meeting expense		-		-		-		-	4,348
Client benefits		7,100		-		89,849		-	149,874
Capital outlay		-		-		-		45,762	45,762
Miscellaneous expense		858		-		-		-	37,345
Allocation of indirect costs		110,892				11,623			 764,258
Total expenditures		405,739		48,856		163,943		45,762	 3,191,972
Excess of revenue over (under) expenditures		-		-		-		-	(70,178)
Other financing sources (uses) -									
Indirect cost subsidy transfers in									 70,178
Net change in fund balances		-		-		-		-	-
Fund balances, beginning of year									
Fund balances, end of year	\$		\$		\$		\$		\$

Non-major Federal Special Revenue Fund

Department of Interior

Balance Sheet

	3304			
	1	Vative		
	Ar	American		
	C	iraves		
	Pro	tection -		
	Docu	mentation		
ASSETS				
Receivables -				
Federal	\$	6,563		
Total assets	\$	6,563		
LIABILITIES AND FUND BALANCE				
Liabilities -				
Due to other funds	\$	6,563		
Fund balance				
Total liabilities and fund balance	\$	6,563		

Non-major Federal Special Revenue Funds

Department of Interior

Statement of Revenues, Expenditures, and Changes in Fund Balance

	3304				
		Native			
	Aı	merican			
	(Graves			
	Protection -				
	Docu	mentation			
REVENUES					
Reimbursable program costs	\$	75,783			
Indirect revenue		18,946			
Total revenues		94,729			
EXPENDITURES					
Salaries and wages		44,969			
Fringe and benefits		14,458			
Travel		16,309			
Printing, postage, and supplies		6			
Miscellaneous expense		41			
Allocation of indirect costs		28,502			
Total expenditures		104,285			
Excess of revenue over (under) expenditures		(9,556)			
Other financing sources -					
Indirect cost subsidy transfers in		9,556			
Net change in fund balance		-			
Fund balance, beginning of year					
Fund balance, end of year	\$				

Non-major Federal Special Revenue Funds

Department of Health and Human Services

Combining Balance Sheet

		3001	Fa	010 mily		3012		3013		3014		3016		3018		3041		
		bal Child pport Unit	Prot Prev	olence ection, ention, Services		Elderly rition Title VI	Ca	ve Elderly aregiver Support	Safe	omoting & Stable amilies	Sup	mmunity port Block Grant		d Welfare ervices	TAI	NF-ICWA		Total
ASSETS Receivables -																		
Federal Due from other funds	\$	46,564	\$	- 242	\$	10,749	\$	6,583	\$	2,261	\$	13,873	\$	1,267	\$	34,998	\$	115,028 1,509
Total assets	\$	46,564	\$	242	\$	10,749	\$	6,583	\$	2,261	\$	13,873	\$	1,267	\$	34,998	\$	116,537
LIABILITIES AND FUND BALANCES Liabilities: Due to other funds	\$	46,564	\$	_	\$	10,749	\$	6,583	\$	2,261	\$	13,873	\$	_	\$	34,998	\$	115,028
Unearned revenue	ф	40,304	ф	242	Ф	10,749	Ф	0,363	Ф	2,201	Ф	13,673	Ф	1,267	Ф	34,996 -	Ф	1,509
Total liabilities		46,564		242		10,749		6,583		2,261		13,873		1,267		34,998		116,537
Fund balances																		
Total liabilities and fund balances	\$	46,564	\$	242	\$	10,749	\$	6,583	\$	2,261	\$	13,873	\$	1,267	\$	34,998	\$	116,537

Non-major Federal Special Revenue Funds

Department of Health and Human Services

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

	3001	3010 Family	3012	3013	3014	3015	3016	3018	3041	
	Tribal Child Support Unit	Family Violence Protection, Prevention, and Services	Elderly Nutrition Title VI	Native Elderly Caregiver Support	Promoting Safe & Stable Families	NSIP	Community Support Block Grant	Child Welfare Services	TANF-ICWA	Total
REVENUES	e 516.602	¢ 167.716	¢ 124.164	e 21.257	e 57.017	Φ 001	e 100.766	Ф 22.200	£ 121.70¢	f 1 222 con
Reimbursable program costs	\$ 516,603	\$ 167,716	\$ 134,164	\$ 21,257	\$ 57,017	\$ 901	\$ 180,766	\$ 33,380	\$ 121,796	\$ 1,233,600
Indirect revenue	194,294	18,564	47,945	7,995	21,444		7,882	3,338	34,317	335,779
Total revenues	710,897	186,280	182,109	29,252	78,461	901	188,648	36,718	156,113	1,569,379
EXPENDITURES										
Salaries and wages	339,558	37,578	82,553	12,078	44,058	-	102,213	5,616	63,511	687,165
Fringe and benefits	89,536	11,783	23,367	2,230	11,106	-	23,204	2,227	19,574	183,027
Travel	30,406	-	4,863	-	-	-	10,848	12,128	5,105	63,350
Training	3,503	-	-	-	-	-	1,357	-	-	4,860
Contracted services	30,336	118,355	6,819	-	-	901	9,135	135	30,551	196,232
Printing, postage, and advertising	11,069	-	4,157	13	66	-	9,380	573	1,002	26,260
Dues, subscriptions, and advertising	1,698	-	-	-	-	-	2,175	-	-	3,873
Minor equipment	-	-	-	-	-	-	-	-	-	-
Office rent	3,434	-	-	-	-	-	15,552	-	-	18,986
Telephone	724	-	-	-	-	-	1,320	1,834	-	3,878
Insurance and bonding	1,732	-	_	-	-	-	_	_	_	1,732
Building and vehicle lease, maintenance and repairs	3,248	-	-	-	-	-	1,358	-	-	4,606
Council and committee meeting	-	-	-	-	-	-	4,224	-	-	4,224
Miscellaneous expense	1,359	-	12,405	6,936	1,787	-	-	10,867	2,053	35,407
Allocation to indirect costs	194,294	18,564	47,945	7,995	21,444		59,288	12,554	34,317	396,401
Total expenditures	710,897	186,280	182,109	29,252	78,461	901	240,054	45,934	156,113	1,630,001
Excess of revenue over (under) expenditures	-	-	-	-	-	-	(51,406)	(9,216)	-	(60,622)
Other financing sources - Indirect cost subsidy transfers in							51,406	9,216		60,622
Net change in fund balances	-	-	-	-	-	-	-	-	-	-
Fund balances, beginning of year										
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Non-major Federal Special Revenue Fund

Department of Commerce

Statement of Revenues, Expenditures, and Changes in Fund Balance

	3711	
	Ec	onomic
	Dev	elopment
	Adm	inistration
REVENUES		
Reimbursable program costs	\$	47,235
Indirect revenue		17,765
Total revenues		65,000
EXPENDITURES		
Salaries and wages		40,932
Fringe and benefits		6,303
Allocation of indirect costs		17,765
Total expenditures		65,000
Excess of revenue over (under) expenditures		-
Fund balance, beginning of year		
Fund balance, end of year	\$	

Non-major Federal Special Revenue Funds

Environmental Protection Agency

Combining Balance Sheet

	3400			3415		
	EPA General		Re	esponse		
	Assistance		Pr	ogram	Total	
ASSETS						
Receivables -						
Federal	\$	14,031	\$	9,462	\$ 23,493	
Total assets	\$	14,031	\$	9,462	\$ 23,493	
LIABILITIES AND FUND BALANCES						
Liabilities -						
Due to other funds	\$	14,031	\$	9,462	\$ 23,493	
Fund balances		_			 _	
Total liabilities and fund balances	\$	14,031	\$	9,462	\$ 23,493	

Non-major Federal Special Revenue Funds

Environmental Protection Agency

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

	3400	3415	
	EPA General	Response	
	Assistance	Program	Total
REVENUES			
Reimbursable program costs	\$ 151,300	\$ 67,057	\$ 218,357
Indirect revenue	56,904	25,220	82,124
Total revenues	208,204	92,277	300,481
EXPENDITURES			
Salaries and wages	88,753	44,031	132,784
Fringe and benefits	24,563	13,957	38,520
Travel	30,284	8,741	39,025
Training	299	-	299
Printing, postage, and supplies	6,568	122	6,690
Miscellaneous expense	833	206	1,039
Allocation of indirect costs	56,904	25,220	82,124
Total expenditures	208,204	92,277	300,481
Excess of revenue over (under) expenditures	-	-	-
Fund balance, beginning of year			
Fund balance, end of year	\$ -	\$ -	\$ -

Non-major Federal Special Revenue Funds

Department of Education

Balance Sheet

		3200		
	Tribal			
	Vocational			
	Reh	Rehabilitation		
ASSETS				
Receivables -				
Federal	\$	32,967		
Total assets	\$	32,967		
LIABILITIES AND FUND BALANCE				
Liabilities -				
Due to other funds	\$	32,967		
Fund balance				
Total liabilities and fund balance	\$	32,967		

Non-major Federal Special Revenue Funds

Department of Education

Statement of Revenues, Expenditures, and Changes in Fund Balance

	3200
	Tribal
	Vocational
	Rehabilitation
REVENUES	
Reimbursable program costs	\$ 310,954
Indirect revenue	116,951
Total revenues	427,905
EXPENDITURES	
Salaries and wages	162,435
Fringe and benefits	59,145
Travel	18,391
Training	1,685
Contracted services	5,755
Printing, postage, and supplies	9,892
Dues, subscriptions, and advertising	602
Council and committee meeting expense	124
Client benefits	52,925
Allocation of indirect costs	116,951
Total expenditures	427,905
Excess of revenue over (under) expenditures	-
Fund balance, beginning of year	
Fund balance, end of year	\$ -

Non-major Federal Special Revenue Funds

Department of Justice

Combining Balance Sheet

	:	3503	3505 Youth Peacemaking		3510 VPSO Facility Upgrade		3512 COPS Grant		3514 Second Chance Program			
		ildren's tice Act									Total	
ASSETS												
Receivables - Federal	\$	9,748	\$	501	\$	16,082	\$	11,461	\$	24,178	\$	61,970
Total assets	\$	9,748	\$	501	\$	16,082	\$	11,461	\$	24,178	\$	61,970
LIABILITIES AND FUND BALANCES Liabilities - Due to other funds	\$	9,748	\$	501	\$	16,082	\$	11,461	\$	24,178	\$	61,970
Fund balances		-										-
Total liabilities and fund balances	\$	9,748	\$	501	\$	16,082	\$	11,461	\$	24,178	\$	61,970

Non-major Federal Special Revenue Funds

Department of Justice

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

	3005	3503	3504	3505	3510	3512	3514	
	Court				VPSO		Second	
	Assistance	Children's		Youth	Facility		Chance	
	Program	Justice Act	OVW	Peacemaking	Upgrade	COPS Grant	Program	Total
REVENUES								
Reimbursable program costs	\$ 91,736	\$ 7,084	\$ 57,416	\$ 364	\$ 11,687	\$ 10,836	\$ 115,724	\$ 294,847
Indirect revenue	34,502	2,664	21,594	137	4,395	4,076	43,524	110,892
Total revenues	126,238	9,748	79,010	501	16,082	14,912	159,248	405,739
EXPENDITURES								
Salaries and wages	43,611	5,745	41,718	-	-	-	86,908	177,982
Fringe and benefits	5,255	1,339	12,450	-	-	-	11,905	30,949
Travel	5,764	-	3,249	-	-	10,836	1,136	20,985
Training	-	-	-	-	-	-	249	249
Contracted services	28,228	-	-	-	11,687	-	405	40,320
Printing, postage, and supplies	4,993	-	-	8	-	-	7,918	12,919
Dues, subscriptions, and advertising	195	-	-	356	-	-	104	655
Building and vehicle lease, maintenance and repairs	2,830	-	-	-	-	-	-	2,830
Miscellaneous expense	858	-	-	-	-	-	-	858
Client benefits	-	-	-	-	-	-	7,100	7,100
Allocation of indirect costs	34,504	2,664	21,593	137	4,395	4,076	43,523	110,892
Total expenditures	126,238	9,748	79,010	501	16,082	14,912	159,248	405,739
Excess of revenues over (under) expenditures	-	-	-	-	-	-	-	-
Fund balances, beginning of year						_		
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Non-major Federal Special Revenue Funds

Department of Housing and Urban Development

Combining Balance Sheet

	3901	
	R	esident
	Opp	ortunities
	aı	nd Self-
	Su	fficiency
ASSETS		
Receivables -		
Federal	\$	48,856
Total assets	\$	48,856
LIABILITIES AND FUND BALANCE		
Liabilities -		
Due to other funds	\$	48,856
Fund balance		
Total liabilities and fund balance	\$	48,856

Non-major Federal Special Revenue Funds

Department of Housing and Urban Development

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

		3901
	R	esident
	Opp	ortunities
	an	d Self-
	Suf	ficiency
REVENUES		
Reimbursable program costs	\$	48,856
Total revenues		48,856
EXPENDITURES		
Contracted services		48,856
Total expenditures		48,856
Excess of revenue over (under) expenditures		-
Fund balance, beginning of year		
Fund balance, end of year	\$	_

Non-major Federal Special Revenue Funds

Department of Transportation

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

	5010	
	IRF	R Saxman
REVENUES		
Reimbursable program costs	\$	152,320
Indirect revenue		11,623
Total revenues		163,943
EXPENDITURES		
Salaries and wages		1,131
Fringe and benefits		187
Contracted services		60,888
Printing, postage, and supplies		265
Construction		89,849
Allocation of indirect costs		11,623
Total expenditures		163,943
Excess of revenue over (under) expenditures		-
Fund balance, beginning of year		
Fund balance, end of year	\$	-

Non-major Federal Special Revenue Funds

Department of Energy

Combining Balance Sheet

		3951
	DO	E Retrofit
ASSETS		
Receivables -		
Federal	\$	171,381
Total assets	\$	171,381
LIABILITIES AND FUND BALANCE		
Liabilities -		
Due to other funds	\$	171,381
Fund balance		
Total liabilities and fund balance	\$	171,381

Non-major Federal Special Revenue Funds

Department of Energy

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance Year Ended December 31, 2015

		3951
	DOI	E Retrofit
REVENUES		
Reimbursable program costs	\$	45,762
Total revenues		45,762
EXPENDITURES		
Capital outlay		45,762
Total expenditures		45,762
Excess of revenue over (under) expenditures		-
Fund balance, beginning of year		_
Fund balance, end of year	\$	_

Non-major State of Alaska Special Revenue Funds

Combining Balance Sheet

		4003	4005		4006 4010		4006		4010		4015		
					St	ate IV-E			State	Training			
	USE	OA Food	SE R	ural Social		ICWA			ä	and			
	Pr	ogram	S	ervices	Rein	nbursement		VPSO	Empl	oyment	 Total		
ASSETS													
Receivables - State	\$	-	\$	-	\$	-	\$	-	\$	264	\$ 264		
Due from other funds		1,225		21,150		154,945		162,906		-	 340,226		
Total assets	\$	1,225	\$	21,150	\$	154,945	\$	162,906	\$	264	\$ 340,490		
LIABILITIES AND FUND BALANCES													
Liabilities:													
Due to other funds	\$	-	\$	-	\$	-	\$	-	\$	264	\$ 264		
Unearned revenue				21,150		154,945		162,906			 339,001		
Total liabilities		-		21,150		154,945		162,906		264	339,265		
Fund balances - unrestricted		1,225						<u> </u>			1,225		
Total liabilities and fund balances	\$	1,225	\$	21,150	\$	154,945	\$	162,906	\$	264	\$ 340,490		

Non-major State of Alaska Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficit)

	4003 USDA Food Program			4005	4006	4010		1013	
			SE Rural Social Services		IV-E ICWA	VPSO		h Suicide vention	Total
REVENUES									
Reimbursable program costs Indirect revenue	\$	122,514	\$	126,854 55,394	\$ 231,953 87,238	\$ 686,590 222,207	\$	5,722 572	\$ 1,173,633 365,411
Total revenues		122,514		182,248	319,191	908,797		6,294	 1,539,044
EXPENDITURES									
Salaries and wages		-		91,341	152,496	485,201		3,935	732,973
Fringe and benefits		-		28,787	56,443	135,692		1,631	222,553
Travel		-		2,647	6,966	16,826		-	26,439
Contracted services		-		-	-	10,842		-	10,842
Printing, postage, and supplies		7,770		2,147	365	20,005		156	30,443
Minor equipment		-		-	-	11,754		-	11,754
Insurance and bonding		-		828	860	-		-	1,688
Building and vehicle lease, maintenance and repairs		-		-	-	1,025		-	1,025
Client benefits		100,810		-	-	-		-	100,810
Miscellaneous expense		-		1,104	14,823	5,245		-	21,172
Allocation of indirect costs		_		55,394	87,238	 222,207		2,152	 366,991
Total expenditures		108,580		182,248	319,191	908,797		7,874	1,526,690
Excess of revenue over (under) expenditures		13,934		-	-	-		(1,580)	12,354
Other financing sources - Indirect cost subsidy transfers in								1,580	1,580
Net change in fund balances		13,934		-	-	-		-	13,934
Total fund balances (deficit), beginning of year		(12,709)			 	 _			(12,709)
Total fund balances, end of year	\$	1,225	\$		\$ 	\$ 	\$		\$ 1,225

Non-major Other Tribal Special Revenue Funds

Combining Balance Sheet

		1200		1201		1202 Iumni		1203		1209		1212		1215
		g Salmon Derby		ergency ical Fund	Sch Ass	olarship sistance ogram		nge and		eadstart undation		TFYS ctivities	I	efense
ASSETS														
Due from other funds	\$	5,338	\$	2,197	\$	3,481	\$	-	\$	39,880	\$	17,671	\$	4,133
Total assets	\$	5,338	\$	2,197	\$	3,481	\$		\$	39,880	\$	17,671	\$	4,133
LIABILITIES AND FUND BALANCES (DEFICITS)														
Liabilities:														
Accounts payable	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Due to other funds		-		-		-		10,413		-		-		-
Unearned revenue														
Total liabilities		-		-		-		10,413		-		-		-
Fund balances (deficits) - unrestricted		5,338		2,197		3,481		(10,413)		39,880		17,671		4,133
Total liabilities and fund balances (deficits)	\$	5,338	\$	2,197	\$	3,481	\$	_	\$	39,880	\$	17,671	\$	4,133
	<u> </u>	0,000	Ψ	-,-/	4	2,.01	Ψ		4	57,000	4	-,,,,,	4	.,

Non-major Other Tribal Special Revenue Funds

Combining Balance Sheet

	 1219	 1220	 1221	1	222	 1225	 1408	
	conomic velopment	 CCSU	nguage ograms	Triba	ıl Court	THITA Events	NLC nguage	Total
ASSETS Due from other funds	\$ 11,300	\$ 5,781	\$ 5,083	\$	100	\$ 	\$ 4,697	\$ 99,661
Total assets	\$ 11,300	\$ 5,781	\$ 5,083	\$	100	\$ 	\$ 4,697	\$ 99,661
LIABILITIES AND FUND BALANCES (DEFICITS) Liabilities: Accounts payable Due to other funds Unearned revenue	\$ - - -	\$ 5,781	\$ - - -	\$	- - -	\$ 1,443	\$ - - 4,697	\$ 5,781 11,856 4,697
Total liabilities	-	5,781	-		-	1,443	4,697	22,334
Fund balances (deficits) - unrestricted	 11,300		5,083		100	(1,443)		77,327
Total liabilities and fund balances (deficits)	\$ 11,300	\$ 5,781	\$ 5,083	\$	100	\$ <u>-</u>	\$ 4,697	\$ 99,661

Non-major Other Tribal Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)

	1200		1201		1202		1203		1205		1209		1212	
	_	g Salmon Derby	Emergency Medical Fund		Alumni Scholarship Assistance Program		Fringe and Events		Youth Leadership		Headstart Foundation			ΓFYS
REVENUES														
Reimbursable program costs	\$	52,530	\$	1,986	\$	29,385	\$	5,335	\$	-	\$	36,654	\$	500
Indirect revenue				-		-		, -		-		-		-
Other revenue				-		-		685				-		
Total revenues		52,530		1,986		29,385		6,020				36,654		500
EXPENDITURES														
Travel		-		-		-		-		-		898		-
Training		-		-		-		-		-		659		-
Contracted services		-		-		-		-		-		-		-
Printing, postage, and supplies		-		-		-		-		-		7,436		275
Dues, subscriptions, and advertising		4,508		-		-		-		-		700		-
Council and committee meeting expense		17,650		-		-		-		-		-		-
Customer services		-		-		-		-		-		-		-
Client benefits		-		600		28,875		-		-		-		-
Miscellaneous expense		29,042		-		-		(122)		-		27,359		6,178
Allocation of indirect costs														
Total expenditures		51,200		600		28,875		(122)				37,052		6,453
Excess of revenue over (under) expenditures		1,330		1,386		510		6,142		-		(398)		(5,953)
Other financing sources (uses) - Transfers in (out)		_		-		-		1,966		(1,541)				
Net change in fund balances (deficits)		1,330		1,386		510		8,108		(1,541)		(398)		(5,953)
Fund balances (deficits), beginning of year		4,008		811		2,971		(18,521)		1,541		40,278		23,624
Fund balances (deficits), end of year	\$	5,338	\$	2,197	\$	3,481	\$	(10,413)	\$		\$	39,880	\$	17,671

Non-major Other Tribal Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits)

	1	215	1	1216		1219		1221	12	1222		1225		25 1408		
	L	al Child legal efense	BED	Classes	Economic Sses Development		Language Programs		Tribal Court		CCTHITA Events		NLC Language			Total
REVENUES																
Reimbursable program costs	\$	-	\$	-	\$	-	\$	2,819	\$	-	\$	_	\$	70	\$	129,279
Indirect revenue		-		-		-		-		-		-		26		26
Other revenue		_		_		2,109				_		14,040		_		16,834
Total revenues						2,109		2,819		_		14,040		96		146,139
EXPENDITURES																
Travel		-		-		-		-		-		-		-		898
Training		-		-		-		-		-		-		-		659
Contracted services		-		-		-		-		-		150		70		220
Printing, postage, and supplies		-		-		-		-		-		6,153		-		13,864
Dues, subscriptions, and advertising		-		-		-		-		-		-		-		5,208
Council and committee meeting expense		-		-		-		-		-		-		-		17,650
Customer services		-		-		-		-		-		9,180		-		9,180
Client benefits		-		-		-		-		-		-		-		29,475
Miscellaneous expense		-		-		2,803		-		-		-		-		65,260
Allocation of indirect costs						-								26		26
Total expenditures		_		_		2,803				_		15,483		96		142,440
Excess of revenue over (under) expenditures		-		-		(694)		2,819		-		(1,443)		-		3,699
Other financing sources (uses) - Transfers in (out)		_		(425)										_		
Net change in fund balances (deficits)		-		(425)		(694)		2,819		-		(1,443)		-		3,699
Fund balances (deficits), beginning of year		4,133		425		11,994		2,264		100						73,628
Fund balances (deficits), end of year	\$	4,133	\$	-	\$	11,300	\$	5,083	\$	100	\$	(1,443)	\$	_	\$	77,327

Non-major Enterprise Funds

Combining Statement of Net Position

	Business-typ		
	1108	1500	
	EPH Rental	VTRC	Total
ASSETS			
Current assets:	Φ 5.007	Φ 47.002	Φ 52.000
Other receivables	\$ 5,997	\$ 47,903	\$ 53,900
Total current assets	5,997	47,903	53,900
Property and equipment, net	1,026,364		1,026,364
Total assets	1,032,361	47,903	1,080,264
LIABILITIES Current liabilities:			
Accounts payable	10,900		10,900
Interfund loan due within one year	26,891	_	26,891
Due to other funds	187,638	492,997	680,635
Unearned revenue	12,160		12,160
Total current liabilities	237,589	492,997	730,586
Noncurrent liabilities:			
Interfund loan due in more than one year	360,928	_	360,928
Accrued leave		11,921	11,921
Total noncurrent liabilities	360,928	11,921	372,849
Total liabilities	598,517	504,918	1,103,435
NET POSITION			
Net investment in capital assets	1,026,364	-	1,026,364
Unrestricted (deficit)	(592,520)	(457,015)	(1,049,535)
Total net position	\$ 433,844	\$ (457,015)	\$ (23,171)

Non-major Enterprise Funds

Combining Statement of Revenues, Expenses and Changes in Net Position (Deficit)

	Business-typ		
	1108	1500	
	EPH Rental	VTRC	Total
OPERATING REVENUES			
Sales and rental income	\$ 45,350	\$ 279,677	\$ 325,027
Other revenue	1,108	18,396	19,504
Total operating revenues	46,458	298,073	344,531
OPERATING EXPENSES			
Salaries and wages	987	164,663	165,650
Fringe and benefits	127	34,002	34,129
Travel	-	5,249	5,249
Training	-	27,897	27,897
Contracted services	-	77,366	77,366
Printing, postage, and supplies	1,011	4,869	5,880
Facility	4,088	-	4,088
Dues, subscriptions, and advertising	682	9,179	9,861
Utilities	23,573	-	23,573
Fuel oil	7,743	-	7,743
Janitorial	296	-	296
Insurance and bonding	-	9,569	9,569
Building and vehicle lease, maintenance and repair	-	15,925	15,925
Council and committee meeting expense	-	862	862
Client benefits	-	6,517	6,517
Depreciation expense	69,927	-	69,927
Miscellaneous expense	1,042	5,960	7,002
Total operating expenses	109,476	362,058	471,534
Operating loss	(63,018)	(63,985)	(127,003)
NONOPERATING EXPENSES			
Interest on interfund loan	(19,976)		(19,976)
Total nonoperating expenses	(19,976)		(19,976)
OTHER FINANCING SOURCES			
Transfers in	490,593		490,593
Total other financing sources	490,593	<u> </u>	490,593
Change in net position	407,599	(63,985)	343,614
Net position (deficit), beginning of year	26,245	(393,030)	(366,785)
Net position (deficit), end of year	\$ 433,844	\$ (457,015)	\$ (23,171)

Non-major Enterprise Funds

Combining Statement of Cash Flows

	Business-type Activities				
	1108		1500		
	EPH Rental		VTRC		Total
CASH FLOWS FROM OPERATING ACTIVITIES				_	
Cash received from customers	\$	54,731	\$	275,456	\$ 330,187
Cash payments to suppliers for goods and services		(28,185)		(163,393)	(191,578)
Cash payments to employees for services		(1,114)		(201,793)	 (202,907)
Net cash from (for) operating activities		25,432		(89,730)	 (64,298)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Increase (decrease) in due to/from other funds		(454,748)		89,730	(365,018)
CASH FLOWS FROM CAPITAL AND					
RELATED FINANCING ACTIVITIES					
Cash paid for acquisition of property and equipment		(15,438)		-	(15,438)
Transfers in		490,593		-	490,593
Principal payments on long-term notes payable		(25,863)		-	(25,863)
Interest payments on interfund loan		(19,976)			(19,976)
Net cash from capital related financing activities		429,316			429,316
Change in cash and cash equivalents		-		-	-
Cash and cash equivalents, beginning of year					_
Cash and cash equivalents, end of year	\$	-	\$	-	\$ -
RECONCILIATION OF OPERATING LOSS TO NET CASH					
FROM (FOR) OPERATING ACTIVITIES					
Operating loss	\$	(63,018)	\$	(63,985)	\$ (127,003)
Adjustments to reconcile operating loss to					
net cash from (for) operating activities:					
Depreciation expense		69,927		-	69,927
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable and other current assets		(3,887)		(22,617)	(26,504)
Increase (decrease) in accounts payable and accrued expenses		10,250		(3,128)	7,122
Increase (decrease) in unearned revenue		12,160			 12,160
Net cash from (for) operating activities	\$	25,432	\$	(89,730)	\$ (64,298)

Internal Service Fund

Statement of Net Position

	Governmental Activities Real and Personal Property
ASSETS	Troperty
Current assets:	
Other receivables	\$ 3,275
Other assets	400
Total current assets	3,675
Property and equipment, net	8,858,230
Total assets	8,861,905
LIABILITIES Current liabilities: Notes payable, current portion	315,527
Due to Operating Fund	12,798
Total current liabilities	328,325
Noncurrent liabilities: Notes payable, net of current portion Accrued leave	5,082,617 18,371
Total noncurrent liabilities	5,100,988
Total liabilities	5,429,313
NET POSITION Net investment in capital assets Unrestricted (deficit)	3,460,086 (27,494)
Total net position	\$ 3,432,592

Internal Service Fund

Statement of Revenues, Expenses and Changes in Net Position (Deficit)

	Go			
	Other	1105 Tribal Court Building	Tribal Court Personal	
OPERATING REVENUES		•		
Charges to other funds Rental income	\$ -	\$ -	\$ 1,244,729 70,813	\$ 1,244,729 70,813
Total operating revenues	-	-	1,315,542	1,315,542
OPERATING EXPENSES				
Salaries and wages	-	-	311,453	311,453
Fringe and benefits	-	-	78,458	78,458
Travel	-	-	14,747	14,747
Training	-	-	897	897
Contracted services	-	-	128,514	128,514
Printing, postage, and supplies	-	-	6,286	6,286
Facility	-	509	107,219	107,728
Dues, subscriptions, and advertising	-	-	1,028	1,028
Minor equipment	-	-	1,654	1,654
Utilities	-	2,129	62,494	64,623
Fuel oil	-	615	42,567	43,182
Office rent	-	-	15,763	15,763
Telephone	-	-	12,291	12,291
Janitorial	-	-	14,648	14,648
Insurance and bonding	-	2,625	102,415	105,040
Building and vehicle lease, maintenance and repairs	-	-	19,830	19,830
Property tax	-	-	(4,424)	(4,424)
Council and committee meetings	-	-	5,001	5,001
Depreciation expense	285,565	6,971	116,358	408,894
Total operating expenses	285,565	12,849	1,037,199	1,335,613
Operating gain (loss)	(285,565)	(12,849)	278,343	(20,071)
NONOPERATING REVENUES AND EXPENSES				
Transfers in	_	_	490,593	490,593
Contributed capital	_	_	302,488	302,488
Interest expense	(8,062)	_	(240,248)	(248,310)
•		<u> </u>		
Total nonoperating revenues and expenses	(8,062)		552,833	544,771
Change in net position	(293,627)	(12,849)	831,176	524,700
Net position (deficit), beginning of year	(497,276)	(35,999)	3,441,167	2,907,892
Net position (deficit), end of year	\$ (790,903)	\$ (48,848)	\$ 4,272,343	\$ 3,432,592

Internal Service Fund

Statement of Cash Flows

	Real	Activities and Personal Property
CASH FLOWS FROM OPERATING ACTIVITIES		Порену
Cash received from customers	\$	1,312,267
Cash payments to suppliers for goods and services		(536,808)
Cash payments to employees for services		(384,576)
Net cash from operating activities		390,883
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Decrease in advance from other funds		(1,987,682)
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash paid for acquisition of property and equipment		(2,064,198)
Transfer in		490,593
Capital contribution		302,488
Proceeds from issuance of short-term debt		78,513
Proceeds from issuance of long-term debt		3,037,713
Interest payments on long-term loans		(248,310)
Net cash from financing activities		1,596,799
Change in cash and cash equivalents		-
Cash and cash equivalents, beginning of year		_
Cash and cash equivalents, end of year	\$	
RECONCILIATION OF OPERATING LOSS TO NET CASH FROM OPERATING ACTIVITIES Operating loss Adjustments to reconcile operating loss to	\$	(20,071)
net cash from operating activities: Depreciation expense		408,894
Changes in assets and liabilities:		/=
(Increase) decrease in other current assets		(3,275)
Increase (decrease) in accrued leave		5,335
Net cash from operating activities	\$	390,883