CHICKALOON VILLAGE TRADITIONAL COUNCIL

General Purpose Financial Statements and Compliance Reports

September 30, 2011

CHICKALOON VILLAGE TRADITIONAL COUNCIL

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Independent Auditor's Report

Members of the Council
Chickaloon Village Traditional Council

Ladies and Gentlemen:
I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Chickaloon Village Traditional Council, as of and for the year ended September 30, 2011, which collectively comprise the Traditional Council's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the management of Chickaloon Village Traditional Council. My responsibility is to express opinions on these financial statements based on my audit.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinions.

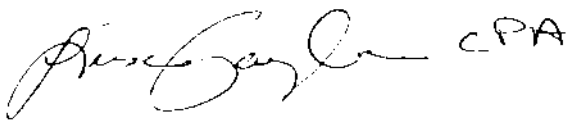
In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Chickaloon Village Traditional Council as of September 30, 2011, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued a report dated April 6, 2012, on my consideration of the Chickaloon Village Traditional Council's internal control over financial reporting and my 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 my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

The Chickaloon Village Traditional Council has not presented the management's discussion and analysis, as required by Governmental Accounting Standards Board (GASB). The Governmental Accounting Standards Board has determined that the management's discussion and analysis is necessary to supplement, although not required to be part of, the basic financial statements.

Chickaloon Village Traditional Council
Chickaloon, Alaska

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Chickaloon Village Traditional Council's basic financial statements. The schedule of expenditures of federal awards, as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, combining individual major and non-major fund financial statements listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards, and combining and all governmental and non-major fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are fairly presented in all material respects in relation to the basic financial statements taken as a whole.



April 6, 2012

BASIC FINANCIAL STATEMENTS

Village-wide Financial Statements

Fund Financial Statements

Notes to the Financial Statements

VILLAGE-WIDE FINANCIAL STATEMENTS

Statement of Net Assets

Statement of Activities

Exhibit A-1

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Statement of Net Assets
September 30, 2011

	Governmental Activities
ASSETS	
Current assets:	
Equity in central treasury	$ 1,287,169
Cash	338,683
Accounts receivable:	
Other	34,335
Allowance for doubtful Accts.	(22,509)
Prepaid	1,545
Total current assets	1,639,223
Noncurrent assets	
Gravel	66,251
Equipment and vehicles assets	628,745
Construction in progress	135,551
Buildings	1,752,738
Less accumulated depreciation	(856,588)
Land	179,869
Total noncurrent assets	1,906,566
Total assets	$ 3,545,789
LIABILITIES	
Current liabilities:	
Accounts payable	166,959
Accrued payroll and payroll liabilities	210,112
Deferred revenue	877,010
Total current liabilities	1,254,081
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Notes payable	269,342
Total noncurrent liabilities	269,342
Total liabilities	1,523,423
NET ASSETS	
Invested in capital assets, net of related debt	1,637,224
Unrestricted - designated for education endowment fund	132,774
Unrestricted - undesignated	252,368
Total net assets	$ 2,022,366

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Activities

For the Year ended September 30, 2011

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets
Governmental activities:					
General government	$ 333,588	$ -	$ 112,581	$ -	$ (221,007)
Social services	76,176	-	76,176	-	-
Education	408,061	33,656	395,911	-	21,506
Environmental stewardship	1,023,565	-	955,801	-	(67,764)
Roads	1,088,698	-	1,143,834	84,000	139,136
Housing	148,891	64,604	24,061	90,646	30,420
Health	687,564	5,718	661,549	-	(20,297)
Economic development	182,710	328,805	-	-	146,095
Interest	19,393	-	-	-	(19,393)
Total governmental activities	$3,968,646	$ 432,783	$ 3,369,913	$ 174,646	8,696
General revenues:					
Grants and contributions not restricted to specific programs:					
Interest					$ -
Other					8,629
Total revenues					8,629
Change in net assets					17,325
Net assets - beginning					2,005,041
Net assets - ending					$ 2,022,366

See accompanying notes to the financial statements.

FUND FINANCIAL STATEMENTS

Governmental Funds:

Balance Sheet

Reconciliation of the Governmental Funds – Balance Sheet to the Statement of Net Assets

Statement of Revenues, Expenditures and Changes in Fund Balances

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

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Balance Sheet - Governmental Funds
September 30, 2011

Assets		General	BIA Self Governance	Environ-mental Steward-ship	Education	Health	Transpor-tation	Other Non-major	Totals (Memo-randum Only)
Equity in central treasury	$	310,845	243,651	35,046	104,546	138,138	362,965	91,978	1,287,169
Cash		91,651	-	-	114,568	126,956	-	5,508	338,683
Accounts receivable:									
Other		5,784	-	-	6,416	4,832	-	17,303	34,335
Allowance for doubtful Accts.		(2,993)	-	-	(3,915)	(1,171)	-	(14,430)	(22,509)
Prepaid		-	-	1,345	-	-	-	200	1,545
	$	405,287	243,651	36,391	221,615	268,755	362,965	100,559	1,639,223
Liabilities and Fund Balances									
Liabilities:									
Accounts payable		131,159	1,862	3,964	4,086	4,280	4,219	17,389	166,959
Accrued vacation and payroll taxes		20,325	14,445	28,769	13,887	38,820	15,041	78,825	210,112
Deferred revenue		-	227,344	6,381	70,868	215,195	342,947	14,275	877,010
Total liabilities		151,484	243,651	39,114	88,841	258,295	362,207	110,489	1,254,081
Fund balances:									
Unreserved:									
Designated for education endowment fund		-	-	-	132,774	-	-	-	132,774
Undesignated		253,803	-	(2,723)	-	10,460	758	(9,930)	252,368
Total fund balances		253,803	-	(2,723)	132,774	10,460	758	(9,930)	385,142
Total liabilities and fund balances	$	405,287	243,651	36,391	221,615	268,755	362,965	100,559	1,639,223

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Assets
September 30, 2011

Total fund balances for governmental funds		$ 385,142
Amounts reported for governmental activities in the statement of net assets are different because:		
The cost of capital assets (land, gravel, equipment and vehichles) purchased is reported as an expenditure in governmental funds. The statement of net assets includes those capital assets among the assets of the Village Council as a whole. The cost of those capital assets is allocated over their estimated useful lives (as depreciation expense) to the various functions reported as governmental activities in the statement of activities. Those assets consist of:		
Gravel	$ 66,251	
Construction in progress	135,551	
Equipment and vehicles	628,745	
Buildings	1,752,738	
Land	179,869	
Accumulated depreciation to date	(856,588)	
		1,906,566
Long-term liabilities applicable to the Village Council are not due and payable in the current period and accordingly are not reported as fund liabilites. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities, both current and long-term are reported in the statement of net assets. Balances at September 30, 2011 are:		
Notes payable, current and noncurrent portion		(269,342)
Total net assets of governmental activities		$2,022,366

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit E-1

Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
Year Ended September 30, 2011

	General	BIA Self Governance	Environmental Stewardship	Education	Health	Transportation	Other Non-major	Totals (Memorandum Only)
Revenues:								
Federal sources	$ -	188,757	824,591	252,555	316,502	1,142,430	114,707	2,839,542
Federal sources passed through other NPO	-	-	-	47,984	216,153	-	-	264,137
State of Alaska	-	-	131,210	-	-	-	-	131,210
Local sources - services	328,805	-	-	33,656	5,718	-	64,604	432,783
Local sources	10,665	-	61,260	95,372	128,894	1,404	20,704	318,299
Total revenues	339,470	188,757	1,017,061	429,567	667,267	1,143,834	200,015	3,985,971
Expenditures:								
Governmental activities:								
General government	142,419	112,581	-	-	-	-	67,948	322,948
Social services	-	76,176	-	-	-	-	-	76,176
Education	-	-	-	398,778	-	-	-	398,778
Environ. stewardship	-	-	1,017,018	-	-	-	-	1,017,018
Roads	-	-	-	-	-	1,059,076	-	1,059,076
Housing	-	-	-	-	-	-	109,457	109,457
Health	-	-	-	-	665,586	-	-	665,586
Economic development	156,244	-	-	-	-	-	-	156,244
Debt Service:							-	
Principal	16,658	-	-	-	-	-	-	16,658
Interest	19,393	-	-	-	-	-	-	19,393
Capital outlay	-	-	-	-	-	84,000	90,646	174,646
Total expenditures	334,714	188,757	1,017,018	398,778	665,586	1,143,076	268,051	4,015,980
Excess of revenues over (under) expenditures	4,756	-	43	30,789	1,681	758	(68,036)	(30,009)
Beginning fund balances	249,047	-	(2,766)	101,985	8,779	-	58,106	415,151
Ending fund balances	$ 253,803	-	(2,723)	132,774	10,460	758	(9,930)	385,142

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities
for the Year Ended September 30, 2011

Net change in fund balances - total governmental funds		$ (30,009)
The change in net assets reported for governmental activities in the statements of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Depreciation expense	$ (143,970)	
Capital outlays	174,646	
		30,676
Debt proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net assets, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net assets.		
Debt issued:		
Note payable	-	
Repayment of principal	16,658	
		16,658
Change in net assets of governmental activities		$ 17,325

Note 1: Summary of Significant Accounting Policies

The Chickaloon Native Village (Traditional Council) is recognized by the Department of the Interior, U.S. Government, as the organization representing the Native people of Chickaloon, Alaska. The Organization administers contracts and grants for the benefit of the Native people who reside in the Chickaloon service area, and has been determined to be an Indian Tribal government, which exercises governmental function for the purpose of the Indian Tribe Government Tax Status Act of 1982, as amended. The financial statements of the Traditional Council have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governments units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies:

A. Reporting Entity

These financial statements include all the activities of the Traditional Council, which is the primary government. The basic principle used in determining the scope of the entity for financial reporting purposes is the exercise of oversight responsibility over other entities by the Chickaloon Village Traditional Council's power and includes, but is not limited to: financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. Based upon the application of these criteria, there were no other entities to be included within the reporting entity. There are no entities considered a component unit of the Traditional Council in the accompanying financial statements at September 30, 2011.

B. Fund Descriptions

The accounts of the Traditional Council are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid Traditional Council management in demonstrating compliance with finance-related legal and contractual provisions. The funds of the Traditional Council are classified into one category: governmental. The governmental category is divided into separate fund types. The fund classifications and a description of each fund type follow:

Governmental Funds

General Discretionary Fund - The General Discretionary Fund is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Traditional Council maintains a separate fund for each federal and state grant program. Those funds are assigned to the appropriate special revenue fund based on their purpose and funding source.

Note 1: Summary of Significant Accounting Policies, continued

C. Village-wide and Fund Financial Statements

Village-wide Financial Statements

The statement of net assets and the statement of activities displays information about the reporting entity as a whole.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers, or tribal members who purchase, use or directly benefit from goods or services provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Interest and general contributions and other items not properly included among program revenue are reported instead as general revenues.

Fund Financial Statements

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The Village-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are any proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

As a general rule, the effect of interfund activity has been eliminated from the Village-wide and fund financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Traditional Council considers revenues to be available if they are collected within 90 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

Note 1: Summary of Significant Accounting Policies, continued

Measurement Focus, Basis of Accounting and Financial Presentation, continued

Entitlements and shared revenues are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Revenue for expenditure-driven grants is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when the Traditional Council receives cash.

When both restricted and unrestricted resources are available for use, it is the Traditional Council's policy to use restricted resources first, and then unrestricted resources, as they are needed.

The Traditional Council reports the following major governmental funds:

Discretionary General Fund – this fund accounts for expenses and revenue associated with the rental of the properties owned by the Traditional Council. The fund also accounts for all other miscellaneous activity, which is funded through local sources.

Bureau of Indian Affairs 638 Contract Special Revenue Fund – this contract provides social services, general assistance, educational support and general tribal government support. The funding is recurring annually at a funding level determined by the federal government.

Environmental Stewardship Department Special Revenue Fund – this fund accounts for several programs which provide some environmental activities, which currently range from ecosystem based planning sustainability to stream reparation. The programs are funded annually from federal and foundation funding.

Education Special Revenue Fund – this fund accounts for expenses associated with a Language/Curriculum Development and a school. The funding comes primarily from foundations and federal funds, with smaller amounts coming from fees.

Health Special Revenue Fund – this fund accounts for expenses associated with a non-emergent health transportation and Elder outreach in Sutton. The funding comes primarily from foundations, with smaller amounts from federal agencies and fees.

Transportation Special Revenue Fund – this fund accounts for expenses incurred for the planning, maintenance, construction and improvements for designated roads. The funding comes primarily from the federal government.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the Village-wide fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

E. Equity in Central Treasury Cash

The larger cash funds of the Traditional Council are maintained in the Traditional Council's central cash treasury to maximize investment income while minimizing risk.

Note 1: Summary of Significant Accounting Policies, continued

F. Cash

The smaller cash funds of the Traditional Council are maintained in the Traditional Council's cash accounts.

G. Receivables and Payables

Receivables consist mostly of grants and other similar intergovernmental revenues earned at year-end and not yet received from federal agencies or foundations.

H. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. General capital assets, which consist of buildings, land, equipment and vehicles, and gravel, are reported in the governmental activities column in the Village-wide financial statements. General capital assets are defined by the Traditional Council as assets with an initial individual cost of $5,000 or more and an estimated useful life in excess of two years. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight-line depreciation is used based on the following estimated useful lives:

Equipment and vehicles	5-20 years
Buildings	20-30 years

I. Deferred Revenues

Deferred revenues arise when resources are received before the Traditional Council has legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent period, when there is a legal claim to the resources, the liability for deferred revenue is removed and revenue is recognized.

J. Compensated Absences

It is the Traditional Council's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Annual leave is subject to certain restrictions and maximum accumulations. All employees are paid for any accumulated annual leave upon use or at termination. Upon resignation, outstanding sick leave is lost. The Traditional Council's policy is that annual leave and sick leave will be taken or paid out within the next fiscal year and therefore is a current liability in the governmental funds.

K. Long-term Obligations

In the Village-wide financial statements long-term debt is reported as liabilities in the applicable governmental activities. Long-term debt consists of one note secured by capital assets and future rent receipts.

L. Equity Classifications

Village-wide Statements

Equity is classified as net assets and displayed in two possible components:

a. Invested in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any mortgages, notes, capital lease obligations or other borrowings that are attributable to the acquisition, construction, or improvement of the assets, if any.
b. Unrestricted net assets – All other net assets that do not meet the definition of restricted by creditors, grantors or laws or regulations, or invested in capital assets.

Fund Statements:

Governmental fund equity is classified as fund balance either restricted or unrestricted.

Note 2: Equity in Central Treasury and Cash

The Traditional Council uses a central treasury to account for cash in the General, Administration, Environmental, Health, Education, Transportation and Housing Funds. Equity in Central Treasury at September 30, 2011 consists of the following:

	Bank Balance	Carrying Amount
Demand Deposits	$ 1,434,954	$ 1,287,169

The Traditional Council does not have a formal policy for managing its exposure to credit, custodial credit, and concentration of credit, interest rate, and foreign currency risks. Demand deposits are insured up to $250,000 with FDIC insurance and collateralized with additional insurance through a depository collateral agreement.

Cash

Cash is comprised of a several smaller demand deposit accounts and petty cash. The bank balance of these accounts at September 30, 2011 was $302,039. The bank balance is fully collateralized either entirely covered by federal depository insurance or by collateral held by a third party custodial bank in the Chickaloon Village Traditional Council's name.

Investment Policy – Chickaloon Traditional Village Council does not have an investment policy.

Interest Rate Risk - Time certificates of deposit all mature with one year or less.

Credit Risk - Securities held for collateralization were held in a third party custodial bank in the Chickaloon Village Traditional Council's name.

Note 4: Capital Assets

Gravel is depleted as sold. Except for land and construction in progress all assets are depreciated. The changes in the capital assets are as follows:

	Balance October 1, 2010	Additions	Adjustments Deductions	Balance September 30, 2011
Capital assets not being depreciated:				
Land	$179,869	-0-	-0-	179,869
Gravel	66,251	-0-	-0-	66,251
Construction in progress	44,905	90,646	-0-	135,551
Capital assets being depreciated:				
Buildings	1,752,738	-0-	-0-	1,752,738
Vehicles and Equipment	551,245	84,000	(6,500)	628,745
Less accumulated Depreciation	(719,118)	(143,970)	6,500	(856,588)
Capital Assets, net	1,875,890	30,676	-0-	1,906,566

Depreciation expense was charged to governmental activities as follows:

Economic Development	$26,466
General government – indirect	10,640
Education	9,283
Environmental Stewardship	6,547
Roads	29,622
Health	21,978
Housing	39,434
Total depreciation expense	$143,970

Note 5: Long-term Obligation Activity

In May of 2003 the Chickaloon Village Traditional Council purchased a business in Sutton known as Down Town Gravel. The purchase price was $438,346, which included land, gravel, and equipment. Chickaloon Village Traditional Council is carrying one note on the property, which was issued by the Rural Community Assistance Corporation. The note of $341,000 is due on June 1, 2027. The note is secured by first lien of Fee Simple land and building and assignment of rental income from the property. The changes in the long-term obligations are as follows:

	Balance October 1, 2010	Additions	Deductions	Balance September 30, 2011
Note 1 principal balance due	$286,000	-0-	(16,658)	269,342

Total current portion of governmental activities for long-term debt	-0-
Total long-term portion of debt	269,342

Debt service requirements on long-term debt at September 30, 2011 are as follows:

Year Ending September 30,	Principal	Interest
2012	9,498	18,774
2013	10,159	18,113
2014	10,867	17,406
2015	11,623	16,649
2016	12,433	15,840
2016-2020	76,417	64,943
2021-2025	106,993	34,368
2026-2028	31,352	2,204
	$269,342	$188,297

NOTE 6: Cafeteria Plan

Any permanent employee working a minimum of 25 hours per week is eligible for the cafeteria plan following 30 days of continuous employment (90 days for the 401(k). The company contribution is dependent on how may hours an employee works and how long they have been employed by Chickaloon Village Traditional Council. Employees may select Health Insurance, Dental Insurance, Health Care and/or Dependent Care Reimbursement, Supplemental Life and Accident Insurance or the 401(k) Retirement Plan.

Pension Plan

Chickaloon Village Traditional Council provides pension benefits for those who, through the cafeteria plan, wish to participate through a defined contribution plan administered by Guardian Life. The contribution amounts are selected by the employee and are not based upon gross wages. The Chickaloon Village Traditional Council paid in $82,373, $81,582 was an employer contribution and $791 was an employee contribution.

NOTE 7: Operating Leases

Chickaloon Village Traditional Council has several operating leases for the following equipment: several copy machines. Future obligations are as follows:

Year ending September 30:

2012	13,768
2013	8,525
2014	5,266
Future minimum lease payment	$ 27,559

NOTE 8: Administration Cost Fund

The Administration Cost Fund allocates administrative cost hy a negotiated rate with the Department of the Interior. Any overrecoveries or underrecoveries are used to adjust the next negotiated rate. The rate for fiscal year ending September 30, 2011 is 25.29% for direct costs less capital expenditures and pass through funds.

NOTE 9: Budgetary Principles:

GASB Statement No. 34 requires that budgetary comparison statements for the General fund and major special revenue funds with legally adopted budgets be presented in the basic financial statements. These statements must display original budget, amended budget and actual results (on a budgetary basis). It should be noted that the Chickaloon Village Traditional Council does not require legally adopted annual budgets for its general and major special revenue funds. The budgets for special revenue funds are project length and not annual budgets. As such, the financial statements do not provide budgetary information.

NOTE 10: Related Parties:

Due to the nature and size of the Traditional Council, it is inevitable that transactions will occur between entities, Council of Tribal members, and/or employees of these entities. The services provided are not considered significant for individual disclosure.

NOTE 11: Risk Management:

The Traditional Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial policies, transferring the risk of loss, except for relatively small deductible amounts, are purchased for property and content damage, workers' compensation, professional liabilities, and employee medical costs. Settled claims from these risks have not exceeded commercial insurance coverage. The Traditional Council has no coverage for potential losses from environmental damages.

NOTE 12: Concentrations:

Chickaloon Village Traditional Council receives most of its revenues in the form of grants from federal and State sources. Total federal and state revenues accounted for 77.87% of all revenues of the Traditional Council. A significant change in these revenues would have a significant impact, either positive or negative on operations of the organization.

NOTE 13: Contingencies:
Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal and State governments. Any disallowed claims, including amounts already collected, would become a liability of the General Fund.

SUPPLEMENTAL INFORMATION

ALL GOVERNMENTAL FUNDS

Combining Schedule of Revenues, Expenditures and Changes in Fund Balance – by Object

NONMAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance – by Object

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit G-1

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances-by Object
Year Ended September 30, 2011

	General	Administration	BIA Self Governance	Environment Protection	Education
Revenues:					
Federal sources	$ -	-	188,757	824,591	252,555
Federal sources passed through other NPO	-	-	-	-	47,984
State of Alaska	-	-	-	131,210	-
Local sources - services	328,805	-	-	-	33,656
Local sources	10,665	-	-	61,260	95,372
Total revenues	339,470	-	188,757	1,017,061	429,567
Expenditures:					
Current:					
Salaries	26,763	395,458	90,312	270,593	177,618
Fringe benefits	5,492	89,413	20,228	57,946	36,748
Contractual Services	27,717	18,167	-	340,309	4,663
Grants in Aid	123,342	-	1,825	-	13,020
Rent	-	77,000	5,376	24,898	53,251
Stipend	-	26,925	27,300	-	-
Travel and per diem	225	8,093	7,689	32,621	15,145
Supplies	10,949	31,194	3,279	48,633	18,926
Utilities	41,028	35	-	125	-
Communications	171	8,305	651	3,840	707
Equipment operations	10,098	13,445	117	62,514	1,143
Repairs and maintenance	9,150	-	-	-	-
Other operating cost	5,666	2,011	50	1,461	8,467
Insurance	3,042	25,311	-	2,041	1,749
Interest	19,393	-	-	-	-
Principal payments	16,658	-	-	-	-
Capital outlay	-	-	-	-	-
Total direct costs	299,694	695,357	156,827	844,981	331,437
Indirect cost (reimbursement)	35,020	(627,409)	31,930	172,037	67,341
Total expenditures	334,714	67,948	188,757	1,017,018	398,778
Excess of revenues over (under) expenditures	4,756	(67,948)	-	43	30,789
Beginning fund balances	249,047	27,040	-	(2,766)	101,985
Ending fund balances	$ 253,803	(40,908)	-	(2,723)	132,774

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit G-1

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances-by Object
Year Ended September 30, 2011

	Health	Transportation	Housing	Totals (Memorandum Only)
Revenues:				
Federal sources	$ 316,502	1,142,430	114,707	2,839,542
Federal sources passed through other NPO	216,153	-	-	264,137
State of Alaska	-	-	-	131,210
Local sources - services	5,718	-	64,604	432,783
Local sources	128,894	1,404	20,704	318,299
Total revenues	667,267	1,143,834	200,015	3,985,971
Expenditures:				
Current:				
Salaries	290,983	195,231	56,675	1,503,633
Fringe benefits	69,345	42,540	16,506	338,218
Contractual Services	20,365	465,872	24,594	901,687
Grants in Aid	4,323	-	-	142,510
Rent	50,378	47,491	10,090	268,484
Stipend	-	-	-	54,225
Travel and per diem	6,004	38,019	253	108,049
Supplies	77,504	18,560	36,180	245,225
Utilities	-	-	5,888	47,076
Communications	6,307	2,631	648	23,260
Equipment operations	16,698	57,581	7,074	168,670
Repairs and maintenance	101	-	3,754	13,005
Other operating cost	2,396	4,394	1,361	25,806
Insurance	9,510	7,604	6,796	56,053
Interest	-	-	-	19,393
Principal payments	-	-	-	16,658
Capital outlay	-	84,000	-	84,000
Total direct costs	553,914	963,923	169,819	4,015,952
Indirect cost (reimbursement)	111,672	179,153	30,284	28
Total expenditures	665,586	1,143,076	200,103	4,015,980
Excess of revenues over (under) expenditures	1,681	758	(88)	(30,009)
Beginning fund balances	8,779	-	31,066	415,151
Ending fund balances	$ 10,460	758	30,978	385,142

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Combining Balance Sheet
Non Major Governmental Funds
September 30, 2011

Assets		Administration	Housing	(Memorandum Only)
Equity in central treasury	$	23,691	68,287	91,978
Cash		1,713	3,795	5,508
Accounts receivable:				
Other		5,371	11,932	17,303
Allowance for doubtful Accts.		(558)	(13,872)	(14,430)
Prepaid		200	-	200
	$	30,417	70,142	100,559
Liabilities and Fund Balances				
Liabilities:				
Accounts payable		3,548	13,841	17,389
Accrued vacation and payroll taxes		67,777	11,048	78,825
Deferred revenue		-	14,275	14,275
Total liabilities		71,325	39,164	110,489
Fund balances:				
Unreserved:				
Designated for education endowment fund		-	-	-
Undesignated		(40,908)	30,978	(9,930)
Total fund balances		(40,908)	30,978	(9,930)
Total liabilities and fund balances	$	30,417	70,142	100,559

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit H-2

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances

Non Major Governmental Funds
For the Year Ending September 30, 2011

		Administration	Housing	Totals (Memorandum Only)
Revenues:				
Federal sources	$	-	114,707	114,707
Federal sources passed through other NPO		-	-	-
Local sources - foundations		-	-	-
Local sources - services		-	64,604	64,604
Local sources		-	20,704	20,704
Total revenues		-	200,015	200,015
Expenditures:				
Governmental activities:				
General government		67,948	-	67,948
Social services		-	-	-
Community services		-	-	-
Education		-	-	-
Environ. stewardship		-	-	-
Roads		-	-	-
Housing		-	109,457	109,457
Health		-	-	-
Economic development		-	-	-
Debt Service:			-	
Principal		-	-	-
Interest		-	-	-
Capital outlay		-	90,646	90,646
Total expenditures		67,948	200,103	268,051
Excess of revenues over expenditures and other sources (uses)		(67,948)	(88)	(68,036)
Beginning fund balances		27,040	31,066	58,106
Ending fund balanees	$	(40,908)	30,978	(9,930)

FEDERAL
SINGLE
AUDIT

Reports on Federal Single Audit Requirements

LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
HC 52 Box 8609
Bird Creek, Alaska 99540
(907) 653-1988

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

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Ladies and Gentlemen:

I have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Chickaloon Village Traditional Council as of and for the year ended September 30, 2011, which collectively comprise Chickaloon Village Traditional Council's basic financial statements and have issued my report thereon dated April 6, 2012. I conducted my audit in aecordance 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.

Internal Control Over Financial Reporting
Management of the Chickaloon Village Traditional Council is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing my audit of the financial statements, I considered Chickaloon Village Traditional Council's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control over financial reporting. Accordingly I do not express an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

My consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. I did not identified any deficiencies over internal control over financial reporting that I consider to be material weaknesses, as defined above.

Members of the Council
Chickaloon Village Traditional Council

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Chickaloon Village Traditional Council's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of the audit and, accordingly, I do not express such an opinion. The results of my test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of Chickaloon Village Traditional Council management, Council, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

April 6, 2012

LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
HC 52 Box 8609
Bird Creek, Alaska 99540
(907) 653-1988

Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with the OMB Circular A-133

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Ladies and Gentlemen:

Compliance

I have audited the compliance of Chickaloon Village Traditional Council with the types of compliance requirements described in the *U.S. Office of Management and Budget* (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Chickaloon Village Traditional Council's major federal programs for the year ended September 30, 2011. Chickaloon Village Traditional Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants, applicable to each of its major federal programs is the responsibility of Chickaloon Village Traditional Council's management. My responsibility is to express an opinion on Chickaloon Village Traditional Council's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Chickaloon Village Traditional Council' compliance with those requirements and performing such other procedures, as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of Chickaloon Village Traditional Council's compliance with those requirements.

In my opinion, the Chickaloon Village Traditional Council complied in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2011.

Members of the Council
Chickaloon Village Traditional Council

Internal Control Over Compliance
Management of the Chickaloon Village Traditional Council is responsihle for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered Chickaloon Village Traditional Council's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected, on a timely basis

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of Chickaloon Village Traditional Council management, Council and the federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

CPA

April 6, 2012

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2011

Federal Grant or Contract Title	Grant Number	Period of Award	Catalog of Federal Domestic Assistance Number	Total Grant Award	Eligible Expenditures
P.L. 93-638 Contract:	GTE01T08410 Mod 7 (ICWA 2011)	1/1/10-12/31/11	15.144	60,935	42,076
P.L. 93-638 Contract:	GTE01T08410 Mod 4 (ICWA 08/11)	01/01/09-12/31/10	15.144	154,458	29,034
Consolidated tribal governmt. prog.					
P.L. 93-638 Contract:	CTE01T08124 Mod 10 FY11	01/01/09-09/30/10	15.021	205,792	76,502
Consolidated tribal governmt. prog.					
P.L. 93-638 Contract:	CTE01T08124 Mod 8 FY10	01/01/09-09/30/10	15.021	132,407	18,427
Consolidated tribal governmt. prog.					
P.L. 93-638 Contract:	CTE01T08124 Mod 5 FY09	10/01/08 - 9/30/09	15.021	226,457	17,385
Consolidated tribal governmt. prog.					
P.L. 93-638 Contract:	CTE01T08123 Mod 28 FY08	10/1/07 - 9/30/08	15.021	308,907	3,186
Consolidated tribal governmt. prog.					
P.L. 93-638 Contract:	CTE01T08123 Mod 16 FY07	10/1/06 - 9/30/07	15.021	363,223	2,148
P.L. 102-477	GK00T13406-2	10/01/07-09/30/10	102.477	69,556	29,367
BIA Natural Resources (MC Flow)	GTE01T08150	6/29/11-5/31/12	15.037	25,315	3,529
BIA Natural Resources (BIA Water)	8E00460054 Mod 1	06/01/08-09/30/10	15.037	30,000	11,482
DOI-USFWS AWC	70181AJ070	7/1/10-6/30/12	15.608	74,286	38,378
DOI-USFWS Eska Creek	70181aj058	5/1/10-9/30/11	15.608	373,750	328,003
DOI-USFWS NFHAP (Wasilla Creek)	701817J666 Mod 4	07/1/07-12/31/10	15.608	104,625	32,448
DOI-USFWS Tribal Wildlife Grant V	AK-U-25-NA-1	10/15/09-10/30/10	15.639	193,223	33,375
Total U.S. Department of the Interior				2,322,934	665,338
U.S. Department of Health and Human Services:					
Health Resources & Services Admin	D1ARH20103-0101	9/1/10-2/29/12	93.888	247,500	102,229
Indian Health Service	243-97-6038,60 - 2011	10/1/10 - 9/30/11	93.228	69,019	9,874
Indian Health Service	243-97-6038,60 - 2010	10/1/09 - 9/30/10	93.228	56,482	29,783
Indian Health Service-Negotiation	U16IHS300280/01	08/15/09-08/14/10	93.444	30,000	14,176
Adminstration on Aging-Title VI 11	1142AKT6NS 2011/1	04/01/11-03/31/12	93.047	82,290	59,906
Adminstration on Aging-Title VI 11 NS	1142AKNSIP	04/01/11-03/31/12	93.047	954	954
Adminstration on Aging-Title VI 10	1042AK2689 AM 2010/01	04/01/10-03/31/11	93.047	86,410	86,410
Adminstration on Aging-Title VI 09	0942AK2689 AM 2009/01	04/01/09-03/31/11	93.047	84,700	13,170
Passed through other NPOs:					
Alaska Native Tribal Health Consort.	ANTHC-99-C-0031, 11 (2011)	10/01/10 -09/30/11	93.210	159,973	46,059
Alaska Native Tribal Health Consort.	ANTHC-99-C-0031, 10 (2010)	10/01/09 -09/30/10	93.210	159,936	152,398
Alaska Native Tribal Health Consort.	ANTHC-99-C-0031, 08 (2008)	10/01/07 -09/30/08	93.210	146,983	2,425
Cook Inlet Tribal Council	2011 (Childcare 11)	10/1/10-9/30/11	15.108	39,505	37,984
Cook Inlet Tribal Council	2010 (Childcare 10)	10/1/09-9/30/10	15.108	55,149	10,000
SCF - Behavioral Health Aide	2011	10/1/10 - 9/30/11	93.	40,000	13,213
SCF - Behavioral Health Aide	2010	10/1/09 - 9/30/10	93.	40,000	2,058
Administration for Native Americans:					
Discretionary - Language yr 2	90NL0469/02	09/30/10-09/29/11	93.587	216,246	216,188
Discretionary - SEDS Yr 1	90NA8097/01	09/30/10-09/29/11	93.612	271,502	271,502
Total U.S. Department of Health and Human Services				1,786,649	1,068,329

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2011

Federal Grant or Contract Title	Grant Number	Period of Award	Catalog of Federal Domestic Assistance Number	Total Grant Award	Eligible Expenditures
Institute of Museum and Library Sciences:					
Native American Library Services	NG-05-10-0032-10	10/1/10-9/30/11	45.311	7,000	7,000
Total Institute of Museum and Library Sciences				7,000	7,000
U.S. Department of Energy:					
EERE	DE-EE002508	/01/2010-3/31/201	81.087	244,106	105,875
Total U.S. Department of Energy				244,106	105,875
U.S. Housing and Urban Development					
NAHASDA	10IT0202510	10/01/09-09/30/10	14.867	129,021	114,707
Total U.S. Housing & Urban Development				129,021	114,707
U.S. Department of Transportation -					
Federal Transit Administation	AK-18-X043-00	3/1/10-8/31/11	20.509	291,931	231,052
Federal Highways Administation	SAFETE-LU/IRR 2011	10/01/10 - 09/30/11	20.205	871,597	501,496
Federal Highways Administation	SAFETE-LU/IRR 2010	10/01/09 - 09/30/1(	20.205	943,547	409,881
Total U.S. Department of Transportation				2,107,075	1,142,430
Total Monetary Federal Financial Assistance				6,596,785	3,103,679
Dept of Agri Community Loan Guarante	6055		10.766	-	267,753
General Surplus Property			39.003	-	8,520
Total All Federal Financial Assistance				6,596,785	3,379,952

Notes to Schedule of Expenditures of Federal Awards

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Chickaloon Village Traditional Council and is presented on the modified accrual basis of accounting, except for, General Surplus Property is calculated using the original unit acquisition cost multiplied by 23.3%, as directed by the federal GSA Property Management Division.

The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Schedule of Findings and Questioned Costs
Year Ended September 30, 2011

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Summary of Auditor's Results

Financial Statements

An unqualified opinion has been issued on the financial statements of the Chickaloon Village Traditional Council.

Internal control over financial reporting:

Material weakness identified?	.....yes	.....X.....no
Significant deficiency identified that are not considered to be material weaknesses?	.....yes	.....X....none reported
Noncompliance material to financial statements noted?	.....yes	.....X.....no

Federal Awards

Internal control over major programs:

Material weakness identified?	.....yes	.....X.....no
Significant deficiency identified that are not considered to be material weaknesses?	.....yes	.....X.....none reported

An unqualified opinion has been issued on compliance for major programs.

Any audit findings disclosed that required to be reported in accordance with section 510(a) of Circular A-133?	.....yes	.....X.....no

Chickaloon Village Traditional Council
Chickaloon, Alaska

Identification of major program:

CFDA Numbers	Name of Federal Program
20.509	Department of Transportation, Federal Transit
93.612	DHSS Discretionary SEDS Grant
15.608	USFWS Fish and Wildlife Management Grant Assistance

The dollar threshold used to distinguish between Type A and Type B programs is federal awards expended greater than $300,000.

The auditee qualified as a low-risk auditee? .....X.....yes .....no

SECTION II - Financial Statement Findings
There are no current year findings.

Resolution of Prior year's Findings
There were no prior year findings.

SECTION III - Federal Award Findings and Questioned Costs
There are no current year findings.

Resolution of Prior year's Findings
There were no prior year's findings.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

General Purpose Financial Statements and Compliance Reports

September 30, 2012

CHICKALOON VILLAGE TRADITIONAL COUNCIL

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LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
1220 E Street, Suite 205
Anchorage, Alaska 99501
(907) 980-9450

Independent Auditor's Report

Members of the Council
Chickaloon Village Traditional Council

Ladies and Gentlemen:
I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Chickaloon Village Traditional Council, as of and for the year ended September 30, 2012, which collectively comprise the Traditional Council's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the management of Chickaloon Village Traditional Council. My responsibility is to express opinions on these financial statements based on my audit.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinions.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Chickaloon Village Traditional Council as of September 30, 2012, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued a report dated February 8, 2013, on my consideration of the Chickaloon Village Traditional Council's internal control over financial reporting and my 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 my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

The Chickaloon Village Traditional Council has not presented the management's discussion and analysis, as required by Governmental Accounting Standards Board (GASB). The Governmental Accounting Standards Board has determined that the management's discussion and analysis is necessary to supplement, although not required to be part of, the basic financial statements.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Chickaloon Village Traditional Council's basic financial statements. The accompanying supplemental information, including the combining and individual nonmajor fund financial statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for the purpose of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the combining individual non-major fund financial statements, the combining fund financial statements and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects, in relation to the financial statements taken as a whole.

CPA

February 8, 2013

BASIC FINANCIAL STATEMENTS

Village-wide Financial Statements

Fund Financial Statements

Notes to the Financial Statements

VILLAGE-WIDE FINANCIAL STATEMENTS

Statement of Net Assets

Statement of Activities

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Net Assets
September 30, 2012

		Governmental Activities
ASSETS		
Current assets:		
Equity in central treasury	$	2,970,718
Cash		254,175
Accounts receivable:		
Federal		79,703
Nonfederal		9,213
Other		42,190
Allowance for doubtful Accts.		(23,890)
Prepaid		1,200
Total current assets		3,333,309
Noncurrent assets		
Gravel		66,251
Equipment and vehicles assets		670,651
Construction in progress		132,104
Buildings		1,917,701
Less accumulated depreciation		(993,972)
Land		179,869
Total noncurrent assets		1,972,604
Total assets	$	5,305,913
LIABILITIES		
Current liabilities:		
Accounts payable		113,686
Accrued payroll and payroll liabilities		233,192
Deferred revenue		2,421,604
Current portion of long-term obligation		11,835
Total current liabilities		2,780,317
Noncurrent liabilities:		
Noncurrent portion of long-term obligation:		
Notes payable		237,040
Total noncurrent liabilities		237,040
Total liabilities		3,017,357
NET ASSETS		
Invested in capital assets, net of related debt		1,723,729
Unrestricted - designated for education endowment fund		117,951
Unrestricted - undesignated		446,876
Total net assets	$	2,288,556

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Activities
For the Year ended September 30, 2012

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets
Governmental activities:					
General government	202,949	-	170,654	-	(32,295)
Social services	108,304	-	103,524	-	(4,780)
Education	404,763	-	395,480	-	(9,283)
Environmental stewardship	625,691	-	622,381	-	(3,309)
Roads	1,122,134	-	1,087,913	-	(34,222)
Housing	112,291	65,421	16,344	182,925	152,399
Health	687,300	-	683,946	-	(3,354)
Economic development	203,676	416,725	-	-	213,049
Interest	16,177	-	-	-	(16,177)
Total governmental activit	3,483,285	482,146	3,080,242	182,925	262,028
General revenues:					
Grants and contributions not restricted to specific programs:					
Other					4,162
Total revenues					4,162
Change in net assets					266,190
Net assets - beginning					2,022,366
Net assets - ending					2,288,556

See accompanying notes to the financial statements.

FUND
FINANCIAL
STATEMENTS

Governmental Funds:

Balance Sheet

Reconciliation of the Governmental Funds – Balance Sheet to the Statement of Net Assets

Statement of Revenues, Expenditures and Changes in Fund Balances

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

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Balance Sheet - Governmental Funds
September 30, 2012

Assets	General	BIA Self Governance	Environ-mental Steward-ship	Education	Health	Transpor-tation	Other Non-major	Totals (Memo-randum Only)
Equity in central treasury	$ 673,717	400,479	23,562	5,446	37,399	1,830,115	-	2,970,718
Cash	12,272	-	-	115,614	126,262	-	27	254,175
Accounts receivable:			-					
Federal	-	-	23,475	5,884	3,627	-	46,717	79,703
Non federal	-	-	9,213	-	-	-	-	9,213
Other	29,536	-	-	7,222	5,432	-	-	42,190
Allowance for doubtful Accts.	(18,805)			(3,915)	(1,170)		-	(23,890)
Prepaid	1,200	-	-	-	-	-	-	1,200
	$ 697,920	400,479	56,250	130,251	171,550	1,830,115	46,744	3,333,309
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	107,396	-	-	-	-	-	6,290	113,686
Accrued vacation and payroll taxes	233,192	-	-	-	-	-	-	233,192
Deferred revenue	-	400,479	23,562	5,446	163,661	1,828,456	-	2,421,604
Due to (from) other funds	(31,762)	-	35,408	6,854	(8,818)	-	(1,682)	-
Total liabilities	308,826	400,479	58,970	12,300	154,843	1,828,456	4,608	2,768,482
Fund balances:								
Unrestricted								
Assigned for education endowment fund	-	-	-	117,951	-	-	-	117,951
Unassigned	389,094	-	(2,720)	-	16,707	1,659	42,136	446,876
Total fund balances	389,094	-	(2,720)	117,951	16,707	1,659	42,136	564,827
Total liabilities and fund balances	$ 697,920	400,479	56,250	130,251	171,550	1,830,115	46,744	3,333,309

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Assets
September 30, 2012

Total fund balances for governmental funds		564,827
Amounts reported for governmental activities in the statement of net assets are different because:		
The cost of capital assets (land, gravel, equipment and vehicles) purchased is reported as an expenditure in governmental funds. The statement of net assets includes those capital assets among the assets of the Traditional Council as a whole. The cost of those capital assets is allocated over their estimated useful lives (as depreciation expense) to the various functions reported as governmental activities in the statement of activities. Those assets consist of:		
Gravel	$ 66,251	
Construction in progress	132,104	
Equipment and vehicles	670,651	
Buildings	1,917,701	
Land	179,869	
Accumulated depreciation to date	(993,972)	
		1,972,604
Long-term liabilities applicable to the Traditional Council are not due and payable in the current period and accordingly are not reported as fund liabilites. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities, both current and long-term are reported in the statement of net assets. Balances at September 30, 2012 are:		
Notes payable, current and noncurrent portion		(248,875)
Total net assets of governmental activities		2,288,556

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit E-1

Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
Year Ended September 30, 2012

	General	BIA Self Governance	Environmental Stewardship	Education	Health	Transportation	Other Non-major	Totals (Memorandum Only)
Revenues:								
Federal sources $	-	267,291	566,232	261,078	264,889	1,087,912	179,269	2,626,671
Federal sources passed through other NPO	-	-	-	41,026	226,661	-	-	267,687
State of Alaska	-	-	-	-	-	-	20,000	20,000
Local sources - services	416,725	-	-	-	-	-	65,421	482,146
Local sources	18,081	-	56,152	78,553	192,396	901	6,887	352,970
Total revenues	434,806	267,291	622,384	380,657	683,946	1,088,813	271,577	3,749,474
Expenditures:								
Governmental activities:								
General government	17,752	163,767	-	-	-	-	10,790	192,309
Community & social svc.	-	103,524	-	-	-	-	-	103,524
Education	-	-	-	395,480	-	-	-	395,480
Environ. stewardship	-	-	622,381	-	-	-	-	622,381
Roads	-	-	-	-	-	1,087,912	-	1,087,912
Housing	-	-	-	-	-	-	66,704	66,704
Health	-	-	-	-	677,699	-	-	677,699
Economic development	176,211	-	-	-	-	-	-	176,211
Debt Service:							-	
Principal	20,467	-	-	-	-	-	-	20,467
Interest	16,177	-	-	-	-	-	-	16,177
Capital outlay	28,000	-	-	-	-	-	182,925	210,925
Total expenditures	258,607	267,291	622,381	395,480	677,699	1,087,912	260,419	3,569,789
Excess of revenues over (under) expenditures	176,199	-	3	(14,823)	6,247	901	11,158	179,685
Beginning fund balances	212,895	-	(2,723)	132,774	10,460	758	30,978	385,142
Ending fund balances $	389,094	-	(2,720)	117,951	16,707	1,659	42,136	564,827

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities
for the Year Ended September 30, 2012

Net change in fund balances - total governmental funds		179,685
The change in net assets reported for governmental activities in the statements of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Depreciation expense	(144,888)	
Capital outlays	210,926	
		66,038
Debt proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net assets, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net assets.		
Debt issued:		
Note payable	-	
Repayment of principal	20,467	
		20,467
Change in net assets of governmental activities		266,190

Note 1: Summary of Significant Accounting Policies

The Chickaloon Native Village (Traditional Council) is recognized by the Department of the Interior, U.S. Government, as the organization representing the Native people of Chickaloon, Alaska. The Organization administers contracts and grants for the benefit of the Native people who reside in the Chickaloon service area, and has been determined to be an Indian Tribal government, which exercises governmental function for the purpose of the Indian Tribe Government Tax Status Act of 1982, as amended. The financial statements of the Traditional Council have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governments units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies:

A. Reporting Entity

These financial statements include all the activities of the Traditional Council, which is the primary government. The basic principle used in determining the scope of the entity for financial reporting purposes is the exercise of oversight responsibility over other entities by the Chickaloon Village Traditional Council's power and includes, but is not limited to: financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. Based upon the application of these criteria, there were no other entities to be included within the reporting entity. There are no entities considered a component unit of the Traditional Council in the accompanying financial statements at September 30, 2012.

B. Fund Descriptions

The accounts of the Traditional Council are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid Traditional Council management in demonstrating compliance with finance-related legal and contractual provisions. The funds of the Traditional Council are classified into one category: governmental. The governmental category is divided into separate fund types. The fund classifications and a description of each fund type follow:

Governmental Funds

General Discretionary Fund - The General Discretionary Fund is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Traditional Council maintains a separate fund for each federal and state grant program. Those funds are assigned to the appropriate special revenue fund based on their purpose and funding source.

Note 1: Summary of Significant Accounting Policies, continued

C. Village-wide and Fund Financial Statements

Village-wide Financial Statements

The statement of net assets and the statement of activities displays information about the reporting entity as a whole.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers, or tribal members who purchase, use or directly benefit from goods or services provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Interest and general contributions and other items not properly included among program revenue are reported instead as general revenues.

Fund Financial Statements

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The Village-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are any proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

As a general rule, the effect of interfund activity has been eliminated from the Village-wide and fund financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Traditional Council considers revenues to be available if they are collected within 90 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

Note 1: Summary of Significant Accounting Policies, continued

Measurement Focus, Basis of Accounting and Financial Presentation, continued

Entitlements and shared revenues are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Revenue for expenditure-driven grants is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when the Traditional Council receives cash.

When both restricted and unrestricted resources are available for use, it is the Traditional Council's policy to use restricted resources first, and then unrestricted resources, as they are needed.

The Traditional Council reports the following major governmental funds:

Discretionary General Fund – this fund accounts for expenses and revenue associated with the rental of the properties owned by the Traditional Council. The fund also accounts for all other miscellaneous activity, which is funded through local sources.

Bureau of Indian Affairs 638 Contract Special Revenue Fund – this contract provides social services, general assistance, educational support and general tribal government support. The funding is recurring annually at a funding level determined by the federal government.

Environmental Stewardship Department Special Revenue Fund – this fund accounts for several programs which provide some environmental activities, which currently range from ecosystem based planning sustainability to stream reparation. The programs are funded annually from federal and foundation funding.

Education Special Revenue Fund – this fund accounts for expenses associated with a Language/Curriculum Development and a school. The funding comes primarily from foundations and federal funds, with smaller amounts coming from fees.

Health Special Revenue Fund – this fund accounts for expenses associated with a non-emergent health transportation and Elder outreach in Sutton. The funding comes primarily from foundations, with smaller amounts from federal agencies and fees.

Transportation Special Revenue Fund – this fund accounts for expenses incurred for the planning, maintenance, construction and improvements for designated roads. The funding comes primarily from the federal government.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the Village-wide fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

E. Equity in Central Treasury Cash

The larger cash funds of the Traditional Council are maintained in the Traditional Council's central cash treasury to maximize investment income while minimizing risk.

F. Cash

The smaller cash funds of the Traditional Council are maintained in the Traditional Council's cash accounts.

Note 1: Summary of Significant Accounting Policies, continued

G. Receivables and Payables

Receivables consist mostly of grants and other similar intergovernmental revenues earned at year-end and not yet received from federal agencies or foundations.

H. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. General capital assets, which consist of buildings, land, equipment and vehicles, and gravel, are reported in the governmental activities column in the Village-wide financial statements. General capital assets are defined by the Traditional Council as assets with an initial individual cost of $5,000 or more and an estimated useful life in excess of two years. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight-line depreciation is used based on the following estimated useful lives:

Equipment and vehicles	5-20 years
Buildings	20-30 years

I. Deferred Revenues

Deferred revenues arise when resources are received before the Traditional Council has legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent period, when there is a legal claim to the resources, the liability for deferred revenue is removed and revenue is recognized.

J. Compensated Absences

It is the Traditional Council's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Annual leave is subject to certain restrictions and maximum accumulations. All employees are paid for any accumulated annual leave upon use or at termination. Upon resignation, outstanding sick leave is lost. The Traditional Council's policy is that annual leave and sick leave will be taken or paid out within the next fiscal year and therefore is a current liability in the governmental funds.

K. Long-term Obligations

In the Village-wide financial statements long-term debt is reported as liabilities in the applicable governmental activities. Long-term debt consists of one note secured by capital assets and future rent receipts.

L. Equity Classifications

Village-wide Statements

Equity is classified as net assets and displayed in two possible components:

a. Invested in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any mortgages, notes, capital lease obligations or other borrowings that are attributable to the acquisition, construction, or improvement of the assets, if any.
b. Unrestricted net assets – All other net assets that do not meet the definition of restricted by creditors, grantors or laws or regulations, or invested in capital assets.

Note 1: Summary of Significant Accounting Policies, continued

M. Fund Balances of Fund Financial Statements:

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 spend 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 fund balances comprises the remaining four classifcations: restricted, committed, assigned, and unassigned.

Restricted fund balance – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contrihutors, 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 or ordinances of the CVTC - the government's highest level of decision making authority. Those committed amounts can't be used for any other purpose unless the CVTC 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 the CVTC's "intent" to be used for specific purposes, but are neither restricted nor committed. The CVTC has 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.

Note 2: Equity in Central Treasury and Cash

The Traditional Council uses a central treasury to account for cash in the General, Administration, Environmental, Health, Education, Transportation and Housing Funds. Equity in Central Treasury at September 30, 2012 consists of the following:

	Bank Balance	Carrying Amount
Demand Deposits	$ 3,061,323	$ 2,970,718

The Traditional Council does not have a formal policy for managing its exposure to credit, custodial credit, and concentration of credit, interest rate, and foreign currency risks. Demand deposits are insured up to $250,000 with FDIC insurance and collateralized with additional insurance through a depository collateral agreement.

Cash

Cash is comprised of a several smaller demand deposit accounts and petty cash. The bank balance of these accounts at September 30, 2012 was $252,775. The bank balance is fully collateralized either entirely covered by federal depository insurance or by collateral held by a third party custodial bank in the Chickaloon Village Traditional Council's name.

Investment Policy – Chickaloon Traditional Village Council does not have an investment policy.

Interest Rate Risk - Time certificates of deposit all mature with one year or less.

Credit Risk - Securities held for collateralization were held in a third party custodial bank in the Chickaloon Village Traditional Council's name.

Note 3: Capital Assets

Gravel is depleted as sold. Except for land and construction in progress all assets are depreciated. The changes in the capital assets are as follows:

	Balance October 1, 2011	Additions	Adjustments Deductions	Balance September 30, 2012
Capital assets not being depreciated:				
Land	$179,869	-0-	-0-	179,869
Gravel	66,251	-0-	-0-	66,251
Construction in progress	135,551	-0-	(3,447)	132,104
Capital assets being depreciated:				
Buildings	1,752,738	164,964	-0-	1,917,702
Vehicles and Equipment	628,745	49,409	(7,503)	670,651
Less accumulated Depreciation	(856,588)	(144,888)	7,503	(993,973)
Capital Assets, net	1,906,566	69,485	(3,447)	1,972,604

Depreciation expense was charged to governmental activities as follows:

Economic Development	$27,465
Community & Social Service	4,780
General Government – Indirect	10,640
Education	9,283
Environmental Stewardship	3,310
Roads	34,222
Health	9,601
Housing	45,587
Total depreciation expense	$144,888

Note 4: Long-term Obligation Activity

In May of 2003 the Chickaloon Village Traditional Council purchased a business in Sutton known as Down Town Gravel. The purchase price was $438,346, which included land, gravel, and equipment. Chickaloon Village Traditional Council is carrying one note on the property, which was issued by the Rural Community Assistance Corporation. The note of $341,000 is due on June 1, 2027. The note is secured by first lien of Fee Simple land and building and assignment of rental income from the property. The changes in the long-term obligations are as follows:

	Balance October 1, 2011	Additions	Deductions	Balance September 30, 2012
Note 1 principal balance due	$269,342	-0-	(20,467)	248,875

Total current portion of governmental activities for long-term debt	11,835
Total long-term portion of debt	237,040

Debt service requirements on long-term debt at September 30, 2012 are as follows:

Year Ending Septemher 30,	Principal	Interest
2013	11,835	16,437
2014	12,659	15.613
2015	13,540	14,732
2016	14,483	13,789
2017	15,491	12,781
2018-2022	95,219	46,141
2023-2028	85,648	10,440
	$248,875	$129,933

NOTE 5: Cafeteria Plan

Any permanent employee working a minimum of 25 hours per week is eligible for the cafeteria plan following 30 days of continuous employment (90 days for the 401(k). The company contribution is dependent on how may hours an employee works and how long they have been employed by Chickaloon Village Traditional Council. Employees may select Health Insurance, Dental Insurance, Health Care and/or Dependent Care Reimbursement, Supplemental Life and Accident Insurance or the 401(k) Retirement Plan.

Pension Plan

Chickaloon Village Traditional Council provides pension benefits for those who, through the cafeteria plan, wish to participate through a defined contribution plan administered by Guardian Life. The contribution amounts are selected by the employee and are not based upon gross wages. The Chickaloon Village Traditional Council paid in $82,373, $81,582 was an employer contribution and $791 was an employee contribution.

NOTE 6: Operating Leases

Chickaloon Village Traditional Council has several operating leases for the following equipment: several copy machines. Future obligations are as follows:

Year ending September 30:		
2013	11,867	
2014	10,209	
Future minimum lease payment		$ 22,076

NOTE 7: Administration Cost Fund

The Administration Cost Fund allocates administrative cost by a negotiated rate with the Department of the Interior. Any overrecoveries or underrecoveries are used to adjust the next negotiated rate. The rate for fiscal year ending September 30, 2012 is 25.29% for direct costs less capital expenditures and pass through funds.

NOTE 8: Budgetary Principles:

GASB Statement No. 34 requires that budgetary comparison statements for the General fund and major special revenue funds with legally adopted budgets be presented in the basic financial statements. These statements must display original budget, amended budget and actual results (on a budgetary basis). It should be noted that the Chickaloon Village Traditional Council does not require legally adopted annual budgets for its general and major special revenue funds. The budgets for special revenue funds are project length and not annual budgets. As such, the financial statements do not provide budgetary information.

NOTE 9: Related Parties:

Due to the nature and size of the Traditional Council, it is inevitable that transactions will occur between entities, Council of Tribal members, and/or employees of these entities. The services provided are not considered significant for individual disclosure.

NOTE 10: Risk Management:

The Traditional Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial policies, transferring the risk of loss, except for relatively small deductible amounts, are purchased for property and content damage, workers' compensation, professional liabilities, and employee medical costs. Settled claims from these risks have not exceeded commercial insurance coverage. The Traditional Council has no coverage for potential losses from environmental damages.

NOTE 11: Concentrations:

Chickaloon Village Traditional Council receives most of its revenues in the form of grants from federal and State sources. Total federal and state revenues accounted for 79.03% of all revenues of the Traditional Council. A significant change in these revenues would have a significant impact, either positive or negative on operations of the organization.

NOTE 12: Contingencies:

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal and State governments. Any disallowed claims, including amounts already collected, would become a liability of the General Fund.

SUPPLEMENTAL INFORMATION

SPECIAL REVENUE FUNDS

Combining Balance Sheet - BIA
Combining Balance Sheet – Environmental Services Department
Combining Balance Sheet – Education Department
Combining Balance Sheet – Health and Social Services

NONMAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet

Combining Schedule of Revenues, Expend

ALL GOVERNMENTAL FUNDS

Combining Schedule of Revenues, Expenditures and Changes in Fund Balance – by Object

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Combining Balance Sheet - BIA
September 30, 2012

Assets		BIA Water	BIA ICWA	BIA 477	BIA 638	Totals (Memo-randum Only)
Equity in central treasury	$	34,815	33,548	106,978	225,138	400,479
Cash		-	-	-	-	-
Accounts receivable:						
Federal		-	-	-	-	-
Non federal		-	-	-	-	-
Prepaid		-	-	-	-	-
	$	34,815	33,548	106,978	225,138	400,479
Liabilities and Fund Balances						
Liabilities:						
Accounts payable		-	-	-	-	-
Accrued vacation and payroll taxes		-	-	-	-	-
Deferred revenue		34,815	33,548	106,978	225,138	400,479
Total liabilities		34,815	33,548	106,978	225,138	400,479
Fund balances:						
Unreserved:						
Designated for education endowment fund		-	-	-	-	-
Undesignated		-	-	-	-	-
Total fund balances		-	-	-	-	-
Total liabilities and fund balances	$	34,815	33,548	106,978	225,138	400,479

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Combining Balance Sheet - Environmental Services Department
September 30, 2012

Assets		Environmental Services Department									Totals (Memorandum Only)
		FHWA	Castle Mtn.	ADFG	DOE	ACF	ANA	IGAP	USFWS	Discretionary	
Equity in central treasury	$	-	7,261	-	-	16,301	-	-	-	-	23,562
Cash		-	-	-	-	-	-	-	-	-	-
Accounts receivable:											
Federal		409	-	-	2,004	-	10,224	6,531	4,307	-	23,475
Non federal		-	-	9,213	-	-	-	-	-	-	9,213
Other (net of allowance for DA)		-	-	-	-	-	-	-	-	-	-
Prepaid		-	-	-	-	-	-	-	-	-	-
	$	409	7,261	9,213	2,004	16,301	10,224	6,531	4,307	-	56,250
Liabilities and Fund Balances											
Liabilities:											
Accounts payable		-	-	-	-	-	-	-	-	-	-
Accrued vacation and payroll taxes		-	-	-	-	-	-	-	-	-	-
Deferred revenue		-	7,261	-	-	16,301	-	-	-	-	23,562
Due to (from) other funds		409	-	9,213	2,004	-	10,224	6,531	4,307	2,720	35,408
Total liabilities		409	7,261	9,213	2,004	16,301	10,224	6,531	4,307	2,720	58,970
Fund balances:											
Unreserved:											
Designated for education endowment fund		-	-	-	-	-	-	-	-	-	-
Undesignated		-	-	-	-	-	-	-	-	(2,720)	(2,720)
Total fund balances		-	-	-	-	-	-	-	-	(2,720)	(2,720)
Total liabilities and fund balances	$	409	7,261	9,213	2,004	16,301	10,224	6,531	4,307	0	56,250

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Combining Balance Sheet - Education
September 30, 2012

Assets		Education					Totals (Memo-randum Only)
		Mat-Su	ANA -Lang.	CITC	IMLS	Discretionary	
Equity in central treasury	$	1,562	-	-	3,884	-	5,446
Cash		-	-	-	-	115,614	115,614
Accounts receivable:							
Federal		-	884	5,000	-	-	5,884
Non federal		-	-	-	-	-	-
Other (net of allowance for DA)		-	-	-	-	3,307	3,307
Prepaid		-	-	-	-	-	-
	$	1,562	884	5,000	3,884	118,921	130,251
Liabilities and Fund Balances							
Liabilities:							
Accounts payable		-	-	-	-	-	-
Accrued vacation and payroll taxes		-	-	-	-	-	-
Deferred revenue		1,562	-	-	3,884	-	5,446
Due to (from) other funds		-	884	5,000	-	970	6,854
Total liabilities		1,562	884	5,000	3,884	970	12,300
Fund balances:							
Unreserved:							
Designated for education endowment fund		-	-	-	-	117,951	117,951
Undesignated		-	-	-	-	-	-
Total fund balances		-	-	-	-	117,951	117,951
Total liabilities and fund balances	$	1,562	884	5,000	3,884	118,921	130,251

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Combining Balance Sheet - Health and Social Services

September 30, 2012

Assets		Health and Social Services								Totals (Memo-randum Only)
		RHO	Mat Su	AOA	ANTHC	Indian Health	SCF	SCF BHAC	Discretionary	
Equity in central treasury	$	-	-	-	37,399	-	-	-	-	37,399
Cash		-	1,560	2,287	67,661	52,384	2,370	-	-	126,262
Accounts receivable:										
Federal		2,323	-	-	-	-	-	1,304	-	3,627
Other (net of allowance for DA)		-	-	-	-	-	-	-	4,262	4,262
Prepaid		-	-	-	-	-	-	-	-	-
	$	2,323	1,560	2,287	105,060	52,384	2,370	1,304	4,262	171,550
Liabilities and Fund Balances										
Liabilities:										
Accounts payable		-	-	-	-	-	-	-	-	-
Accrued vacation and payroll taxes		-	-	-	-	-	-	-	-	-
Deferred revenue		-	1,560	2,287	105,060	52,384	2,370	-	-	163,661
Due to (from) other funds		2,323	-	-	-	-	-	1,304	(12,445)	(8,818)
Total liabilities		2,323	1,560	2,287	105,060	52,384	2,370	1,304	(12,445)	154,843
Fund balances:										
Unreserved:										
Designated for education endowment fund		-	-	-	-	-	-	-	-	-
Undesignated		-	-	-	-	-	-	-	16,707	16,707
Total fund balances		-	-	-	-	-	-	-	16,707	16,707
Total liabilities and fund balances	$	2,323	1,560	2,287	105,060	52,384	2,370	1,304	4,262	171,550

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2012

Assets		Housing	IC&F	(Memo-randum Only)
Equity in central treasury	$	-	-	-
Cash		27	-	27
Accounts receivable:				
Federal		46,717	-	46,717
Other		-	-	-
Prepaid		-	-	-
	$	46,744	-	46,744
Liabilities and Fund Balances				
Liabilities:				
Accounts payable		6,290	-	6,290
Accrued vacation and payroll taxes		-	-	-
Deferred revenue		-	-	-
Due to (from) other funds		(5,585)	3,903	(1,682)
Total liabilities		705	3,903	4,608
Fund balances:				
Unreserved:				
Designated for education endowment fund		-	-	-
Undesignated		46,039	(3,903)	42,136
Total fund balances		46,039	(3,903)	42,136
Total liabilities and fund balances	$	46,744	-	46,744

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit H-2

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ending September 30, 2012

		Housing	ICA&F	Totals (Memo-randum Only)
Revenues:				
Federal sources	$	179,269	-	179,269
Federal sources passed through other NPO		-	-	-
Local sources - foundations		20,000	-	20,000
Local sources - services		65,421	-	65,421
Local sources		-	6,887	6,887
Total revenues		264,690	6,887	271,577
Expenditures:				
Governmental activities:				
General government		-	10,790	10,790
Social services		-	-	-
Community services		-	-	-
Education		-	-	-
Environmental stewardship		-	-	-
Roads		-	-	-
Housing		66,704	-	66,704
Health		-	-	-
Economic development		-	-	-
Debt Service:		-	-	
Principal		-	-	-
Interest		-	-	-
Capital outlay		182,925	-	182,925
Total expenditures		249,629	10,790	260,419
Excess of revenues over expenditures and other sources (uses)		15,061	(3,903)	11,158
Beginning fund balances		30,978	-	30,978
Ending fund balances	$	46,039	(3,903)	42,136

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit I-1

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances by Object
Year Ended September 30, 2012

	General Fund		BIA	Environ-		
	General	Admini-stration	Self Governance	ment Protection	Education	Health
Revenues:						
Federal sources	$ -	-	267,291	566,232	261,078	264,889
Federal sources passed through other NPO	-	-	-	-	41,026	226,661
State of Alaska	-	-	-	-	-	-
Local sources - foundation grants	-	-	-	56,052	52,566	176,358
Local sources - services	416,725	-	-	-	-	-
Local sources	18,081	-	-	100	25,987	16,038
Indirect cost reimbursement	-	767,393	-	-	-	-
Total revenues	434,806	767,393	267,291	622,384	380,657	683,946
Expenditures:						
Current:						
Salaries	34,507	366,023	94,512	270,502	173,660	301,433
Fringe benefits	7,788	84,113	24,315	63,087	40,298	91,676
Contractual Services	28,575	36,072	17,267	64,272	4,620	2,523
Grants in Aid	29,772	-	8,056	-	14,770	(420)
Rent	-	77,000	8,702	24,898	49,925	55,358
Stipend	-	26,475	27,525	-	-	250
Travel and per diem	1,189	11,080	16,502	24,407	17,877	7,703
Supplies	5,783	40,427	12,359	20,900	5,490	36,488
Utilities	41,526	-	-	169	-	-
Communications	-	7,700	417	4,907	850	7,909
Equipment operations	4,210	13,442	150	22,179	-	149
Repairs and maintenance	11,098	-	-	-	-	-
Motorpool	2,460	(2,904)	192	2,524	1,683	22,370
Other operating cost	29,870	4,628	50	250	107	375
Insurance	7,653	19,724	-	2,170	1,537	6,758
Interest	16,177	-	-	-	-	-
Principal payments	20,467	-	-	-	-	-
Capital outlay	28,000	-	-	-	-	-
Total direct costs	269,075	683,780	210,047	500,265	310,817	532,572
Indirect cost	73,145	-	57,244	122,116	84,663	145,127
Total expenditures	342,220	683,780	267,291	622,381	395,480	677,699
Excess of revenues over (under) expenditures	92,586	83,613	-	3	(14,823)	6,247
Beginning fund balances	253,803	(40,908)	-	(2,723)	132,774	10,460
Ending fund balances	$ 346,389	42,705	-	(2,720)	117,951	16,707

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit I-1

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances by Object
Year Ended September 30, 2012
(continued)

	Transportation	Housing	IC &F	Totals (Memorandum Only)
Revenues:				
Federal sources	$ 1,087,912	179,269	-	2,626,671
Federal sources passed through other NPO	-	-	-	267,687
State of Alaska	-	-	-	-
Local sources - foundation grants	-	20,000	-	304,976
Local sources - services	-	65,421	-	482,146
Local sources	901	-	6,887	67,994
Indirect cost reimbursement	-	-	-	767,393
Total revenues	1,088,813	264,690	6,887	4,516,867
Expenditures:				
Current:				
Salaries	288,669	69,559	-	1,598,865
Fringe benefits	72,991	23,782	-	408,050
Contractual Services	236,193	375	-	389,897
Grants in Aid	-	-	6,134	58,312
Rent	48,116	10,090	-	274,089
Stipend	-	-	-	54,250
Travel and per diem	32,790	156	1,836	113,540
Supplies	23,968	42,149	509	188,073
Utilities	-	10,962	-	52,657
Communications	3,032	555	-	25,370
Equipment operations	134,478	3,855	-	178,463
Repairs and maintenance	-	3,891	-	14,989
Motorpool	9,385	4,766	-	40,476
Other operating cost	4,630	66	-	39,976
Insurance	-	9,027	-	46,869
Interest	-	-	-	16,177
Principal payments	-	-	-	20,467
Capital outlay	-	21,409	-	49,409
Total direct costs	854,252	200,642	8,479	3,569,929
Indirect cost	233,660	48,987	2,311	767,253
Total expenditures	1,087,912	249,629	10,790	4,337,182
Excess of revenues over (under) expenditures	901	15,061	(3,903)	179,685
Beginning fund balances	758	30,978	-	385,142
Ending fund balances	$ 1,659	46,039	(3,903)	564,827

FEDERAL
SINGLE
AUDIT

Reports on Federal Single Audit Requirements

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2012

Federal Grant or Contract Title	Grant Number	Period of Award	Catalog of Federal Domestic Assistance Number	Total Grant Award	Eligible Expenditures
U.S. Department of the Interior - Direct:					
P.L. 93-638 Contract - ICWA 2012	A12AV00446 Mod 1	01/1/12-12/31/12	15.144	$ 58,307	$ 40,060
P.L. 93-638 Contract - ICWA 2011	GTE01T08410 Mod 7	01/1/10-12/31/11	15.144	60,935	18,859
P.L. 93-638 Contract ICWA 08/11	GTE01T08410 Mod 4	01/01/09-12/31/10	15.144	154,458	846
P.L. 93-638 Contract:	A12AV00535 Mod 4 FY12	10/01/11-09/30/12	15.021	177,476	65,650
P.L. 93-638 Contract:	CTE01T08124 Mod 14 FY	10/01/10-09/30/11	15.021	238,892	79,251
P.L. 93-638 Contract:	CTE01T08124 Mod 8 FY1	10/01/09-09/30/10	15.021	132,407	7,451
P.L. 93-638 Contract:	CTE01T08124 Mod 5 FY0	10/01/08 - 9/30/09	15.021	226,457	52,763
P.L. 93-638 Contract:	CTE01T08123 Mod 28 FY	10/1/07 - 9/30/08	15.021	308,907	2,411
P.L. 102-477	GK00T13410-6	10/01/10-09/30/13	102.477	209,168	48,627
P.L. 102-477	GK00T13408-2	10/01/07-09/30/10	102.477	113,368	7,263
BIA Natural Resources (BIA Water)	GTE01T08151-2	10/01/11-09/30/13	15.034	68,000	26,971
DOI-USFWS AWC	F10AC00710	7/1/10-6/30/13	15.608	113,643	43,635
DOI-USFWS Eska Creek	70181AJ058-2	5/1/10-12/30/12	15.608	373,750	45,747
DOI-USFWS Tribal Wildlife Grant 2012	F12AP00288 (U-33-NA-1)	06/01/12-09/30/13	15.639	199,728	4,848
Total U.S. Department of the Interior				2,435,496	444,382
U.S. Department of Health and Human Services:					
Health Resources & Services Admin	D1ARH20103	09/01/10-02/28/13	93.888	247,500	120,123
Indian Health Service	58G110101-2	10/1/11 - 9/30/12	93.228	72,028	19,270
Indian Health Service	58G110101-2	10/1/10 - 9/30/11	93.228	69,900	59,145
Adminstration on Aging-Title VI 12	1142AKT6NS	04/01/11-03/31/14	93.047	165,330	66,257
Adminstration on Aging-Title VI 12 NSIP	1142AKNSIP	04/01/11-03/31/14	93.053	2,581	94
Passed through other NPOs:					
Alaska Native Tribal Health 2012	ANTHC-99-C-0031, 12	10/01/11 -09/30/12	93.210	158,690	54,657
Alaska Native Tribal Health 2011	ANTHC-99-C-0031, 11	10/01/10 -09/30/11	93.210	158,944	113,914
Cook Inlet Tribal Council	2012 (Childcare 12)	10/1/11-9/30/12	15.108	39,505	39,505
Cook Inlet Tribal Council	2011 (Childcare 11)	10/1/10-9/30/11	15.108	39,505	1,521
SCF - Behavioral Health Aide	2012	10/1/11-09/30/12	93.	40,000	31,303
SCF - Behavioral Health Aide	2011	10/1/10 - 9/30/11	93.	40,000	26,787
Administration for Native Americans:					
Discretionary - Language yr 3	90NL0469/03	09/30/11-09/29/12	93.587	203,858	195,073
Discretionary - SEDS Yr 2	90NA8097/02	09/30/11-09/29/12	93.612	264,178	264,178
Total U.S. Department of Health and Human Services				1,502,019	991,827
Institute of Museum and Library Sciences:					
Native American Library Services	NG-05-12-0204-12	07/01/12-06/30/15	45.311	7,000	3,115
Native American Library Services	NG-05-10-0032-10	10/1/10-9/30/11	45.311	7,000	7,000
Total Institute of Museum and Library Sciences				14,000	10,115
U.S. Environmental Protection Agency:					
Indian General Assistance 11/13	GA-00J42401-1	10/01/11 -09/30/13	66.926	250,000	127,636
Total U.S. Environmental Protection Agency				250,000	127,636
U.S. Department of Energy:					
EERE	DE-EE002508	1/01/2010-3/31/2012	81.087	244,106	51,173
Total U.S. Department of Energy				244,106	51,173

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2012

Federal Grant or Contract Title	Grant Number	Period of Award	Catalog of Federal Domestic Assistance Number	Total Grant Award	Eligible Expenditures
U.S. Housing and Urban Development					
NAHASDA	55IT0202510	10/01/11-09/30/12	14.867	$ 116,204	$ 46,717
NAHASDA	11IT0202510	10/01/10-09/30/11	14.867	118,278	118,278
NAHASDA	10IT0202510	10/01/09-09/30/10	14.867	129,021	14,274
Total U.S. Housing & Urban Development				363,503	179,269
U.S. Department of Transportation -					
Federal Transit Administation	AK-18-X043-00	3/1/10-8/31/11	20.509	291,931	25,449
Federal Transit Administation	AK-18-X055-00	07/01/11-9/30/2015	20.509	115,214	86,928
Federal Highways Administation	DTFH69-12-H0003 (IRR)	10/01/11- 09/30/12	20.205	803,185	598,080
Federal Highways Administation	DTFH69-11-H0003 (IRR)	10/01/10 - 09/30/11	20.205	871,597	369,454
Federal Highways Administation	DTFH69-12-H0003 (PLHD	10/01/11-09/30/13	20.205	1,718,280	8,001
Federal Highways Administation	SB10AK(4) (Byways)	12/01/11-09/30/15	20.205	485,434	2,044
Total U.S. Department of Transportation				4,285,641	1,089,956
Total Monetary Federal Financial Assistance				$ 9,094,765	$2,894,358
Department of Agriculture					
Community Facility Guaranteed Loan	6055		10.766	247,483	247,483
General Surplus Property			39.003	68,764	68,764
Total All Federal Financial Assistance				$ 9,411,012	$3,210,605

Notes to Schedule of Expenditures of Federal Awards

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Chickaloon Village Traditional Council and is presented on the modified accrual basis of accounting, except for, General Surplus Property is calculated using the original unit acquisition cost multiplied by 23.3%, as directed by the federal GSA Property Management Division.

The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
1220 E Street, Suite 205
Anchorage, Alaska 99501
(907) 980-9450

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

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Ladies and Gentlemen:

I have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Chickaloon Village Traditional Council as of and for the year ended September 30, 2012, which collectively comprise Chickaloon Village Traditional Council's basic financial statements and have issued my report thereon dated February 8, 2013. I conducted my 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.

Internal Control Over Financial Reporting
Management of the Chickaloon Village Traditional Council is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing my audit of the financial statements, I considered Chickaloon Village Traditional Council's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control over financial reporting. Accordingly I do not express an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

My consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. I did not identified any deficiencies over internal control over financial reporting that I consider to be material weaknesses, as defined above.

Members of the Council
Chickaloon Village Traditional Council

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Chickaloon Village Traditional Council's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of the audit and, accordingly, I do not express such an opinion. The results of my test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of Chickaloon Village Traditional Council management, Council, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

CPA

February 8, 2013

LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
1220 E Street, Suite 205
Anchorage, Alaska 99501
(907) 980-9450

Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with the OMB Circular A-133

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Ladies and Gentlemen:

Compliance
I have audited the compliance of Chickaloon Village Traditional Council with the types of compliance requirements described in the *U.S. Office of Management and Budget* (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Chickaloon Village Traditional Council's major federal programs for the year ended September 30, 2012. Chickaloon Village Traditional Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants, applicable to each of its major federal programs is the responsibility of Chickaloon Village Traditional Council's management. My responsibility is to express an opinion on Chickaloon Village Traditional Council's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Chickaloon Village Traditional Council's compliance with those requirements and performing such other procedures, as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of Chickaloon Village Traditional Council's compliance with those requirements.

In my opinion, the Chickaloon Village Traditional Council complied in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2012.

Members of the Council
Chickaloon Village Traditional Council

Internal Control Over Compliance
Management of the Chickaloon Village Traditional Council is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered Chickaloon Village Traditional Council's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected, on a timely basis

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of Chickaloon Village Traditional Council management, Council and the federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

CPA

February 8, 2013

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Schedule of Findings and Questioned Costs
Year Ended September 30, 2012

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Summary of Auditor's Results

Financial Statements

An unqualified opinion has been issued on the financial statements of the Chickaloon Village Traditional Council.

Internal control over financial reporting:

Material weakness identified?	.....yes	.....X.....no
Significant deficiency identified that are not considered to be material weaknesses?	.....yes	.....X....none reported
Noncompliance material to financial statements noted?	.....yes	.....X.....no

Federal Awards

Internal control over major programs:

Material weakness identified?	.....yes	.....X.....no
Significant deficiency identified that are not considered to he material weaknesses?	.....yes	.....X.....none reported

An unqualified opinion has been issued on compliance for major programs.

Any audit findings disclosed that required to be reported in accordance with section 510(a) of Circular A-133?	.....yes	.....X.....no

Chickaloon Village Traditional Council
Chickaloon, Alaska

Identification of major program:

CFDA Numbers	Name of Federal Program
20.205	Department of Transportation, Indian Reservation Roads
93.888	DHHS Health Resources & Services Administration

The dollar threshold used to distinguish between Type A and Type B programs is federal awards expended greater than $300,000.

The auditee qualified as a low-risk auditee? .....X.....yes .....no

SECTION II - Financial Statement Findings
There are no current year findings.

Resolution of Prior year's Findings
There were no prior year findings.

SECTION III - Federal Award Findings and Questioned Costs
There are no current year findings.

Resolution of Prior year's Findings
There were no prior year's findings.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

General Purpose Financial Statements and Compliance Reports

September 30, 2013

CHICKALOON VILLAGE TRADITIONAL COUNCIL

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LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
1220 E Street, Suite 205
Anchorage, Alaska 99501
(907) 980-9450

Independent Auditor's Report

Members of the Chickaloon Village Traditional Council
Chickaloon Village Traditional Council

Ladies and Gentlemen:

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Chickaloon Village Traditional Council for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the Chickaloon Village Traditional Council's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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 statement that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my 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 I 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 consolidated 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, I 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 consolidated financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information, of the Chickaloon Village Traditional Council as of September 30, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

The Chickaloon Village Traditional Council has omitted the management's discussion and analysis, that accounting principles, generally accepted in the United States of America, require to be presented to supplement the basic financial statements. Such missing 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. My opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Chickaloon Village Traditional Council's basic financial statements. The accompanying supplementary information, including the combining and individual non-major fund financial statements and schedule of expenditures of federal awards, as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplemental information, including the combining and individual non-major fund financial statements and schedule of expenditures of federal awards is the responsibility of management and was derived from and relates 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the schedule of expenditures of federal awards is fairly stated in all material respects, in relation to the financial statements taken as a whole.

The accompanying supplemental information, including the combining and individual non-major fund financial statements has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, I do not express an opinion or provide any assurance on it.

Members of the Chickaloon Village Traditional Council
Chickaloon Village Traditional Council

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued a report dated April 4, 2014, on my consideration of the Chickaloon Village Traditional Council's internal control over financial reporting and my 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 my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Chickaloon Village Traditional Council's internal control over financial reporting and compliance.

Anchorage, Alaska
April 4, 2014

BASIC FINANCIAL STATEMENTS

Village-wide Financial Statements

Fund Financial Statements

Notes to the Financial Statements

VILLAGE-WIDE FINANCIAL STATEMENTS

Statement of Net Position

Statement of Activities

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Net Position
September 30, 2013

		Governmental Activities
ASSETS		
Current assets:		
Equity in central treasury	$	2,434,614
Cash		311,053
Accounts receivable:		
Grants and contracts		231,809
Other		16,288
Prepaid		1,200
Total current assets		2,994,964
Noncurrent assets:		
Gravel		66,251
Equipment and vehicles assets		738,036
Construction in progress		94,937
Buildings		2,079,825
Less accumulated depreciation		(1,137,172)
Land		179,869
Total noncurrent assets		2,021,746
Total assets	$	5,016,710
LIABILITIES		
Current liabilities:		
Accounts payable		86,965
Accrued payroll and payroll liabilities		215,916
Unearned revenue		2,076,436
Current portion of note payable		13,315
Total current liabilities		2,392,632
Noncurrent liabilities:		
Noncurrent portion of long-term obligations:		
Notes payable		214,302
Total noncurrent liabilities		214,302
Total liabilities		2,606,934
NET POSITION		
Invested in capital assets, net of related debt		1,794,129
Unrestricted - designated		154,849
Unrestricted - undesignated		460,798
Total net position	$	2,409,776

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Activities
For the Year Ended September 30, 2013

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental activities:					
General government	$ 258,975	$ -	$ 172,129	$ -	(86,846)
Community & social service	268,946	-	268,967	13,990	14,011
Education	213,193	5,872	179,653	-	(27,668)
Environmental stewardship	580,532	-	575,067	20,131	14,666
Roads	1,263,936	-	1,225,225	-	(38,711)
Housing	142,982	72,406	139,094	-	68,518
Health	623,731	11,967	603,926	-	(7,838)
Economic development	168,381	348,685	-	-	180,304
Interest	14,742	-	-	-	(14,742)
Total governmental activities	$3,535,418	$ 438,930	$ 3,164,061	$ 34,121	101,694
General revenues:					
Grants and contributions not restricted to specific programs:					
Other					19,526
Total revenues					19,526
Change in net position					121,220
Net position - beginning					2,288,556
Net position - ending					2,409,776

See accompanying notes to the financial statements.

FUND FINANCIAL STATEMENTS

Governmental Funds:

Balance Sheet

Reconciliation of the Governmental Funds – Balance Sheet to the Statement of Net Position

Statement of Revenues, Expenditures and Changes in Fund Balances

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

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Balance Sheet - Governmental Funds
September 30, 2013

Assets		General	BIA Self Governance	Environ-mental Steward-ship	Health	Transpor-tation	Other Non-major	Totals (Memo-randum Only)
Equity in central treasury	$	338,395	259,070	56,573	36,809	1,695,371	48,396	2,434,614
Cash		68,009	-	-	126,342	-	116,702	311,053
Accounts receivable:								
Grants and contracts		-	-	133,169	35,953	9,613	53,074	231,809
Other (net of allowance for DA)		(1,784)	-	-	6,365	-	11,707	16,288
Prepaid		1,200	-	-	-	-	-	1,200
	$	405,820	259,070	189,742	205,469	1,704,984	229,879	2,994,964
Liabilities and Fund Balances								
Liabilities:								
Accounts payable		86,965	-	-	-	-	-	86,965
Accrued vacation and payroll taxes		215,916	-	-	-	-	-	215,916
Unearned revenue		-	259,070	56,573	36,809	1,704,984	19,000	2,076,436
Due to (from) other funds		(359,324)	-	135,696	150,647	(2,931)	75,912	-
Total liabilities		(56,443)	259,070	192,269	187,456	1,702,053	94,912	2,379,317
Fund balances:								
Unrestricted								
Assigned		-	-	-	18,013	-	136,836	154,849
Unassigned		462,263	-	(2,527)	-	2,931	(1,869)	460,798
Total fund balances		462,263	-	(2,527)	18,013	2,931	134,967	615,647
Total liabilities and fund balances	$	405,820	259,070	189,742	205,469	1,704,984	229,879	2,994,964

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
September 30, 2013

Total fund balances for governmental funds		$ 615,647
Amounts reported for governmental activities in the statement of net position are different because:		
The cost of capital assets (land, gravel, equipment and vehicles) purchased is reported as an expenditure in governmental funds. The statement of net position includes those capital assets among the assets of the CVTC as a whole. The cost of those capital assets is allocated over their estimated useful lives (as depreciation expense) to the various functions reported as governmental activities in the statement of activities. Those assets consist of:		
Gravel	$ 66,251	
Construction in progress	94,937	
Equipment and vehicles	738,036	
Buildings	2,079,825	
Land	179,869	
Accumulated depreciation to date	(1,137,172)	
		2,021,746
Long-term liabilities applicable to the CVTC are not due and payable in the current period and accordingly are not reported as fund liabilites. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities, both current and long-term are reported in the statement of net position. Balances at September 30, 2013 are:		
Notes payable, current and noncurrent portion		(227,617)
Total net position of governmental activities		$ 2,409,776

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit E-1

Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
Year Ended September 30, 2013

	General	BIA Self Governance	Environmental Stewardship	Health	Transportation	Other Non-major	Totals (Memorandum Only)
Revenues:							
Federal sources	$ -	239,106	535,314	205,221	1,225,225	392,577	2,597,443
Federal sources passed through other NPO	-	-	-	305,093	-	39,500	344,593
Local sources - services	348,685	-	-	11,967	-	78,278	438,930
Local sources	15,162	-	59,884	93,612	4,364	102,650	275,672
Total revenues	363,847	239,106	595,198	615,893	1,229,589	613,005	3,656,638
Expenditures:							
Governmental activities:							
General government	74,592	155,902	-	-	-	14,603	245,097
Community & social service	-	83,204	-	-	-	185,353	268,557
Education	-	-	-	-	-	203,910	203,910
Environmental stewardship	-	-	574,874	-	-	-	574,874
Roads	-	-	-	-	1,228,317	-	1,228,317
Housing	-	-	-	-	-	94,712	94,712
Health	-	-	-	614,587	-	-	614,587
Economic development	134,200	-	-	-	-	-	134,200
Debt Service:							
Principal	21,258	-	-	-	-	-	21,258
Interest	14,742	-	-	-	-	-	14,742
Capital outlay	45,886	-	20,131	-	-	139,547	205,564
Total expenditures	290,678	239,106	595,005	614,587	1,228,317	638,125	3,605,818
Excess of revenues over (under) expenditures	73,169	-	193	1,306	1,272	(25,120)	50,820
Beginning fund balances	389,094	-	(2,720)	16,707	1,659	160,087	564,827
Ending fund balances	$ 462,263	-	(2,527)	18,013	2,931	134,967	615,647

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities
For the Year Ended September 30, 2013

Net change in fund balances - total governmental funds		$ 50,820
The change in net position reported for governmental activities in the statements of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Depreciation expense	$ (156,422)	
Capital outlays	205,564	
		49,142
Debt proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.		
Repayment of principal	21,258	
		21,258
Change in net position of governmental activities		$ 121,220

See accompanying notes to the financial statements.

Note 1: Summary of Significant Accounting Policies

The Chickaloon Native Village (Traditional Council) is recognized by the Department of the Interior, U.S. Government, as the Organization representing the Native people of Chickaloon, Alaska. The Organization administers contracts and grants for the benefit of the Native people who reside in the Chickaloon service area, and has been determined to be an Indian Tribal government, which exercises governmental function for the purpose of the Indian Tribe Government Tax Status Act of 1982, as amended. The financial statements of the Traditional Council have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governments units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies:

A. Reporting Entity

These financial statements include all the activities of the Traditional Council, which is the primary government. The basic principle used in determining the scope of the entity for financial reporting purposes is the exercise of oversight responsibility over other entities by the Chickaloon Village Traditional Council's power and includes, but is not limited to: financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. Based upon the application of these criteria, there were no other entities to be included within the reporting entity.

B. Fund Descriptions

The accounts of the Traditional Council are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid Traditional Council management in demonstrating compliance with finance-related legal and contractual provisions. The funds of the Traditional Council are classified into one category: governmental. Each category is divided into separate fund types. The fund classifications and a description of each fund type follow:

Governmental Funds

General Discretionary Fund - The General Discretionary Fund is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Traditional Council maintains a separate fund for each federal and state grant program. Those funds are assigned to the appropriate special revenue fund based on their purpose and funding source.

Note 1: Summary of Significant Accounting Policies, continued

C. Government-wide and Fund Financial Statements

Government-wide Financial Statements

The statement of net position and the statement of activities displays information about the reporting entity as a whole.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers, who purchase, use or directly benefit from goods or services provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Other items not properly included among program revenue are reported instead as general revenues.

Fund Financial Statements

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are any proprietary fund financial statements. The agency fund reports only assets and liabilities and as such cannot be said to have a measurement focus. Agency funds do, however, use the accrual basis of accounting to recognize receivables and payables. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

As a general rule, the effect of interfund activity has been eliminated from the Government-wide financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Traditional Council considers revenues to be available if they are collected within 90 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Entitlements and shared revenues are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Revenue for expenditure-driven grants is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when the Traditional Council receives cash.

When both restricted and unrestricted resources are available for use, it is the Traditional Council's policy to use restricted resources first, and then unrestricted resources, as they are needed.

Note 1: Summary of Significant Accounting Policies, continued

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation, continued

When amounts from various fund balance classifications are available, it is the Traditional Council's policy to use restricted amounts first, followed by committed, then assigned followed by unassigned. The Traditional Council currently does not have a formalized process through which they commit and assign fund balance. Therefore currently, all fund balance is considered unassigned for the general fund and assigned in the special revenue funds.

The Traditional Council reports the following major governmental funds:

Discretionary General Fund – this fund accounts for expenses and revenue associated with the rental of the properties owned by the Traditional Council. The fund also accounts for all other miscellaneous activity, which is funded through local sources.

Bureau of Indian Affairs 638 Contract Special Revenue Fund – this contract provides social services, general assistance, educational support and general tribal government support. The funding is recurring annually at a funding level determined by the federal government.

Environmental Stewardship Department Special Revenue Fund – this fund accounts for several programs which provide some environmental activities, which currently range from ecosystem based planning sustainability to stream reparation. The programs are funded annually from federal and foundation funding.

Health Special Revenue Fund – this fund accounts for expenses associated with a non-emergent health transportation and elder outreach in Sutton. The funding comes primarily from foundations, with smaller amounts from federal agencies and fees.

Transportation Special Revenue Fund – this fund accounts for expenses incurred for the planning, maintenance, construction and improvements for designated roads. The funding comes primarily from the federal government.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the Government-wide fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

E. Equity in Central Treasury Cash

The larger cash funds of the Traditional Council are maintained in the Traditional Council's central cash treasury to maximize investment income while minimizing risk.

F. Cash

The smaller cash funds of the Traditional Council are maintained in the Traditional Council's cash accounts.

Note 1: Summary of Significant Accounting Policies, continued

G. Receivables and Payables

Receivables are mostly from the federal government. Interfund receivables and payables resulting from individual funds' overdrafts of pooled cash in the central treasury are referred to as "due to/from other funds."

H. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. General capital assets, which consist of equipment and vehicles, are reported in the governmental activities column in the Government-wide financial statements. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight-line depreciation is used based on the following estimated useful lives:

Equipment and vehicles	5-20 years
Buildings	20-40 years

I. Unearned Revenues

Unearned revenues arise when resources are received before the Traditional Council has legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent period, when there is a legal claim to the resources, the liability for unearned revenue is removed and revenue is recognized.

J. Compensated Absences

It is the Traditional Council's policy to permit employees to accumulate earned but unused annual and sick pay benefits. Annual leave is subject to certain restrictions and maximum accumulations. All employees are paid for any accumulated annual leave upon use or at termination. Upon resignation, outstanding sick leave is lost. The Traditional Council's policy is that annual leave and sick leave will be taken or paid out within the next fiscal year and therefore is a current liability in the governmental funds.

K. Long-term Obligations

In the Government-wide financial statements long-term debt is reported as liabilities in the applicable governmental activities. Long-term debt consists of one note secured by capital assets and future rent receipts.

L. Equity Classifications

Government-wide Statements

Equity is classified as net position and displayed in two possible components:

a. Invested in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any mortgages, notes, capital lease obligations or other borrowings that are attributable to the acquisition, construction, or improvement of the assets, if any.
b. Unrestricted net position – All other net position that do not meet the definition of restricted by creditors, grantors or laws or regulations, or invested in capital assets.

M. Fund Balances of Fund Financial Statements

In the fund financial statements, governmental funds may report reservations of fund balance for amounts as follows:

Nonspendable – amounts that are not in spendable form.

Restricted – amounts that can be spent only for the specific purposes stipulated by an external resource provider or enabling legislation.

Unrestricted:

Committed – amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision making authority.

Assigned – amounts intended to be used by the government for specific purposes.

Unassigned – the residual classification for the general fund.

Note 2: Equity in Central Treasury Cash

The Traditional Council maintains all equity funds in a central cash treasury. Of the total bank balance, $250,000 is insured through the Federal Depository Insurance Corporation (FDIC) and the balance is collateralized by collateral held by a third party custodial bank in the Traditional Council's name. As of September 30, 2013, the balances are as follows:

	Bank Balance	Carrying Amount
Demand Deposits	$ 2,785,878	$ 2,434,614

Note 3: Cash

Cash is comprised of a several smaller demand deposit accounts and petty cash. The bank balance of these accounts at September 30, 2013 was $311,053. The bank balance is fully collateralized either entirely covered by federal depository insurance or by collateral held by a third party custodial bank in the Chickaloon Village Traditional Council's name.

Investment Policy – Chickaloon Traditional Village Council does not have an investment policy.

Interest Rate Risk - Time certificates of deposit all mature with one year or less.

Credit Risk - Securities held for collateralization were held in a third party custodial bank in the Chickaloon Village Traditional Council's name.

Note 4: Capital Assets

Gravel is depleted as sold. Except for land and construction in progress all assets are depreciated. The changes in the capital assets are as follows:

	Balance October 1, 2012	Additions	Adjustments Deductions	Balance September 30, 2013
Capital assets not being depreciated:				
Land	$179,869	-0-	-0-	179,869
Gravel	66,251	-0-	-0-	66,251
Construction in progress	132,104	46,426	(83,593)	94,937
Capital assets being depreciated:				
Buildings	1,917,702	162,123	-0-	2,079,825
Vehicles and Equipment	670,651	80,007	(12,622)	738,036
Less accumulated Depreciation	(993,973)	(156,422)	13,223	(1,137,172)
Capital Assets, net	1,972,604	132,134	(82,992)	2,021,746

Depreciation expense was charged to governmental activities as follows:

Economic Development	$34,181
Community & Social Service	389
General Government – Indirect	13,878
Education	9,283
Environmental Stewardship	5,658
Roads	35,619
Health	9,144
Housing	48,270
Total depreciation expense	$156,422

Note 5: Long-Term Debt

In May of 2003 the Chickaloon Village Traditional Council purchased a business in Sutton known as Down Town Gravel. The purchase price was $438,346, which included land, gravel, and equipment. Chickaloon Village Traditional Council is carrying one note on the property, which was issued by the Rural Community Assistance Corporation. The note of $341,000 is due on June 1, 2027. The note is secured by first lien of Fee Simple land and building and assignment of rental income from the property. The annual debt service requirements of the note at September 30, 2013 are as follows:

	Balance October 1, 2012	Additions	Deductions	Balance September 30, 2013
Note 1 principal balance due	$248,875	-0-	(21,258)	227,617

Total current portion of governmental activities for long-term debt	-0-
Total long-term portion of debt	227,617

Note 5: Long-Term Debt, continued

Debt service requirements on long-term debt at September 30, 2013 are as follows:

Year Ending September 30,	Principal	Interest
2014	13,315	14,957
2015	14,242	14,030
2016	15,234	13,038
2017	16,294	11,978
2018	17,429	10,843
2019-2023	107,128	34,233
2024-2028	43,975	2,616
	$227,617	$101,695

Note 6: Cafeteria Plan

Any permanent employee working a minimum of 25 hours per week is eligible for the cafeteria plan following 30 days of continuous employment (90 days for the 401(k)). The company contribution is dependent on how may hours an employee works and how long they have been employed by Chickaloon Village Traditional Council. Employees may select Health Insurance, Dental Insurance, Health Care and/or Dependent Care Reimbursement, Supplemental Life and Accident Insurance or the 401(k) Retirement Plan.

Pension Plan

Chickaloon Village Traditional Council provides pension benefits for those who, through the cafeteria plan, wish to participate through a defined contribution plan administered by Guardian Life. The contribution amounts are selected by the employee and are not based upon gross wages. The Chickaloon Village Traditional Council paid in $127,340; $120,221 was an employer contribution and $7119 was an employee contribution.

Note 7: Operating Leases

Chickaloon Village Traditional Council has several operating leases for the following equipment: several copy machines. Future obligations are as follows:

Year ending September 30:		
2014	10,541	
2015	9,311	
Future minimum lease payment		$ 19,852

Note 8: Administration Cost Fund

The Administration Cost Fund allocates administrative cost by a negotiated rate with the Department of the Interior. Any overrecoveries or underrecoveries are used to adjust the next negotiated rate. The rate for fiscal year ending September 30, 2013 is 25.29% for direct costs less capital expenditures and pass through funds.

Note 9: Budgetary Principles

GASB Statement No. 34 requires that budgetary comparison statements for the General fund and major special revenue funds with legally adopted budgets be presented in the basic financial statements. These statements must display original budget, amended budget and actual results (on a budgetary basis). It should be noted that the Chickaloon Village Traditional Council does not require legally adopted annual budgets for its general and major special revenue funds. The budgets for special revenue funds are project length and not annual budgets. As such, the financial statements do not provide budgetary information.

Note 10: Related Parties

Due to the nature and size of the Traditional Council, it is inevitable that transactions will occur between entities, Council of Tribal members, and/or employees of these entities. The services provided are not considered significant for individual disclosure.

Note 11: Risk Management

The Traditional Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial policies, transferring the risk of loss, except for relatively small deductible amounts, are purchased for property and content damage, workers' compensation, professional liabilities, and employee medical costs. Settled claims from these risks have not exceeded commercial insurance coverage. The Traditional Council has no coverage for potential losses from environmental damages.

Note 12: Concentrations

Chickaloon Village Traditional Council receives most of its revenues in the form of grants from federal and state sources. Total federal and state revenues accounted for 68.24% of all revenues of the Traditional Council. A significant change in these revenues would have a significant impact, either positive or negative on operations of the Organization.

Note 13: Contingencies

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, would become a liability of the General fund.

SUPPLEMENTAL INFORMATION

SPECIAL REVENUE FUNDS

Combining Balance Sheet - BIA
Combining Balance Sheet – Environmental Services Department
Combining Balance Sheet – Education Department
Combining Balance Sheet – Health and Social Services
Combining Balance Sheet - Justice

NON-MAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – by Function

ALL GOVERNMENTAL FUNDS

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – by Object

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Combining Balance Sheet - BIA

September 30, 2013

Assets		BIA Water	BIA ICWA	BIA 477	BIA 638	Totals (Memorandum Only)
Equity in central treasury	$	39,476	2,414	111,358	105,822	259,070
Cash		-	-	-	-	-
Accounts receivable:						
Grants and contracts		-	-	-	-	-
Other (net of allowance for DA)		-	-	-	-	-
Prepaid		-	-	-	-	-
	$	39,476	2,414	111,358	105,822	259,070
Liabilities and Fund Balances						
Liabilities:						
Accounts payable		-	-	-	-	-
Accrued vacation and payroll taxes		-	-	-	-	-
Unearned revenue		39,476	2,414	111,358	105,822	259,070
Total liabilities		39,476	2,414	111,358	105,822	259,070
Fund balances:						
Unreserved:						
Designated for education		-	-	-	-	-
Assigned		-	-	-	-	-
Unassigned		-	-	-	-	-
Total fund balances		-	-	-	-	-
Total liabilities and fund balances	$	39,476	2,414	111,358	105,822	259,070

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Combining Balance Sheet - Environmental Services Department
September 30, 2013

Assets		Environmental Services Department									Totals (Memo-randum Only)
		FHWA	Castle Mountain	Mat-Su Borough	DOE	ACF	ANA	IGAP	USFWS	Discretionary	
Equity in central treasury	$	-	3,510	-	-	53,063	-	-	-	-	56,573
Cash		-	-	-	-	-	-	-	-	-	-
Accounts receivable:											
Grants and contracts		32,198	-	10,202	2,109	-	67,484	20,633	543	-	133,169
Other (net of allowance for DA)		-	-	-	-	-	-	-	-	-	-
Prepaid		-	-	-	-	-	-	-	-	-	-
	$	32,198	3,510	10,202	2,109	53,063	67,484	20,633	543	-	189,742
Liabilities and Fund Balances											
Liabilities:											
Accounts payable		-	-	-	-	-	-	-	-	-	-
Accrued vacation and payroll taxes		-	-	-	-	-	-	-	-	-	-
Unearned revenue		-	3,510	-	-	53,063	-	-	-	-	56,573
Due to (from) other funds		32,198	-	10,202	2,109	-	67,484	20,633	543	2,527	135,696
Total liabilities		32,198	3,510	10,202	2,109	53,063	67,484	20,633	543	2,527	192,269
Fund balances:											
Unreserved:											
Designated for education		-	-	-	-	-	-	-	-	-	-
Assigned		-	-	-	-	-	-	-	-	-	-
Unassigned		-	-	-	-	-	-	-	-	(2,527)	(2,527)
Total fund balances		-	-	-	-	-	-	-	-	(2,527)	(2,527)
Total liabilities and fund balances	$	32,198	3,510	10,202	2,109	53,063	67,484	20,633	543	-	189,742

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Combining Balance Sheet - Education
September 30, 2013

Assets		Education: Mat-Su	Education: ANA-Language	Education: CITC	Education: IMLS	Education: Discretionary	Totals (Memorandum Only)
Equity in central treasury	$	449	71	-	6,928	-	7,448
Cash		-	-	-	-	116,702	116,702
Accounts receivable:							
Grants and contracts		-	-	4,995	-	-	4,995
Other (net of allowance for DA)		-	-	-	-	3,833	3,833
Prepaid		-	-	-	-	-	-
	$	449	71	4,995	6,928	120,535	132,978
Liabilities and Fund Balances							
Liabilities:							
Accounts payable		-	-	-	-	-	-
Accrued vacation and payroll taxes		-	-	-	-	-	-
Unearned revenue		449	71	-	6,928	-	7,448
Due to (from) other funds		-	-	4,995	-	20,969	25,964
Total liabilities		449	71	4,995	6,928	20,969	33,412
Fund balances:							
Unreserved:							
Assigned		-	-	-	-	99,566	99,566
Unassigned		-	-	-	-	-	-
Total fund balances		-	-	-	-	99,566	99,566
Total liabilities and fund balances	$	449	71	4,995	6,928	120,535	132,978

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Combining Balance Sheet - Health and Social Services

September 30, 2013

Assets		Health					Totals (Memo-randum Only)
		AOA	ANTHC	Indian Health	SCF BHAC	Discretionary	
Equity in central treasury	$	-	1,204	35,605	-	-	36,809
Cash		-	-	-	-	126,342	126,342
Accounts receivable:							
Grants and contracts		25,953	-	-	10,000	-	35,953
Other (net of allowance for DA)		-	-	-	-	6,365	6,365
Prepaid		-	-	-	-	-	-
	$	25,953	1,204	35,605	10,000	132,707	205,469
Liabilities and Fund Balances							
Liabilities:							
Accounts payable		-	-	-	-	-	-
Accrued vacation and payroll taxes		-	-	-	-	-	-
Unearned revenue		-	1,204	35,605	-	-	36,809
Due to (from) other funds		25,953	-	-	10,000	114,694	150,647
Total liabilities		25,953	1,204	35,605	10,000	114,694	187,456
Fund balances:							
Unreserved:							
Designated for education							
Assigned		-	-	-	-	18,013	18,013
Unassigned		-	-	-	-	-	-
Total fund balances		-	-	-	-	18,013	18,013
Total liabilities and fund balances	$	25,953	1,204	35,605	10,000	132,707	205,469

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Combining Balance Sheet - Justice
September 30, 2013

Assets	Justice			Totals (Memo-randum Only)
	COPS Equipment	COPS Hire	OJP/BJA	
Equity in central treasury	$ 11,552	-	-	11,552
Cash	-	-	-	-
Accounts receivable:				
Grants and contracts	-	19,964	10,774	30,738
Other (net of allowance for DA)	-	-	-	-
Prepaid	-	-	-	-
	$ 11,552	19,964	10,774	42,290
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	-	-	-	-
Accrued vacation and payroll taxes	-	-	-	-
Unearned revenue	11,552	-	-	11,552
Due to (from) other funds	-	19,964	10,774	30,738
Total liabilities	11,552	19,964	10,774	42,290
Fund balances:				
Unreserved:				
Designated for education				
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	$ 11,552	19,964	10,774	42,290

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Combining Balance Sheet
Non-Major Governmental Funds
September 30, 2013

Assets		Education	DOJ	Housing	IC&F	AK Tribal Judges	Totals (Memo-randum Only)
Equity in central treasury	$	7,448	11,552	29,396	-	-	48,396
Cash		116,702	-	-	-	-	116,702
Accounts receivable:							
Grants and contracts		4,995	30,738	17,341	-	-	53,074
Other (net of allowance for DA)		3,833	-	7,874	-	-	11,707
Prepaid		-	-	-	-	-	-
	$	132,978	42,290	54,611	-	-	229,879
Liabilities and Fund Balances							
Liabilities:							
Accounts payable		-	-	-	-	-	-
Accrued vacation and payroll taxes		-	-	-	-	-	-
Unearned revenue		7,448	11,552	-	-	-	19,000
Due to (from) other funds		25,964	30,738	17,341	2,279	(410)	75,912
Total liabilities		33,412	42,290	17,341	2,279	(410)	94,912
Fund balances:							
Unreserved:							
Designated for education							
Assigned		99,566	-	37,270	-	-	136,836
Unassigned		-	-	-	(2,279)	410	(1,869)
Total fund balances		99,566	-	37,270	(2,279)	410	134,967
Total liabilities and fund balances	$	132,978	42,290	54,611	-	-	229,879

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit H-2

Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Function
Non-Major Governmental Funds
For the Year Ending September 30, 2013

	Education	DOJ	Housing	IC&F	AK Tribal Judges	Totals (Memo-randum Only)
Revenues:						
Federal sources	$ 54,140	199,343	139,094	-	-	392,577
Federal sources passed through other NPO	39,500	-	-	-	-	39,500
Local sources - services	5,872	-	72,406	-	-	78,278
Local sources	86,013	-	-	16,227	410	102,650
Total revenues	185,525	199,343	211,500	16,227	410	613,005
Expenditures:						
Governmental activities:						
General government	-	-	-	14,603	-	14,603
Community & social service	-	185,353	-	-	-	185,353
Education	203,910	-	-	-	-	203,910
Environmental stewardship	-	-	-	-	-	-
Roads	-	-	-	-	-	-
Housing	-	-	94,712	-	-	94,712
Health	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	13,990	125,557	-	-	139,547
Total expenditures	203,910	199,343	220,269	14,603	-	638,125
Excess of revenues over expenditures and other sources (uses)	(18,385)	-	(8,769)	1,624	410	(25,120)
Beginning fund balances	117,951	-	46,039	(3,903)	-	160,087
Ending fund balances	$ 99,566	-	37,270	(2,279)	410	134,967

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit I-1

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2013

	General Fund		BIA			
	General	Administration	Self Governance	ESD	Health	Transportation
Revenues:						
Federal sources	$ -	-	239,106	535,314	205,221	1,225,225
Federal sources passed through other NPO	-	-	-	-	305,093	-
Local sources - services	348,685	-	-	-	11,967	-
Local sources	15,162	-	-	59,884	93,612	4,364
Indirect cost reimbursement	-	705,511	-	-	-	-
Total revenues	363,847	705,511	239,106	595,198	615,893	1,229,589
Expenditures:						
Current:						
Salaries	35,494	401,305	122,566	224,999	268,894	251,707
Fringe benefits	12,409	98,307	29,741	58,339	96,526	66,507
Contractual services	9,215	31,874	8,434	75,381	2,947	436,439
Grants in aid	6,752	-	-	-	170	-
Rent	-	77,000	5,376	22,176	50,057	47,491
Stipend	-	6,675	6,675	-	-	-
Travel and per diem	3,301	11,758	3,956	21,276	2,038	47,963
Supplies	8,053	30,302	3,959	47,720	39,515	22,383
Utilities	37,074	10	-	455	61	(341)
Communications	-	9,682	421	4,122	8,958	3,174
Equipment operations	10,809	11,985	-	2,630	-	86,156
Repairs and maintenance	10,214	-	-	-	-	-
Motorpool	11,320	6,382	29	3,188	12,648	12,308
Other operating cost	(1,740)	4,233	98	1,373	130	7,506
Insurance	8,871	18,807	-	2,145	9,686	1,900
Interest	14,742	-	-	-	-	-
Principal payments	21,258	-	-	-	-	-
Capital outlay	45,886	-	-	20,131	-	-
Total direct costs	233,658	708,320	181,255	483,935	491,630	983,193
Indirect cost	54,211	-	57,851	111,070	122,957	245,124
Total expenditures	287,869	708,320	239,106	595,005	614,587	1,228,317
Excess of revenues over (under) expenditures	75,978	(2,809)	-	193	1,306	1,272
Beginning fund balances	346,389	42,705	-	(2,720)	16,707	1,659
Ending fund balances	$ 422,367	39,896	-	(2,527)	18,013	2,931

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit I-1

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2013
(continued)

	Education	DOJ	Housing	IC&F	AK Tribal Judges	Totals (Memo-randum Only)
Revenues:						
Federal sources	$ 54,140	199,343	139,094	-	-	2,597,443
Federal sources passed through other NPO	39,500	-	-	-	-	344,593
Local sources - services	5,872	-	72,406	-	-	438,930
Local sources	86,013	-	-	16,227	410	275,672
Indirect cost reimbursement	-	-	-	-	-	705,511
Total revenues	185,525	199,343	211,500	16,227	410	4,362,149
Expenditures:						
Current:						
Salaries	82,126	94,321	67,551	-	-	1,548,963
Fringe benefits	19,458	23,387	23,457	-	-	428,131
Contractual services	855	-	14,538	-	-	579,683
Grants in aid	15,751	-	-	9,838	-	32,511
Rent	43,949	4,871	10,090	-	-	261,010
Stipend	-	-	-	-	-	13,350
Travel and per diem	5,989	2,847	401	1,749	-	101,278
Supplies	2,007	19,933	26,400	95	-	200,367
Utilities	-	-	10,471	-	-	47,730
Communications	444	1,152	601	-	-	28,554
Equipment operations	-	-	2,096	-	-	113,676
Repairs and maintenance	-	-	7,349	-	-	17,563
Motorpool	949	-	4,131	-	-	50,955
Other operating cost	170	2,200	121	-	-	14,091
Insurance	1,456	-	9,086	-	-	51,951
Interest	-	-	-	-	-	14,742
Principal payments	-	-	-	-	-	21,258
Capital outlay	-	13,990	-	-	-	80,007
Total direct costs	173,154	162,701	176,292	11,682	-	3,605,820
Indirect cost	30,756	36,642	43,977	2,921	-	705,509
Total expenditures	203,910	199,343	220,269	14,603	-	4,311,329
Excess of revenues over (under) expenditures	(18,385)	-	(8,769)	1,624	410	50,820
Beginning fund balances	117,951	-	46,039	(3,903)	-	564,827
Ending fund balances	$ 99,566	-	37,270	(2,279)	410	615,647

FEDERAL
SINGLE
AUDIT

Reports on Federal Single Audit Requirements

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2013

Federal Grant or Contract Title	Grant Number	Catalog of Federal Domestic Assistance Number	Total Grant Award	Eligible Expenditures
U.S. Department of the Interior - Direct:				
P.L. 93-638 Contract:	A12AV00446 Mod 3 (ICWA 2013)	15.144	$ 55,868	46,125
P.L. 93-638 Contract:	A12AV00446 Mod 1 (ICWA 2012)	15.144	58,307	18,247
P.L. 93-638 Contract:	GTE01T08410 Mod 4 (ICWA 08/11)	15.144	154,458	2,759
P.L. 93-638 Contract:	A12AV00535 Mod 5 FY13	15.021	139,293	57,086
P.L. 93-638 Contract:	A12AV00535 Mod 4 FY12	15.021	177,476	50,250
P.L. 93-638 Contract:	CTE01T08124 Mod 14 FY11	15.021	238,892	45,091
P.L. 93-638 Contract:	CTE01T08124 Mod 8 FY10	15.021	132,407	14,571
P.L. 93-638 Contract:	CTE01T08124 Mod 5 FY09	15.021	222,457	4,977
P.L. 102-477	GK00T13410-6	102.477	210,168	50,183
BIA Natural Resources (MC Flow)	GTE01T08150	15.037	25,315	15,000
BIA Natural Resources (BIA Water)	GTE01T08151-2	15.034	68,000	8,339
DOI-USFWS AWC	F10AC00710	15.608	113,643	541
DOI-USFWS Tribal Wildlife Grant 2012	F12AP00288 (U-33-NA-1)	15.639	199,728	5,375
Total U.S. Department of the Interior			1,796,012	318,544
U.S. Department of Health and Human Services:				
Health Resources & Services Admin.	D1ARH20103	93.888	247,500	25,148
Indian Health Service	58G110101-3-07	93.228	68,344	32,655
Indian Health Service	58G110101-2	93.228	72,028	52,758
Adminstration on Aging-Title VI 12	1142AKT6NS	93.047	243,100	93,570
Adminstration on Aging-Title VI 12 NSIP	1142AKNSIP	93.053	2,581	1,090
Passed through other NPOs:				
Alaska Native Tribal Health Consortium	ANTHC-99-C-0031, 13 (2013)	93.210	151,337	151,337
Alaska Native Tribal Health Consortium	ANTHC-99-C-0031, 12 (2012)	93.210	158,690	105,060
Cook Inlet Tribal Council	2013 (Childcare 13)	15.108	39,500	39,500
SCF - Behavioral Health Aide	2013	93.	40,000	40,000
SCF - Behavioral Health Aide	2012	93.	40,000	8,696
Administration for Native Americans:				
Discretionary - SEDS Yr. 3	90NA8097/03	93.612	302,497	300,951
Total U.S. Department of Health and Human Services			1,365,577	850,765
Institute of Museum and Library Sciences:				
Native American Library Services	NG-05-12-0204-12	45.311	14,000	3,957
Total Institute of Museum and Library Sciences			14,000	3,957
U.S. Environmental Protection Agency:				
Indian General Assistance 11/13	GA-00J42401-1	66.926	250,000	117,593
Total U.S. Environmental Protection Agency			250,000	117,593
U.S. Department of Energy:				
EERE	DE-EE002508	81.087	244,106	55,726
Total U.S. Department of Energy			244,106	55,726
U.S. Housing and Urban Development:				
NAHASDA	55IT0202510	14.867	102,022	69,606
NAHASDA	55IT0202510	14.867	116,204	69,488
Total U.S. Housing & Urban Development			218,226	139,094

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2013

Federal Grant or Contract Title	Grant Number	Catalog of Federal Domestic Assistance Number		Total Grant Award	Eligible Expenditures
U.S. Department of Justice:					
OJP-BJA	2012-AC-BX-0020	16.616	$	750,000	98,413
COPS-Equip.	2012HEWX0001	16.710		256,212	31,836
COPS-HIRE	2012HHWX0001	16.710		632,015	69,094
Total U.S. Department of Justice				1,638,227	199,343
U.S. Department of Transportation:					
Federal Transit Administration	AK-18-X066-00	109.49		198,000	97,047
Federal Transit Administration	AK-18-X055-00	20.509		115,214	49,916
Federal Highways Administration	DTFH69-13-H0003 (IRR)	20.205		892,584	502,656
Federal Highways Administration	DTFH69-12-H0003 (IRR)	20.205		803,185	180,383
Federal Highways Administration	DTFH69-12-H0003 (PLHD)	20.205		1,718,280	395,223
Federal Highways Administration	SB10AK(4) (Byways)	20.205		485,434	31,789
Total U.S. Department of Transportation				4,212,697	1,257,014
Total Monetary Federal Financial Assistance				9,738,845	2,942,036
Dept. of Agriculture Community Facility Guaranteed Loan	6055	10.766		-	227,617
General Surplus Property		39.003		-	11,696
Total All Federal Financial Assistance			$	9,738,845	3,181,349

Notes to Schedule of Expenditures of Federal Awards

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Chickaloon Village Traditional Council and is presented on the modified accrual basis of accounting, except for, General Surplus Property is calculated using the original unit acquisition cost multiplied by 23.3%, as directed by the federal GSA Property Management Division.

The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
1220 E Street, Suite 205
Anchorage, Alaska 99501
(907) 980-9450

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Ladies and Gentlemen:

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Chickaloon Village Traditional Council, as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the Chickaloon Village Traditional Council's basic financial statements, and have issued my report thereon dated April 4, 2014.

Internal Control Over Financial Reporting
In planning and performing my audit of the financial statements, I considered the Chickaloon Village Traditional Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control. Accordingly I do not express an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Members of the Council
Chickaloon Village Traditional Council

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Chickaloon Village Traditional Council's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of the audit and, accordingly, I do not express such an opinion. The results of my test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CPA

Anchorage, Alaska
April 4, 2014

LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
1220 E Street, Suite 205
Anchorage, Alaska 99501
(907) 980-9450

Report on Compliance For Each Major Federal Program; Report on Internal Control Over Compliance

Independent Auditor's Report

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Ladies and Gentlemen:

Report on Compliance for Each Major Federal Program

I have audited Chickaloon Village Traditional Council's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Chickaloon Village Traditional Council's major federal programs for the year ended September 30, 2013. Chickaloon Village Traditional Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of Chickaloon Village Traditional Council's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Chickaloon Village Traditional Council's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of Chickaloon Village Traditional Council's compliance.

Members of the Council
Chickaloon Village Traditional Council

Opinion on Each Major Federal Program

In my opinion, Chickaloon Village Traditional Council's complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2013.

Report on Internal Control Over Compliance

Management of Chickaloon Village Traditional Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered the Chickaloon Village Traditional Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Chickaloon Village Traditional Council's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

CPA

Anchorage, Alaska
April 4, 2014

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Federal Schedule of Findings and Questioned Costs
Year Ended September 30, 2013

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Summary of Auditor's Results

Financial Statements

An unqualified opinion has been issued on the financial statements of the Chickaloon Village Traditional Council.

Internal control over financial reporting:

Material weakness identified?	.....yes	.....X.....no
Significant deficiencies identified that are not considered to be material weaknesses?	.....yes	.....X....none reported
Noncompliance material to financial statements noted?	.....yes	.....X.....no

Federal Awards

Internal control over major programs:

Material weakness identified?	.....yes	.....X.....no
Significant deficiencies identified that are not considered to be material weaknesses?	.....yes	.....X.....none reported

An unqualified opinion has been issued on compliance for major programs.

Any audit findings disclosed that required to be reported in accordance with section 510(a) of Circular A-133?	.....yes	.....X.....no

Chickaloon Village Traditional Council
Chickaloon, Alaska

Identification of Major Programs:

CFDA Numbers	Name of Federal Program
20.205	Federal Highways Administration – Indian Reservation Roads
93.612	Administration for Native Americans - SEDS
93.210	Alaska Native Tribal Health Consortium – Primary Care
16.710	U.S. Department of Justice – COPS

The dollar threshold used to distinguish between Type A and Type B programs is federal awards expended greater than $300,000.

The auditee qualified as a low-risk auditee? .....X.....yes .....no

SECTION II - Financial Statement Findings
There are no current year findings.

Resolution of Prior Year's Findings
There were no prior year findings.

SECTION III - Federal Award Findings and Questioned Costs
There are no current year findings.

Resolution of Prior Year's Findings
There were no prior year's findings.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

General Purpose Financial Statements and Compliance Reports

September 30, 2014

CHICKALOON VILLAGE TRADITIONAL COUNCIL

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LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
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Independent Auditor's Report

Members of the Chickaloon Village Traditional Council
Chickaloon Village Traditional Council

Ladies and Gentlemen:

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Chickaloon Village Traditional Council for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the Chickaloon Village Traditional Council's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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 statement that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my 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 I 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 consolidated 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, I 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 consolidated financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information, of the Chickaloon Village Traditional Council as of September 30, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-8 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.

I 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 I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures does not provide me with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Chickaloon Village Traditional Council's basic financial statements. The accompanying supplementary information, including the combining and individual non-major fund financial statements and schedule of expenditures of federal awards, as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplemental information, including the combining and individual non-major fund financial statements and schedule of expenditures of federal awards is the responsibility of management and was derived from and relates 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the schedule of expenditures of federal awards is fairly stated in all material respects, in relation to the financial statements taken as a whole.

The accompanying supplemental information, including the combining and individual non-major fund financial statements has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, I do not express an opinion or provide any assurance on it.

Members of the Chickaloon Village Traditional Council
Chickaloon Village Traditional Council

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued a report dated April 3, 2015, on my consideration of the Chickaloon Village Traditional Council's internal control over financial reporting and my 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 my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Chickaloon Village Traditional Council's internal control over financial reporting and compliance.

Anchorage, Alaska
April 3, 2015

MANAGEMENT, DISCUSSION AND ANALYSIS

Chickaloon Village Traditional Council
Management Discussion and Analysis
Year Ended September 30, 2014

This section of Chickaloon Village Traditional Council's annual financial report presents its discussion and analysis of the Council's financial performance during the fiscal year ended September 30, 2014. Please read it in conjunction with the Council's financial statements, which immediately follow this section. Comparative analysis will be presented in future years.

Financial Highlights

Key financial highlights for 2014 are as follows:

- The assets of the Chickaloon Village Traditional Council's exceeded its liabilities at the end of the fiscal year by $2,405,580 (net position).
- In total, net position decreased by $4,196. All activities in this Council are governmental activities. There were no business activities in 2014.
- Total general revenues accounted for $377,574 or 11% of all revenues. Program specific revenues in the form of grants accounted for $3,052,631 or 89% of total revenues of $3,430,205.
- The Council had $3,427,255 in expenses. $3,052,631 of these expenses were offset by program specific charges for grants.
- As of the close of the current fiscal year, Chickaloon Village Traditional Council's governmental funds reported ending fund balance of $497,349.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Chickaloon Village Traditional Council's basic financial statements. Chickaloon Village Traditional Council's basic financial statements are comprised of 1) government-wide financial statements 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The basic financial statements include two kinds of statements that present different views of the Council's activities.

- *Government-wide financial statements* provide both short-term and long-term information about the Council's overall financial status.
- *Fund financial statements* focus on individual parts of the Council, reporting the Council's operations in more detail than the government-wide statements.

Fund financial statements include the governmental fund statements which tell how basic services were financed in the short-term, as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by additional supplementary information on individual fund activity.

Government-wide Statements

The government-wide statements report information about the Council as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the Council's assets and liabilities, with the difference between the two reported as net position.

The two government-wide statements report the Council's *net position* and how they have changed. Net position—the difference between the Council's assets and liabilities—are one way to measure the Council's financial position.

- Over time, increases or decreases in the Council's net position are an indicator of whether its financial position is improving or deteriorating, respectively.

- To assess the overall financial position, you need to consider additional nonfinancial factors such as the condition of equipment and other assets.

The government-wide financial statements include all the Council's *governmental activities,* which accounts for all of the Council's basic services such as general government, health and social services, education, environmental stewardship, housing, transportation and justice. There are no *business-type activities* in Chickaloon Village Traditional Council.

Fund Financial Statements

The fund financial statements provide more detailed information about the Council's funds, focusing on its most significant or "major" funds—not the Council as a whole. Funds are accounting devices the Council uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by state law and/or by governmental accounting standards.

- The Council establishes other funds to control and manage money for a particular purpose or to show that it is properly using certain fund revenues (such as federal and state grants).

The Council has only governmental funds:

- *Governmental Funds*: The Council's basic services are included in governmental funds. Unlike the government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of spendable resources, as well as balances of spendable resources left at fiscal year-end. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Council'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 long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

  Chickaloon Village Traditional Council maintains several individual governmental funds. Information is presented separately in the fund financial statements for the Council's General Fund, Environmental Stewardship, Education, Health, Transportation and Justice, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements.*

  Other information: Additional detailed information related to the major funds and combining statements for nonmajor governmental funds referred to earlier are presented immediately following the notes to financial statements. This includes combining and individual fund statements and schedules.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Chickaloon Village Traditional Council, assets exceeded liabilities by $2,405,580 at the close of the most recent fiscal year.

Chickaloon Village Traditional Council has $1,786,983 invested in capital assets net of related debt, $125,788 in unrestricted-designated and $492,809 in unrestricted-undesignated net position making up the total of $2,405,580.

Financial Analysis of the Council as a Whole

The following table provides a summary of the Council's net position for 2014 and 2013:

Condensed Statement of Net Position
Governmental Activities

	2014	2013
Assets:		
Current assets	3,125,224	2,994,964
Noncurrent assets	1,993,385	2,021,746
Total assets	5,188,582	5,016,710
Liabilities:		
Current liabilities	2,521,421	2,392,632
Noncurrent assets	191,581	214,302
Total liabilities	2,713,002	2,606,934
Net position:		
Invested in capital assets, net of debt	1,786,983	1,794,129
Unrestricted	618,597	615,647
Total net position	$ 2,405,580	2,409,776

The following table shows the changes in net position for fiscal year 2014 and 2013:

Change in Net Position

	2014	2013
Revenues:		
Program revenues	$ 3,402,561	3,637,112
General revenues	27,644	19,526
Total revenues	3,430,205	3,656,638
Expenses:		
Governmental activities:		
General Government	300,608	258,975
Community & Social Services	413,639	268,946
Environmental Stewardship	341,962	580,532
Education	259,196	213,193
Health	559,348	623,731
Transportation	1,162,343	1,263,936
Housing	189,594	142,982
Economic Development	192,953	168,381
Interest	14,758	14,742
Total governmental activities	$ 3,434,401	3,535,418
Increase (decrease) in net position	$ (4,196)	121,220

Financial Analysis of the Council's Funds

Governmental funds are accounted for using the modified accrual basis of accounting. All governmental funds have total revenues of $3,430,205 and expenditures of $3,427,255. The net change in fund balance was an increase of $2,950.

Capital Assets

By the end of 2014 and 2013, the Council had invested $1,786,983 and $1,794,129 in capital assets net of related debt, all as governmental activities. The following table shows fiscal 2014 and 2013:

	Capital Assets Net of Depreciation	
	2014	**2013**
Gravel	$ 66,251	66,251
Construction in Progress	158,750	94,937
Equipment & Vehicles	819,682	738,036
Buildings	2,079,825	2,079,825
Land	179,869	179,869
Accumulated Depreciation	(1,311,019)	(1,137,172)
Totals	$1,993,358	2,021,746

Additional information on the Council's capital assets can be found in the notes to the financial statements.

Long-Term Debt

Chickaloon Village Traditional Council is carrying one note on the property, which was issued by the Rural Community Assistance Corporation. The note of $341,000 is due on June 1, 2027. The note is secured by first lien of Fee Simple land and building and assignment of rental income from the property. The change of debt of the note at September 30, 2014 is as follows:

	Balance October 1, 2013	Additions	Deductions	Balance September 30, 2014
Note 1 principal balance due	$227,617	-0-	(21,242)	206,375

Contacting the Council's Financial Management

This financial report is designed to provide the Council's citizens, investors and creditors with a general overview of the Council's finances and to demonstrate the Council's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Chickaloon Village Traditional Council.

BASIC FINANCIAL STATEMENTS

Village-wide Financial Statements

Fund Financial Statements

Notes to the Financial Statements

VILLAGE-WIDE FINANCIAL STATEMENTS

Statement of Net Position

Statement of Activities

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Net Position
September 30, 2014

		Governmental Activities
ASSETS		
Current assets:		
Equity in central treasury	$	2,732,874
Cash		117,496
Accounts receivable:		
Grants and contracts		151,819
Other		122,835
Prepaid		200
Total current assets		3,125,224
Noncurrent assets:		
Gravel		66,251
Equipment and vehicles assets		819,682
Construction in progress		158,750
Buildings		2,079,825
Less accumulated depreciation		(1,311,019)
Land		179,869
Total noncurrent assets		1,993,358
Total assets	$	5,118,582
LIABILITIES		
Current liabilities:		
Accounts payable		49,437
Accrued payroll and payroll liabilities		250,516
Unearned revenue		2,206,674
Current portion of note payable		14,794
Total current liabilities		2,521,421
Noncurrent liabilities:		
Noncurrent portion of long-term obligations:		
Notes payable		191,581
Total noncurrent liabilities		191,581
Total liabilities		2,713,002
NET POSITION		
Invested in capital assets, net of related debt		1,786,983
Unrestricted - designated		125,788
Unrestricted - undesignated		492,809
Total net position	$	2,405,580

See accompanying notes to the financial statements.

Exhibit B-1

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Activities

For the Year Ended September 30, 2014

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental activities:					
General government	$ 300,608	$ -	$ 134,880	$ -	(165,728)
Community & social service	413,639	-	481,473	-	67,834
Education	259,196	8,235	266,923	-	15,962
Environmental stewardship	341,962	14,987	321,577	-	(5,398)
Roads	1,162,343	-	1,122,594	-	(39,749)
Housing	189,594	56,272	90,412	-	(42,910)
Health	559,348	14,628	538,638	-	(6,082)
Economic development	192,953	351,942	-	-	158,989
Interest	14,758	-	-	-	(14,758)
Total governmental activities	$3,434,401	$ 446,064	$ 2,956,497	$ -	(31,840)
General revenues:					
Grants and contributions not restricted to specific programs:					
Other					27,644
Total revenues					27,644
Change in net position					(4,196)
Net position - beginning					2,409,776
Net position - ending					2,405,580

See accompanying notes to the financial statements.

FUND FINANCIAL STATEMENTS

Governmental Funds:

Balance Sheet

Reconciliation of the Governmental Funds – Balance Sheet to the Statement of Net Position

Statement of Revenues, Expenditures and Changes in Fund Balances

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

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Balance Sheet - Governmental Funds
September 30, 2014

Assets		General	Environ-mental Steward-ship	Education	Health	Transpor-tation	DOJ	Other Non-major	Totals (Memo-randum Only)
Equity in central treasury	$	556,871	61,643	270,041	123,440	1,506,240	30	214,609	2,732,874
Cash		-	-	117,496	-	-	-	-	117,496
Accounts receivable:									
Grants and contracts		-	51,021	14,043	10,593	43,305	13,511	19,346	151,819
Other (net of allowance for DA)		122,835	-	-	-	-	-	-	122,835
Prepaid		200	-	-	-	-	-	-	200
	$	679,906	112,664	401,580	134,033	1,549,545	13,541	233,955	3,125,224
Liabilities and Fund Balances									
Liabilities:									
Accounts payable		49,437	-	-	-	-	-	-	49,437
Accrued vacation and payroll taxes		250,516	-	-	-	-	-	-	250,516
Unearned revenue		1,204	60,819	265,726	115,023	1,549,545	-	214,357	2,206,674
Due to (from) other funds		(118,600)	53,548	14,043	593	-	13,511	36,905	-
Total liabilities		182,557	114,367	279,769	115,616	1,549,545	13,511	251,262	2,506,627
Fund balances:									
Unrestricted									
Assigned		-	-	121,811	18,417	-	30	(14,470)	125,788
Unassigned		497,349	(1,703)	-	-	-	-	(2,837)	492,809
Total fund balances		497,349	(1,703)	121,811	18,417	-	30	(17,307)	618,597
Total liabilities and fund balances	$	679,906	112,664	401,580	134,033	1,549,545	13,541	233,955	3,125,224

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
September 30, 2014

Total fund balances for governmental funds		$ 618,597
Amounts reported for governmental activities in the statement of net position are different because:		
The cost of capital assets (land, gravel, equipment and vehicles) purchased is reported as an expenditure in governmental funds. The statement of net position includes those capital assets among the assets of the CVTC as a whole. The cost of those capital assets is allocated over their estimated useful lives (as depreciation expense) to the various functions reported as governmental activities in the statement of activities. Those assets consist of:		
Gravel	$ 66,251	
Construction in progress	158,750	
Equipment and vehicles	819,682	
Buildings	2,079,825	
Land	179,869	
Accumulated depreciation to date	(1,311,019)	
		1,993,358
Long-term liabilities applicable to the CVTC are not due and payable in the current period and accordingly are not reported as fund liabilites. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities, both current and long-term are reported in the statement of net position. Balances at September 30, 2014 are:		
Notes payable, current and noncurrent portion		(206,375)
Total net position of governmental activities		$ 2,405,580

See accompanying notes to the financial statements.

Exhibit E-1

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
Year Ended September 30, 2014

	General	Environmental Stewardship	Education	Health	Transportation	DOJ	Other Non-major	Totals (Memorandum Only)
Revenues:								
Federal sources	$ -	288,183	69,496	171,260	1,122,594	398,269	299,539	2,349,341
Federal sources passed through other NPO	-	-	51,919	190,364	-	-	-	242,283
Local sources - services	351,942	14,987	8,235	14,628	-	-	56,272	446,064
Local sources	25,632	33,394	145,508	177,014	1,982	30	8,957	392,517
Total revenues	377,574	336,564	275,158	553,266	1,124,576	398,299	364,768	3,430,205
Expenditures:								
Governmental activities:								
General government	151,110	-	-	-	-	-	135,620	286,730
Community & social service	-	-	-	-	-	316,623	83,204	399,827
Education	-	-	252,913	-	-	-	-	252,913
Environmental stewardship	-	335,740	-	-	-	-	-	335,740
Roads	-	-	-	-	1,127,507	-	-	1,127,507
Housing	-	-	-	-	-	-	134,839	134,839
Health	-	-	-	552,862	-	-	-	552,862
Economic development	155,378	-	-	-	-	-	-	155,378
Debt Service:								
Principal	21,242	-	-	-	-	-	-	21,242
Interest	14,758	-	-	-	-	-	-	14,758
Capital outlay	-	-	-	-	-	81,646	63,813	145,459
Total expenditures	342,488	335,740	252,913	552,862	1,127,507	398,269	417,476	3,427,255
Excess of revenues over (under) expenditures	35,086	824	22,245	404	(2,931)	30	(52,708)	2,950
Beginning fund balances	462,263	(2,527)	99,566	18,013	2,931	-	35,401	615,647
Ending fund balances	$ 497,349	(1,703)	121,811	18,417	-	30	(17,307)	618,597

See accompanying notes to the financial statements.

Exhibit F-1

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities
For the Year Ended September 30, 2014

Net change in fund balances - total governmental funds		$ 2,950
The change in net position reported for governmental activities in the statements of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Depreciation expense	$ (173,847)	
Capital outlays	145,459	
		(28,388)
Debt proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.		
Repayment of principal	21,242	
		21,242
Change in net position of governmental activities		$ (4,196)

See accompanying notes to the financial statements. 14

Note 1: Summary of Significant Accounting Policies

The Chickaloon Native Village (Traditional Council) is recognized by the Department of the Interior, U.S. Government, as the Organization representing the Native people of Chickaloon, Alaska. The Organization administers contracts and grants for the benefit of the Native people who reside in the Chickaloon service area, and has been determined to be an Indian Tribal government, which exercises governmental function for the purpose of the Indian Tribe Government Tax Status Act of 1982, as amended. The financial statements of the Traditional Council have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governments units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies:

A. Reporting Entity

These financial statements include all the activities of the Traditional Council, which is the primary government. The basic principle used in determining the scope of the entity for financial reporting purposes is the exercise of oversight responsibility over other entities by the Chickaloon Village Traditional Council's power and includes, but is not limited to: financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. Based upon the application of these criteria, there were no other entities to be included within the reporting entity.

B. Fund Descriptions

The accounts of the Traditional Council are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid Traditional Council management in demonstrating compliance with finance-related legal and contractual provisions. The funds of the Traditional Council are classified into one category: governmental. Each category is divided into separate fund types. The fund classifications and a description of each fund type follow:

Governmental Funds

General Discretionary Fund - The General Discretionary Fund is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Traditional Council maintains a separate fund for each federal and state grant program. Those funds are assigned to the appropriate special revenue fund based on their purpose and funding source.

Note 1: Summary of Significant Accounting Policies, continued

C. Government-wide and Fund Financial Statements

Government-wide Financial Statements

The statement of net position and the statement of activities displays information about the reporting entity as a whole.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers, who purchase, use or directly benefit from goods or services provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Other items not properly included among program revenue are reported instead as general revenues.

Fund Financial Statements

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are any proprietary fund financial statements. The agency fund reports only assets and liabilities and as such cannot be said to have a measurement focus. Agency funds do, however, use the accrual basis of accounting to recognize receivables and payables. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

As a general rule, the effect of interfund activity has been eliminated from the Government-wide financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Traditional Council considers revenues to be available if they are collected within 90 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Entitlements and shared revenues are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Revenue for expenditure-driven grants is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when the Traditional Council receives cash.

When both restricted and unrestricted resources are available for use, it is the Traditional Council's policy to use restricted resources first, and then unrestricted resources, as they are needed.

Note 1: Summary of Significant Accounting Policies, continued

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation, continued

When amounts from various fund balance classifications are available, it is the Traditional Council's policy to use restricted amounts first, followed by committed, then assigned followed by unassigned. The Traditional Council currently does not have a formalized process through which they commit and assign fund balance. Therefore currently, all fund balance is considered unassigned for the general fund and assigned in the special revenue funds.

The Traditional Council reports the following major governmental funds:

Discretionary General Fund – this fund accounts for expenses and revenue associated with the rental of the properties owned by the Traditional Council. The fund also accounts for all other miscellaneous activity, which is funded through local sources.

Environmental Stewardship Department Special Revenue Fund – this fund accounts for several programs which provide some environmental activities, which currently range from ecosystem based planning sustainability to stream reparation. The programs are funded annually from federal and foundation funding.

Education Special Revenue Fund – this fund accounts for expenses associated with a school operated by Chickaloon Village Traditional Council for Tribal citizens and general public. The programs are funded through grants, fees and donations.

Health Special Revenue Fund – this fund accounts for expenses associated with a non-emergent health transportation and elder outreach in Sutton. The funding comes primarily from foundations, with smaller amounts from federal agencies and fees.

Transportation Special Revenue Fund – this fund accounts for expenses incurred for the planning, maintenance, construction and improvements for designated roads. The funding comes primarily from the federal government.

Department of Justice Special Revenue Fund – this fund accounts for expenses incurred for operating a Village Safety Officer Program. The funding comes primarily from the federal government.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the Government-wide fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

E. Equity in Central Treasury Cash

The larger cash funds of the Traditional Council are maintained in the Traditional Council's central cash treasury to maximize investment income while minimizing risk.

F. Cash

The smaller cash funds of the Traditional Council are maintained in the Traditional Council's cash accounts.

Note 1: Summary of Significant Accounting Policies, continued

G. Receivables and Payables

Receivables are mostly from the federal government. Interfund receivables and payables resulting from individual funds' overdrafts of pooled cash in the central treasury are referred to as "due to/from other funds."

H. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. General capital assets, which consist of equipment and vehicles, are reported in the governmental activities column in the Government-wide financial statements. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight-line depreciation is used based on the following estimated useful lives:

Equipment and vehicles	5-20 years
Buildings	20-40 years

I. Unearned Revenues

Unearned revenues arise when resources are received before the Traditional Council has legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent period, when there is a legal claim to the resources, the liability for unearned revenue is removed and revenue is recognized.

J. Compensated Absences

It is the Traditional Council's policy to permit employees to accumulate earned but unused annual and sick pay benefits. Annual leave is subject to certain restrictions and maximum accumulations. All employees are paid for any accumulated annual leave upon use or at termination. Upon resignation, outstanding sick leave is lost. The Traditional Council's policy is that annual leave and sick leave will be taken or paid out within the next fiscal year and therefore is a current liability in the governmental funds.

K. Long-term Obligations

In the Government-wide financial statements long-term debt is reported as liabilities in the applicable governmental activities. Long-term debt consists of one note secured by capital assets and future rent receipts.

L. Equity Classifications

Government-wide Statements

Equity is classified as net position
and displayed in two possible components:

a. Invested in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any mortgages, notes, capital lease obligations or other borrowings that are attributable to the acquisition, construction, or improvement of the assets, if any.
b. Unrestricted net position – All other net position that do not meet the definition of restricted by creditors, grantors or laws or regulations, or invested in capital assets.

Note 1: Summary of Significant Accounting Policies, continued

M. Fund Balances of Fund Financial Statements

In the fund financial statements, governmental funds may report reservations of fund balance for amounts as follows:

Nonspendable – amounts that are not in spendable form.

Restricted – amounts that can be spent only for the specific purposes stipulated by an external resource provider or enabling legislation.

Unrestricted:

Committed – amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision making authority.

Assigned – amounts intended to be used by the government for specific purposes.

Unassigned – the residual classification for the general fund.

Note 2: Equity in Central Treasury Cash

The Traditional Council maintains all equity funds in a central cash treasury. Of the total bank balance, $250,000 is insured through the Federal Depository Insurance Corporation (FDIC) and the balance is collateralized by collateral held by a third party custodial bank in the Traditional Council's name. As of September 30, 2014, the balances are as follows:

	Bank Balance	Carrying Amount
Demand Deposits	$ 2,837,782	$ 2,732,874

Note 3: Cash

Cash is comprised of a several smaller demand deposit accounts and petty cash. The bank balance of these accounts at September 30, 2014 was $117,496. The bank balance is fully collateralized either entirely covered by federal depository insurance or by collateral held by a third party custodial bank in the Chickaloon Village Traditional Council's name.

Investment Policy – Chickaloon Traditional Village Council does not have an investment policy.

Interest Rate Risk - Time certificates of deposit all mature with one year or less.

Credit Risk - Securities held for collateralization were held in a third party custodial bank in the Chickaloon Village Traditional Council's name.

Note 4: Capital Assets

Gravel is depleted as sold. Except for land and construction in progress all assets are depreciated. The changes in the capital assets are as follows:

	Balance October 1, 2013	Additions	Adjustments Deductions	Balance September 30, 2014
Capital assets not being depreciated:				
Land	$179,869	-0-	-0-	179,869
Gravel	66,251	-0-	-0-	66,251
Construction in progress	94,937	63,813	-0-	158,750
Capital assets being depreciated:				
Buildings	2,079,825	-0-	-0-	2,079,825
Vehicles and Equipment	738,036	81,646	-0-	819,682
Less accumulated Depreciation	(1,137,172)	(173,847)	-0-	(1,137,172)
Capital Assets, net	2,021,746	(28,388)	-0-	1,993,358

Depreciation expense was charged to governmental activities as follows:

Economic Development	$37,575
Community & Social Service	13,812
General Government – Indirect	13,878
Education	6,283
Environmental Stewardship	6,222
Roads	34,836
Health	6,486
Housing	54,755
Total depreciation expense	$173,847

Note 5: Long-Term Debt

In May of 2003 the Chickaloon Village Traditional Council purchased a business in Sutton known as Down Town Gravel. The purchase price was $438,346, which included land, gravel, and equipment. Chickaloon Village Traditional Council is carrying one note on the property, which was issued by the Rural Community Assistance Corporation. The note of $341,000 is due on June 1, 2027. The note is secured by first lien of Fee Simple land and building and assignment of rental income from the property. The annual debt service requirements of the note at September 30, 2014 are as follows:

	Balance October 1, 2013	Additions	Deductions	Balance September 30, 2014
Note 1 principal balance due	$227,617	-0-	(21,242)	206,375

Total current portion of governmental activities for long-term debt	14,794
Total long-term portion of debt	191,581

Note 5: Long-Term Debt, continued

Debt service requirements on long-term debt at September 30, 2014 are as follows:

Year Ending September 30,	Principal	Interest
2015	14,794	13,478
2016	15,824	12,448
2017	16,926	11,346
2018	18,104	10,168
2019	19,365	8,907
2020-2023	119,028	22,333
2024-2028	2,334	-0-
	$206,375	$78,680

Note 6: Cafeteria Plan

Any permanent employee working a minimum of 30 hours per week is eligible for the cafeteria plan following 30 days of continuous employment (90 days for the 401(k)). The company contribution is dependent on how may hours an employee works and how long they have been employed by Chickaloon Village Traditional Council. Employees may select Health Insurance, Dental Insurance, Health Care and/or Dependent Care Reimbursement, Supplemental Life and Accident Insurance or the 401(k) Retirement Plan.

Pension Plan

Chickaloon Village Traditional Council provides pension benefits for those who, through the cafeteria plan, wish to participate through a defined contribution plan administered by John Hancock. The contribution amounts are selected by the employee and are not based upon gross wages. The Chickaloon Village Traditional Council paid in $126,455; $114,384 was an employer contribution and $12,071 was an employee contribution.

Note 7: Operating Leases

Chickaloon Village Traditional Council has several operating leases for the following equipment: several copy machines. Future obligations are as follows:

Year ending September 30:		
2015	12,786	
2016	14,565	
Future minimum lease payment		$ 27,351

Note 8: Administration Cost Fund

The Administration Cost Fund allocates administrative cost by a negotiated rate with the Department of the Interior. Any overrecoveries or underrecoveries are used to adjust the next negotiated rate. The rate for fiscal year ending September 30, 2014 is 27.21% for direct costs less capital expenditures and pass through funds.

Note 9: Budgetary Principles

GASB Statement No. 34 requires that budgetary comparison statements for the General fund and major special revenue funds with legally adopted budgets be presented in the basic financial statements. These statements must display original budget, amended budget and actual results (on a budgetary basis). It should be noted that the Chickaloon Village Traditional Council does not require legally adopted annual budgets for its general and major special revenue funds. The budgets for special revenue funds are project length and not annual budgets. As such, the financial statements do not provide budgetary information.

Note 10: Related Parties

Due to the nature and size of the Traditional Council, it is inevitable that transactions will occur between entities, Council of Tribal members, and/or employees of these entities. The services provided are not considered significant for individual disclosure.

Note 11: Risk Management

The Traditional Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial policies, transferring the risk of loss, except for relatively small deductible amounts, are purchased for property and content damage, workers' compensation, professional liabilities, and employee medical costs. Settled claims from these risks have not exceeded commercial insurance coverage. The Traditional Council has no coverage for potential losses from environmental damages.

Note 12: Concentrations

Chickaloon Village Traditional Council receives most of its revenues in the form of grants from federal and state sources. Total federal and state revenues accounted for 75.55% of all revenues of the Traditional Council. A significant change in these revenues would have a significant impact, either positive or negative on operations of the Organization.

Note 13: Contingencies

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, would become a liability of the General fund.

SUPPLEMENTAL INFORMATION

SPECIAL REVENUE FUNDS

Combining Balance Sheet - BIA
Combining Balance Sheet – Environmental Services Department
Combining Balance Sheet – Education Department
Combining Balance Sheet – Health and Social Services
Combining Balance Sheet - Justice

NON-MAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – by Function

ALL GOVERNMENTAL FUNDS

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – by Object

Exhibit G-1

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Combining Balance Sheet - BIA
September 30, 2014

Assets		ICWA	638	Totals (Memo-randum Only)
Equity in central treasury	$	33,631	180,726	214,357
Cash		-	-	-
Accounts receivable:				
Grants and contracts		-	-	-
Other (net of allowance for DA)		-	-	-
Prepaid		-	-	-
	$	33,631	180,726	214,357
Liabilities and Fund Balances				
Liabilities:				
Accounts payable		-	-	-
Accrued vacation and payroll taxes		-	-	-
Unearned revenue		33,631	180,726	214,357
Total liabilities		33,631	180,726	214,357
Fund balances:				
Unreserved:				
Designated for education		-	-	-
Assigned		-	-	-
Unassigned		-	-	-
Total fund balances		-	-	-
Total liabilities and fund balances	$	33,631	180,726	214,357

Exhibit G-2

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Combining Balance Sheet - Environmental Services Department
September 30, 2014

Assets		BIA Water	ACF	IGAP	USFWS	Discretionary	Totals (Memo-randum Only)
Equity in central treasury	$	27,484	33,335	-	-	824	61,643
Cash		-	-	-	-	-	-
Accounts receivable:							
Grants and contracts		-	-	6,258	8,181	-	51,021
Other (net of allowance for DA)		-	-	-	-	-	-
Prepaid		-	-	-	-	-	-
	$	27,484	33,335	6,258	8,181	824	112,664
Liabilities and Fund Balances							
Liabilities:							
Accounts payable		-	-	-	-	-	-
Accrued vacation and payroll taxes		-	-	-	-	-	-
Unearned revenue		27,484	33,335	-	-	-	60,819
Due to (from) other funds		-	-	6,258	8,181	2,527	53,548
Total liabilities		27,484	33,335	6,258	8,181	2,527	114,367
Fund balances:							
Unreserved:							
Designated for education		-	-	-	-	-	-
Assigned		-	-	-	-	-	-
Unassigned		-	-	-	-	(1,703)	(1,703)
Total fund balances		-	-	-	-	(1,703)	(1,703)
Total liabilities and fund balances	$	27,484	33,335	6,258	8,181	824	112,664

Exhibit G-3

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Combining Balance Sheet - Education
September 30, 2014

Assets		Mat-Su	477	ANA - Language	CITC	IMLS	FNDI	CIRI	Discretionary	Totals (Memo-randum Only)
Equity in central treasury	$	347	247,154	71	-	5,917	3,237	9,000	4,315	270,041
Cash		-	-	-	-	-	-	-	117,496	117,496
Accounts receivable:										
Grants and contracts		-	-	-	14,043	-	-	-	-	14,043
Other (net of allowance for DA)		-	-	-	-	-	-	-	-	-
Prepaid		-	-	-	-	-	-	-	-	-
	$	347	247,154	71	14,043	5,917	3,237	9,000	121,811	401,580
Liabilities and Fund Balances										
Liabilities:										
Accounts payable		-	-	-	-	-	-	-	-	-
Accrued vacation and payroll taxes		-	-	-	-	-	-	-	-	-
Unearned revenue		347	247,154	71	-	5,917	3,237	9,000	-	265,726
Due to (from) other funds		-	-	-	14,043	-	-	-	-	14,043
Total liabilities		347	247,154	71	14,043	5,917	3,237	9,000	-	279,769
Fund balances:										
Unreserved:										
Assigned		-	-	-	-	-	-	-	121,811	121,811
Unassigned		-	-	-	-	-	-	-	-	-
Total fund balances		-	-	-	-	-	-	-	121,811	121,811
Total liabilities and fund balances	$	347	247,154	71	14,043	5,917	3,237	9,000	121,811	401,580

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Combining Balance Sheet - Health and Social Services

September 30, 2014

Assets		Health					Totals (Memo-randum Only)
		AOA	Indian Health	SCF	Mat-Su Health	Discretionary	
Equity in central treasury	$	-	16,537	87,867	619	18,417	123,440
Cash		-	-	-	-	-	-
Accounts receivable:							
Grants and contracts		593	-	10,000	-	-	10,593
Other (net of allowance for DA)		-	-	-	-	-	-
Prepaid		-	-	-	-	-	-
	$	593	16,537	97,867	619	18,417	134,033
Liabilities and Fund Balances							
Liabilities:							
Accounts payable		-	-	-	-	-	-
Accrued vacation and payroll taxes		-	-	-	-	-	-
Unearned revenue		-	16,537	97,867	619	-	115,023
Due to (from) other funds		593	-	-	-	-	593
Total liabilities		593	16,537	97,867	619	-	115,616
Fund balances:							
Unreserved:							
Designated for education							
Assigned		-	-	-	-	18,417	18,417
Unassigned		-	-	-	-	-	-
Total fund balances		-	-	-	-	18,417	18,417
Total liabilities and fund balances	$	593	16,537	97,867	619	18,417	134,033

Exhibit G-5

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Combining Balance Sheet - Justice
September 30, 2014

Assets		Justice				Totals (Memo-randum Only)
		COPS Equipment	COPS Hire	OJP/BJA	Discretionary	
Equity in central treasury	$	-	-	-	30	30
Cash		-	-	-	-	-
Accounts receivable:						
Grants and contracts		32	6,160	7,319	-	13,511
Other (net of allowance for DA)		-	-	-	-	-
Prepaid		-	-	-	-	-
	$	32	6,160	7,319	30	13,541
Liabilities and Fund Balances						
Liabilities:						
Accounts payable		-	-	-	-	-
Accrued vacation and payroll taxes		-	-	-	-	-
Unearned revenue		-	-	-	-	-
Due to (from) other funds		32	6,160	7,319	-	13,511
Total liabilities		32	6,160	7,319	-	13,511
Fund balances:						
Unreserved:						
Designated for education						
Assigned		-	-	-	30	30
Unassigned		-	-	-	-	-
Total fund balances		-	-	-	30	30
Total liabilities and fund balances	$	32	6,160	7,319	30	13,541

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Combining Balance Sheet
Non-major Governmental Funds
September 30, 2014

Assets		BIA	Housing	IC&F	AK Tribal Judges	Totals (Memo-randum Only)
Equity in central treasury	$	214,357	-	-	252	214,609
Cash		-	-	-	-	-
Accounts receivable:						
Grants and contracts		-	19,346	-	-	19,346
Other (net of allowance for DA)		-	-	-	-	-
Prepaid		-	-	-	-	-
	$	214,357	19,346	-	252	233,955
Liabilities and Fund Balances						
Liabilities:						
Accounts payable		-	-	-	-	-
Accrued vacation and payroll taxes		-	-	-	-	-
Unearned revenue		214,357	-	-	-	214,357
Due to (from) other funds		-	33,816	3,089	-	36,905
Total liabilities		214,357	33,816	3,089	-	251,262
Fund balances:						
Unreserved:						
Designated for education						
Assigned		-	(14,470)	-	-	(14,470)
Unassigned		-	-	(3,089)	252	(2,837)
Total fund balances		-	(14,470)	(3,089)	252	(17,307)
Total liabilities and fund balances	$	214,357	19,346	-	252	233,955

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit H-2

Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Function
Non-major Governmental Funds
For the Year Ending September 30, 2014

	BIA Self Gover-nance	Housing	IC&F	AK Tribal Judges	Totals (Memo-randum Only)
Revenues:					
Federal sources	$ 209,127	90,412	-	-	299,539
Federal sources passed through other NPO	-	-	-	-	-
Local sources - services	-	56,272	-	-	56,272
Local sources	-	228	8,629	100	8,957
Total revenues	209,127	146,912	8,629	100	364,768
Expenditures:					
Governmental activities:					
General government	125,923	-	9,439	258	135,620
Community & social service	83,204	-	-	-	83,204
Education	-	-	-	-	-
Environmental stewardship	-	-	-	-	-
Roads	-	-	-	-	-
Housing	-	134,839	-	-	134,839
Health	-	-	-	-	-
Economic development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	63,813	-	-	63,813
Total expenditures	209,127	198,652	9,439	258	417,476
Excess of revenues over expenditures and other sources (uses)	-	(51,740)	(810)	(158)	(52,708)
Beginning fund balances	-	37,270	(2,279)	410	35,401
Ending fund balances	$ -	(14,470)	(3,089)	252	(17,307)

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit I-1

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2014

	General Fund					
	General	Administration	ESD	Education	Health	Transportation
Revenues:						
Federal sources	$ -	-	288,183	69,496	171,260	1,122,594
Federal sources passed through other NPO	-	-	-	51,919	190,364	-
Local sources - services	351,921	21	14,987	8,235	14,628	-
Local sources	25,632	-	33,394	145,508	177,014	1,982
Indirect cost reimbursement	-	681,936	-	-	-	-
Total revenues	377,553	681,957	336,564	275,158	553,266	1,124,576
Expenditures:						
Current:						
Salaries	28,158	379,785	137,503	82,656	219,561	306,863
Fringe benefits	9,909	98,177	32,365	19,503	90,563	91,720
Contractual services	3,812	28,243	66,719	458	3,209	110,606
Grants in aid	124,286	-	-	13,010	925	-
Rent	-	78,370	11,424	43,949	55,271	45,983
Stipend	-	-	-	-	-	-
Travel and training	4,518	7,693	10,483	6,738	3,330	27,104
Supplies	3,801	26,785	884	5,944	32,496	29,548
Utilities	37,259	60	-	-	-	-
Communications	647	8,051	3,277	476	6,279	3,926
Equipment - not capitalized	662	7,752	776	1,629	1,876	13,236
Equipment operations	1,439	15,320	-	-	-	204,849
Repairs and maintenance	16,530	580	-	-	492	-
Motorpool	10,414	5,553	890	1,403	16,025	27,200
Other operating cost	4,431	3,236	500	28,288	1	21,164
Insurance	17,033	12,675	1,702	807	4,655	4,136
Interest	14,758	-	-	-	-	-
Principal payments	21,242	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total direct costs	298,899	672,280	266,523	204,861	434,683	886,335
Indirect cost	53,245	-	69,217	48,052	118,179	241,172
Total expenditures	352,144	672,280	335,740	252,913	552,862	1,127,507
Excess of revenues over (under) expenditures	25,409	9,677	824	22,245	404	(2,931)
Beginning fund balances	422,367	39,896	(2,527)	99,566	18,013	2,931
Ending fund balances	$ 447,776	49,573	(1,703)	121,811	18,417	-

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit I-1

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2014
(continued)

	DOJ	BIA Self Governance	Housing	IC&F	AK Tribal Judges	Totals (Memo-randum Only)
Revenues:						
Federal sources	$ 398,269	209,127	90,412	-	-	2,349,341
Federal sources passed through other NPO	-	-	-	-	-	242,283
Local sources - services	-	-	56,272	-	-	446,064
Local sources	30	-	228	8,629	100	392,517
Indirect cost reimbursement	-	-	-	-	-	681,936
Total revenues	398,299	209,127	146,912	8,629	100	4,112,141
Expenditures:						
Current:						
Salaries	161,655	128,860	51,699	-	-	1,496,740
Fringe benefits	48,205	27,546	16,278	-	-	434,266
Contractual services	154	77	2,139	77	-	215,494
Grants in aid	-	-	-	5,860	-	144,081
Rent	8,170	5,376	10,090	-	-	258,633
Stipend	-	-	-	-	-	-
Travel and training	15,734	1,213	-	1,433	-	78,246
Supplies	4,164	596	21,184	7	-	125,409
Utilities	-	-	11,735	-	-	49,054
Communications	938	542	1,881	-	199	26,216
Equipment - not capitalized	5,894	-	60	-	-	31,885
Equipment operations	-	-	1,430	-	-	223,038
Repairs and maintenance	-	-	7,413	-	-	25,015
Motorpool	966	105	2,019	43	-	64,618
Other operating cost	-	88	23,436	-	4	81,148
Insurance	3,018	-	11,740	-	-	55,766
Interest	-	-	-	-	-	14,758
Principal payments	-	-	-	-	-	21,242
Capital outlay	81,646	-	-	-	-	81,646
Total direct costs	330,544	164,403	161,104	7,420	203	3,427,255
Indirect cost	67,725	44,724	37,548	2,019	55	681,936
Total expenditures	398,269	209,127	198,652	9,439	258	4,109,191
Excess of revenues over (under) expenditures	30	-	(51,740)	(810)	(158)	2,950
Beginning fund balances	-	-	37,270	(2,279)	410	615,647
Ending fund balances	$ 30	-	(14,470)	(3,089)	252	618,597

FEDERAL
SINGLE
AUDIT

Reports on Federal Single Audit Requirements

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards
Year Ended September 30, 2014

Federal Grant or Contract Title	Grant Number	Catalog of Federal Domestic Assistance Number	Total Grant Award	Eligible Expenditures
P.L. 93-638 Contract:	A12AV00446 Mod 4 (ICWA 2014)	15.144	$ 56,285	35,139
P.L. 93-638 Contract:	A12AV00446 Mod 2 (ICWA 2013)	15.144	55,868	9,743
P.L. 93-638 Contract:	GTE01T08410 Mod 4 (ICWA 08/11)	15.144	154,458	57
P.L. 93-638 Contract:	A12AV00535 Mod 8 FY14	15.021	148,592	58,317
P.L. 93-638 Contract:	A12AV00535 Mod 6 FY13	15.021	139,293	42,634
P.L. 93-638 Contract:	A12AV00535 Mod 4 FY12	15.021	177,476	40,412
P.L. 93-638 Contract:	CTE01T08124 Mod 14 FY11	15.021	238,892	22,825
P.L. 102-477	GK00T13410-6	102.477	277,781	68,486
BIA Natural Resources (MC Flow)	GTE01T08150	15.037	25,315	6,786
BIA Natural Resources (BIA Water)	GTE01T08151-2	15.034	68,000	5,206
DOI-USFWS Tribal Wildlife Grant 2012	F12AP00288 (U-33-NA-1)	15.639	199,728	126,583
Total U.S. Department of the Interior			1,541,688	416,187
U.S. Department of Health and Human Services:				
Indian Health Service	58G110101-4-07	93.228	79,198	62,661
Indian Health Service	58G110101-3-07	93.228	68,344	35,724
Adminstration on Aging-Title VI 14/16	1442AKT6NS 2014/1	93.047	82,330	44,052
Adminstration on Aging-Title VI 14/16 NSIP	1442AKNSIP 2014/1	93.053	4,672	2,922
Adminstration on Aging-Title VI 11/13	1142AKT6NS	93.047	243,100	23,367
Adminstration on Aging-Title VI 11/13 NSIP	1142AKNSIP	93.053	2,581	2,534
Passed through other NPOs:				
Alaska Native Tribal Health Consortium	ANTHC-99-C-0031, 14 (2014)	93.210	150,364	150,364
Cook Inlet Tribal Council	2014 (Summer Program)	15.108	14,411	12,414
Cook Inlet Tribal Council	2014 (Childcare 14)	15.108	39,505	39,505
SCF - Behavioral Health Aide	2014	93.XXX	40,000	40,000
Administration for Native Americans:				
Discretionary - SEDS Year 3	90NA8097/03	93.61	302,497	4,489
Total U.S. Department of Health and Human Services			1,027,002	418,032
Institute of Museum and Library Sciences:				
Native American Library Services	NG-05-12-0204-12	45.311	14,000	1,010
Total Institute of Museum and Library Sciences			14,000	1,010
U.S. Environmental Protection Agency:				
Indian General Assistance 12/15	GA-00J42401-1	66.926	500,000	136,985
Total U.S. Environmental Protection Agency			500,000	136,985
U.S. Housing and Urban Development:				
NAHASDA	55IT0202510	14.867	211,582	90,412
Total U.S. Housing & Urban Development			211,582	90,412

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards
Year Ended September 30, 2014

Federal Grant or Contract Title	Grant Number	Catalog of Federal Domestic Assistance Number	Total Grant Award	Eligible Expenditures
U.S. Department of Justice:				
OJP-BJA	2012-AC-BX-0020	16.616	$ 750,000	176,663
COPS-Equipment	2012HEWX0001	16.710	256,212	92,212
COPS-HIRE	2012HHWX0001	16.710	632,015	129,395
Total U.S. Department of Justice			1,638,227	398,269
U.S. Department of Transportation:				
Federal Transit Administration (FTA 2013/2014)	AK-18-X072	20.509	137,692	15,989
Federal Transit Administration (FTA 2012)	AK-18-X066-00	20.509	198,000	100,953
Federal Highways Administration	AK-18-X072-00	20.509	850,213	608,789
Federal Highways Administration	DTFH69-13-H0003 (TTP)	20.205	892,584	389,928
Federal Highways Administration	DTFH69-12-H0003 (PLHD)	20.205	1,718,280	6,936
Federal Highways Administration	SB10AK(4) (Byways)	20.205	485,434	8,135
Total U.S. Department of Transportation			4,282,204	1,130,729
Total Monetary Federal Financial Assistance			9,214,703	2,591,624
Dept of Agri. Comm. Facility Guaranteed Loan	6055	10.766	0	206,375
General Surplus Property		39.003	0	1,205
Total All Federal Financial Assistance			$ 9,214,703	2,799,204

Notes to Schedule of Expenditures of Federal Awards

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Chickaloon Village Traditional Council and is presented on the modified accrual basis of accounting, except for, General Surplus Property is calculated using the original unit acquisition cost multiplied by 23.3%, as directed by the federal GSA Property Management Division. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
2615 Brooke Drive
Anchorage, Alaska 99517
(907) 980-9450

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Ladies and Gentlemen:

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Chickaloon Village Traditional Council, as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the Chickaloon Village Traditional Council's basic financial statements, and have issued my report thereon dated April 3, 2015.

Internal Control Over Financial Reporting
In planning and performing my audit of the financial statements, I considered the Chickaloon Village Traditional Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control. Accordingly I do not express an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Members of the Council
Chickaloon Village Traditional Council

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Chickaloon Village Traditional Council's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of the audit and, accordingly, I do not express such an opinion. The results of my test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Anchorage, Alaska
April 3, 2015

LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
2615 Brooke Drive
Anchorage, Alaska 99517
(907) 980-9450

Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance Required by OMB Circular A-133

Independent Auditor's Report

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Ladies and Gentlemen:

Report on Compliance for Each Major Federal Program

I have audited Chickaloon Village Traditional Council's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Chickaloon Village Traditional Council's major federal programs for the year ended September 30, 2014. Chickaloon Village Traditional Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of Chickaloon Village Traditional Council's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Chickaloon Village Traditional Council's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of Chickaloon Village Traditional Council's compliance.

Members of the Council
Chickaloon Village Traditional Council

Opinion on Each Major Federal Program

In my opinion, Chickaloon Village Traditional Council's complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2014.

Report on Internal Control Over Compliance

Management of Chickaloon Village Traditional Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered the Chickaloon Village Traditional Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Chickaloon Village Traditional Council's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Anchorage, Alaska
April 3, 2015

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Federal Schedule of Findings and Questioned Costs
Year Ended September 30, 2014

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Summary of Auditor's Results

Financial Statements

An unmodified opinion has been issued on the financial statements of the Chickaloon Village Traditional Council.

Internal control over financial reporting:

Material weakness identified?	.....yes	.....X.....no
Significant deficiencies identified that are not considered to be material weaknesses?	.....yes	.....X....none reported
Noncompliance material to financial statements noted?	.....yes	.....X.....no

Federal Awards

Internal control over major programs:

Material weakness identified?	.....yes	.....X.....no
Significant deficiencies identified that are not considered to be material weaknesses?	.....yes	.....X.....none reported

An unmodified opinion has been issued on compliance for major programs.

Any audit findings disclosed that required to be reported in accordance with section 510(a) of Circular A-133?	.....yes	.....X.....no

Chickaloon Village Traditional Council
Chickaloon, Alaska

Identification of Major Programs:

CFDA Numbers	Name of Federal Program
20.509	DOT-Federal Transit Administration – Formula Grant for Rural Areas
16.616	DOJ- Justice Assistance – Indian Country Alcohol and Drug Prevention

The dollar threshold used to distinguish between Type A and Type B programs is federal awards expended greater than $300,000.

The auditee qualified as a low-risk auditee? .....X.....yes .....no

SECTION II - Financial Statement Findings
There are no current year findings.

Resolution of Prior Year's Findings
There were no prior year findings.

SECTION III - Federal Award Findings and Questioned Costs
There are no current year findings.

Resolution of Prior Year's Findings
There were no prior year's findings.

AMENDMENT to the FY 2023– 2025 Funding Agreement
between
Chickaloon Native Village
and the
Secretary of the Department of Health and Human Services
of the
United States of America

Effective 10/1/2024

The FY 2023– 2025 Funding Agreement made and entered into by and between Chickaloon Native Village and the Secretary of the Department of Health and Human Services of the United States of America, effective October 1, 2022, is hereby amended as follows:

1. The middle paragraph of **Section 3** is amended as follows:

> **Section 3.** Chickaloon Native Village health services programs have been designed and established to provide IHS beneficiaries with health service programs to address a wide variety of health and social service needs. Such services include, but are not limited to: primary health care services; public safety services; child and family advocacy services; assisting the community with health maintenance, interpretation, access and/or referral to other services; provision of health promotion and disease prevention services and educational opportunities; provision of substance mis~~ab~~use/abuse prevention, intervention, assessment, outpatient and after-care services; Tribal wellness activities; provision of counseling on a wide variety of concerns; provision of health office administrative duties; planning and implementation of an Electronic Health Records system; and provision of managerial support to the T~~t~~ribal office. This program has four goals which are: (1) to provide the services, (2) to manage the services, (3) to evaluate the services to monitor quality assurance, and (4) to report the outcomes of the services provided in efforts to meet the ever-changing need(s) of the community. All programs are under the direction of the Tribal administration and the Chickaloon Village Traditional Council, which provides policy, administrative and executive direction. Chickaloon' s wide range of services are provided and facilitated directly, and in cooperation with ANMC, ANTHC, SCF, other Co-Signers, and Cook Inlet Tribal Council, including through field clinics, referral to ANMC, and other arrangements with Tribal health organizations. Any PSFA described in this section 3 [Tribal Programs and Budget] may be performed by any organizational unit of Chickaloon at Chickaloon' s direction.

2. A new **Section 3.5.4** is added as follows:

3.5.4 Youth development services designed to promote leadership skills, healthy lifestyles, and cultural pride, and to enhance self-confidence and self-esteem activities. This includes a culture-based youth camp that provides Chickaloon youth an opportunity to learn and practice traditional subsistence survival skills. The youth are taught healthy and functional life skills through their interactions with staff who emphasize the positives of being substance free.

3. **Section 3.6.3** is amended as follows:

3.6.3 Child and Family Services. Chickaloon provides a broad comprehensive child and family advocacy and behavioral health program, which includes case management; prevention and intervention services to respond to ~~assistance and services to children and families who have experienced or are at risk of~~ child physical abuse, sexual abuse, exposure to drugs and drug paraphernalia,~~and~~ neglect, and other conditions that place a child at physical or emotional risk. Services include, but are not limited to, support ~~; including~~ services for children, youth, and families, therapeutic activity and educational components aimed at recovery and healthy living skills and relationship development; individual, family and group counseling; family reunification support services; foster home advocacy, recruitment, certification, and supportive services; child development and family services, including, but not limited to, health-oriented education; appropriate child development services; and health-related collaboration and partnering with State child protection and law enforcement agencies, with Chickaloon' s Traditional Tribal Court, with other Tribes and Tribal organizations, and with other child and family advocacy programs. ~~to assure a safe environment for the welfare of the child and work toward the ultimate rehabilitation of the child and family.~~

4. **Section 3.9** is added as follows:

3.9 Tribal Representation provides Tribal representation on a regional, state, and national level, including, but not limited to, Tribal representation to the ANHB, ANTHC, Anchorage Service Unit Tribal Health Council, and T~~t~~ribal caucus meetings, along with payment of dues and pro-rated consultation fees.

5. References to the term " substance abuse" in **Sections 3.1.10, 3.4 and 3.5.1** are replaced with the term " substance misuse" as follows:

3.1.10 assist in care and treatment of substance mis~~ab~~use by providing assessments, interventions, referrals, outpatient monitoring, and after care compliance;

3.4 Public Health, Preventive Care and Health Education Services may include, but are not limited to, education and training about health promotion, disease and injury prevention, prenatal, postnatal, well baby, family planning, substance misabuse treatment, mental health education, educational activities, health and wellness recreational and exercise activities, home visits, immunizations, blood pressure checks, oral health programs, and counseling. These health education services are coordinated with the related direct care programs offered by Chickaloon. . . .

3.5.1 Health promotion and education (including youth development services and programs, Tribal wellness and sobriety programs or activities, prevention of interpersonal violence, and environmental services); substance use disorder intervention (including services provided to beneficiaries referred by the courts); mental health disorder outreach and referrals; client advocacy and case management for services described in this Funding Agreement; crisis intervention; support services for individuals with severe mental illnesses, emotional disturbances, or substance misabuse problems, psychiatric services and general mental health services.

6. Effective Date. This amendment is effective October 1, 2024.

United States of America
Secretary of Department of Health and Human Services

By: Evangelyn L. Castagna -S Digitally signed by Evangelyn L. Castagna -S Date: 2025.02.19 15:47:22 -09'00'

Alaska Area Director
Indian Health Service

Date: 2/19/25

Chickaloon Native Village

By: Chief Gary Harrison Chief Gary Harrison (Dec 27, 2024 16:00 AKST)

Gary Harrison
Traditional Chief

Date: 12/27/2024

AMENDMENT to the FY 2020–2022 Funding Agreement
between
Chickaloon Native Village
and the
Secretary of the Department of Health and Human Services
of the
United States of America

Effective 10/1/2021

The FY 2020–2022 Funding Agreement made and entered into by and between Chickaloon Native Village and the Secretary of the Department of Health and Human Services of the United States of America, effective October 1, 2019, is hereby amended as follows:

1. **Section 3.4** is amended as follows:

> **3.4 Public Health, Preventive Care and Health Education Services** may include, but are not limited to, education and training about health promotion, disease and injury prevention, prenatal, postnatal, well baby, family planning, substance abuse treatment, mental health education, educational activities, health and wellness recreational and exercise activities, home visits, immunizations, blood pressure checks, oral health programs, and counseling. These health education services are coordinated with the related direct care programs offered by Chickaloon.
>
> Chickaloon created a public health program in response to COVID-19 in order to perform contact tracing, engage in public health awareness and ~~is actively engaging in prevention efforts to mitigate the impacts of Coronavirus (COVID-19) and other diseases through providing~~ education, and ~~.~~ to mitigate the spread of COVID-19 and other infectious diseases, such as by providing personal protective equipment and masks to the community.~~.~~
>
> Chickaloon also collaborates and coordinates ~~and by participating as a liaison~~ with Tribal partners, and local, state, and federal agencies, in response to COVID-19.

2. **Appendices:** The following appendices are incorporated by reference and are attached:

Appendix E – Facilities List

3. Effective Date. This amendment is effective October 1, 2021.

United States of America
Secretary of Department of Health and Human Services

By: Evangelyn L. Dotomain -S Digitally signed by Evangelyn L. Dotomain -S Date: 2022.05.11 16:32:13 -08'00'

Director, Indian Health Service

Date:

Chickaloon Native Village

By: Chief Gary Harrison (Feb 1, 2022 14:49 PST)

Chief Gary Harrison
Traditional Chief

Date: Feb 1, 2022

DEPARTMENT	WORK #	FAX #	Address:	City/State/Zip	Other Uses
Accounting / Administration Ggax Hwnax (Rabbit House) Environmental Stewardship	745-0749	745-0709	9255 North Glenn Highway	Palmer, AK 99645	Accounting, I/T, Administration, and Ahtna Language program offices Environmental Services and Education
Red Building Udzih Hwnax	745-0749	745-0709	9255 North Glenn Highway	Palmer, AK 99645	Used to house culture and Tribal Historic Preservation Office;
Benteh Nuutah Valley Native Primary Care Center			1001 S Knik-Goose Bay Rd.	Wasilla, AK 99654	Chickaloon HSS has an office here, used for meetings and trainings.
Education Campus (Ya Ne Dah As)YNDAS/Preschool Tikaandi Hwnax (Wolf House)	745-0722	745-7154	9109 North Glenn Highway	Palmer, AK 99645	Counseling and testing, culture and language programs; Pre-K through 8th grade school that does health promotion and prevention, including teaching western academics, Ahtna language and culture, experiential learning outside. Facilities also used for meetings, Beading Class, Parenting Classes, and family Counseling.
Tribal Government, Justice Department, Tribal Court Ne'iine' Hwnax (Chickadee House)	745-0704	745-0708	16166 North Glenn Highway	Sutton, AK 99674	Counseling, Elders' Lunches, staff trainings, Traditional Council Meetings, education and health training; and case management services. The Justice Department and Court resides in the lower part of the building.
Health & Social Services C'eyiits' Hwnax (Life House) Clinic			111495 North Callison St.	Sutton, AK 99674	Health & Social Services Department, ICWA offices, and Clinic; some space shared with SCF and CITC.
Green House C'etaan Hwnax (Green House)	N/A	N/A	21117 East Myers Ave. Log Building	Sutton, AK 99674	Traditional Healing and Nutrition Gardens/Volunteer Opportunities
Low Income Housing			All Elk Rd.	Sutton, AK 99674	14-15 units, with 1-2 being added per year for transitional living/housing for those in recovery
School Storage – Blue Building Debae Hwnax (Sheep House)	745-0793		9109 N Glenn Highway	Sutton, AK 99674	Storage for the School.
Storage Office - Green Building Naggets'I Hwnax (Red Fox House)	N/A	N/A	9255 North Glenn Highway	Palmer, AK 99645	Administrative Records Storage
Transit/Transportation Ł̨ukae Hwnax (Fish House)	745-1735	745-0654	21117 East Myers Ave.	Sutton, AK 99674	Heath and wellness transportation including on-demand transit to the Clinic, HHS programming (such as the elders program), and wellness activities. Also includes HSS

DEPARTMENT	WORK #	FAX #	Address:	City/State/Zip	Other Uses
					transportation and advocacy services by reservation, which provides outreach, behavioral health, medical, elders (to pay bills, get groceries, etc.) Also provides employment transportation.
Sutton Library			11301 Chickaloon Way	Sutton, AK 99674	Health fairs, training
Alpine Historical Park			Mile 61.6 Glenn Highway	Sutton, AK 99674	Adjacent to library. Chickaloon conducts trainings here.
Raven Hall			State Fairgrounds (2075 Glenn Highway)	Palmer, AK 99645	Annual Gathering health fair every summer
Moose Creek Campground			Mile 54 ½ Glenn Highway	Sutton, AK 99674	Training; staff meetings; educational sessions held in summer.
COVID-19 Isolation			2301 N Hemmer Rd	Palmer, AK 99645	New health department office, temporary housing facility for those infected with or exposed to COVID-19

AMENDMENT to the FY 2017-2019 Funding Agreement
between the
CHICKALOON NATIVE VILLAGE
and
the Secretary of the Department of Health and Human Services
of the
United States of America

Effective October 1, 2016

The FY 2017–2019 Funding Agreement made and entered into by and between the Chickaloon Native Village and the Secretary of the Department of Health and Human Services of the United States of America, effective October 1, 2016, is hereby amended as follows:

1. **Section 3.** The second sentence in the second paragraph of section 3 is amended as follows:

> Chickaloon's wide range of services are provided and facilitated directly, and in cooperation with ANMC, ANTHC, SCF, ~~and~~ other Co-Signers, and the Cook Inlet Tribal Council, including through field clinics, referral to ANMC, and other arrangements with Tribal health organizations.

2. **Effective Date:** This Amendment shall be effective October 1, 2016.

United States of America
Secretary of Department of Health and Human Services

By: _____
Director, Indian Health Service

Date: 11/30/17

Chickaloon Native Village on behalf of Itself and Certain Alaska Tribes Identified in Exhibit A of the Compact

By: Chief Gary Harrison
Gary Harrison, Traditional Chief

Date: 8-10-17

DEPARTMENT	WORK #	FAX #	Address:	City/State/Zip	Other Uses
Accounting / Administration Ggax Hwnax (Rabbit House) Environmental Stewardship	745-0749	745-0709	9255 North Glenn Highway	Palmer, AK 99645	Accounting, I/T, Administration, and Ahtna Language program offices Environmental Services and Education
Red Building Udzih Hwnax	745-0749	745-0709	9255 North Glenn Highway	Palmer, AK 99645	Used to house culture and Tribal Historic Preservation Office;
Benteh Nuutah Valley Native Primary Care Center			1001 S Knik-Goose Bay Rd.	Wasilla, AK 99654	Chickaloon HSS has an office here, used for meetings and trainings.
Education Campus (Ya Ne Dah As)YNDAS/Preschool Tikaandi Hwnax (Wolf House)	745-0722	745-7154	9109 North Glenn Highway	Palmer, AK 99645	Counseling and testing, culture and language programs; Pre-K through 8th grade school that does health promotion and prevention, including teaching western academics, Ahtna language and culture, experiential learning outside. Facilities also used for meetings, Beading Class, Parenting Classes, and family Counseling.
Tribal Government, Justice Department, Tribal Court Ne'iine' Hwnax (Chickadee House)	745-0704	745-0708	16166 North Glenn Highway	Sutton, AK 99674	Counseling, Elders' Lunches, staff trainings, Traditional Council Meetings, education and health training; and case management services. The Justice Department and Court resides in the lower part of the building.
Health & Social Services C'eyiits' Hwnax (Life House) Clinic			111495 North Callison St.	Sutton, AK 99674	Health & Social Services Department, ICWA offices, and Clinic; some space shared with SCF and CITC.
Green House C'etaan Hwnax (Green House)	N/A	N/A	21117 East Myers Ave. Log Building	Sutton, AK 99674	Traditional Healing and Nutrition Gardens/Volunteer Opportunities
Low Income Housing			All Elk Rd.	Sutton, AK 99674	14-15 units, with 1-2 being added per year for transitional living/housing for those in recovery
School Storage – Blue Building Debae Hwnax (Sheep House)	745-0793		9109 N Glenn Highway	Sutton, AK 99674	Storage for the School.
Storage Office - Green Building Naggets'I Hwnax (Red Fox House)	N/A	N/A	9255 North Glenn Highway	Palmer, AK 99645	Administrative Records Storage
Transit/Transportation Ł̨ukae Hwnax (Fish House)	745-1735	745-0654	21117 East Myers Ave.	Sutton, AK 99674	Heath and wellness transportation including on-demand transit to the Clinic, HHS programming (such as the elders program), and wellness activities. Also includes HSS

DEPARTMENT	WORK #	FAX #	Address:	City/State/Zip	Other Uses
					transportation and advocacy services by reservation, which provides outreach, behavioral health, medical, elders (to pay bills, get groceries, etc.) Also provides employment transportation.
Sutton Library			11301 Chickaloon Way	Sutton, AK 99674	Health fairs, training
Alpine Historical Park			Mile 61.6 Glenn Highway	Sutton, AK 99674	Adjacent to library. Chickaloon conducts trainings here.
Raven Hall			State Fairgrounds (2075 Glenn Highway)	Palmer, AK 99645	Annual Gathering health fair every summer
Moose Creek Campground			Mile 54 ½ Glenn Highway	Sutton, AK 99674	Training; staff meetings; educational sessions held in summer.

AMENDMENT to the FY 2020-2022 Funding Agreement
between
Chickaloon Native Village
and the
Secretary of the Department of Health and Human Services
of the
United States of America

Effective 10/1/2020

The FY 2020-2022 Funding Agreement made and entered into by and between Chickaloon Native Village and the Secretary of the Department of Health and Human Services of the United States of America, effective October 1, 2019, is hereby amended as follows:

1. **Section 3** is amended as follows:

> Chickaloon Native Village health services programs have been designed to provide IHS beneficiaries with health service program perfmnnel to address a wide variety of health and social service needs. Such services include, but are not limited to: primary health care services; public safety services; child and family advocacy services; assisting the community with health maintenance, interpretation, access and/or referral to other services; provision of health promotion and disease prevention services and educational opportunities; prov1s1on of substance abuse prevention, intervention, assessment, outpatient and after-care services; Itribal wellness activities; provision of counseling on a wide variety of concerns; provision of health office administrative duties; planning and implementation of an Electronic Health Records system; and provision of managerial support to the Itribal office. This program has four goals which are: (1) to provide the services, (2) to manage the services, (3) to evaluate the services to monitor quality assurance, and (4) to report the outcomes of the services provided in efforts to meet the ever changing need(s) of the cornmunity. All programs are under the direction of the Dribal administration and the Chickaloon Villae:e Traditional Council, which provides policy, administrative and executive direction. Chickaloon's wide range of services are provided and facilitated directly, and in cooperation with ANMC, ANTHC, SCF, other Co-Signers, and t:-h€-Cook Inlet Tribal Council, including through field clinics, referral to ANMC, and other arrangements with I-t:ribal health organizations. Any PSFA described in this section 3 [Tribal Programs and Budget] may be performed by any organizational unit of Chickaloon at Chickaloon's direction.

2. **Section 3.1.3** is amended as follows:

3.1.3 maintaining patient charts/files documentation for Itribal program records, and referral efforts to physicians or specialty clinic personnel;

3. **Section 3.4** is amended by adding a new second paragraph as follows:

Chickaloon is actively engaging in prevention efforts to mitigate the impacts of Coronavirus (COVID-19) and other diseases through providing education and personal protective equipment to the community, and by participating as a liaison with Tribal partners, and local, state, and federal agencies.

4. **Section 3.6.1** is amended as follows:

3.6.1 Generally. Chickaloon promotes the physical, mental and spiritual well-being of individuals, families and the Tribe through all of its programs. Chickaloon promotes healthy lifestyles through a number of community outreach activities, including health promotion and disease prevention events; promotion of cultural traditions, healthy relationships, sobriety, and self-sufficiency, wellness improvements (with emphasis on achieving and maintaining sobriety through a variety of methods and programs that include public education and training, support for positive community events, restorative justice and Itribal court improvements (including juvenile and drug court; support for Itribal empowerment and public safety; and case management and other services for individuals who have experienced conflict in the community because of substance abuse or behavioral health issues.

5. **Section 3.9** is amended as follows:

3.9 Tribal Representation provides Tribal representation on a regional, state, and national level, including, but not limited to, Itribal representation to the ANHB, ANTHC, Anchorage Service Unit Tribal Health Council, and Itribal caucus meetings, along with payment of dues and pro-rated consultation fees.

6. **Section 3.11.1** is amended as follows:

3.11.1 Generally. This funding agreement includes programs, functions, services and activities resulting from Itribal redesign, or consolidation, reallocation or redirection offunds, including its own funds or funds from other sources, provided that such consolidation, redesign, or reallocation or redirection of funds results in carrying out programs, functions, services and activities that may be included in the funding agreement pursuant to section 505 of Title V and Article III, Section 6 [Consolidation with Other Programs] of the

Compact. This includes any other new health care programs, including, but not limited to, those identified in the Indian Health Care Improvement Act funded during the fiscal year.

7. **Appendices:** The following appendices are incorporated by reference and are attached:

Appendix E - Facilities List

8. Effective Date. This amendment is effective October 1, 2020.

United States of America
Secretary of Department of Health and Human Services

Evangelyn L. Digitally_signed by Evangelyn L. Dotomam -S
By: Dotomain -S 1,02101201s13oe

Director, Indian Health Service

Date:

Chickaloon Native Village

By:

Gary Harrison
Traditional Chief

Date: Aug 31, 2020

UNITED STATES OF AMERICA
SECRETARY OF
DEPARTMENT OF HEALTH AND HUMAN SERVICES

BY: _____
DIRECTOR, INDIAN HEALTH SERVICE

DATE: 2-15-11

CHICKALOON NATIVE VILLAGE

BY: _____
GARY HARRISON, TRADITIONAL CHIEF

DATE: 12-22-10

ALASKA TRIBAL HEALTH COMPACT

BETWEEN

CERTAIN ALASKA NATIVE TRIBES

AND THE

UNITED STATES OF AMERICA

OCTOBER 1, 1994

—

AMENDED AND RESTATED

OCTOBER 1, 2008

ALASKA TRIBAL HEALTH COMPACT

OCTOBER 1, 1994

AMENDED AND RESTATED
OCTOBER 1, 2008

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ALASKA TRIBAL HEALTH COMPACT
BETWEEN
CERTAIN ALASKA NATIVE TRIBES
AND THE
UNITED STATES OF AMERICA
OCTOBER 1, 1994
AMENDED AND RESTATED
OCTOBER 1, 2008

This Compact of Self-Governance, which under Title III of Public Law No. 93-638, as amended, became effective October 1, 1994, was amended and restated effective October 1, 1995, October 1, 1996, October 1, 1997, October 1, 1998, October 1, 2000, and was further amended and restated in FY 2001, effective October 1, 2000, to conform with Public Law 106-260, Title V of the Indian Self-Determination and Education Assistance Act, as amended (hereinafter Title V), October 1, 2003, October 1, 2006, and October 1, 2008 is made and entered into by and between the Secretary of Health and Human Services of the United States of America, represented by the Director of the Indian Health Service, and certain Alaska Native Tribes recognized by the United States acting collectively, and the Alaska Native Tribal Health Consortium, as set forth in Exhibit A. This Compact is entered into under the Title V, which authorizes the Secretary to enter into Compacts and Funding Agreements with the governing bodies of participating Tribal governments. The Secretary has delegated the authority to enter into this Compact and funding agreements to the Director, Indian Health Service (hereinafter IHS). This Compact reflects the unique tribal cooperation that has developed in Alaska to assure that all Alaska Natives have access to a comprehensive, integrated, and tribally-controlled health care delivery system. The parties are committed to ensuring that the essential statewide functions of the Alaska Native Medical Center in Anchorage remain intact, whether operated by the Indian Health Service, the Alaska Native Tribal Health Consortium or by Alaska Native Tribes recognized by the United States.

WITNESSETH:

WHEREAS, the Alaska Native people have governed themselves and lived in the area known as Alaska since time immemorial;

WHEREAS, federally recognized tribal governments in the State of Alaska

> . . . have the same governmental status as other federally acknowledged Indian tribes by virtue of their status as Indian tribes with a government-to-government relationship with the United States; are entitled to the same protection, immunities, privileges as other acknowledged tribes; have the right, subject to general principles of Federal Indian law, to exercise the same inherent and delegated authorities available to other tribes; and are subject to the same limitations imposed by law on other tribes;

(*Indian Entities Recognized and Eligible to Receive Services from the United States Bureau of Indian Affairs*, 58 Fed. Reg. 54364 (October 21, 1993));

WHEREAS, for the purposes of ensuring that all Alaska Natives and America Indians in Alaska can receive the services provided by the Federal Government through an Alaska Native provider, the Congress has defined the term, "Indian Tribe," to mean:

> . . . any Indian tribe, band, nation, or other organized group or community, including any Alaska Native village or regional or village corporation as defined in or established pursuant to the Alaska Native Claims Settlement Act, (85 Stat. 688), which is recognized as eligible for the special programs and services provided by the United States to Indians because of their status as Indians.

(Indian Self-Determination and Education Assistance Act, as amended, 25 U.S.C. § 450b(e));

WHEREAS, to prioritize between the entities eligible to authorize contracting under the Indian Self-Determination and Education Assistance Act, as amended, the Indian Health Service has established in the Alaska Area the following order of preference:

> If there is an Indian Reorganization Act (IRA) Council, and it provides governmental functions for the village, it will be recognized.
>
> If there is no IRA Council, or it does not provide governmental functions, then the traditional village council will be recognized.
>
> If there is no IRA Council and no traditional village council, then the village profit corporation will be recognized.
>
> If there is no IRA Council, no traditional village council, and no village profit corporation, then the regional profit corporation will be recognized for that particular village.

(*Alaska Area Guidelines for Tribal Clearances for Indian Self-Determination Contracts*, 46 Fed. Reg. 27178);

WHEREAS, the United States of America has recognized certain entities in Alaska as American Indian Tribes for purposes of the Indian Self-Determination and Education Assistance Act (*See* 25 U.S.C. § 450b(e); *Indian Entities Recognized and Eligible To Receive Services from the United States Bureau of Indian Affairs*, 58 Fed. Reg. 54364 (October 21, 1993); and *Alaska Area Guidelines for Tribal Clearances for Indian Self-Determination Contracts*, 46 Fed. Reg. 27178, (hereinafter "the Tribes");

WHEREAS, certain Tribes of Alaska have formed and authorized certain Tribal Organizations and Inter-Tribal Consortia as defined in 25 U.S.C. § 450b(*l*) and section 501(a)(5) of Title V, for the purpose of providing health care to Alaska Natives and to contract with the Indian Health Service and other federal and non-tribal agencies for such purpose as well as to provide health care to the other residents of their respective service areas, as permitted by section 813 of the Indian Health Care Improvement Act, as amended, or other applicable law;

WHEREAS, the Congress has declared its commitment to the maintenance of the Federal Government's unique and continuing relationship with, and responsibility to, Alaska Native and American Indian Tribes and to the Alaska Native and American Indian people as a whole through the permanent establishment of a meaningful Indian self-governance policy, which will permit an orderly transition from the federal domination of programs for, and services to, Alaska Natives and American Indians to effective and meaningful participation by the Alaska Native and American Indian people in the planning, conduct, and administration of those programs and services; 25 U.S.C. § 458aaa(note);

WHEREAS, the Congress has declared its commitment to strengthening the government-to-government relationship and to supporting and assisting Alaska Native and American Indian Tribes in the orderly transition from the federal domination of programs and services to provide Alaska Native and American Indian Tribes with meaningful authority, control, funding and discretion to plan, conduct, redesign and administer programs, services, functions and activities (or portions thereof) that meet the needs of the individual tribal communities, 25 U.S.C. § 458aaa(note);

WHEREAS, Federal health services to maintain and improve the health of the Indians and Alaska Natives are consonant with and required by the Federal Government's historical and unique legal relationship with, and resulting responsibility to, the American Indian and Alaska Native people, 25 U.S.C.§ 1601(a);

WHEREAS, the Congress has declared that it is the policy of the United States, in fulfillment of its special responsibilities and legal obligations to the American Indian and Alaska Native people, to meet the national goal of providing the highest possible health status to Indians and Alaska Natives and to provide existing Indian health services with all resources necessary to effect that policy, 25 U.S.C. § 1602(a);

WHEREAS, for the purposes of this Compact,

"ANTHC" shall mean only the Alaska Native Tribal Health Consortium;

"Co-Signer" shall mean all Tribes and tribal organizations or Inter-Tribal Consortia, including the ANTHC, participating in the Compact;

"Signatory Tribe(s)" shall mean all Tribes participating in the Compact either directly or through a tribal organization or Inter-Tribal Consortium that has been authorized to participate by resolution;

"Tribal Co-Signer" shall mean only those Tribes, tribal organizations and Inter-Tribal Consortia authorized by resolution of a Tribe, as defined in 25 U.S.C. § 450b(*l*) and sections 501(a)(5) and (b) of Title V, to participate in the Compact and shall not include the ANTHC; and

WHEREAS, under authority from the Tribes, certain Tribal Organizations and Inter-Tribal Consortia in Alaska have provided health services for many years under self-determination contracts with the Indian Health Service and have been recognized by the Indian Health Service as tribally-operated service units;

WHEREAS, pursuant to section 325 of P.L. 105-83, the Alaska Native Tribal Health Consortium (herein "ANTHC"), a tribal organization and Inter-tribal Consortium, as defined in section 501(a)(5) of Title V, was organized and is controlled by the Alaska Native tribes and tribal organizations which are represented on its Board of Directors;

WHEREAS, Tribes, Tribal Organizations and Inter-Tribal Consortia throughout Alaska are reliant on the services to be provided by the ANTHC;

WHEREAS, participation by the ANTHC in the Alaska Tribal Health Compact promotes the commitment of Alaska Native Tribes, Tribal Organizations and Inter-Tribal Consortia to maintain the unique tribal cooperation that has developed in Alaska to assure that all Alaska Natives have access to a comprehensive, integrated, organized, tribally controlled health care delivery system in which Alaska tribal health providers participate in numerous joint activities including utilization review and provide their health services in a clinically integrated care setting in which individuals typically receive health care from more than one of these Alaska tribal providers;

WHEREAS, in furtherance of the federal policy of Alaska Native and American Indian tribal self-determination and self-governance, Congress has directed the Secretary of Health and Human Services (herein the "Secretary") to carry out the Tribal Self-Governance Program under Title V.;

WHEREAS, Congress, in Title V, has authorized the Secretary to negotiate and implement a Compact of Self-Governance and Funding Agreements with the governing bodies of participating Tribal governments of qualified Alaska Native and American Indian Tribes that have completed a planning activity;

WHEREAS, Congress has directed that the Funding Agreements, which the Secretary negotiates with Alaska Native and American Indian tribes, shall authorize the Co-Signers to plan, conduct, consolidate, administer, receive full tribal shares of funding, redesign programs, and reallocate funds for programs, services, functions and activities as provided in sections 505(b)(1) and, (b)(2) and 506 (e) of Title V;

WHEREAS, each Funding Agreement shall specify the programs, services, functions or activities to be performed or administered, the funds to be provided, and the responsibilities of the Co-Signer and the Secretary in accordance with section 505 of Title V;

WHEREAS, the Funding Agreement shall specify the authority of the Co-Signer to redesign or consolidate programs, functions, services and activities (or portions thereof) and to reallocate or redirect funds or modify budget allocations pursuant to section 506(e) of Title V;

WHEREAS, to the extent to which, funding is provided to a Co-Signer, as authorized by Alaska Native Tribes, pursuant to a Funding Agreement, such Co-Signer shall be responsible for administration of programs, services, functions and activities pursuant to the Agreement, consistent with section 505 of Title V;

WHEREAS, nothing in this Compact or associated Funding Agreements shall be construed to limit or reduce in any way the funding for any program, project or activity serving an Indian Tribe under Title V or any other applicable Federal law, pursuant to section 515(a) of Title V;

WHEREAS, in Title V, Congress has directed that the Funding Agreements, which the Secretary negotiates with Co-Signers shall contain certain provisions and, at the option of the Co-Signers, apply to certain programs, activities, functions and services of the Indian Health Service (including construction) as specified in sections 505, 507(a)(2)(A), and 509 of Title V;

WHEREAS, Congress has directed that, at the request of the governing body of qualifying Tribes and the ANTHC and under the terms of a Funding Agreement, the Secretary shall provide funding to the Tribes and the ANTHC to implement the Funding Agreement in accordance with section 508 of Title V;

WHEREAS, Congress has directed that the Secretary shall interpret federal laws and regulations in a manner that will facilitate the implementation of a Compact of Self-Governance and Funding Agreement authorized by section 512(a) of Title V;

WHEREAS, Congress has directed that the Secretary shall interpret federal laws and regulations in a manner that will facilitate the inclusion of activities, programs, services, and functions (or portions thereof) in Compacts of Self-Governance and Funding Agreements authorized by section 512(a) of Title V;

WHEREAS, it is the intent of certain Alaska Native Tribes to collectively enter into a single Compact with the Secretary. To carry out that intent, such Tribes (hereafter referred to as signatory Tribes) enter into this Compact either by individual signature or by means of a delegation of

signature authority as authorized by resolution of the Tribal government. Such resolutions are attached as Exhibit "A".

WHEREAS, it is the intent of the signatory Tribes that this Compact will be carried out either by the Tribe itself, by tribal organizations or Inter-Tribal Consortia, as authorized by resolution of Tribe(s) as defined by 25 USC § 450b(e), section 501(b), and by the ANTHC under section 325 of P.L. 105-83. These Tribes, tribal organizations and Inter-Tribal Consortia, including the ANTHC, are bound by the terms of this Compact and are signing separately as Co-Signers.

WHEREAS, it is the intent of the parties that each Tribal Co-Signer Funding Agreement entered into under this Compact shall be executed by the Tribes, either by individual signature or by means of a delegation of signature authority as authorized by resolution of the Tribal government. Each such Funding Agreement also will be signed by a Tribal Co-Signer, designated by the Tribal governing body. The Tribal Co-Signer will carry out the terms of the Funding Agreement for the signatory Tribe(s) from which it has obtained a resolution of authority and be bound by its terms;

WHEREAS, the ANTHC may enter into this Compact and into Funding Agreements under this Compact as authorized by the Board of Directors of the Alaska Native Tribal Health Consortium; and

WHEREAS, for purposes of clarification, and to recognize the government to government relationship between the signatory Tribes and the Secretary, the parties agree that the signatory Tribes, by entering into this Compact, do not relinquish any aspects of Tribal sovereignty to the Co-Signers. The Tribal Co-Signers act only for and on behalf of the signatory Tribe(s) within the scope of the authority granted to them by tribal resolution or by law and the ANTHC has only the authority granted to it under section 325 of P.L. 105-83. Tribal Co-Signers and the ANTHC by carrying out the terms of this Compact and the associated Funding Agreements do not gain the status of a sovereign tribal government;

WHEREAS, the parties have determined that all of the provisions of this Compact are authorized by Title V or other provisions of federal law and the parties have executed this Compact in reliance on this representation;

NOW, THEREFORE, the Secretary, signatory Tribes and the Co-Signers do hereby agree to enter into, undertake, and be bound by this Compact in accordance with the foregoing principles.

ARTICLE I — AUTHORITY AND PURPOSE

Section 1 – Authority. This Compact of Self-Governance, which became effective October 1, 1994, was amended and restated effective October 1, 1995, October 1, 1996, October 1, 1997, October 1, 1998, and October 1, 2000, and was further amended and restated in FY 2001 effective October 1, 2000, to conform with Title V, October 1, 2003, October 1, 2006, and October 1, 2008 (hereinafter the "Compact"), is authorized by Title V of the Indian Self-Determination and Education Assistance Act, as amended, and is hereby entered into by the Secretary of the Department of Health and Human Services of the United States of America (hereinafter the "Secretary"), represented by the Director of the Indian Health Service, certain Alaska Native Tribes, as identified in Exhibit A, recognized by the United States, acting individually or collectively, and the Alaska Native Tribal Health Consortium (hereinafter the "ANTHC"). The Director of the Indian Health Service by signing this Compact commits the Secretary to the extent and within the scope of the Secretary's delegation of authority to enter into Compacts and Funding Agreements pursuant to Title V or as otherwise authorized.

Section 2 – Purpose. This Compact shall be liberally construed to achieve its purposes:

(a) This Compact is to carry out a Self-Governance Program authorized by Title V, and is intended to transfer to tribal governments, at a tribe's request, the power to decide how federal programs, services, functions and activities (or portions thereof) shall be funded and carried out. Title V is meant to strengthen the government-to-government relationship and to uphold the United States trust responsibility for each Indian Tribe. This Compact promotes the autonomy of the Tribes in Alaska in the realm of health care.

(b) This Compact is to enable the signatory Tribes and the Co-Signers to re-design health programs, activities, functions, and services of the Indian Health Service; to reallocate funds for programs, activities, functions, or services according to the priorities of the signatory Tribes and Co-Signers; to enhance the effectiveness and long-term financial stability of the Tribes and the Co-Signers; and to streamline the federal Indian Health Service bureaucracy.

(c) This Compact is to enable the United States to maintain and improve its unique and continuing relationship with and responsibility to the Tribes through tribal self-governance and to permit an orderly transition from federal domination of programs and services. This Compact and Funding Agreement shall transfer to signatory Tribes, acting individually or collectively, and the ANTHC the responsibility for the programs, activities, functions and services of the Indian Health Service included in the Funding Agreement. This Compact allows signatory Tribes, acting individually or collectively, and the ANTHC to exercise meaningful authority to plan, conduct, and administer those programs and services to meet the health care needs of the Alaska Native Tribes. In fulfilling its responsibilities under the Compact and consistent with the April 29, 1994, Memorandum from the President of the United States of America for the Heads of Executive Departments and Agencies, attached hereto as Exhibit B, Executive Order 13175 on Consultation and Coordination with Indian Tribal Governments, the September 23, 2004, Memorandum from the President of the United States of America for the Heads of Executive Departments and Agencies, and the Department of Health and Human Services Tribal Consultation Policy, the Secretary hereby pledges that the Indian Health Service will conduct all relations with the Tribes on a government-to-government basis.

ARTICLE II — TERMS, PROVISIONS AND CONDITIONS

Section 1 – Term and Resolutions.

(a) Term. The term of this Compact begins as to each Co-Signer on the effective date of the Co-Signer's first Funding Agreement and shall extend thereafter as to each Co-Signer throughout the period authorized by Title V of the Indian Self-Determination and Education Assistance Act, and any subsequent amendment thereto, provided the Co-Signer has a Funding Agreement in effect, and shall remain in effect for so long as is permitted by Federal law or until terminated by mutual written agreement, retrocession, or reassumption pursuant to section 504(d) of Title V.

(b) Resolutions from Signatory Tribes. Those Tribes which intend to participate in this Compact and the applicable Funding Agreement through delegation of signature authority as provided in this Compact must have issued a written resolution authorizing the Tribal Co-Signer, on their behalf, to enter into this Compact and Funding Agreement on or before the date the Compact and the applicable Funding Agreement is signed by the Tribal Co-Signer for that Tribe, provided that if a Tribal Co-Signer negotiates a Funding Agreement prior to obtaining an authorizing resolution from a Tribe, nothing herein shall be construed to limit or impair in any way a tribal government's sovereign right to decide whether or not to sign such a resolution.

(c) Resolution from the Board of the ANTHC. The ANTHC may participate in this Compact and the applicable Funding Agreement upon receipt of an authorizing resolution of the Board of Directors of the ANTHC, attached hereto as a part of Exhibit A.

Section 2 – Effective Date.

(a) Once this Compact and the Funding Agreements, attached hereto as Exhibit C, are approved and signed by the Co-Signers and the Secretary, they shall be effective as of October 1, 2008. Subsequent Funding Agreements will be effective on the date signed by the Secretary and Co-Signer or another date mutually agreed upon.

(b) During the term of this Compact any Co-Signer which has not previously negotiated a Funding Agreement may do so. All Funding Agreements shall be subject to, and all the activities thereunder shall be governed by, the terms of this Compact to the same extent as the initial Funding Agreements. New Funding Agreements will be effective on the date signed by the Secretary and Co-Signer or another date mutually agreed upon.

(c) Each Funding Agreement and subsequent Funding Agreement of a Co-Signer is deemed to be incorporated, as negotiated, by reference into this Compact, for the purposes only of that Co-Signer and the United States. In the event of inconsistency between the Compact and any subsequent Funding Agreement, the provisions of the Compact shall prevail.

Section 3 – Funding Amount. Subject only to the appropriation of funds by the Congress of the United States and in accordance with section 508 of Title V, the Secretary shall provide the total amounts specified in the Funding Agreements.

Section 4 – Payment.

(a) Payment Schedule. Payment shall be made expeditiously and shall include financial arrangements to cover funding during periods under continuing resolutions to the extent permitted by such resolutions. For each fiscal year covered by the Compact, the Secretary shall make available the funds specified for that fiscal year under the Funding Agreements by paying the respective total amount as provided for in each Funding Agreement in advance lump sum, as permitted by law, or such other payments as provided in the schedule set forth in each Funding Agreement. The first payment shall be made on or before ten calendar days after the date on which the Office of Management and Budget (hereinafter "OMB") apportions the appropriations for that fiscal year for the programs, activities, functions and services subject to the Compact. The Prompt Payment Act, Chapter 39 of Title 31, United States Code, shall apply to the payment of funds due under this Compact and to each Funding Agreement negotiated thereunder.

(b) Interest on Advances. Co-Signers receiving funds under applicable Funding Agreements pursuant to this Compact shall be permitted to retain interest earned on funds advanced pending disbursement as authorized by law. Interest earned on advances shall not diminish the amount of funds the Co-Signer is authorized to receive under its Funding Agreement in the year earned or in any subsequent fiscal year. All funds transferred under Funding Agreements pursuant to this Compact shall be managed using the prudent investment standard pursuant to section 508(h) of Title V.

Section 5 – Reports to Congress. In accordance with section 514 of Title V, the Secretary shall submit to the Senate Committee on Indian Affairs and the House Resources Committee a written report not later than January 1 of each year on the administration of Title V. Each report shall include a detailed analysis on the level of need being presently funded or unfunded for each signatory Tribe and Co-Signer. The contents of each report shall comply with section 514(b). In compiling the reports, the Secretary may not impose any reporting requirements on Co-Signers not otherwise provided in Title V. The Secretary shall provide each Co-Signer with a draft of each report required to be submitted to Congress under this provision for a thirty (30) day comment period prior to the submission of the report to Congress so that the Co-Signers may comment on the report. The Secretary shall include each Co-Signer's comments in the final report to Congress.

Section 6 – Audits

(a) Single Audit. Each Co-Signer that has executed a Funding Agreement pursuant to this Compact shall provide to the National External Audit Review Center (or its successor), which is the designee of the Secretary for the purposes of this section, an annual single organization-wide audit as prescribed by the Single Audit Act of 1984, as amended, 31 U.S.C. § 7501, *et seq.* A copy of this audit will be sent simultaneously to the Indian Health Service Area Office, the cognizant agency, and the Federal Audit Clearinghouse.

(b) Cost Principles. Each Co-Signer shall apply cost principles under the applicable OMB Circular, except as modified by section 106(k) of the Indian Self-Determination and Education Assistance Act, as amended, which section is hereby incorporated into this Compact, or by any exemptions subsequently granted by OMB. To the extent that OMB Circular A-87 or its successor, or other applicable circulars, permit agency pre-approval of allowable costs, the agency hereby grants that pre-approval. The Secretary will assist the Co-Signers in obtaining such additional waivers from OMB as are requested by the Co-Signers. No other audit or accounting standards shall be required by the Secretary. Any claim by the Federal Government against any Co-Signer receiving funds under a Funding Agreement based on any audit under this section shall be subject to the provisions of section 106(f) of the Indian Self-Determination and Education Assistance Act, as amended.

Section 7 – Records. Each Co-Signer's practices relating to document disclosure and record-keeping associated with this Compact shall, in accordance with applicable law, be set forth in the respective Funding Agreement.

Section 8 – Property.

(a) In General. The provisions of section 512(c) and section 1(b)(8) of the Model Agreement set forth in section 108(c) of the Indian Self-Determination and Education Assistance Act, as amended, are hereby incorporated into this Compact.

(b) Property Management. Management of property under this Compact shall be in accordance with additional provisions included in each Co-Signer's Funding Agreement.

(c) Access to Property Subject to Destruction. Prior to the destruction of federal property which would otherwise be declared surplus or excess and which is located within the service area of a Co-Signer, the Secretary, if previously requested by the Co-Signer, shall provide notice of such proposed destruction to the Co-Signer. Such notice shall inform the Co-Signer of the name and address of the official responsible for determining whether such property will be destroyed or declared surplus or excess. If the Secretary is the responsible official, the Secretary will consider information provided by the Co-Signer regarding transfer of the property, rather than destruction, and, if not the responsible official, the Secretary will assist the Co-Signer in communicating information to the responsible official.

(d) Leases. Upon the request of a Co-Signer, the Secretary shall enter into a lease with the Co-Signer in accordance with section 105(*l*) of the Indian Self-Determination and Education Assistance Act, as amended.

Section 9 – Regulatory Authority. The Secretary and the Co-Signers agree to utilize the following procedures governing the establishment and application of program rules and regulations under this Compact:

(a) Program Rules. No Co-Signer is required to comply with any agency circular, policy, manual, guidance or rule adopted by the Indian Health Service other than those identified in this section or expressly incorporated by reference in the individual Co-Signer's Funding

Agreement in carrying out the programs, services, activities and functions under the Compact, except for the eligibility provisions of section 105(g) of the Indian Self-Determination and Education Assistance Act, as amended, and regulations promulgated under section 517 of Title V.

(b) Federal Regulations.

(1) Applicable Federal Regulations. The Co-Signers, in carrying out the provisions of this Compact and applicable Funding Agreements, will be required to comply only with applicable federal regulations, which include regulations promulgated under section 517 of Title V unless waived as provided in section 512(b) of Title V.

(2) Waiver of Federal Regulations.

(A) The Secretary and the Co-Signer will seek to identify federal regulations promulgated pursuant to section 517 or under the authorities specified in section 512(b) of Title V which may require waiver in order to effectively carry out this Compact or any Funding Agreement.

(B) Waivers of regulations shall be submitted and addressed in accordance with the procedures set forth in section 512(b).

(c) Title I Section Incorporated by Reference. Section 105(a)(1) of the Indian Self-Determination and Education Assistance Act, as amended, 25 U.S.C. § 450j(a)(1), is hereby incorporated in this Compact and shall have the same force and effect as if it were set forth in full in Title V of the Act.

Section 10 – Disputes.

(a) All disputes between the Indian Health Service and any Co-Signer or between the Indian Health Service and all Co-Signers under this Compact shall be subject to Title V and the provisions of section 110 of the Indian Self-Determination and Education Assistance Act, as amended, and all remedies provided for therein shall be available to each Co-Signer of this Compact. Actions and proceedings to enforce the Co-Signer's rights and the Secretary's obligations under this Compact shall be subject to the Equal Access to Justice Act, Public Law 96-481, as amended, to the same extent as are actions and proceedings involving Public Law 93-638 contracts.

(b) In the alternative, the Indian Health Service and the Co-Signers may use the processes authorized and encouraged in the Administrative Dispute Resolution Act, 5 U.S.C. § 581 note, for more informal resolution of disputes arising under this Compact and associated Funding Agreements.

Section 11 – Retrocession and Discontinuance. The retrocession provisions of section 506(f) of Title V shall apply if a signatory Tribe decides to retrocede a portion or all of the programs contained in the applicable Funding Agreement. Retrocession shall be in accordance with the procedures and timelines included in that Tribe's Funding Agreement. A Tribal Co-Signer which is a consortium of Tribes may discontinue its participation in the Compact in accordance with the procedures and timelines in the Funding Agreement and in the inter-tribal memorandum of agreement for that consortium. The ANTHC may discontinue its participation in the Compact in accordance with the procedures and timelines included in its Funding Agreement.

Section 12 – Subsequent Funding Agreements.

(a) Negotiations for subsequent Funding Agreements, as provided for in Article VI, section 2, shall begin no later than 120 days in advance of the conclusion of the preceding Funding Agreement. Each Co-Signer is hereby assured that future funding of the Co-Signer's subsequent

Funding Agreements shall only be reduced pursuant to the provisions of section 508(d) of Title V provided, however, that future funding for each Co-Signer's non-recurring funds and tribal shares shall be subject to adjustments in accordance with a yearly reallocation decision by the Co-Signers. The Secretary agrees to prepare and supply relevant information, and promptly to comply with the Co-Signers' requests for information reasonably needed to determine the funds that may be available for a subsequent Funding Agreement as provided for in Article VI, Section 2 of this Compact.

(b) If the parties are unable to conclude negotiation of a subsequent Funding Agreement, the terms of this Compact and the existing Funding Agreement shall, at the option of the Co-Signer, continue on in 30-day, 90-day or longer increments until a subsequent Funding Agreement is agreed to. As provided in section 505(e) of Title V, the terms of the subsequent Funding Agreement will become retroactive to the end of the term of the preceding Funding Agreement. Any increases in funding to which Tribes are entitled by law or which have been made available by Congress, or increases which Co-Signers subsequently negotiate, shall be included in each Co-Signer's subsequent Funding Agreement.

Section 13 – Health Status Reports. In accordance with section 507(a)(1), Co-Signers shall provide the Secretary a health status and service delivery report to the extent that relevant data is not otherwise available to the Secretary and specific funds for this purpose are provided to the Co-Signer in its Funding Agreement. Such reporting may impose only minimal burdens on the Co-Signer and shall be consistent with regulations promulgated under section 517 of Title V.

Section 14 – Secretarial Approval. For the term of the Compact, the provisions of 25 U.S.C. § 81 and 25 U.S.C. § 476 shall not apply to attorney and other professional contracts of signatory tribal governments of Alaska Native Tribes operating under the Compact pursuant to section 511(b) of Title V.

Section 15 – Transportation And Other Supply Sources.

(a) Use of Motor Vehicles. Subject to agreement of the General Services Administration, the Secretary hereby authorizes each Co-Signer to obtain Interagency Motor Pool vehicles and related services for performance of any programs, activities, functions and services under this Compact.

(b) Other Supply Sources. Federal supply sources (including lodging, airline transportation, and other means of transportation) shall be available to each Co-Signer in accordance with sections 508(e) and 516(a) of Title V.

Section 16 – Limitation of Costs. Each Co-Signer shall not be obligated to continue performance that requires an expenditure of funds in excess of funds awarded under the Funding Agreement. In accordance with section 508(k), if, at any time the Co-Signer has reason to believe that the total amount required for performance of a Funding Agreement, or a specific activity conducted under the Funding Agreement, would be greater than the amount of funds awarded under the Funding Agreement, the Co-Signer shall provide reasonable notice to the Indian Health Service and affected Tribes and tribal organizations. If the Indian Health Service does not take such action as may be necessary to increase the amount of funds awarded under the Funding Agreement, the Co-Signer may suspend performance of the Funding Agreement until such time as additional funds are transferred.

ARTICLE III — OBLIGATIONS OF EACH CO-SIGNER

Section 1 – Consolidation. Each Co-Signer will be responsible for performing the health programs, activities, functions and services as specified in Section 3 of this Article III and in their respective Funding Agreements, as provided for in Article VI, Section 2 of this Compact. To the extent a program, activity, function, or service included within a contract or grant entered into

pursuant to sections 102 or 103 of the Indian Self-Determination and Education Assistance Act, as amended, is included within a Funding Agreement, that contract or grant shall be modified or terminated as appropriate. The parties' obligations shall be governed by this Compact and all funds previously obligated under contracts or grants (including carry-over funds) will be re-obligated to the Co-Signer under the applicable Funding Agreement. Such terminated contracts shall be identified by contract number in each Funding Agreement.

Section 2 – Amount of Funds. The total amount of funds covered by the consolidation and redesign provided for in Section 1 of this Article that the Secretary shall make available to the Co-Signers shall be determined in accordance with section 508(c) of Title V and shall be set forth in the respective Funding Agreements between the Secretary and each Co-Signer.

Section 3 – Compact Programs. The health programs, activities, functions and services will be the responsibility of each Co-Signer under this Compact and shall be identified in each Co-Signer's Funding Agreement.

Section 4 – Eligibility for Services. In determining eligibility for services, the Co-Signers shall comply with applicable eligibility provisions set forth in the Indian Health Care Improvement Act, as amended, applicable regulations, and other statutory law.

Section 5 – Reallocation, Redesign and Consolidation. In accordance with section 506(e) of Title V, a Co-Signer may redesign or consolidate programs, services, functions, and activities (or portions thereof) included in a Funding Agreement and reallocate or redirect funds for such programs, services, functions, and activities (or portions thereof) in any manner in which the Co-Signer deems to be in the best interest of the health and welfare of the Indian community being served, only if the redesign or consolidation does not have the effect of denying eligibility for services to population groups otherwise eligible to be served under applicable federal law.

Section 6 – Consolidation with Other Programs. Each Co-Signer may consolidate programs, services, functions, and activities and associated funds identified in its funding agreement with other programs, services, functions, and activities provided with its own funds or funds from other sources, provided that the programs, services, functions, and activities are allowable for inclusion in a funding agreement under Section 505 of Title V. When programs, services, functions, and activities are consolidated in a funding agreement by a Co-Signer in accordance with the terms of the Funding Agreement and Title V, the Co-signer and its employees carrying out those programs, services, functions, and activities may receive Federal Tort Claims Act coverage in accordance with the statutory provisions and regulations cited in the Compact. Whether the Federal Tort Claims Act applies in any particular case is decided on an individual case-by-case basis by the United States Department of Justice and subsequently by the Federal courts. In cases in which a Co-Signer consolidates programs, services, functions, and activities under this section, the Co-Signer shall not be required to separate dollars or programs, services, functions, and activities so long as the Co-Signer can provide sufficient data to permit an acceptable program and financial audit to be conducted.

Section 7 – Program Income, including Medicare/Medicaid. All Medicare, Medicaid or other program income earned by a Co-Signer shall be treated as additional supplemental funding to that negotiated in the Funding Agreement and the Co-Signer may retain all such income, including Medicare/Medicaid, and expend such funds in the current year or in future years, nor shall such funds result in any off-set or reduction in the negotiated amount of the Funding Agreement. Medicare/Medicaid collections of a Co-Signer under Title IV of Public Law 94-437, as amended, shall be used by the Co-Signer in accordance with any applicable statutory restrictions on the use of such funds.

Section 8 – Carry-over. Congressionally appropriated funds allocated in accordance with a Funding Agreement under this Compact are "no year" funds and may be expended by the Co-

Signer in accordance with its budget for the year for which the funds are appropriated or carried over and expended in any subsequent fiscal year, and such carry-over shall not diminish the amount of funds the Co-Signer is authorized to receive under its Funding Agreement for any such subsequent fiscal year.

Section 9 – Matching Funds. Funds may be used to meet matching and other cost participation requirements under any other federal or non-federal programs pursuant to section 512(d) of Title V.

ARTICLE IV — OBLIGATIONS OF THE UNITED STATES

Section 1 – Trust Responsibility. In accordance with sections 507(g) and 515(b) of Title V, nothing in this Compact waives, modifies, or diminishes in any way the trust responsibility of the United States with respect to the Alaska Native Tribes or individual Alaska Natives and American Indians which exists under treaty, executive orders, and acts of Congress.

Section 2 – Programs Retained.

(a) The Secretary hereby retains the responsibility for the programs, activities, functions and services with respect to the signatory Tribes that are not specifically assumed by the signatory Tribes, acting individually or collectively, or by the ANTHC through their applicable Funding Agreements and they shall continue to be entitled to the full benefit of those programs, activities, functions, and services retained by the Indian Health Service. In accordance with section 506(h), each Co-Signer shall be eligible for new programs, activities, functions and services of the Secretary and the Indian Health Service on the same basis as other Tribes and Tribal Organizations. The Indian Health Service, in consultation with the Tribes, may reorganize to sustain its ability to provide, in the most effective and efficient manner, all programs, activities, functions, and services that have not been included in the Funding Agreement.

(b) No later than 120 days prior to the end of each fiscal year, the Indian Health Service shall provide each signatory Tribe and Co-Signer with a written list of the retained programs, activities, functions, and services relevant to Native health care in Alaska for the upcoming fiscal year. To the fullest extent permitted by law, the Secretary shall provide any requesting signatory Tribe and Co-Signer access to, and copies of, all documents and other information relevant to any ongoing retained programs, activities, functions, or services, and shall cooperate with any evaluation which the Co-Signer or signatory Tribe may wish to conduct. The Secretary will cooperate with each Tribe and Co-Signer to facilitate the inclusion of programs, activities, functions and services in future Funding Agreements of those Tribes and Co-Signer.

Section 3 – Financial and Other Information.

(a) To assist the Tribes and Co-Signers in monitoring compliance with section 508(c) of the Indian Self-Determination and Education Assistance Act, as amended, the Secretary shall provide to Co-Signers:

(1) all monthly reports of obligations and allowances, including all reports from Central Office, Headquarters, the Office of Tribal Self-Governance and the Alaska Area Office, concerning funds provided to support programs, activities, functions and services provided by Tribes or Tribal Organizations under this Compact and funds retained by the Indian Health Service to support programs, activities, functions and services retained by the Indian Health Service; and

(2) prompt notice of any new programs, activities, functions and services for which the Tribes or Co-Signers are eligible, including the funding available for such programs, activities, functions and services.

(b) The Secretary shall prepare and promptly supply relevant financial information and comply with each Co-Signer's request for information needed to determine funds that may be available for a successor Funding Agreement.

Section 4 - Savings. If the programs, services, functions and activities carried out under Title V Funding Agreements and this Compact result in a reduction to the administrative or other responsibilities of the Secretary, with respect to the operation of Indian programs, and thereby result in saving that have not otherwise been included in the amount of tribal shares and other funds determined under section 508(c) of Title V, the Secretary shall make such savings available to the Co-Signers for the provision of additional services in accordance with section 507(f) of Title V.

ARTICLE V — OTHER PROVISIONS

Section 1 – Designated Officials/Agent.

(a) Parties. On or before the effective date of this Compact, both the Secretary and each Co-Signer shall provide a written designation of an individual as their representative/liaison. The Secretary shall direct all communications about the Compact, and relevant Funding Agreement to the Co-Signer's designee, except in the case where the Compact or Funding Agreement requires notice to the signatory Tribes, in which case notice shall also be sent to the Tribes. Reference herein to Co-Signers or the Secretary shall include the respective Designated Official thereof.

(b) Agent for Notice. If Co-Signers assign an agent to accept and distribute notices, those Co-Signers shall provide the name and address of the agent and a description of the limited powers and duties of the agent.

Section 2 – Indian Preference in Employment, Contracting and Sub-Contracting. The Co-Signers will comply with the Indian and Alaska Native preference provisions of sections 7(b) and 7(c) of the Indian Self-Determination and Education Assistance Act, as amended. The parties agree that any Co-Signer may comply with any Indian or Alaska Native preference established by their respective Tribes, including preference based on tribal affiliation.

Section 3 – Federal Tort Claims Act Coverage; Insurance.

(a) The Tribes and Co-Signers are deemed by statute to be part of the Public Health Service (PHS), and the employees of the Tribes and Co-Signers are deemed by statute to be part of or employed by the Public Health Service, for purposes of coverage under the Federal Tort Claims Act, while performing programs, activities, functions or services under this Compact and described in the Co-Signer's Funding Agreement (including new and existing programs, services, functions and activities as provided under Article III, Section 5 or 6, or supported with income received in accordance with Article III, Section 7), including coverage for claims of medical malpractice, as is more fully described in 25 C.F.R. Part 900 Subpart M, attached hereto as Exhibit E, and incorporated by reference herein, and section 102(d) of the Indian Self-Determination and Education Assistance Act, as amended, as required by section 516(a).

(b) The above status of a Tribe or Co-Signer, or an employee's status as an employee of a Tribe or employee of a Co-Signer, is not affected by the source of the funds used by the Tribe or Co-Signer to carry out the programs, services, functions or activities or to pay the employee's salary and benefits as long as the employee does not receive any additional compensation for the performance of covered services from anyone other than the Tribe or Co-Signer.

(c) The Tribe's employee or the Co-Signer's employee may, while performing under this Compact and any applicable Co-Signer's Funding Agreement and as a condition of employment, be required by the Tribe or Co-Signer to provide services to non-Indian Health Service beneficiaries

in order to meet the obligations under this Compact either in facilities of the Tribe or Co-Signer or in facilities other than those of the Tribe or Co-Signer.

(d) Funds provided under a Funding Agreement may be used to purchase such additional liability and other insurance as is prudent in the judgment of a Co-Signer performing under this Compact and Funding Agreement for its protection and the protection of its employees.

(e) Personal services contracts shall be covered under this provision to the extent provided under section 102(d) of the Indian Self-Determination and Education Assistance Act, as amended.

Section 4 – Compact Modifications or Amendments.

(a) Any request for a modification of this Compact must be communicated in writing to all signatory Tribes and Co-Signers and to the Indian Health Service. To be effective any modifications of this Compact shall be in the form of a written amendment to the Compact, and shall require written consent of each of the signatory Tribes, acting directly or through an agent authorized by resolution, and the Secretary.

(b) This provision shall not apply to amendment of the Compact to include additional Tribes and/or Co-Signers. Such amendment shall only require the concurrence of the additional Tribe and/or Co-Signer, and the Secretary.

Section 5 – Construction. This Compact shall apply to funds included in the facilities category of Indian Health Service appropriations. A Co-signer may assume construction projects or programs in accordance with Titles I or V or P.L. 86-121. In doing so, the Co-Signer elects to comply with the regulations of the elected statutory provision.

Section 6 – Officials Not To Benefit. No member of or delegate to Congress shall be admitted to any share or part of any Compact executed pursuant to this Compact, or to any benefit that may arise there from; but this provision shall not be construed to extend to any contract under this Compact if made with a corporation for its general benefit.

Section 7 – Covenant Against Contingent Fees. The parties warrant that no person or selling agency has been employed or retained to solicit or secure any contract executed pursuant to this Compact upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, excepting bona fide employees or bona fide established commercial or selling agencies maintained by the contractor for the purpose of securing business.

Section 8 – Penalties. The parties agree that the criminal penalties set forth in 25 U.S.C. § 450d apply to all activities conducted pursuant to this Compact.

Section 9 – Use of Federal Employees. Section 104 of the Indian Self-Determination and Education Assistance Act, as amended, shall apply to this Compact and to any individuals assigned or detailed to any Co-Signer performing functions under this Compact or leaving federal employment to perform services under this Compact, including assignments either on detail or on leave without pay and with or without reimbursement by the Co-Signer for the travel and transportation expenses to or from the place of assignment and for the pay, or supplemental pay, or a part thereof, of the employee during assignment.

Section 10 – Extraordinary or Unforeseen Events. This Compact is intended to obligate each Co-Signer to carry out all usual and ordinary functions respecting the programs, activities, functions and services that it is undertaking to assume responsibility for under its Funding Agreement. In the event major unforeseen or extraordinary events occur, as jointly identified by each Co-Signer and the Secretary, with consequences beyond the control of the Co-Signer, that the

Co-Signer shall have access to additional services and funding amounts for its Funding Agreement as described in its Funding Agreement. The parties will seek to ensure that funds available to the Co-Signer to deal with the unforeseen circumstance will not be less than would have been available to non-Compact Tribes or the Indian Health Service had they encountered a similar circumstance. Each Co-Signer's participation in the Indian Health Service Catastrophic Health Emergency Funds will be identified in the Co-Signer's Funding Agreement.

Section 11 – Mature Contractor Status upon Compact Termination. In accordance with section 506(g)(3) of Title V, should any signatory Tribe, tribal organization at the direction of a signatory Tribe or Tribes, or the ANTHC, elect to convert all or some of the programs operated under the Compact back to contract status under Public Law 93-638, as amended, such conversion shall not affect the Co-Signer's or the Tribe's status as having operated a mature contract within the meaning of section 4(h) of the Indian Self-Determination and Education Assistance Act, as amended. Such conversion would occur only at the end of the Compact term, on another date mutually acceptable to the Tribe, the Co-Signer and the Secretary, or as otherwise provided in this Compact, and will be implemented in a manner which avoids any interruption of services to individual tribal members. If the Compact is terminated or a Tribe determines that it will retrocede any program, activity, function or service operated under the Compact, neither the Tribe nor the Co-Signer shall lose its mature contractor status under section 4(h) as provided above.

Section 12 – Startup Costs. In accordance with section 508(c) of Title V, startup costs may be separately negotiated by each Co-Signer and shall be included in each Co-Signer's Funding Agreement, if available. Startup costs are designed to compensate the Tribe for costs associated with implementing this Compact which the Co-Signer would not normally incur. Upon agreement to such costs on an annual basis, funds for such costs shall be included in the Funding Agreement, if available.

Section 13 – Limitation of Liability. Any liability to the United States or to any third party incurred by a Co-Signer arising out of its performance of or expenditure of funds under this Compact and each Co-Signer's Funding Agreement shall be the obligation only of that Co-Signer and shall not be the obligation of any Co-Signer of this Compact which did not participate in such performance or expenditure.

Section 14 – Contracting Rights. Nothing in this Compact or in any Funding Agreement shall be construed to preclude a Co-Signer from contracting with the Secretary to perform a program, activity, function, or service under Title I of P.L. 93-638, as amended, subject, however, to constraints against duplication pursuant to section 506(h) of Title V.

Section 15 – Sovereign Immunity. Nothing in this Compact or in any Funding Agreement shall be construed to affect the sovereign immunity, to the extent that it may exist, of any Tribe or Co-Signer.

Section 16 – Interpretation of Federal Law. In the implementation of this Compact, the Secretary, to the extent feasible, shall interpret all federal laws, executive orders, and regulations and this Compact in a manner that effectuates and facilitates the purposes of this Compact and achievement of the Co-Signers' health goals and objectives in accordance with section 512(a) of Title V.

Section 17 – Inadequacy of Program Funding. The parties to this Compact understand that the Indian Health Service budget is inadequate to fully meet the special responsibilities and legal obligations of the United States to assure the highest possible health status for American Indians and Alaska Natives and that, accordingly, the funds provided to the Co-Signers are inadequate to permit the Co-Signers to achieve this goal. The Secretary commits to advocate for increases in the Indian Health Service budget to further the ability of the Co-Signers to provide the full range of services that are the responsibility and obligation of the United States to make available

to American Indian and Alaska Native people and to meet the goals of the Indian Health Care Improvement Act.

Section 18 – Effect on Non-Signatory Tribes.

(a) Nothing in this Compact or associated Funding Agreements shall be construed to limit or reduce in any way the service, contracts or funds that any Indian tribe, inter-tribal consortium or tribal organization is eligible to receive. It is the intent of the parties to this Compact that the Compact will not have an adverse impact on any tribe choosing not to participate in this Compact directly or through a tribal organization.

(b) The Compact shall not be construed to limit or curtail the right of any Tribe to pursue a contract under Title I of the Indian Self-Determination and Education Assistance Act, as amended, individual participation in this Compact under Title V, or an independent compact under Title V.

Section 19 – Gaining Mature Contractor Status. Subject to Secretarial approval, a tribe that participates in this Compact by authorizing a tribal organization or inter-tribal consortium to be a Co-signer and receive funds on its behalf, which enters into a Memorandum of Agreement with the Co-Signer, for three years manages a program, activity, function or service identified in the Co-Signer's Funding Agreement and obtains three audits with no material unresolved audit exceptions, shall be deemed a mature contractor for all purposes, including entering into a Compact under section 503(c) of Title V. Nothing in this section precludes the right of a tribe to become a mature contractor under other provisions of law.

Section 20 – Severability. This Compact shall not be considered invalid, void or voidable if any section or provision of this Compact is found to be invalid, unlawful or unenforceable by a court of competent jurisdiction. Should such a court make such a finding, the parties will seek agreement to amend, revise or delete any such invalid, unlawful or unenforceable section or provision, in accordance with the provisions of this Compact.

Section 21 – Applicability of Title I Provisions. At the request of a Co-Signer, any provision of Title I, not already specified in section 516(a) of Title V, to the extent such provision does not conflict with a provision in Title V, shall be made a part of a Funding Agreement. The Secretary is obligated to include such provision at the option of the Co-Signer. If such provision is incorporated it shall have the same force and effect as if it were set out in full in Title V and in the Funding Agreement. Should the Co-Signer request such an incorporation sometime other than during the negotiation stage of the Funding Agreement, the Co-Signer will present the proposed incorporated Section to the Indian Health Service, OTSG, with a copy to the Alaska Area IHS Director. The Director of the Indian Health Service shall approve a written addendum to the Funding Agreement within 30 days after verifying that the provision is in Title I. In the case of any such provision, it shall be deemed incorporated in the Funding Agreement at the end of the 30 day period unless the Co-Signer receives a written notice from the Indian Health Service stating that the provision is not in Title I. In the event a Co-Signer requests such incorporation at the negotiation stage of this Compact or a Funding Agreement, such incorporation shall be deemed effective immediately and shall control the negotiation and resulting Compact and Funding Agreement.

Section 22 — Purchases from the Indian Health Service. With respect to functions transferred by the Indian Health Service to a Co-Signer under this Compact or an applicable Funding Agreement, the Indian Health Service shall provide goods and services to the Co-Signer, on a reimbursable basis, including payment in advance with subsequent adjustment. The reimbursements received from those goods and services, along with the funds received from the Co-Signer pursuant to this section, may be credited to the same or subsequent appropriation account which provided the funding, such amounts to remain available until expended.

ARTICLE VI — ATTACHMENTS

Section 1 – Approval of Compact. The resolutions of the Tribes approving this Compact for each Co-Signer are attached as part of Exhibit A. Additional resolutions for each Co-Signer may be filed with the Indian Health Service and included in Exhibit A up to the effective date of each Co-Signer's Funding Agreement. The resolution of the Board of Directors of the ANTHC is attached as part of Exhibit A.

Section 2 – Funding Agreements. Each Co-Signer's Funding Agreement shall be attached hereto as Exhibit C.

ARTICLE VII — COUNTERPART SIGNATURES

This Compact may be signed in counterparts.

APPENDIX B
TO FUNDING AGREEMENT BETWEEN IHS AND CHICKALOON NATIVE VILLAGE

MEMORANDUM OF AGREEMENT
DESCRIBING
THE CONTINUING SERVICES OF
THE INDIAN HEALTH SERVICE, ALASKA AREA NATIVE HEALTH SERVICE
TO CHICKALOON NATIVE VILLAGE
FOR FY 2011

I. INTRODUCTION

This agreement provides for the continuation by the Indian Health Service (IHS) of certain services from the Alaska Area Office for the benefit of Chickaloon Village ("Chickaloon") under its Funding Agreement (FA) under the Alaska Tribal Health Compact (ATHC) Self-Governance Compact.

This agreement is limited to the programs, services, functions, and activities (PSFAs) performed by the residual and transitional federal staff of the Alaska Area Office.

This agreement should be interpreted in conjunction with Chickaloon's FA and Appendix A to that FA, which may provide for additional detail on "restrictions" of funds at the Area or Headquarters level to ensure that specific services are continued to the individual Co-Signer.

In FY 2011, funding for these continuing services and activities will be from the funds, which have been designated as residual and from funds, which have been designated in support of temporary transitional federal PSFAs. In addition funding to purchase specific services, i.e., use of IPA/MOA assignees and Village Built Clinic leases, may be provided through reimbursement by Chickaloon to the IHS.

II. DEFINITIONS

The following definitions are in common usage in the Alaska Area:

A. ATHC Tribal Restricted Share - Used in Alaska to refer to those retained Tribal shares all compacting Tribes jointly initially agreed to leave in the Area Office in support of Alaska Area state wide PSFAs. Pursuant to Section 325 of PL 105-83, these shares now are in the Alaska Native Tribal Health Consortium (ANTHC) FA or are used for transitional federal PSFAs.

B. Buyback - The process by which Co-Signers use cash to purchase Area services from the Area Office. Requires accurate description and pricing of service, and mechanism for Area to invoice and receive payment.

C. Co-Signer Restricted Shares - Used in Alaska to refer to "retained Tribal shares" that have been left at the Area Office or Headquarters on an individual basis by a Co-Signer to allow the Area, Headquarters or ANTHC to provide specific services to the Co-Signer. Pursuant to Section 325 of PL 105-83, these Area shares now are in the ANTHC FA or are used for transitional federal PSFAs.

D. Residual - The resources necessary to support the PSFAs required for the United States Government to fulfill and maintain its moral and legal responsibilities based on treaties, statute, and Executive order that are essential for the federal government to fulfill its "inherent federal functions".

E. Transition Plan - Plan initially agreed to by the Alaska Tribes to allow a transition of less than 100% of the Area Office Tribal shares to the Co-Signers collectively. (This definition is included for historical purposes only.)

F. Tribal Share - That portion of Headquarters or Area resources not determined to be residual and allocated to individual Tribes or to Tribes collectively, via Tribal organizations, utilizing an agreed upon methodology.

G. Tribe - As used in this Agreement, "Tribe" refers to Tribes and Tribal organizations, as those terms are defined respectively in Sections 4(e) and (*l*) of P.L. 93-638, the Indian Self-Determination and Education Assistance Act, as amended (the Act).

III. AREA SERVICE DELIVERY AGREEMENT

Nothing in this agreement is intended by Chickaloon or the IHS, nor shall be interpreted by any party, to limit or reduce in any way the PSFAs that any Tribe or Tribal organization is eligible to receive from the Area Office under Sec. 102 of Title I of the Act, under Sections 505 and 515(a) of Title V of the Act, or any other applicable federal law.

The table for each "Office" (or separate organizational component) presents the PSFAs currently performed and the staffing to perform the PSFAs. The residual PSFAs described in this Continuing Services Agreement serve all Co-Signers. The transitional personnel shown in this Agreement primarily support ANTHC PSFAs: however, some support other Co-Signers (e.g. IPA/MOA). PSFAs and the associated funds and personnel performing transitional PSFAs in support of the ANTHC (and Southcentral Foundation (SCF) for certain designated human resources PSFAs) under this Agreement may be transferred to the ANTHC or SCF under its FA.

A. OFFICE OF THE DIRECTOR

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional	Staffing (FTE)
Director	Provides overall executive direction and support on behalf of the Secretary.	R	1
Deputy Director, Chief Medical Officer	Provides public health advocacy; clinical consultation (CMO); legally required certification of health aide credentials and oversight of CHAP certification process; consultation in CHAP/Rural Health program management.	R	1
Executive Officer	Serves as principal advisor to the Director on overall management policies and procedures; serves as Financial Management Officer.	R	1
Attorney	Provides Region X attorney support and consultation.	R	1
EEO	Provides EEO support. 1		
Support Staff	Secretarial, clerical and administrative support to inherent and transitional federal functions at all levels of the Area Office.	R T	3 1
	Total		8

The Office will provide the specific PSFAs defined below:

1. Executive direction on behalf of the Secretary to the remaining inherently federal functions.
2. Advocacy at national level on behalf of the Tribes of Alaska including: legislative, policy, resource allocation, and appropriation advocacy.
3. Policy formulation and interpretation; supervision of non-IPA/MOA federal employees; negotiate, execute and administer compacts and FAs; resource allocation.
4. Public health coordination with Tribal, state and federal governments.
5. Provide legal advice and consultation on behalf of the Secretary.
6. Provides representation on the Executive Committee and Planning Committee of the Alaska Federal Health Care Partnership (AFHCP). Through the government-to-government relationship with Tribes and Tribal organizations, provides the mechanism for Tribal membership on the AFHCP (e.g., ANTHC and ANMC).
7. Eligibility determinations.
8. Equal Employment Opportunity program management in support of federal employment rights.
9. Oversight of certification of community health aides as outlined by law and the *IHS Community Health Aide Program Certification Board Standards and Procedures.*
10. Consultation and technical assistance to Tribes and Tribal organizations staff and programs including
    a. Onsite program review or evaluation at the request of the Area Director or the invitation of Tribal programs;
    b. Collect and publish program and epidemiological data and national guidelines to assist rural health programs to meet their stated objectives; and
    c. Communication between Tribal programs and IHS by seeking legal opinion from Region X attorney on issues which affect health care delivery by community health

1 The EEO function is provided under an intra-agency agreement among the IHS Alaska, California and Portland Area Offices.

aides such as standards of care, certification, Clinical Laboratory Improvement Act (CLIA) regulations, and Federal Tort Claim Act coverage.

11. Provide health program technical assistance and consultation on a limited basis as expertise and resources permit. This includes consultation on PSFA descriptions in Title I contracts, Title V FAs, specified grants and personal service and other contracts.

12. Support staff for the Director's Office and all other Area Office components without specific support staff.

13. Provide reimbursement to Headquarters for certain centrally paid expenses to include 100 percent of Department of Health and Human Services financial services and portions of other such expenses as reflected in the negotiated transitional budget for the ANTHC.

14. Performs the responsibilities identified in section 1 of the FA regarding ANTHC and SCF assurances.

15. Perform delegated functions to approve and administer FAs and amendments. The delegation includes the performance of Single Agency Audit, audit resolution for Title V awardees (Co-Signers); the function is provided using a multi-member Area-based team.

16. Provide overall management, supervision, consultation and surveillance of the Office of Financial Management.

17. Responsibility for the Area Internal Control/Management Control programs, IHS Succession Plan and the Strategic Human Capital initiative.

B. OFFICE OF ACQUISITION AND PROPERTY MANAGEMENT

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional	Staffing (FTE)
Federal Contracting Title I awards, Personal Property, and Prime Vendor program	Responsible for federal acquisitions to support the Alaska Area Office and Anchorage-based Centers for Disease Control and those required or elected in support of Tribally operated PSFAs. Responsible for the negotiation, award and administration of Title I, P.L.93-638 contracts. Maintains the federal personal property inventory. Manages the Pharmacy Prime Vendor program. Provides or coordinates certain administrative services for the Alaska Area office.	R	2
	Total		2

The Office will provide the specific PSFAs defined below:

1. Negotiate, award and administer federal acquisitions including, for example, support to Tribally managed facilities utilizing Personal Service Contracts for health care providers.

2. Maintains or develops Area agreements (Inter/Intra-Agency Agreements, Cooperative Agreements, Memoranda of Agreement) in close partnership with appropriate IHS or other federal, state or Tribal entity(s).

3. Negotiate, execute and administer all P.L. 93-638, Title I contracts including close out and site reviews as requested or required.

4. Coordinate records and documentation for Interagency and Cooperative Agreements, and DHHS and IHS delegations and directives.

5. Provides assistance to tribally managed facilities in acquiring excess federal property.

6. Maintain the federal property inventory process including excess and disposal.

7. Coordinate with IHS Headquarters, the National External Audit Review Office and

Tribal contractors to resolve audit findings for Title I contracts and Title V funding agreements.

8. Manage the Pharmacy Prime Vendor Program for the Alaska Area including placing daily pharmacy orders and resolving discrepancies and problems in ordering, shipping and delivery.

9. Process Volunteer Agreements for health care professionals providing services to Tribally managed facilities.

10. Provide technical assistance to Tribally managed facilities on procurement issues.

11. Maintain the federal credit card program.

12. Privacy Act and HIPAA coordination; Freedom of Information Act coordination.

C. OFFICE OF ENVIRONMENTAL HEALTH & ENGINEERING

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional	Staffing (FTE)
Director	Management, supervision and secretarial support.	R	2
Sanitation Facilities	Maintenance of Sanitation Facilities Construction (SFC) data information systems for program allocations, National Environmental Policy Act (NEPA) approval, oversight of IHS funded SFC projects.	R T	1 1
Environmental Health	Environmental services associated with federal employees[2]/		
Health Facilities	Support, direction and general administrative support, maintenance of Maintenance & Improvement (M&I), Equipment and other data for program allocation.	R	1
Realty	Maintain government property inventory; manage VBC leases and inspect government housing	R	1
	Total		6

The Office will provide the specific PSFAs defined below:

1. Sanitation Facilities:

a. Allocation of federal funds under Title V of the Act utilizing subpart N Construction Project Agreements and P.L. 86-121 Project Funding Agreements for project funding.

b. Provide required IHS oversight, facilitation and management of contributed sanitation facility construction funding from other federal and state agencies (currently approximately $70 million).

c. Directly allocate IHS resources (currently approximately $17 million annually) using data provided by prescribed allocation formulas and justification rationales.

d. Evaluate and approve proposed projects, prepare budget summaries and justifications. Advocate statewide and nationally for the ANTHC Division of Environmental Health and Engineering (DEHE) program and facilitate its implementation.

e. Maintain project information and deficiency databases to justify congressional funding requests in support of distribution logic.

f. Verify project development, documentation, funding, construction and closeout. Approve project agreements, to include making the determination of National Environmental Policy Act (NEPA) compliance based on information submitted by

2 The PSFA conducted under this function are performed by all Office staff and others in the Area Office.

ANTHC DEHE.

g. Consult on and accept processes and priorities developed through the Sanitation Facilities Advisory Committee and SFC process in conformance with IHS national project eligibility criteria.

h. Onsite reviews of projects may be conducted annually to insure conformance with laws and regulations, e.g., NEPA and National Historic Preservation Act (NHPA) and to verify accuracy of data and programmatic assumptions.

i. Approve earmarked and emergency project funds dispersal.

2. Environmental Health: PSFAs include:

a. Overall direction of resources and related environmental surveillance for statewide public health impacts.

b. Continue to carry out functions related to serving as one of the health and medical representatives to the Alaska Federal Emergency Response Group.

c. Provide management and verification of Facilities Data System (FDS) data and Sanitation Deficiency System (SDS) health related information.

d. Provide safety assurance, compliance and reporting relating to federal workers, and professional programmatic support for staff.

e. In the event of a national disaster situation as defined in the Federal Response Plan, IHS is the lead agency for emergency response related to water and sewer damage assessment and mitigation.

3. Health Facilities: PSFAs include:

a. Perform budget allocation (about $10.9 million of Maintenance & Improvement funds, $2.4 million of equipment replacement funds, and $10.1 million Facilities Support Account funds);

b. Support and approve project or resource allocations derived through a priority system developed through the Maintenance & Improvement Resource Allocation Committee (MIRAC) and ANTHC process consistent with IHS national project eligibility criteria. Verify data submittals and manage IHS facilities databases in conformance with IHS national project and health facilities space eligibility criteria.

c. Respond to Congressional inquiries;

d. Review Project Justification Document/Program Of Requirements (PJD/POR) documents prepared by others;

e. Review and approve national priority systems applications, including Tribal Equipment Funds and Dental Facilities Funds;

f. Maintenance of Alaska portion of the Facilities Maintenance and Improvement/Equipment database for federally and Tribally owned health facilities;

g. Support for new health facility construction project funds distribution and project development;

h. Stewardship responsibility for oversight of environmental cleanup of federally owned real property;

i. Approve workload statistics;

j. Advocate statewide and nationally for the DEHE program and facilitates its implementation.

4. Realty: PSFAs include:

a. Monitors and manages real property assets in accordance with Executive Order

13327, "Federal Real Property Asset Management" and existing authority under law or by executive order for real property, capital improvements, square footage, use or disposal.

b. Maintains the IHS Real Property Inventory by updating the asset book values with costs relating to acquisition of real property, capital improvements, square footage, use or disposal.

c. Verify construction project closeout documentation for capital improvements made to federal facilities prior to adjusting the real property subsidiary ledger.

d. Performs annual review of real property.

e. Warranted Lease Contracting Officer authorized to lease Village Built Clinics (VBC) on behalf of the Community Health Aide Program (CHAP).

f. Provides guidance to clinic owners and Tribal organizations with community health aides operating VBC leased clinics.

g. Determines correct process for disposing of excess real property and manages project to end.

h. Develops and recommends IHS Policy formulation on real property, leases and quarters;

i. Provide management and verification of real property and lease data within the health care facilities database.

j. Provides direct guidance and assistance in federal acquisitions of land and/or buildings.

k. Calculates and distributes rental rates for government owned quarters.

l. Prepares for approval all easements, utility rights-of-way, rights-of-way during construction, revocable licenses, and use permits.

D. OFFICE OF FINANCIAL MANAGEMENT

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional Buyback	Staffing (FTE)
Tribal Accounting	Accounting advice; reconciliation; amendment and electronic payment assistance; monitors transactions in Buyback Account; and prepares Status of Buyback Statement with supporting documents.	R T	2 1
Budget	Budget projections and reports; fund control; Operating Resources Detail (formerly called Advice of Allowance)/Allocations.	R	1
Accounting	Verifies accuracy and appropriateness of transactions; expenditures; general ledger; travel; project accounts; certifies vouchers; prepares tax withholding; and provides disbursement services.	R B	2 2
	Total		8

Under the overall management, supervision, consultation and surveillance by the Area Executive Officer, the office will provide the specific PSFAs defined below:

1. All resource allocation activities conducted by the Area.
2. Management controls of funds under Area control; responds to and provides data for annual agency audit.
3. Research and prepare routine and special reports, prepare and reconcile Operating Resources Detail, and status reports for Area and Co-Signers. This includes providing Co-Signers with information necessary to manage the PSFAs they have assumed under their FAs and information necessary to negotiate those agreements.
4. Preparation and submittal of annual spending plan and budget/information to IHS for compacting and contracting Tribes and remaining AANHS/IHS activity.
5. Process financial documents for payment by U.S. Treasury, including payments related to continuing federal contracts in support of Tribally operated programs.
6. Process payroll for 576 federal (includes 234 IPA & 311 MOA) employees; maintain current position database for same; provide quarterly manpower reports to all Alaska locations using federal employees. Process and track all personnel actions.
7. Coordinate with Area OTP to allocate funding, initiate funding documents and assists Co-Signers and contractors to maintain accurate records of funding allocations, reconciliations and cash management issues.
8. Reconciliation, billing and amendment management related to contractor and compactor use of federal resources including but not limited to IPA/MOA employees and the Village Built Clinic lease program. Reconciliation includes transaction verification of buyback services with corrections and reports.
9. Support withhold and buyback management including payment for continuing government contracts for goods and services, permanent change of station moves, etc.
10. Monthly general ledger reconciliation including cash management related to Prompt Pay Act, Treasury, cash and others.
11. Process reimbursement requests including Beneficiary Medical Program (BMP), Interagency Payment and Collections (IPAC), quarters collections, CHEF and others. Make deposits and transfers of such reimbursements to Co-Signers no less often than monthly.

E. OFFICE OF HUMAN RESOURCES

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional	Staffing (FTE)
Civil Service Staffing, Classification & Employee/ Labor Relations	Advertise and recruit for federal, direct and IPA/MOA replacements; process personnel and pay actions; provide job information; maintain official records; rate applicants, appoint new employees, and provide HR consultation; Title 38 and Physician's Comparability Allowance, Market Pay & Locality Pay maintenance; process Reduction in Force and counseling; provides transportation services and relocation assistance for federal employees and consultation re: Tribal direct hires as requested; administers Workers' Compensation program; grievances, discipline/adverse actions; Merit Systems Protection Board, appeals and agency representation; performance management; retirements; payroll; benefits; outside activities; ethics program; suitability adjudication; manage Federal Employee Assistance program and Family Medical Leave and Family Friendly Acts consultation; conducts desk audits; applies Classification Standards and consultation. Initiate and assure completion of suitability investigations as needed on federal employees and personal services contractors.	R T	2 2
	Total		4

Under the direction of the IHS Western Region Human Resources Director, the Office of Human Resources will provide the specific PSFAs defined below for the current approximately 576 federal employees employed either directly or through Civil Service IPAs (234) or Commissioned Corps MOAs (311):

1. Advertise and recruit for direct federal employees and replacement IPA employees. Replacement IPA positions may be filled with an IPA or a new or replacement MOA. Process Reductions In Force (RIF). Provide counseling on RIF.
2. Maintain official personnel files (electronic and paper) and records for Civil Service employees.
3. Manage employee relations including performance management; employee benefit programs (retirement counseling and calculations, etc.); Worker's Compensation; incentive awards; ethics and conduct; suitability adjudications; Merit Systems Protection Board (MSPB) representation; third party representation; Employee Assistance Program; Family Medical Leave Act (FMLA) consultation; and Labor Relations.
4. Counsel Civil Service employees.
5. Administer performance management program for non-IPA/MOA Civil Service employees.
6. Director performs proposing federal official function in progressive disciplinary actions on federal IPA employees.
7. Process personnel actions for Civil Service employees.
8. Process payroll, including assisting timekeepers and assuring transmission of payroll for all Civil Service employees.
9. Correct pay and leave errors.
10. Manage federal classification system. Provide consultation on same.

11. Issue government ID cards or proof of federal employment.
12. Provide, on request, consultation on employee relation issues to Co-Signer.
13. Maintain database on IPAs and MOAs and provide to Co-Signer no less than quarterly.
14. Provide, on request, general consultation and support on Co-Signer personnel issues (travel outside Anchorage to provide requested on-site consultation will be at expense of Co-Signer).
15. Provide transportation services and relocation assistance for federal employees.
16. Coordinate arrangements for volunteer health provider services for Co-Signers.
17. Provide assistance in managing employee absences due to on the job injuries (worker's compensation) to minimize the impact on Co-Signers.
18. Initiate and assure completion of suitability investigations as needed on federal employees and personal services contractors.
19. Implement Alaska Area responsibilities set forth in the IHS Succession Plan.
20. Implement Alaska Area responsibilities related to IHS Development of Human Capital Initiative.

F. COMMISSIONED CORPS PERSONNEL[3/]

P/S/F/A	MAJOR FUNCTIONS	Buyback	Staffing (FTE)
Commissioned Corps Personnel	Orient and assist officers and their families to include: recruitment support, liaison between areas, TRICARE advice, wage verifications, grievances, leave programs, COERs and COSTEP. As necessary, Corps-specific personnel discipline advice to CEOs and HR staff of 638 awardees with MOA assignees and supervisors of MOAs. Federal supervisor function for purposes of clearance of required annual COERs for MOAs.	B	2
	Total		2

Under the direction of the IHS Division of Commissioned Personnel Support, the Commissioned Corps Personnel component will provide the specific PSFAs defined below for the current approximately 315 Commissioned Officers:

1. Provide general orientation to new Commissioned Officers.
2. Counsel Commissioned Officers; provide Corps-specific discipline advice to appropriate Co-Signer managers.
3. Maintain unofficial files and records for Commissioned Officers.
4. Perform supervisor functions for clearance of required annual Commissioned Officer Evaluation Reports.
5. Process required federal personnel actions for Commissioned Officers including orders for deployment.
6. Assist and consult with officers and their supervisors.

3 During FY 2005 this PSFA was centralized under the Division of Commissioned Personnel Support at IHS Headquarters. Effective FY 2006, it is funded by assessing the locations that use Commissioned Officers. See, also, Appendix A.

G. OFFICE OF PLANNING, EVALUATION AND HEALTH STATISTICS

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional	Staffing (FTE)
Planning, Evaluation & Statistics	Prepare statistical reports and publications in support of planning, evaluation and resource allocation requirements.	R	2
		Total	2

The Office will provide the specific PSFAs defined below:

1. Application of resource allocation methodologies and development of new ones as necessary.

2. Maintain current Area statistics to provide statistical analysis in support of resource needs and allocations.

a. Prepare Alaska active user populations.

b. Publish *Census Based Alaska Native Population Counts* to supplement and cross check the accuracy of the user populations.

c. Verify the permanent staff increase Resource Requirement Methodology Needs Assessment (RRMNA) prepared by Tribes to determine staff needed for new facilities.

d. Prepare resource allocation methodologies for the distribution of specially earmarked funds following national allocation guidelines, when available, and suggest alternate distribution methods to program directors.

e. Publish the Alaska Area Profile.

f. Publish the *Area Senior Executive Service Workplan* to support agency evaluation of the goals and accomplishments of the Area Office, its Director and Office Directors.

g. Act as a clearinghouse between Tribes and the IHS for the submission of research and evaluation proposals to fund health program evaluations, policy analysis and health services research projects.

h. In cooperation with the ANTHC's Division of Environmental Health and Engineering and Co-Signers, provide workload data, assist Co-Signers with preparation of applications; verify applications and planning documents prepared by Tribes (Health System Planning -HSP, PORs, and PJDs) for health facility expansion and replacement; and assist Co-Signers in the Headquarters' review process.

H. OFFICE OF TRIBAL PROGRAMS

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional	Staffing (FTE)
Director	Management of Area Title V responsibilities for Self-Governance and Title I review, approval and technical assistance. Managing CHEF submissions, and fund distribution; clerical and secretarial support.	T	1
Health Care (Management) Consultation	Technical support of P.L. 93-638 Title I contracts, Title V compacts/FAs (including amendments and database management of same), cooperative agreements, and grants; negotiate and administer CSC funds.	T	3
	Total		4

The Office will provide the specific PSFAs defined below:

1. Provide or facilitate technical assistance to Tribes which may or may not lead to the preparation of proposal(s) to assume PSFAs for Title I contracting, Title V compacting and Tribal Management grants for Tribes and Tribal organizations

2. Evaluate P.L. 93-638 proposal(s) to determine acceptance, declination or rejection; if the Title I proposal is accepted, serve as the contract designated federal official (project officer) for the award (currently 16 Title I contracts). In the case of declination or rejection, further technical assistance will be offered to overcome declination or rejection.

3. Analyze and negotiate Contract Support Costs (CSC) for start up and ongoing direct and indirect-type CSC requests, and the maintenance of CSC records in support of Area-wide CSC needs in accord with IHS policy. Currently records are maintained for 39 Alaska awardees. The office will continue to administer the CSC funds (Indian Self-Determination Fund start-up, direct and indirect administrative cost funds). Allocation plans and funding applications will be developed, maintained and negotiated on behalf of Tribes and Tribal organizations. The office will continue to develop and maintain the Alaska Area Tribal database for the CSC fund, which clearly documents, for IHS and Congress, Tribal shortfall and start-up needs.

4. Support and clearance of submissions of CHEF requests to the national CHEF pool, unless a lawful alternative methodology is developed enabling direct submission by Tribal health programs participating in the CHEF program. More specifically this includes education and technical assistance on the process for requesting reimbursement and the maintenance of records on submittals, reimbursements, cancellations and supplemental requests. In FY 2009, the Alaska Area received in excess of $3.77 million in CHEF reimbursements.

5. Prepare Title V FA amendments at the request of Co-Signer, upon notification of change in funding, or as negotiated.

6. Provide information to Tribes on any proposed changes to the CHS fiscal intermediary contract, and advocates for revisions requested by Tribes.

United States of America
Secretary of
Department of Health and Human Services

By: _____
Director
Alaska Area Native Health Service, IHS

Date: 1/3/2011

Chickaloon Village
on Behalf of Itself and Certain Alaska Tribes,
Identified in Exhibit A to the Compact.

By: _____
Gary Harrison, Chief
Chickaloon Village

Date: 12-22-10

APPENDIX D

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Chickaloon Native Village
(Nay'dini'aa Na')

Gary Harrison, Traditional Chief

Doug Wade, Chairman/Elder

Ricky Harrison, Vice-Chairman

Penny Westing, Secretary

Jesse Lanman, Elder Member

Larry Wade Elder Member

Burt Shaginoff, Elder Member

Albert Harrison, Elder Member

Jennifer D. Harrison, Executive Director

RESOLUTION TO PROVIDE HEALTH SERVICES TO NON-INDIAN HEALTH SERVICE BENEFICIARIES

RESOLUTION 101020-01

WHEREAS, Chickaloon Village Traditional Council is an Indigenous Government with full power and authority to act for Chickaloon Native Village, and/or Chickaloon Village (Nay'dini'aa Na'); and

WHEREAS, Chickaloon Village is part of the Athabascan Nation and is a distinct, independent political community, and as such is qualified and exercises powers of self-government by reason of its original Tribal sovereignty as passed down from its ancestors since time immemorial; and nothing in this resolution shall be in conflict therewith; and

WHEREAS, Chickaloon Native Village is a Federally-recognized Tribal Government in Alaska (Federal Register, Volume 58, Number 202, November 24, 1982), with full power and authority to negotiate with the Federal Government; and

WHEREAS, Chickaloon Village Traditional Council did not cede, terminate, extinguish, or relinquish its original, possessory and aboriginal rights; and

WHEREAS, Chickaloon Village Traditional Council is the governing body of Chickaloon Village as recognized by the Chickaloon Tribal citizens; and has a responsibility to provide a government for the good health and welfare of its Tribal citizens, address any needs in its community; and

WHEREAS, Chickaloon Village Traditional Council's strategic plan identifies delivery of health services as a short-term goal in order to reach our long-term goal of exercising and asserting our self-determination by developing and managing programs to serve our health, social, housing, educational, judicial, transportation, and economic development needs; and

WHEREAS, the Chickaloon Village Traditional Council has provided health services pursuant to a contract with the Indian Health Service pursuant to Title I of the Indian Self-Determination and Education Assistance Act and is entering into the Alaska Tribal Health Compact as of FY 2011 pursuant to Title V of the Indian Self-Determination and Education Assistance Act in order to expand its ability to meet the needs of its tribal citizens and other Indian Health Service beneficiaries; and

WHEREAS, Section 813 of the Indian Health Care Improvement Act, as amended, authorizes the governing body of an Indian Tribe providing health services under a compact to determine whether such health services should be made available to individuals not otherwise eligible for such health services; and

WHEREAS, the Chickaloon Village Traditional Council has determined that it will be able to provide a broader array of services to its tribal citizens and other IHS beneficiaries if it also serves individuals not otherwise eligible for such health services since those services will generate needed third-party revenues; and

WHEREAS, the Chickaloon Village Traditional Council has determined that providing such services will not result in the denial or diminution of health services by any Indian or Alaska Native entitled to such health services; and

WHEREAS, the Chickaloon Village Traditional Council health programs have the capacity to bill and collect to ensure that it recovers the cost of delivering health services provided to an individual who is not otherwise entitled to services under the Compact and Funding Agreement; and

WHEREAS, the Chickaloon Village Traditional Council has determined that the conditions of Section 813, as amended, are satisfied;

NOW THEREFORE BE IT RESOLVED, that Chickaloon Village Traditional Council hereby authorizes delivery of health services to individuals who would not be otherwise eligible for health services in accordance with the requirements of Section 813 of the Indian Health Care Improvement Act, as amended, that such services will not result in denial or diminishment of health services to those otherwise entitled to health services under the Chickaloon Village Traditional Council's Compact and Funding Agreement with the Secretary of Health and Human Services; AND

BE IT FURTHER RESOLVED the Chickaloon Village Traditional Council hereby authorizes its Health Director to monitor the delivery of health services offered pursuant to this Resolution and to report to the Chickaloon Village Traditional Council if, at any time, it appears that offering services pursuant to this Resolution may result in denial or diminishment of services to individuals otherwise eligible for services. ; and

It is hereby certified that this resolution was duly considered and approved this 12th day of October 2010, ✓ unanimous; or with a majority vote of 0 affirmative; 0 negative; 0 abstention, and/or 0 absent votes.

Douglas Wade,
Chairman

Penny Westing,
Secretary

Gary Harrison,
Traditional Chief

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Chickaloon Native Village
(Nay'dini'aa Na')

Gary Harrison, Traditional Chief

Doug Wade, Chairman/Elder

Ricky Harrison, Vice-Chairman

Penny Westing, Secretary

Jesse Lanman, Elder Member

Larry Wade Elder Member

Burt Shaginoff, Elder Member

Albert Harrison, Elder Member

Jennifer D. Harrison, Executive Director

AUTHORIZATION TO JOIN THE ALASKA TRIBAL HEALTH COMPACT AND OPERATE UNDER TITLE V

STARTING IN FY 2011 FOR I.H.S. FUNDS

RESOLUTION 100317-03

WHEREAS, Chickaloon Village Traditional Council is an Indigenous Government with full power and authority to act for Chickaloon Native Village, and/or Chickaloon Village (Nay'dini'aa Na'); and

WHEREAS, Chickaloon Village is part of the Athabascan Nation and is a distinct, independent political community, and as such is qualified and exercises powers of self-government by reason of its original Tribal sovereignty as passed down from its ancestors since time immemorial; and nothing in this resolution shall be in conflict therewith; and

WHEREAS, Chickaloon Native Village is a Federally-recognized Tribal Government in Alaska (Federal Register, Volume 58, Number 202, November 24, 1982), with full power and authority to negotiate with the Federal Government; and

WHEREAS, Chickaloon Village Traditional Council did not cede, terminate, extinguish, or relinquish their original, possessory and aboriginal rights; and

WHEREAS, Chickaloon Village Traditional Council is the governing body of Chickaloon Village as recognized by the Chickaloon Tribal citizens; and has a responsibility to provide a government for the good health and welfare of its Tribal citizens, address any needs in its community; and

WHEREAS, Chickaloon Village Traditional Council's strategic plan includes exercising and asserting our self-determination by developing and managing programs to serve our needs; and

NOW THEREFORE BE IT RESOLVED, that Chickaloon Village Traditional Council gives authorization to the Traditional Chief, Vice-Chairman, Treasurer, Executive Director, and/or Health and Social Services Director to attend meetings and negotiate the compacting agreements for our

I.H.S. funds for FY 2011; and

THEREFORE BE IT FURTHER RESOLVED, that Chickaloon Village Traditional Council authorizes and delegates authority to the Traditional Council Chairman, Vice-Chairman, and/or Traditional Chief, and/or the Executive Director to execute relevant documents on behalf of the Chickaloon Village Traditional Council in this matter.

It is hereby certified that this resolution was duly considered and approved this 17th day of March, 2010, with a majority vote of 7 affirmative; 0 negative; 1 abstention, and/or 0 absent votes.

Douglas Wade,
Chairman

Penny Westing,
Secretary

Gary Harrison,
Traditional Chief

DEPARTMENT OF HEALTH & HUMAN SERVICES

Public Health Service

Indian Health Service
Rockville MD 20852

FEB 18 2011

Mr. Gary Harrison
Traditional Chief
Chickaloon Native Village
P.O. Box 1105
Chickaloon, AK 99674

Dear Traditional Chief Harrison:

Congratulations on entering into a Tribal Self-Governance agreement with the Indian Health Service (IHS). This is a historic occasion for the Chickaloon Native Village and the United States of America as both sovereigns join together on a government-to-government basis.

Enclosed are the Alaska Tribal Health Compact and the Chickaloon Native Village Funding Agreement (FA) for Fiscal Year 2011-2012, which the IHS Director signed under the authority of Title V, Public Law 106-260, Tribal Self-Governance Amendments of 2000 to the Indian Self-Determination and Education Assistance Act, Public Law 93-638. The Office of Tribal Self-Governance (OTSG) will send copies of the Alaska Compact and FA to the Chickaloon Native Village Chairman, the IHS Alaska Area Director, the IHS Alaska Area Agency Lead Negotiator, and to key IHS Headquarters Division Directors.

I wish you all the best as you enter into this historic partnership with the United States of America through Tribal Self-Governance. It is our primary goal to work together cooperatively to make Self-Governance a successful elected choice for the Chickaloon Native Village.

On behalf of the OTSG, I wish you success as you strive to provide the highest level of health care services to your members and others that you serve. Ms. Tena Larney is the OTSG Program Analyst assigned to work with all Tribes in the Alaska Area. Please contact her at (301)-443-7821 if you have any questions or concerns.

Sincerely,

P. Bruce Smith

for Hankie P. Ortiz
Director
Office of Tribal Self-Governance

Enclosures

FY 2011 FUNDING AGREEMENT
AGENCY LEAD NEGOTIATOR CERTIFICATION

TO: Director, Indian Health Service

FROM: Agency Lead Negotiator, Alaska Tribal Health Compact

SUBJECT: Review and Certification of the FY 2011 Funding Agreement with the **Chickaloon Native Village**

The Chickaloon Native Village (Chickaloon) is a new Co-Signer to the Alaska Tribal Health Compact (Compact); however, Chickaloon has had a Title I contract with the Indian Health Service since FY 1997 and has met the Title V requirements to enter into the Compact.

Enclosed are the signature page for the Compact, the Chickaloon Funding Agreement (FA), and the appendices as negotiated and agreed to. The FA is to be effective upon signature by the Director, Indian Health Service. Formal negotiations were conducted in conjunction with the FY 2011 Alaska Tribal Health Compact final negotiations the weeks of May 17 and August 16, 2010; review of final drafts and completion continued by electronic mail until all agreed to documents were in place.

Ms. Kathleen Bradley-Nader, Assistant Regional Counsel, Region 10, representing the Office of General Counsel, participated in the negotiation sessions as well as the post negotiation correspondence with Chickaloon. Ms. Bradley-Nader, the staff of A-OTP, and I reviewed the FA and the appendices and agree the documents accurately reflect what was negotiated and agreed to with Chickaloon.

Alaska Tribal Health Compact

The Compact was first negotiated to be effective October 1, 1995 when the first three Co-Signers entered into the Compact. From time-to-time, the IHS and the Co-Signers have agreed to amendments to the Compact. Such an amendment was negotiated to be effective October 1, 2008. By submission of the enclosed Compact "signature sheet," Chickaloon becomes the 25th Co-Signer to the Compact.

Provisions of the Funding Agreement: The Funding Agreement is laid out in a manner similar to FAs negotiated and agreed to by the other Compact Co-Signers. Chickaloon has expanded their scope of services from that of their Title I contract (see Section 3 starting on page 4) with the understanding that there are no additional IHS funds available to them. It should be noted that Chickaloon receives funds from other sources and will continue to support the programs, services, functions and activities described in the FA in accordance with law and regulation. As with the other Co-Signers to the Compact, Chickaloon agreed to provisions under the IHCIA. Those are at Sections 3.6.4 and 3.6.10. Section 14 addresses services to non-beneficiaries and

references the Tribe's resolution regarding such services. The ACA authority regarding Payer of Last Resort has been included as stand-alone Section 13. Chickaloon's commitment to the provision of quality health services under standards is stated as the last sentence of the first paragraph of Section 3. All definitions and PSFA descriptions in the FA are consistent with those used in the IHCIA, as amended or the ISDEAA.

Funding Agreement Funding and Funds Certification:

The funds certified as available on the effective date of the FA are being transferred from Chickaloon's unpaid contract balance remaining from their Title I contract to Chickaloon's Title V FA.

All funds cited in Section 4 of the FA and outlined in detail in Appendix A – Financial Summary FY 2011 are certified as accurate. Headquarters (HQ) tribal size adjustment (TSA), HQ program formula tribal shares, and Area tribal shares were determined and negotiated in accord with IHS policy. This includes Headquarters tribal shares negotiated consistent with IHS HQ Table #4 dated May 4, 2010. The Alaska inter-tribal distributions of both Headquarters TSA and Area tribal shares are described in Appendix A. The FY 2011 net lump sum payment to Chickaloon will be in accord with FA Section 6 – Adjustments Due to Congressional Actions. The total HQ TSA tribal shares actually paid will be consistent with the Table #4 and the HQ OFA advices of allowance for HQ TSA tribal shares.

Other Provisions of the Funding Agreement:

Chickaloon receives both direct and indirect CSC funds and the unpaid balances will be transferred from their Title I account to their Title V FA.

Appendices:

Appendix A – Financial Summary consists of five parts:

- Page 1 - A summary page showing Co-Signer specific Area and Headquarters tribal share totals; values of driving variables; and, description of restricted PSFAs.
- Pages 2 and 3 – line detail of Area tribal shares
- Pages 4 and 5 – line detail of Headquarters tribal shares
- Page 6 – detailed total (HQ & Area) funding summary broken down by budget activity
- Page 7 – calculation of withheld funding

See, also, discussion above in the third paragraph under Funding Agreement Funding and Funds Certification.

Appendix B – Memorandum of Agreement Describing the Continuing Services of the IHS, Alaska Area Native Health Service to Chickaloon Native Village for FY 2011 (CSA): As all Compact Co-Signers do, Chickaloon has agreed to the FY 2011 version of this standing appendix. During the FY 2011 ATHC negotiations, the CSA was edited slightly compared to the FY 2010 version. In addition to date, employee numbers and dollar updates, edits were made at the following section cites: III, A, 3 & 9; III, B title, major function description and 2 & 3; III,

C, 1, a & c, 2, e, 3, a & c, and 4, b & e; III, E, 1, 2 & 3; and, III, G, 2, f & g. The Area Director has indicated agreement with this CSA by signature thereto.

Appendix D – Chickaloon Village Traditional Council Resolution 101020-01 regarding provision of health services to non-Indian Health Service beneficiaries.

Issues Outstanding or Unresolved: None

Recommendations and Certifications:

I recommend approval of the Chickaloon Native Village entry into the Alaska Tribal Health Compact and so indicate by signing the Compact and the FY 2011 Funding Agreement with Chickaloon and appendix B.



Agency Lead Negotiator — 31 DEC 2010 — Date

Office of Tribal Self-Governance Representative — Date

OTSG has reviewed the negotiated and ALN certified FA in its entirety and recommends the Compact and FA be approved and signed by the Director, IHS.

Director, Office of Tribal Self-Governance — Date

Signers and the Alaska Area Native Health Service ("AANHS") reflects the understanding of the parties regarding services to be provided by the AANHS to Co-Signers. This document, attached as Appendix B, is hereby incorporated by reference.

Unless funds are specifically provided from Headquarters, Headquarters retains all PSFAs and Chickaloon will not be denied access to, or services from, Headquarters. Specifically, Chickaloon will receive the following services from the IHS Headquarters:

1.1.1 Information Services. The IHS will provide the full range of Office of Information Technology (OIT) national support to ANTHC and ANMC. OIT will provide specified services directly to Chickaloon. In addition, OIT will provide support to ANTHC to assist it to carry out its responsibility to provide day-to-day technical support, user support, distribution of software and files and other typical information technology support to Co-Signers as defined in the Assurances Appendix to the ANTHC funding agreement. Upon request of ANTHC, after good faith efforts to resolve Chickaloon's technical issue, OIT's support of Chickaloon will include technical support needed on-site by Chickaloon. A list of the services due under this paragraph, with identification of the method of delivery, is shown below.

Office of Information Technology Provides:	Directly to ANTHC	Directly to Cosigner	Indirectly to Cosigner through ANTHC
National Database Services			
100% Data Center Services	X		
Process Data exports into National Database		X	
Evaluate, correct, convert site data for National Database		X	
Telecommunications Mgmt Services			
100% Telecommunications Mgmt Services	X		
Maintain IHS to Alaska connection		X	
Email transfer and global address listing		X	
SMTP Gateway		X	
Intranet and Internet Access (to available bandwidth)		X	
Antivirus Software			X
Software Development and Maintenance			
100% Software Development and Maintenance	X		
Use of IHS contract vehicles		X	
RPMS Integrated Commercial-Off-The-Shelf packages (Average Wholesale Prices, CPT, ICD-9, Immunization Algorithm) licenses (This does not include licenses for stand-alone or interfaced commercial software.)			X
RPMS Package Support/Installation			X

Office of Information Technology Provides:	Directly to ANTHC	Directly to Cosigner	Indirectly to Cosigner through ANTHC
System Support and Training			
100% System Support and Training	X		
Nationally Available OIT Training instruction (as available)		X	
Alaska On-site training instruction (four annual classes)			X
Hardware and Operating System Support			X
Cache Upgrade (initial installation)			X
National Patient File (2000) conversion			X
Envoy (WebMD) installation			X
Additional Services – Fee for Service	X	X	X

1.1.2 Access to Training and Technical Assistance. To the extent funds are retained by the IHS, Chickaloon shall have access to training, continuing education, and technical assistance in the manner and to the same extent Chickaloon would have received such services if it were not a Self-Governance Co-Signer.

1.1.3 Intellectual Property. In the course of administering federal contracts, grants, subgrants, and other agreements, IHS acquired various copyrights and licenses, including licenses pursuant to 45 CFR § 74.36 and 45 CFR § 92.34, in works which the IHS possessed, reproduced, published and otherwise used and allowed others to possess, reproduce, publish, and otherwise use. To carry out the PSFAs assumed by Chickaloon under this funding agreement and its predecessor contract Chickaloon has the delegated authority and permission from IHS to use and allow others to reproduce, publish, and otherwise make use of these works to the same extent as IHS, consistent with the copyrights or licenses acquired by IHS in such works.

1.1.4 HIPAA Compliance. IHS retains the responsibility for complying with the Health Insurance Portability and Accountability Act of 1996 (HIPAA) for retained IHS health care component activities.

1.2 Historical PSFAs. Chickaloon has historically received certain PSFAs from ANMC and AANHS. Responsibility for these PSFAs have been transferred to ANTHC and SCF from the IHS.

1.3 Community Health Aide Program Certification. The IHS retains the responsibility, pursuant to Section 119 of the Indian Health Care Improvement Act, as amended, to maintain the IHS Community Health Aide Program Certification Board (CHAPCB), which was established by and is under the direct control and supervision of IHS, to accredit training for and to certify community health aides, which includes Community Health Aides/Practitioners, Dental Health Aides, and Behavioral Health Aides/Practitioners as those terms are defined and used in the CHAPCB *Standards and Procedures*.

Chickaloon Native Village

Appendix A - Financial Summary Funding Agreement - FY 2011

Tribal Share Summary Chickaloon Native Village	Total FY 2011 Negotiated Amount	Chick. Restricted	Total Due Chick.	Initial Lump Sum Payment
Area TS Amount	$19,382	$842	$18,540	$18,540
	0		0	0
Subtotal Area TS Amount	$19,382	$842	$18,540	$18,540
Headquarters TSA Amount	$14,308	$1,579	$12,729	$12,729
Headquarters Equipment Replacement	$0	$0	$0	$0
Headquarters Other Program Formula (OEHE)	$47	$47	$0	$0
Subtotal Headquarters TS amounts	$14,355	$1,626	$12,729	$12,729
FY2011 Total Tribal Shares	$33,737	$2,469	$31,269	$31,269

Driving Variables Chickaloon Native Village	FY 2011
Population (2000 Census AN/AI population)	36
Tribes (Federally Recognized Tribes)	1
Recurring Base - FY 2009 (less VBC)	$21,658
Percentage of Total Area TS (of all Alaska Tribes)	0.14474%
Percentage of ATHC (of all Title V Alaska Tribes)	0.14653%
Number of MOA employees	0
Number of IPA employees	0

Individually Restricted Items Chickaloon Native Village	FY 2011
Area Office (Individual Restricted Only)	
Supply Service Center	YES
Emergency Medical Services	NO
Village Clinic Leasing Management	YES
Headquarters (ATHC Restricted Only)	
ACOG	YES
OIT - Negotiated Alaska Plan	YES
Clinical Sup. Ctr. (Inc. CME Cert.)	YES

Collaboratively the Alaska Area and HQ Finance Offices have communicated with the Alaska Consultant and provided their clearance on the funding distribution for Alaska Title V Tribes for fiscal year (FY) 2011, specifically the Chickaloon Native Village.

Carla Courtwright
for Area Financial Management Officer

1/12/11
Date

Page 1 of 2
Replaced per
This Request
1/10/11 jma

FY 2011 FUNDING AGREEMENT
AGENCY LEAD NEGOTIATOR CERTIFICATION

TO: Director, Indian Health Service

FROM: Agency Lead Negotiator, Alaska Tribal Health Compact

SUBJECT: Review and Certification of the FY 2011 Funding Agreement with the **Chickaloon Native Village**

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Ms. Kathleen Bradley-Nader, Assistant Regional Counsel, Region 10, representing the Office of General Counsel, participated in the negotiation sessions as well as the post negotiation correspondence with Chickaloon. Ms. Bradley-Nader, the staff of A-OTP, and I reviewed the FA and the appendices and agree the documents accurately reflect what was negotiated and agreed to with Chickaloon.

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The Compact was first negotiated to be effective October 1, 1995 when the first three Co-Signers entered into the Compact. From time-to-time, the IHS and the Co-Signers have agreed to amendments to the Compact. Such an amendment was negotiated to be effective October 1, 2008. By submission of the enclosed Compact "signature sheet," Chickaloon becomes the 25th Co-Signer to the Compact.

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Funding Agreement Funding and Funds Certification:

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See, also, discussion above in the third paragraph under Funding Agreement Funding and Funds Certification.

Appendix B – Memorandum of Agreement Describing the Continuing Services of the IHS, Alaska Area Native Health Service to Chickaloon Native Village for FY 2011 (CSA): As all Compact Co-Signers do, Chickaloon has agreed to the FY 2011 version of this standing appendix. During the FY 2011 ATHC negotiations, the CSA was edited slightly compared to the FY 2010 version. In addition to date, employee numbers and dollar updates, edits were made at the following section cites: III, A, 3 & 9; III, B title, major function description and 2 & 3; III,

APPENDIX A

Name of Tribe/Tribal Org. **Chickaloon** #NAME?

Contract/Compact Period **October 1, 2010 through September 30, 2011**

	Budget Activity	Program/Service Unit Base		Area Tribal Share	Headquarter Tribal Share	Contract (Reductions)	Net Annual Payment Obligation
		Recurring	non recurr.	0.001447425	non recurr.	IPA/MOA	
		(1)	(2)	(3)	(4)	(5)	1+2+3+4+5=(6)
1	Hospitals & Clinics	$12,806		$4,926	$7,354	$0	$25,086
2	Dental	$466		$305	$221	$0	$991
3	Mental Health	$109		$1,897	$386		$2,391
4	Alcohol & Substance Abuse	$301		$1,250	$805		$2,356
5	Public Health Nursing	$90		$179	$155		$424
6	Health Education	$26		$370	$195		$591
7	Community Health Reps.	$100		$134	$399		$633
8	Immunization(AK only)	$40		$473	$0	$0	$513
9	Direct Operations	$48		$6,261	$2,742		$9,051
10	Contract Supp Costs - Direct	$9,593		$0	$0		$9,593
11	Contract Supp Costs - Indirect		$7,400	$0	$0		$7,400
12	Self-Governance				$0		$0
13	Other, Services (Annual)						
14	TOTAL, Services (Annual)	$23,579	$7,400	$15,794	$12,258	$0	$59,031
15	TOTAL, Contract Hlth Svs	$6,647		$1,908	$472		$9,027
16	Environmental Health Support			$782		$0	$782
17	Facilities Support			$56			$56
18	OEHE Support				$0		$0
19	Maintenance and Improvement		$0		$0		$0
20	Sanitation Facilities - Housing				$0		$0
21	Sanitation Facilities - Regular				$0		$0
22	Equipment				$0		$0
23	TOTAL, Facilities	$0	$0	$837	$0	$0	$837
24	Catastrophic						
25	Medicare						$0
26	Medicaid						
27	Other (See Remarks)						$0
28	TOTAL, No-year IHS	$0	$0	$0	$0	$0	$0
29	Quarters						$0
30	Contract Hlth Svs (Pr Yr)						$0
31	Indian Hlth Facil (Prior Year)						$0
32	Others						
33	TOTAL, Other	$0	$0	$0	$0	$0	$0
34					$0		$0
35	**GRAND TOTAL, AFA**	**$30,226**	**$7,400**	**$18,540**	**$12,729**	**$0**	**$68,895**

FOOTNOTES

The FA program funding amount in column 1 and 2 are as of ORD #5, dated April 29 2010

Line 19 and 22 - Routine M&I and Equipment funding is estimated at 90% of prior FY amount for lump sum payment -subject to adjustments in with Sec. 4 of the FA.

Funding Agreement
between
Chickaloon Native Village
and
the Secretary of the Department of Health and Human Services
of the
United States of America
Fiscal Years 2011 – 2012

This Funding Agreement is entered into by and between the Chickaloon Native Village and the Secretary of the Department of Health and Human Services of the United States of America. The Chickaloon Native Village has been authorized by resolution of its Traditional Council to enter into this Funding Agreement and to be responsible for and carry out the terms of this Funding Agreement.

Section 1 – Obligations of the Indian Health Service.

1.1 Generally. Under the authority of Section 325 of P.L. 105-83 and P.L. 93-638 as amended, non-residual programs, services, functions and activities ("PSFAs") of the Alaska Area Office and the Alaska Native Medical Center ("ANMC") have been transferred to tribal management.

Delivery of PSFAs shall be consistent with each Co-Signer's Funding Agreement. IHS shall remain responsible for performing all federal residual PSFAs. The IHS shall remain responsible for negotiating assurances with the Alaska Native Tribal Health Consortium ("ANTHC") and Southcentral Foundation ("SCF") on behalf of Alaska Natives and American Indians to the effect that Co-Signers continue to receive non-residual PSFAs from the ANMC and Area Office and provided by ANTHC and SCF at a minimum at the level that such PSFAs were provided by the IHS as of October 1, 1997, to the extent permitted by Section 325 of P.L. 105-83. To the extent authorized by federal law, the IHS will respond to written Co-Signer concerns about the extent with which such assurances have not been complied and take appropriate action. IHS shall further be responsible for performing its responsibilities as provided in the Indian Health Care Improvement Act, the Indian Self-Determination and Education Assistance Act, as amended ("the Act"), and other applicable provisions of federal law.

This Funding Agreement obligates the Indian Health Service ("IHS") to provide funding and services identified herein and as provided in the Alaska Tribal Health Compact ("Compact") between the Chickaloon Native Village ("Chickaloon") and certain other Co-Signers thereof and the United States in Fiscal Years 2011-2012.

In addition, although funds are provided from Headquarters and Area Office in support of this Compact, the IHS will agree to continue to make available to Co-Signer, PSFAs from both Area Office and Headquarters unless 100 percent of the total tribal shares for these PSFAs have been specifically included in this Funding Agreement. In cases where a portion of tribal shares have been transferred, there may be some diminishment in the level of PSFAs provided by the IHS. Furthermore, the IHS will reorganize both Headquarters and the Area Office to continue to provide the remaining PSFAs, which have not been included in this Agreement, in the most effective and efficient manner possible, provided that decisions about the array and level of services to be offered by the IHS shall be made in consultation with Alaska Tribes. The IHS PSFAs not negotiated into or listed in Appendix A will be the responsibility of the IHS.[1/] The "Memorandum of Agreement Describing the Continuing Services of the IHS, Alaska Area Native Health Service" among the Co-

1/ All references to Appendix A and Appendix B in this Funding Agreement are to the Appendix for the applicable fiscal year.

APPENDIX D

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Chickaloon Native Village
(Nay'dini'aa Na')

Gary Harrison, Traditional Chief

Doug Wade, Chairman/Elder

Ricky Harrison, Vice-Chairman

Penny Westing, Secretary

Jesse Lanman, Elder Member

Larry Wade Elder Member

Burt Shaginoff, Elder Member

Albert Harrison, Elder Member

Jennifer D. Harrison, Executive Director

RESOLUTION TO PROVIDE HEALTH SERVICES TO NON-INDIAN HEALTH SERVICE BENEFICIARIES

RESOLUTION 101020-01

WHEREAS, Chickaloon Village Traditional Council is an Indigenous Government with full power and authority to act for Chickaloon Native Village, and/or Chickaloon Village (Nay'dini'aa Na'); and

WHEREAS, Chickaloon Village is part of the Athabascan Nation and is a distinct, independent political community, and as such is qualified and exercises powers of self-government by reason of its original Tribal sovereignty as passed down from its ancestors since time immemorial; and nothing in this resolution shall be in conflict therewith; and

WHEREAS, Chickaloon Native Village is a Federally-recognized Tribal Government in Alaska (Federal Register, Volume 58, Number 202, November 24, 1982), with full power and authority to negotiate with the Federal Government; and

WHEREAS, Chickaloon Village Traditional Council did not cede, terminate, extinguish, or relinquish its original, possessory and aboriginal rights; and

WHEREAS, Chickaloon Village Traditional Council is the governing body of Chickaloon Village as recognized by the Chickaloon Tribal citizens; and has a responsibility to provide a government for the good health and welfare of its Tribal citizens, address any needs in its community; and

WHEREAS, Chickaloon Village Traditional Council's strategic plan identifies delivery of health services as a short-term goal in order to reach our long-term goal of exercising and asserting our self-determination by developing and managing programs to serve our health, social, housing, educational, judicial, transportation, and economic development needs; and

WHEREAS, the Chickaloon Village Traditional Council has provided health services pursuant to a contract with the Indian Health Service pursuant to Title I of the Indian Self-Determination and Education Assistance Act and is entering into the Alaska Tribal Health Compact as of FY 2011 pursuant to Title V of the Indian Self-Determination and Education Assistance Act in order to expand its ability to meet the needs of its tribal citizens and other Indian Health Service beneficiaries; and

WHEREAS, Section 813 of the Indian Health Care Improvement Act, as amended, authorizes the governing body of an Indian Tribe providing health services under a compact to determine whether such health services should be made available to individuals not otherwise eligible for such health services; and

WHEREAS, the Chickaloon Village Traditional Council has determined that it will be able to provide a broader array of services to its tribal citizens and other IHS beneficiaries if it also serves individuals not otherwise eligible for such health services since those services will generate needed third-party revenues; and

WHEREAS, the Chickaloon Village Traditional Council has determined that providing such services will not result in the denial or diminution of health services by any Indian or Alaska Native entitled to such health services; and

WHEREAS, the Chickaloon Village Traditional Council health programs have the capacity to bill and collect to ensure that it recovers the cost of delivering health services provided to an individual who is not otherwise entitled to services under the Compact and Funding Agreement; and

WHEREAS, the Chickaloon Village Traditional Council has determined that the conditions of Section 813, as amended, are satisfied;

NOW THEREFORE BE IT RESOLVED, that Chickaloon Village Traditional Council hereby authorizes delivery of health services to individuals who would not be otherwise eligible for health services in accordance with the requirements of Section 813 of the Indian Health Care Improvement Act, as amended, that such services will not result in denial or diminishment of health services to those otherwise entitled to health services under the Chickaloon Village Traditional Council's Compact and Funding Agreement with the Secretary of Health and Human Services; AND

BE IT FURTHER RESOLVED the Chickaloon Village Traditional Council hereby authorizes its Health Director to monitor the delivery of health services offered pursuant to this Resolution and to report to the Chickaloon Village Traditional Council if, at any time, it appears that offering services pursuant to this Resolution may result in denial or diminishment of services to individuals otherwise eligible for services.
; and

It is hereby certified that this resolution was duly considered and approved this 12th day of October 2010, √ unanimous; or with a majority vote of Ø affirmative; Ø negative; Ø abstention, and/or Ø absent votes.

Douglas Wade,
Chairman

Penny Westing,
Secretary

Gary Harrison,
Traditional Chief

DEPARTMENT OF HEALTH & HUMAN SERVICES

Public Health Service

Alaska Area Native Health Services
4141 Ambassador Drive
Anchorage, Alaska 99508-5928

December 1, 2017

RECEIVED
DEC 12 2017
OTSG

Gary Harrison, Traditional Chief
Chickaloon Native Village
PO Box 1105
Chickaloon, AK 99674

Dear Chief Gary Harrison:

With this letter, we are pleased to transmit to you a signed original FY 2017 – 2019 multi-year Funding Agreement entered into under the Alaska Tribal Health Compact between the Chickaloon Native Village and the Secretary of the Department of Health and Human Services. This Funding Agreement (FA) was effective October 1, 2016 and replaces the FA signed February 15, 2011.

If you would like a copy of any other Compact Co-Signer's current Funding Agreement, please make your request to the Office of Tribal Programs at the address above.

We continue to wish the Chickaloon Native Village every success in your efforts to provide the highest level of health care services possible to those you serve. It is our goal, as we work cooperatively together, to make self-governance successful for both Chickaloon and the Indian Health Service.

Sincerely,

for Christopher Mandregan, Jr., MPH
Director
Alaska Area Native Health Service, IHS, DHHS

Enclosure

cc: IHS OTSG w/enclosures
Rebecca A. Patterson, Partner w/enclosures

DEPARTMENT OF HEALTH & HUMAN SERVICES

Public Health Service

Indian Health Service
Rockville MD 20852

FEB 18 2011

Mr. Gary Harrison
Traditional Chief
Chickaloon Native Village
P.O. Box 1105
Chickaloon, AK 99674

Dear Traditional Chief Harrison:

Congratulations on entering into a Tribal Self-Governance agreement with the Indian Health Service (IHS). This is a historic occasion for the Chickaloon Native Village and the United States of America as both sovereigns join together on a government-to-government basis.

Enclosed are the Alaska Tribal Health Compact and the Chickaloon Native Village Funding Agreement (FA) for Fiscal Year 2011-2012, which the IHS Director signed under the authority of Title V, Public Law 106-260, Tribal Self-Governance Amendments of 2000 to the Indian Self-Determination and Education Assistance Act, Public Law 93-638. The Office of Tribal Self-Governance (OTSG) will send copies of the Alaska Compact and FA to the Chickaloon Native Village Chairman, the IHS Alaska Area Director, the IHS Alaska Area Agency Lead Negotiator, and to key IHS Headquarters Division Directors.

I wish you all the best as you enter into this historic partnership with the United States of America through Tribal Self-Governance. It is our primary goal to work together cooperatively to make Self-Governance a successful elected choice for the Chickaloon Native Village.

On behalf of the OTSG, I wish you success as you strive to provide the highest level of health care services to your members and others that you serve. Ms. Tena Larney is the OTSG Program Analyst assigned to work with all Tribes in the Alaska Area. Please contact her at (301)-443-7821 if you have any questions or concerns.

Sincerely,

for Hankie P. Ortiz
Director
Office of Tribal Self-Governance

Enclosures

AMENDMENT TO
FUNDING AGREEMENT
BETWEEN
THE CHICKALOON NATIVE VILLAGE
AND
THE SECRETARY OF HEALTH AND HUMAN SERVICES
FISCAL YEARS 2020-2022

In accordance with Section 12.1 of the FY's 2020-2022 Funding Agreement made and entered into by the Chickaloon Native Village and the Secretary of the Department of Health and Human Services of the United States of America, effective October 1, 2019, the funding agreement, as amended, is hereby further amended as follows:

1. **Appendices.** The following appendices are incorporated by reference and attached:

   - Appendix B - FY 2020 Continuing Services Agreement

2. **Effective Date.** This amendment is effective October 1, 2019.

Chickaloon Native Village - on Behalf of Itself and Certain Alaska Native Tribes Identified in Exhibit A of the Compact

By:  Feb **1,** 2022
Gary Harrison, Traditional Chief — Date

United States of America
Secretary of
Department of Health and Human Services

Evangelyn L. Dotomain -S Digitally signed by Evangelyn L. Dotomain -S
Date: 2022.03.03 13:55:19 -09'00'

By: ----------
Director, Indian Health Service — Date

MEMORANDUM OF AGREEMENT DESCRIBING THE CONTINUING SERVICES OF THE INDIAN HEALTH SERVICE, ALASKA AREA NATIVE HEALTH SERVICE TO CHICKALOON NATIVE VILLAGE FOR FY 2020

I. INTRODUCTION

This agreement provides for the continuation by the Indian Health Service (IHS) of certain services from the Alaska Area Office for the benefit of Chickaloon Native Village under its Funding Agreement (FA) under the Alaska Tribal Health Compact (ATHC) Self-Governance Compact.

This agreement is limited to the programs, services, functions, and activities (PSFAs) performed by the residual and transitional federal staff of the Alaska Area Office.

This agreement should be interpreted in conjunction with Chickaloon Native Village's FA and Appendix A to that FA, which may provide for additional detail on "restrictions" of funds at the Area or Headquarters level to ensure that specific services are continued to the individual Co-Signer.

In FY 2020, funding for these continuing services and activities will be from the funds, which have been designated as residual and from funds, which have been designated in support of temporary transitional federal PSFAs. In addition funding to purchase specific services, i.e., use of IPA/MOA assignees and Village Built Clinic leases, may be provided through reimbursement by Chickaloon Native Village to the IHS.

II. DEFINITIONS

The following definitions are in common usage in the Alaska Area:

A. ATHC Tribal Restricted Share - Used in Alaska to refer to those retained Tribal shares all compacting Tribes jointly initially agreed to leave in the Area Office in support of Alaska Area state wide PSFAs. Pursuant to Section 325 of PL 105-83, these shares now are in the Alaska Native Tribal Health Consortium (ANTHC) FA or are used for transitional federal PSFAs.

B. Buyback - The process by which Co-Signers use cash to purchase Area services from the Area Office. Requires accurate description and pricing of service, and mechanism for Area to invoice and receive payment.

C. Co-Signer Restricted Shares - Used in Alaska to refer to "retained Tribal shares" that have been left at the Area Office or Headquarters on an individual basis by a Co-Signer to allow the Area, Headquarters or ANTHC to provide specific services to the Co-Signer. Pursuant to Section 325 of PL 105-83, these Area shares now are in the ANTHC FA or are used for transitional federal PSFAs.

D. Residual - The resources necessary to support the PSFAs required for the United

States Government to fulfill and maintain its moral and legal responsibilities based on treaties, statute, and Executive order that are essential for the federal government to fulfill its "inherent federal functions".

E. Transition Plan - Plan initially agreed to by the Alaska Tribes to allow a transition of less than 100% of the Area Office Tribal shares to the Co-Signers collectively. (This definition is included for historical purposes only.)

F. Tribal Share - That portion of Headquarters or Area resources not determined to be residual and allocated to individual Tribes or to Tribes collectively, via Tribal organizations, utilizing an agreed upon methodology.

G. Tribe - As used in this Agreement, "Tribe" refers to Tribes and Tribal organizations, as those terms are defined respectively in Sections 4(e) and (*l*) of P.L. 93-638, the Indian Self-Determination and Education Assistance Act, as amended (the Act).

III. AREA SERVICE DELIVERY AGREEMENT

Nothing in this agreement is intended by Chickaloon Native Village or the IHS, nor shall be interpreted by any party, to limit or reduce in any way the PSFAs that any Tribe or Tribal organization is eligible to receive from the Area Office under Sec. 102 of Title I of the Act, under Sections 505 and 515(a) of Title V of the Act, or any other applicable federal law.

The table for each "Office" (or separate organizational component) presents the PSFAs currently performed and the staffing to perform the PSFAs. The residual PSFAs described in this Continuing Services Agreement serve all Co-Signers. The transitional personnel shown in this Agreement primarily support ANTHC PSFAs; however, some support other Co-Signers (e.g. IPA/MOA). PSFAs and the associated funds and personnel performing transitional PSFAs in support of the ANTHC (and Southcentral Foundation (SCF) for certain designated human resources PSFAs) under this Agreement may be transferred to the ANTHC or SCF under its FA.

A. OFFICE OF THE DIRECTOR

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional	Staffing (FTE)
Director	Provides overall executive direction and support on behalf of the Secretary.	R	1
Deputy Director, Chief Medical Officer	Provides public health advocacy; clinical consultation (CMO); legally required certification of health aide credentials and oversight of CHAP certification process; consultation in CHAP/Rural Health program management.	R	1
Executive Officer	Serves as principal advisor to the Director on overall management policies and procedures.	R	1
Attorney	Provides Region X attorney support and consultation.	R	1
EEO	Provides EEO support. 1		
Support Staff	Secretarial, clerical and administrative support to inherent and transitional federal functions at all levels of the Area Office.	R T	3 1
Planning, Evaluation & Statistics	Prepare statistical reports and publications in support of planning, evaluation and resource allocation requirements.	R	2
	Total		10

The Office will provide the specific PSFAs defined below:

1. Executive direction on behalf of the Secretary to the remaining inherently federal functions.
2. Advocacy at national level on behalf of the Tribes of Alaska including: legislative, policy, resource allocation, and appropriation advocacy.
3. Policy formulation and interpretation; supervision of non-IPA/MOA federal employees; negotiate, execute and administer compacts and FAs; resource allocation.
4. Public health coordination with Tribal, state and federal governments.
5. Provide legal advice and consultation on behalf of the Secretary.
6. Provides representation on the Executive Committee and Planning Committee of the Alaska Federal Health Care Partnership (AFHCP). Through the government-to-government relationship with Tribes and Tribal organizations, provides the mechanism for Tribal membership on the AFHCP.
7. Eligibility determinations assistance.
8. Equal Employment Opportunity program management in support of federal employment rights.
9. Oversight of certification of Community Health Aides as outlined by law and the *IHS Community Health Aide Program Certification Board Standards and Procedures*.
10. Consultation and technical assistance to Tribes and Tribal organizations staff and programs including
    a. Program review or evaluation at the request of the Area Director or the invitation of Tribal programs;
    b. Submission of electronic health record data to IHS National Data Warehouse; and
    c. Maintain current Area statistics to provide statistical analysis in support of resource needs and allocations.

1 The EEO function is provided under an intra-agency agreement among the IHS Alaska, California and Portland Area Offices.

d. Review and validate Alaska active user populations.

e. Publish *Census Based Alaska Native Population Counts* to supplement and cross check the accuracy of the user populations.

f. Verify the permanent staff increase Resource Requirement Methodology Needs Assessment (RRMNA) prepared by Tribes to determine staff needed for new facilities.

g. Collate data submitted for IHS distribution of specially earmarked funds following national allocation guidelines, when available, and suggest alternate distribution methods to program directors.

h. Publish the *Alaska Area Profile.*

i. Maintain the Alaska Area IHS website and publish Area Director's quarterly newsletter.

j. Publish the *Area Senior Executive Service Workplan* to support agency evaluation of the goals and accomplishments of the Area Office, its Director and Office Directors.

k. In cooperation with the AANHS/OEHE and ANTHC's Division of Environmental Health and Engineering and Co-Signers, provide user population and workload data, assist Co-Signers with preparation of applications; verify applications and planning documents prepared by Tribes (Health System Planning -HSP, PORs, and PJDs) for health facility expansion and replacement; and assist Co-Signers in the Headquarters' review process.

l. Communication between Tribal programs and IHS by seeking legal opinion from Region X attorney on issues which affect health care delivery by Community Health Aides such as standards of care, certification, Clinical Laboratory Improvement Act (CLIA) regulations, and Federal Tort Claims Act coverage.

11. Provide health program technical assistance and consultation on a limited basis as expertise and resources permit. This includes consultation on PSFA descriptions in Title I contracts, Title V FAs, specified grants and personal service and other contracts.

12. Support staff for the Director's Office and all other Area Office components without specific support staff.

13. Provide reimbursement to Headquarters for certain centrally paid expenses to include 100 percent of Department of Health and Human Services financial services and portions of other such expenses as reflected in the negotiated transitional budget for the ANTHC.

14. Performs the responsibilities identified in section 1 of the FA regarding ANTHC and SCF assurances.

15. Perform delegated functions to approve and administer FAs and amendments. The delegation includes the performance of Single Agency Audit, audit resolution for Title V awardees (Co-Signers); the function is provided using a multi-member Area-based team.

16. Responsibility for the Area Internal Control/Management Control programs, IHS Succession Plan and the Strategic Human Capital initiative.

17. As federal supervisor of Commissioned Officers serving under MOAs, the Area Director: functions as Reviewing Official for completion of annual Commissioned Officer Evaluation Reports; provides the Reviewing Official Statement for each officer when they are considered for promotion; and, fulfills any other action required as an officer's Reviewing Official. The Area Director may delegate this responsibility to Area Federal Staff as needed.

B. OFFICE OF ACQUISITION AND PROPERTY MANAGEMENT [2]

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional	Staffing (FTE)
Federal Contracting ,, Personal Property, and FOIA Coordination	Responsible for federal acquisitions to support the Alaska Area Office, including the federal credit card program. Maintains the federal personal property inventory. Provides or coordinates various administrative services for the Alaska Area Office.	R	1
	Total		1

The Office will provide the specific PSFAs defined below:

1. Negotiate, award and administer federal acquisitions.
2. Maintain or develop Alaska Area Interagency and Cooperative Agreements in close partnership with appropriate IHS or other federal, state or Tribal entity(s).
3. Coordinate various administration functions including Freedom of Information Act requests and IHS delegations and directives.
4. Maintain the federal personal property management inventory, including excess and disposal.
5. Provide technical assistance to Tribally managed facilities on procurement issues as requested regarding procurement issues and acquired federal excess property.
6. Maintain the federal credit card program.

2 Residual (1) FTE moved to Office of Tribal Programs in support of Title 1 contracts and audit resolution.

C. OFFICE OF ENVIRONMENTAL HEALTH & ENGINEERING

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional	Staffing (FTE)
Director	Management, supervision and administrative support.	R	2
Sanitation Facilities	Maintenance of Sanitation Facilities Construction (SFC) data information systems for program allocations, National Environmental Policy Act (NEPA) approval, oversight of IHS funded SFC projects.	R T	1 1
Environmental Health	Environmental services associated with federal employees[3]/		
Health Facilities	Support, direction and general administrative support, maintenance of Maintenance & Improvement (M&I), Equipment and other data for program allocation.	R	1
Realty	Maintain government property inventory; manage VBC leases; supports the Alaska Area ISDEAA Section 105(l) lease program; and inspect government-owned facilities	R	1
	Total		6

The Office will provide the specific PSFAs defined below:

1. Sanitation Facilities:

a. Allocation of federal funds under Title V of the Act utilizing subpart N Construction Project Agreements and P.L. 86-121 Project Funding Agreements for project funding.

b. Provide required IHS oversight, facilitation and management of contributed sanitation facility construction funding from other federal and state agencies.

c. Directly allocate IHS resources using data provided by prescribed allocation formulas and justification rationales.

d. Evaluate and approve proposed projects, prepare budget summaries and justifications. Advocate statewide and nationally for the ANTHC Division of Environmental Health and Engineering (DEHE) program and facilitate its implementation.

e. Maintain project information and deficiency databases in the IHS Web-based Sanitation Tracking and Reporting System (W-STARS) to justify congressional funding requests in support of distribution logic.

f. Verify project development, documentation, funding, construction and closeout. Approve project agreements, to include making the determination of National Environmental Policy Act (NEPA) compliance based on information submitted by ANTHC DEHE.

g. Consult on and accept processes and priorities developed through the Sanitation Facilities Advisory Committee and SFC process in conformance with IHS national project eligibility criteria.

h. Onsite reviews of projects may be conducted annually to insure conformance with laws and regulations, e.g., NEPA and National Historic Preservation Act (NHPA) and to verify accuracy of data and programmatic assumptions.

i. Approve earmarked and emergency project funds dispersal.

2. Environmental Health: PSFAs include:

3 The PSFA conducted under this function are performed by all Office staff and others in the Area Office.

a. Overall direction of resources and related environmental surveillance for statewide public health impacts.

b. Continue to carry out functions related to serving as one of the health and medical representatives to the Alaska Federal Emergency Response Group.

c. Provide management and verification of tribal input data in the IHS Environmental Health Services data system known as the Web-based Environmental Health Reporting System (WebEHRS).

d. Provide safety assurance, compliance and reporting relating to federal workers, and professional programmatic support for staff.

e. In the event of a national disaster situation as defined in the Federal Response Plan, IHS is the lead agency for emergency response related to water and sewer damage assessment and mitigation.

3. Health Facilities: PSFAs include:

a. Perform budget allocation;

b. Support and approve project or resource allocations derived through a priority system developed through the Maintenance & Improvement Resource Allocation Committee (MIRAC) and ANTHC process consistent with IHS national project eligibility criteria. Verify data submittals and manage IHS facilities databases in conformance with IHS national project and health facilities space eligibility criteria.

c. Respond to Congressional inquiries;

d. Review Project Justification Document/Program Of Requirements (PJD/POR) documents prepared by others;

e. Review and approve national priority systems applications, including Tribal Equipment Funds and Dental Facilities Funds;

f. Maintenance of Alaska portion of the IHS Healthcare Facilities Data System (HFDS) including the Facilities Maintenance and Improvement/Equipment database for federally and Tribally owned health facilities;

g. Support for new health facility construction project funds distribution and project development;

h. Stewardship responsibility for oversight of environmental cleanup of federally owned real property;

i. Approve workload statistics;

j. Advocate statewide and nationally for the DEHE program and facilitates its implementation.

4. **Realty:** PSFAs include:

a. Monitor and manage real property assets in accordance with Executive Order 13327, "Federal Real Property Asset Management" and existing authority under law or by executive order for real property, capital improvements, square footage, use or disposal.

b. Maintain the IHS Real Property Inventory by updating the asset book values with costs relating to acquisition of real property, capital improvements, square footage, use or disposal.

c. Verify construction project closeout documentation for capital improvements made to federal facilities prior to adjusting the real property subsidiary ledger.

d. Perform annual review of real property.

e. Warranted Lease Contracting Officer authorized to lease Village Built Clinics

(VBC) on behalf of the Community Health Aide Program (CHAP).

f. Provide guidance to clinic owners and Tribal organizations with community health aides operating VBC leased clinics.

g. Determine correct process for disposing of excess real property and manages project to end.

h. Develop and recommend IHS Policy formulation on real property, leases and quarters;

i. Provide management and verification of real property and lease data within the health care facilities database.

j. Provide direct guidance and assistance in federal acquisitions of land and/or buildings.

k. Calculate and distribute rental rates for government owned quarters.

l. Prepare for approval all easements, utility rights-of-way, rights-of-way during construction, revocable licenses, and use permits.

m. Cost analysis and negotiation support for ISDEAA 105(l) leases.

D. OFFICE OF FINANCIAL MANAGEMENT

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional Buyback	Staffing (FTE)
Director	Financial Management Officer: Overall management, supervision, consultation, and surveillance	R	1
Tribal Accounting	Accounting advice; reconciliation; amendment and electronic payment assistance; monitors transactions in Buyback Account; and prepares Status of Buyback Statement with supporting documents.	R T	1 1
Budget	Budget projections and reports; fund control; Operating Resources Detail (formerly called Advice of Allowance)/Allocations.	R B	1 1
Accounting	Verifies accuracy and appropriateness of transactions; expenditures; general ledger; travel; project accounts; certifies vouchers; prepares tax withholding; and provides disbursement services.	R B	2 1
	Total		8

The office will provide the specific PSFAs defined below:

1. All resource allocation activities conducted by the Area.

2. Management controls of funds under Area control; responds to and provides data for annual agency audit.

3. Research and prepare routine, ad hoc, and special financial reports, prepare and reconcile status of funds reports for Area and Co-Signers. This includes providing Co-Signers with information necessary to manage the PSFAs they have assumed under their FAs and information necessary to negotiate those agreements.

4. Preparation and submittal of annual spending plan and budget/information to IHS for compacting and contracting Tribes and remaining AANHS/IHS activity.

5. Process financial documents for payment by U.S. Treasury, including payments related to continuing federal contracts in support of Tribally operated programs.

6. Process payroll for 340 federal (includes 58 IPA & 254 MOA) employees; maintain current position database for same; provide quarterly manpower reports to all Alaska locations using federal employees. Process and track all personnel actions.

7. Coordinate with Area OTP to allocate funding, initiate funding documents and assists

Co-Signers and contractors to maintain accurate records of funding allocations, reconciliations and cash management issues.

8. Reconciliation, billing and amendment management related to contractor and compactor use of federal resources including but not limited to IPA/MOA employees and the Village Built Clinic lease program. Reconciliation includes transaction verification of buyback services with corrections and reports.

9. Support withhold and buyback management including payment for continuing government contracts for goods and services, permanent change of station moves, etc.

10. Monthly general ledger reconciliation including cash management related to Prompt Pay Act, Treasury, cash and others.

11. Process reimbursement requests including Beneficiary Medical Program (BMP), Interagency Payment and Collections (IPAC), quarters collections, CHEF and others. Make deposits and transfers of such reimbursements to Co-Signers no less often than monthly.

12. Assist Tribes during annual Budget Formulation for the second succeeding year's annual budget, including preparation for the National Budget Formulation meeting.

E. OFFICE OF HUMAN RESOURCES

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional	Staffing (FTE)
Civil Service Staffing, Classification & Employee/ Labor Relations	Advertise and recruit for federal, direct and IPA/MOA replacements; process personnel and pay actions; provide job information; maintain official records; rate applicants, appoint new employees, and provide HR consultation; Title 38 and Physician's Comparability Allowance, Market Pay & Locality Pay maintenance; process Reduction in Force and counseling; provides transportation services and relocation assistance for federal employees and consultation re: Tribal direct hires as requested; administers Workers' Compensation program; grievances, discipline/adverse actions; Merit Systems Protection Board, appeals and agency representation; performance management; retirements; payroll; benefits; outside activities; ethics program; suitability adjudication; manage Federal Employee Assistance program and Family Medical Leave and Family Friendly Acts consultation; conducts desk audits; applies Classification Standards and consultation. Initiate and assure completion of suitability investigations as needed on federal employees and personal services contractors.	R T	2 0
	Total		2

Under the direction of the IHS Western Region Human Resources Director, the Office of Human Resources will provide the specific PSFAs defined below for the current approximately 340 federal employees employed either directly or through Civil Service IPAs (58) or Commissioned Corps MOAs (254):

1. Advertise and recruit for direct federal employees. Replacement IPA positions may be filled with a current IPA already on board (such as by reassignment) or a new or replacement MOA. Process Reductions In Force (RIF). Provide counseling on RIF.

2. Maintain official personnel files (electronic and paper) and records for Civil Service employees.

3. Manage employee relations including performance management; employee benefit programs (retirement counseling and calculations, etc.); Worker's Compensation; incentive awards; ethics and conduct; suitability adjudications; Merit Systems Protection Board (MSPB) representation; third party representation; Employee Assistance Program; Family Medical Leave Act (FMLA) consultation; and Labor Relations.

4. Counsel Civil Service employees.

5. Administer performance management program for non-IPA/MOA Civil Service employees.

6. Director performs proposing federal official function in progressive disciplinary actions on federal IPA employees.

7. Process personnel actions for Civil Service employees.

8. Process payroll, including assisting timekeepers and assuring transmission of payroll for all Civil Service employees.

9. Correct pay and leave errors.

10. Manage federal classification system. Provide consultation on same.

11. Issue government Personal Identification Verification (PIV) Smart cards for Area Office employees and for those IPA/MOAs who need access to federal facilities or ITAS as Timekeepers or Leave Approving Officials. Proof of federal employment will be given to those IPA employees who do not receive a PIV Smart card.

12. Provide, on request, consultation on employee relation issues to Co-Signer.

13. Maintain database on IPAs and MOAs and provide to Co-Signer no less than quarterly.

14. Provide, on request, general consultation and support on Co-Signer personnel issues (travel outside Anchorage to provide requested on-site consultation will be at expense of Co-Signer).

15. Provide transportation services and relocation assistance for federal employees.

16. Coordinate arrangements for volunteer health provider services for Co-Signers.

17. Provide assistance in managing employee absences due to on the job injuries (worker’s compensation) to minimize the impact on Co-Signers.

18. Initiate and assure completion of suitability investigations as needed on federal employees and personal services contractors.

19. Implement Alaska Area responsibilities set forth in the IHS Succession Plan.

20. Implement Alaska Area responsibilities related to IHS Development of Human Capital Initiative.

F. COMMISSIONED CORPS PERSONNEL[4]

P/S/F/A	MAJOR FUNCTIONS	Buyback	Staffing (FTE)
Commissioned Corps Personnel	Orient and assist officers and their families to include: recruitment support, liaison between areas, TRICARE advice, wage verifications, grievances, leave programs, COERs and COSTEP. As necessary, Corps-specific personnel discipline advice to CEOs and HR staff of 638 awardees with MOA assignees and supervisors of MOAs.	B	2
	Total		2

Under the direction of the IHS Division of Commissioned Personnel Support, the Commissioned Corps Personnel component will provide the specific PSFAs defined below for the approximately 259 USPHS Commissioned Officers in the Alaska Area:

1. Provide general orientation to new Commissioned Officers.
2. Counsel Commissioned Officers; provide Corps-specific discipline advice to appropriate Co-Signer managers.
3. Maintain unofficial files and records for Commissioned Officers.
4. Process required federal personnel actions for Commissioned Officers including orders for deployment.
5. Assist and consult with officers and their supervisors.

G. OFFICE OF TRIBAL PROGRAMS

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional	Staffing (FTE)
Director	Management of Area Title V responsibilities for Self-Governance and Title I review, approval and technical assistance. Managing CHEF submissions, and fund distribution; clerical and secretarial support.	T	1
Health Care (Management) Consultation	Title V compacts/FAs (including amendments and database management of same), cooperative agreements, and grants; negotiate and administer CSC funds.	T	3
Health Care [5] (Management) Consultation	Negotiate, manage, and execute Title I contracts. Review audit findings and work with Tribal contractors to resolve as needed.	R	1
	Total		5

The Office will provide the specific PSFAs defined below:

1. Provide or facilitate technical assistance to Tribes which may or may not lead to the preparation of proposal(s) to assume PSFAs for Title I contracting, Title V compacting and Tribal Management grants for Tribes and Tribal organizations
2. Evaluate P.L. 93-638 proposal(s) to determine acceptance, declination or rejection; if

4 During FY 2005 this PSFA was centralized under the Division of Commissioned Personnel Support at IHS Headquarters. Effective FY 2006, it is funded by assessing the locations that use Commissioned Officers. See, also, Appendix A.

5 Formally P/S/F/A: Federal Contracting Title I awards, (1) Residual FTE moved from the Office of Acquisition and Property Management; to support Title I contracts and audit resolution.

the Title I proposal is accepted, serve as the contract designated federal official (project officer) for the award. In the case of declination or rejection, further technical assistance will be offered to overcome declination or rejection.

3. Analyze and negotiate Contract Support Costs (CSC) for start up and ongoing direct and indirect-type CSC requests, and the maintenance of CSC records in support of Area-wide CSC needs in accord with IHS policy. Currently records are maintained for 36 Alaska awardees. The office will continue to administer the CSC funds (Indian Self-Determination Fund start-up, direct and indirect administrative cost funds). Allocation plans and funding applications will be developed, maintained and negotiated on behalf of Tribes and Tribal organizations. The office will continue to develop and maintain the Alaska Area Tribal database for the CSC fund, which clearly documents, for IHS and Congress, Tribal shortfall and start-up needs.

4. Support and clearance of submissions of CHEF requests to the national CHEF pool, unless a lawful alternative methodology is developed enabling direct submission by Tribal health programs participating in the CHEF program. More specifically this includes education and technical assistance on the process for requesting reimbursement and the maintenance of records on submittals, reimbursements, cancellations and supplemental requests.

5. Prepare Title V FA amendments at the request of Co-Signer, upon notification of change in funding, or as negotiated.

6. Provide information to Tribes on any proposed changes to the CHS fiscal intermediary contract, and advocates for revisions requested by Tribes.

7. Negotiate, execute, and administer all P.L. 93-638 Title I contracts including close out and site reviews as requested or required.

8. Coordinate with IHS Headquarters, the National External Audit Review Office, and Tribal contractors to resolve audit findings for Title I contracts and Title V funding agreements.

United States of America
Secretary of
Department of Health and Human Services

By: Evangelyn L. Dotomain -S

Digitally signed by Evangelyn L. Dotomain -S
Date: 2022.03.03 13:54:40 -09'00'

Director
Alaska Area Native Health Service, IHS

Date: .....

Chickaloon Native Village
on Behalf of Itself and Certain Alaska Tribes,
Identified in **Exhibit A to the Compact.**

By: Chief Gary Harrison (Feb 1, 2022 14:52 PST)

Gary Harrison, Traditional Chief
Chickaloon Native Village

Date: Feb 1, 2022

CHICKALOON VILLAGE TRADITIONAL COUNCIL

General Purpose Financial Statements and Compliance Reports

September 30, 2015

CHICKALOON VILLAGE TRADITIONAL COUNCIL

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LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
2615 Brooke Drive
Anchorage, Alaska 99517
(907) 980-9450

Independent Auditor's Report

Members of the Chickaloon Village Traditional Council
Chickaloon Village Traditional Council

Ladies and Gentlemen:

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Chickaloon Village Traditional Council for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the Chickaloon Village Traditional Council's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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 statement that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my 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 I 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information, of the Chickaloon Village Traditional Council as of September 30, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-8 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.

I 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 I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Chickaloon Village Traditional Council's basic financial statements. The accompanying supplementary information, including the combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplemental information, including the combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards is the responsibility of management and was derived from and relates 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 the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the schedule of expenditures of federal awards is fairly stated in all material respects, in relation to the financial statements taken as a whole.

The accompanying supplemental information, including the combining and individual non-major fund financial statements has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, I do not express an opinion or provide any assurance on it.

Members of the Chickaloon Village Traditional Council
Chickaloon Village Traditional Council

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued a report dated April 19, 2016, on my consideration of the Chickaloon Village Traditional Council's internal control over financial reporting and my 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 my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Chickaloon Village Traditional Council's internal control over financial reporting and compliance.

Anchorage, Alaska
April 19, 2016

MANAGEMENT DISCUSSION AND ANALYSIS

Chickaloon Village Traditional Council
Management Discussion and Analysis
Year Ended September 30, 2015

This section of Chickaloon Village Traditional Council's annual financial report presents its discussion and analysis of the Council's financial performance during the fiscal year ended September 30, 2015. Please read it in conjunction with the Council's financial statements, which immediately follow this section. Comparative analysis will be presented in future years.

Financial Highlights

Key financial highlights for 2015 are as follows:

- The assets of the Chickaloon Village Traditional Council's exceeded its liabilities at the end of the fiscal year by $2,577,673 (net position).
- In total, net position increased by $172,093. All activities in this Council are governmental activities. There were no business activities in 2015.
- Total general revenues accounted for $480,454 or 11% of all revenues. Program specific revenues in the form of grants accounted for $3,850,322 or 89% of total revenues of $4,330,776.
- The Council had $4,131,317 in expenses. $3,850,322 of these expenses were offset by program specific charges for grants.
- As of the close of the current fiscal year, Chickaloon Village Traditional Council's governmental funds reported ending fund balance of $523,732.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Chickaloon Village Traditional Council's basic financial statements. Chickaloon Village Traditional Council's basic financial statements are comprised of 1) government-wide financial statements 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The basic financial statements include two kinds of statements that present different views of the Council's activities.

- *Government-wide financial statements* provide both short-term and long-term information about the Council's overall financial status.

- *Fund financial statements* focus on individual parts of the Council, reporting the Council's operations in more detail than the government-wide statements.

  Fund financial statements include the governmental fund statements which tell how basic services were financed in the short-term, as well as what remains for future spending.The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by additional supplementary information on individual fund activity.

Government-wide Statements

The government-wide statements report information about the Council as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the Council's assets and liabilities, with the difference between the two reported as net position.

The two government-wide statements report the Council's *net position* and how they have changed. Net position—the difference between the Council's assets and liabilities—are one way to measure the Council's financial position.

- Over time, increases or decreases in the Council's net position are an indicator of whether its financial position is improving or deteriorating, respectively.

- To assess the overall financial position, you need to consider additional nonfinancial factors such as the condition of equipment and other assets.

The government-wide financial statements include all the Council's *governmental activities,* which accounts for all of the Council's basic services such as general government, health and social services, education, environmental stewardship, housing, transportation and justice. There are no *business-type activities* in Chickaloon Village Traditional Council.

Fund Financial Statements

The fund financial statements provide more detailed information about the Council's funds, focusing on its most significant or "major" funds—not the Council as a whole. Funds are accounting devices the Council uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by state law and/or by governmental accounting standards.

- The Council establishes other funds to control and manage money for a particular purpose or to show that it is properly using certain fund revenues (such as federal and state grants).

The Council has only governmental funds:

- *Governmental Funds*: The Council's basic services are included in governmental funds. Unlike the government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of spendable resources, as well as balances of spendable resources left at fiscal year-end. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Council'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 long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

  Chickaloon Village Traditional Council maintains several individual governmental funds. Information is presented separately in the fund financial statements for the Council's General Fund, Environmental Stewardship, Education, Health, Transportation and Justice, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements*.

  Other information: Additional detailed information related to the major funds and combining statements for nonmajor governmental funds referred to earlier are presented immediately following the notes to financial statements. This includes combining and individual fund statements and schedules.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Chickaloon Village Traditional Council, assets exceeded liabilities by $2,577,673 at the close of the most recent fiscal year.

Chickaloon Village Traditional Council has $1,759,617 invested in capital assets net of related debt, $151,101 in unrestricted-designated and $666,955 in unrestricted-undesignated net position making up the total of $2,577,673.

Financial Analysis of the Council as a Whole

The following table provides a summary of the Council's net position for 2015 and 2014:

Condensed Statement of Net Position
Governmental Activities

	2015	2014
Assets:		
Current assets	4,507,437	3,125,224
Noncurrent assets	1,943,275	1,993,358
Total assets	6,450,712	5,118,582
Liabilities:		
Current liabilities	3,689,380	2,521,421
Noncurrent assets	183,658	191,581
Total liabilities	3,873,038	2,713,002
Net position:		
Invested in capital assets, net of debt	1,759,617	1,786,983
Unrestricted	818,056	618,597
Total net position	$ 2,577,673	2,405,580

The following table shows the changes in net position for fiscal year 2015 and 2014:

Change in Net Position

	2015	2014
Revenues:		
Program revenues	$ 4,213,536	3,402,561
General revenues	117,240	27,644
Total revenues	4,330,776	3,430,205
Expenses:		
Governmental activities:		
General Government	355,197	300,608
Community & Social Services	404,527	413,639
Environmental Stewardship	550,936	341,962
Education	259,389	259,196
Health	1,186,749	559,348
Transportation	1,051,276	1,162,343
Housing	122,615	189,594
Economic Development	214,711	192,953
Interest	13,283	14,758
Total governmental activities	$ 4,158,683	3,434,401
Increase (decrease) in net position	$ 172,093	(4,196)

Financial Analysis of the Council's Funds

Governmental funds are accounted for using the modified accrual basis of accounting. All governmental funds have total revenues of $4,330,776 and expenditures of $4,131,317. The net change in fund balance was an increase of $199,459.

Capital Assets

By the end of 2015 and 2014, the Council had invested $1,759,617 and $1,786,983 in capital assets net of related debt, all as governmental activities. The following table shows fiscal 2015 and 2014:

	Capital Assets Net of Depreciation	
	2015	**2014**
Gravel	$ 66,251	66,251
Construction in Progress	48,510	158,750
Equipment & Vehicles	844,056	819,682
Buildings	2,276,459	2,079,825
Land	179,869	179,869
Accumulated Depreciation	(1,471,870)	(1,311,019)
Totals	$1,943,275	1,993,358

Additional information on the Council's capital assets can be found in the notes to the financial statements.

Long-Term Debt

Chickaloon Village Traditional Council is carrying one note on the property, which was issued by the Rural Community Assistance Corporation. The note of $341,000 is due on June 1, 2027. The note is secured by first lien of Fee Simple land and building and assignment of rental income from the property. The change of debt of the note at September 30, 2015 is as follows:

	Balance October 1, 2014	Additions	Deductions	Balance September 30, 2015
Note 1 principal balance due	$206,375	-0-	(22,717)	183,658

Contacting the Council's Financial Management

This financial report is designed to provide the Council's citizens, investors and creditors with a general overview of the Council's finances and to demonstrate the Council's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Chickaloon Village Traditional Council.

BASIC FINANCIAL STATEMENTS

Village-wide Financial Statements

Fund Financial Statements

Notes to the Financial Statements

VILLAGE-WIDE FINANCIAL STATEMENTS

Statement of Net Position

Statement of Activities

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Net Position
September 30, 2015

		Governmental Activities
ASSETS		
Current assets:		
Equity in central treasury	$	4,037,940
Cash		183,499
Accounts receivable:		
Grants and contracts		233,271
Other		52,171
Prepaid		556
Total current assets		4,507,437
Noncurrent assets:		
Gravel		66,251
Equipment and vehicles assets		844,056
Construction in progress		48,510
Buildings		2,276,459
Less accumulated depreciation		(1,471,870)
Land		179,869
Total noncurrent assets		1,943,275
Total assets	$	6,450,712
LIABILITIES		
Current liabilities:		
Accounts payable		78,218
Accrued payroll and payroll liabilities		255,027
Unearned revenue		3,356,135
Current portion of note payable		16,376
Total current liabilities		3,705,756
Noncurrent liabilities:		
Noncurrent portion of long-term obligations:		
Notes payable		167,282
Total noncurrent liabilities		167,282
Total liabilities		3,873,038
NET POSITION		
Invested in capital assets, net of related debt		1,759,617
Unrestricted - designated		151,101
Unrestricted - undesignated		666,956
Total net position	$	2,577,674

See accompanying notes to the financial statements.

Exhibit B-1

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Activities

For the Year Ended September 30, 2015

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental activities:					
General government	355,197	-	120,875	-	(234,322)
Community & social service	404,527	252	384,856	-	(19,419)
Education	259,389	26,501	233,008	-	120
Environmental stewardship	550,936	-	543,690	-	(7,246)
Transportation	1,051,276	2,600	1,049,458	-	782
Housing	122,615	75,691	96,162	-	49,238
Health	1,186,749	5,614	1,311,615	-	130,480
Economic development	214,711	363,215	-	-	148,504
Interest	13,283	-	-	-	(13,283)
Total governmental activities	4,158,683	473,873	3,739,664	-	54,854
General revenues:					
Grants and contributions not restricted to specific programs:					
Other					117,240
Total revenues					117,240
Change in net position					172,094
Net position - beginning					2,405,580
Net position - ending					2,577,674

See accompanying notes to the financial statements.

FUND
FINANCIAL
STATEMENTS

Governmental Funds:

Balance Sheet

Reconciliation of the Governmental Funds – Balance Sheet to the Statement of Net Position

Statement of Revenues, Expenditures and Changes in Fund Balances

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

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Balance Sheet - Governmental Funds
September 30, 2015

Assets	General	BIA Self Governance	Environmental Stewardship	Health	Transportation	Other Non-major	Totals (Memorandum Only)
Equity in central treasury	$ 688,156	619,960	39,476	622,618	2,066,727	1,003	4,037,940
Cash	65,203	-	-	-	-	118,296	183,499
Accounts receivable:							
Grants and contracts	55,449	-	92,448	14,977	19,550	50,847	233,271
Other (net of allowance for DA)	15,786	-	-	24,894	-	11,491	52,171
Prepaid	556	-	-	-	-	-	556
	$ 825,150	619,960	131,924	662,489	2,086,277	181,637	4,507,437
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	78,218	-	-	-	-	-	78,218
Accrued vacation and payroll taxes	255,027	-	-	-	-	-	255,027
Unearned revenue	-	619,960	39,476	622,618	2,074,010	71	3,356,135
Due to (from) other funds	(181,828)	-	96,118	34,487	-	51,223	-
Total liabilities	151,417	619,960	135,594	657,105	2,074,010	51,294	3,689,380
Fund balances:							
Unrestricted							
Assigned	-	-	-	5,384	12,267	133,450	151,101
Unassigned (deficit)	673,733	-	(3,670)	-	-	(3,107)	666,956
Total fund balances	673,733	-	(3,670)	5,384	12,267	130,343	818,057
Total liabilities and fund balances	$ 825,150	619,960	131,924	662,489	2,086,277	181,637	4,507,437

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
September 30, 2015

Total fund balances for governmental funds		$ 818,057
Amounts reported for governmental activities in the statement of net position are different because:		
The cost of capital assets (land, gravel, equipment and vehicles) purchased is reported as an expenditure in governmental funds. The statement of net position includes those capital assets among the assets of the CVTC as a whole. The cost of those capital assets is allocated over their estimated useful lives (as depreciation expense) to the various functions reported as governmental activities in the statement of activities. Those assets consist of:		
Gravel	$ 66,251	
Construction in progress	48,510	
Equipment and vehicles	844,056	
Buildings	2,276,459	
Land	179,869	
Accumulated depreciation to date	(1,471,870)	
		1,943,275
Long-term liabilities applicable to the CVTC are not due and payable in the current period and accordingly are not reported as fund liabilites. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities, both current and long-term are reported in the statement of net position. Balances at September 30, 2015 are:		
Notes payable, current and noncurrent portion		(183,658)
Total net position of governmental activities		$ 2,577,674

See accompanying notes to the financial statements.

Exhibit E-1

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
Year Ended September 30, 2015

	General	BIA Self Governance	Environmental Stewardship	Health	Transportation	Other Non-major	Totals (Memorandum Only)
Revenues:							
Federal sources	$ -	118,313	524,681	141,899	1,039,591	536,266	2,360,750
Federal sources passed through other NPO	-	-	4,935	168,541	-	56,650	230,126
Local sources - services	363,215	-	-	5,614	2,600	102,444	473,873
Local sources	117,240	-	14,074	1,001,175	9,867	123,672	1,266,028
Total revenues	480,455	118,313	543,690	1,317,229	1,052,058	819,032	4,330,777
Expenditures:							
Governmental activities:							
General government	223,006	118,313	-	-	-	-	341,319
Community & social service	-	-	-	-	-	387,829	387,829
Education	-	-	-	-	-	253,106	253,106
Environmental stewardship	-	-	545,657	-	-	-	545,657
Transportation	-	-	-	-	1,031,291	-	1,031,291
Housing	-	-	-	-	-	65,894	65,894
Health	-	-	-	1,180,262	-	-	1,180,262
Economic development	179,191	-	-	-	-	-	179,191
Debt Service:							
Principal	22,717	-	-	-	-	-	22,717
Interest	13,283	-	-	-	-	-	13,283
Capital outlay	15,874	-	-	-	8,500	86,394	110,768
Total expenditures	454,071	118,313	545,657	1,180,262	1,039,791	793,223	4,131,317
Other financing sources (uses) - Transfers to (from) other funds	150,000	-	-	(150,000)	-	-	-
Excess of revenues and other sources over (under) expenditures and other (uses)	176,384	-	(1,967)	(13,033)	12,267	25,809	199,460
Beginning fund balances	497,349	-	(1,703)	18,417	-	104,534	618,597
Ending fund balances	$ 673,733	-	(3,670)	5,384	12,267	130,343	818,057

See accompanying notes to the financial statements. 13

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities
For the Year Ended September 30, 2015

Net change in fund balances - total governmental funds		$ 199,460
The change in net position reported for governmental activities in the statements of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Depreciation expense	$ (160,851)	
Capital outlays	110,768	
		(50,083)
Debt proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.		
Repayment of principal	$ 22,717	
		22,717
Change in net position of governmental activities		$ 172,094

See accompanying notes to the financial statements.

Note 1: Summary of Significant Accounting Policies

The Chickaloon Native Village (Traditional Council) is recognized by the Department of the Interior, U.S. Government, as the Organization representing the Native people of Chickaloon, Alaska. The Organization administers contracts and grants for the benefit of the Native people who reside in the Chickaloon service area, and has been determined to be an Indian Tribal government, which exercises governmental function for the purpose of the Indian Tribe Government Tax Status Act of 1982, as amended. The financial statements of the Traditional Council have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governments units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies:

A. Reporting Entity

These financial statements include all the activities of the Traditional Council, which is the primary government. The basic principle used in determining the scope of the entity for financial reporting purposes is the exercise of oversight responsibility over other entities by the Chickaloon Village Traditional Council's power and includes, but is not limited to: financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. Based upon the application of these criteria, there were no other entities to be included within the reporting entity.

B. Fund Descriptions

The accounts of the Traditional Council are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid Traditional Council management in demonstrating compliance with finance-related legal and contractual provisions. The funds of the Traditional Council are classified into one category: governmental. Each category is divided into separate fund types. The fund classifications and a description of each fund type follow:

Governmental Funds

General Discretionary Fund - The General Discretionary Fund is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Traditional Council maintains a separate fund for each federal and state grant program. Those funds are assigned to the appropriate special revenue fund based on their purpose and funding source.

Note 1: Summary of Significant Accounting Policies, continued

C. Government-wide and Fund Financial Statements

Government-wide Financial Statements

The statement of net position and the statement of activities displays information about the reporting entity as a whole.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers, who purchase, use or directly benefit from goods or services provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Other items not properly included among program revenue are reported instead as general revenues.

Fund Financial Statements

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are any proprietary fund financial statements. The agency fund reports only assets and liabilities and as such cannot be said to have a measurement focus. Agency funds do, however, use the accrual basis of accounting to recognize receivables and payables. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

As a general rule, the effect of interfund activity has been eliminated from the Government-wide financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Traditional Council considers revenues to be available if they are collected within 90 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Entitlements and shared revenues are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Revenue for expenditure-driven grants is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when the Traditional Council receives cash.

When both restricted and unrestricted resources are available for use, it is the Traditional Council's policy to use restricted resources first, and then unrestricted resources, as they are needed.

Note 1: Summary of Significant Accounting Policies, continued

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation, continued

When amounts from various fund balance classifications are available, it is the Traditional Council's policy to use restricted amounts first, followed by committed, then assigned followed by unassigned. The Traditional Council currently does not have a formalized process through which they commit and assign fund balance. Therefore currently, all fund balance is considered unassigned for the general fund and assigned in the special revenue funds.

The Traditional Council reports the following major governmental funds:

Discretionary General Fund – this fund accounts for expenses and revenue associated with the rental of the properties owned by the Traditional Council. The fund also accounts for all other miscellaneous activity, which is funded through local sources.

Environmental Stewardship Department Special Revenue Fund – this fund accounts for several programs which provide some environmental activities, which currently range from ecosystem based planning sustainability to stream reparation. The programs are funded annually from federal and foundation funding.

Education Special Revenue Fund – this fund accounts for expenses associated with a school operated by Chickaloon Village Traditional Council for Tribal citizens and general public. The programs are funded through grants, fees and donations.

Health Special Revenue Fund – this fund accounts for expenses associated with a non-emergent health transportation and elder outreach in Sutton. The funding comes primarily from foundations, with smaller amounts from federal agencies and fees.

Transportation Special Revenue Fund – this fund accounts for expenses incurred for the planning, maintenance, construction and improvements for designated roads. The funding comes primarily from the federal government.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the Government-wide fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

E. Equity in Central Treasury Cash

The larger cash funds of the Traditional Council are maintained in the Traditional Council's central cash treasury to maximize investment income while minimizing risk.

F. Cash

The smaller cash funds of the Traditional Council are maintained in the Traditional Council's cash accounts.

Note 1: Summary of Significant Accounting Policies, continued

G. Receivables and Payables

Receivables are mostly from the federal government. Interfund receivables and payables resulting from individual funds' overdrafts of pooled cash in the central treasury are referred to as "due to/from other funds."

H. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. General capital assets, which consist of equipment and vehicles, are reported in the governmental activities column in the Government-wide financial statements. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight-line depreciation is used based on the following estimated useful lives:

Equipment and vehicles	5-20 years
Buildings	20-40 years

I. Unearned Revenues

Unearned revenues arise when resources are received before the Traditional Council has legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent period, when there is a legal claim to the resources, the liability for unearned revenue is removed and revenue is recognized.

J. Compensated Absences

It is the Traditional Council's policy to permit employees to accumulate earned but unused annual and sick pay benefits. Annual leave is subject to certain restrictions and maximum accumulations. All employees are paid for any accumulated annual leave upon use or at termination. Upon resignation, outstanding sick leave is lost. The Traditional Council's policy is that annual leave and sick leave will be taken or paid out within the next fiscal year and therefore is a current liability in the governmental funds.

K. Long-term Obligations

In the Government-wide financial statements long-term debt is reported as liabilities in the applicable governmental activities. Long-term debt consists of one note secured by capital assets and future rent receipts.

L. Equity Classifications

Government-wide Statements

Equity is classified as net position and displayed in two possible components:

a. Invested in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any mortgages, notes, capital lease obligations or other borrowings that are attributable to the acquisition, construction, or improvement of the assets, if any.
b. Unrestricted net position – All other net position that do not meet the definition of restricted by creditors, grantors or laws or regulations, or invested in capital assets.

Note 1: Summary of Significant Accounting Policies, continued

M. Fund Balances of Fund Financial Statements

In the fund financial statements, governmental funds may report reservations of fund balance for amounts as follows:

Nonspendable – amounts that are not in spendable form.

Restricted – amounts that can be spent only for the specific purposes stipulated by an external resource provider or enabling legislation.

Unrestricted:

Committed – amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision making authority.

Assigned – amounts intended to be used by the government for specific purposes.

Unassigned – the residual classification for the general fund.

Note 2: Equity in Central Treasury Cash

The Traditional Council maintains all equity funds in a central cash treasury. Of the total bank balance, $250,000 is insured through the Federal Depository Insurance Corporation (FDIC) and the balance is collateralized by collateral held by a third party custodial bank in the Traditional Council's name. As of September 30, 2015, the balances are as follows:

	Bank Balance	Carrying Amount
Demand Deposits	$ 4,200,694	$ 4,037,940

Note 3: Cash

Cash is comprised of a several smaller demand deposit accounts and petty cash. The bank balance of these accounts at September 30, 2015 was $183,499. The bank balance is fully collateralized either entirely covered by federal depository insurance or by collateral held by a third party custodial bank in the Chickaloon Village Traditional Council's name.

Investment Policy – Chickaloon Traditional Village Council does not have an investment policy.

Interest Rate Risk - Time certificates of deposit all mature with one year or less.

Credit Risk - Securities held for collateralization were held in a third party custodial bank in the Chickaloon Village Traditional Council's name.

Note 4: Capital Assets

Gravel is depleted as sold. Except for land and construction in progress all assets are depreciated. The changes in the capital assets are as follows:

	Balance October 1, 2014	Additions	Adjustments Deductions	Balance September 30, 2015
Capital assets not being depreciated:				
Land	$179,869	-0-	-0-	179,869
Gravel	66,251	-0-	-0-	66,251
Construction in progress	158,750	-0-	110,239	48,511
Capital assets being depreciated:				
Buildings	2,079,825	196,634	-0-	2,276,459
Vehicles and Equipment	819,682	24,373	-0-	844,055
Less accumulated Depreciation	(1,311,019)	(160,851)	-0-	(1,471,870)
Capital Assets, net	1,993,358	60,156	110,239	1,943,275

Depreciation expense was charged to governmental activities as follows:

Economic Development	$35,520
Community & Social Service	16,698
General Government – Indirect	13,878
Education	6,283
Environmental Stewardship	5,279
Roads	19,985
Health	6,487
Housing	56,721
Total depreciation expense	$160,851

Note 5: Long-Term Debt

In May of 2003 the Chickaloon Village Traditional Council purchased a business in Sutton known as Down Town Gravel. The purchase price was $438,346, which included land, gravel, and equipment. Chickaloon Village Traditional Council is carrying one note on the property, which was issued by the Rural Community Assistance Corporation. The note of $341,000 is due on June 1, 2027. The note is secured by first lien of Fee Simple land and building and assignment of rental income from the property. The annual debt service requirements of the note at September 30, 2015 are as follows:

	Balance October 1, 2014	Additions	Deductions	Balance September 30, 2015
Note 1 principal balance due	$206,375	-0-	(22,717)	183,658

Total current portion of governmental activities for long-term debt	16,376
Total long-term portion of debt	167,282

Note 5: Long-Term Debt, continued

Debt service requirements on long-term debt at September 30, 2015 are as follows:

Year Ending September 30,	Principal	Interest
2016	16,376	11,896
2017	17,516	10,756
2018	18,735	9,537
2019	20,040	8,232
2020	21,435	6,837
2021-2024	89,556	11,487
2025-2028	-0-	-0-
	$183,658	$58,745

Note 6: Cafeteria Plan

Any permanent employee working a minimum of 30 hours per week is eligible for the cafeteria plan following 30 days of continuous employment (90 days for the 401(k)). The company contribution is dependent on how may hours an employee works and how long they have been employed by Chickaloon Village Traditional Council. Employees may select Health Insurance, Dental Insurance, Health Care and/or Dependent Care Reimbursement, Supplemental Life and Accident Insurance or the 401(k) Retirement Plan.

Pension Plan

Chickaloon Village Traditional Council provides pension benefits for those who, through the cafeteria plan, wish to participate through a defined contribution plan administered by John Hancock. The contribution amounts are selected by the employee and are not based upon gross wages. The Chickaloon Village Traditional Council paid in $202,489; $199,006 was an employer contribution and $3,483 was an employee contribution.

Note 7: Operating Leases

Chickaloon Village Traditional Council has several operating leases for the following equipment: several copy machines. Future obligations are as follows:

Year ending September 30:	
2016	14,565
2017	13,742
Future minimum lease payment	$ 28,307

Note 8: Administration Cost Fund

The Administration Cost Fund allocates administrative cost by a negotiated rate with the Department of the Interior. Any overrecoveries or underrecoveries are used to adjust the next negotiated rate. The rate for fiscal year ending September 30, 2015 is 20.16% for direct costs less capital expenditures and passthrough funds, and 5.00% for passthrough funds, including capital improvement projects, major subcontracts and subgrants.

Note 9: Budgetary Principles

GASB Statement No. 34 requires that budgetary comparison statements for the General fund and major special revenue funds with legally adopted budgets be presented in the basic financial statements. These statements must display original budget, amended budget and actual results (on a budgetary basis). It should be noted that the Chickaloon Village Traditional Council does not require legally adopted annual budgets for its general and major special revenue funds. The budgets for special revenue funds are project length and not annual budgets. As such, the financial statements do not provide budgetary information.

Note 10: Related Parties

Due to the nature and size of the Traditional Council, it is inevitable that transactions will occur between entities, Council or Tribal members, and/or employees of these entities. The services provided are not considered significant for individual disclosure.

Note 11: Risk Management

The Traditional Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial policies, transferring the risk of loss, except for relatively small deductible amounts, are purchased for property and content damage, workers' compensation, professional liabilities, and employee medical costs. Settled claims from these risks have not exceeded commercial insurance coverage. The Traditional Council has no coverage for potential losses from environmental damages.

Note 12: Concentrations

Chickaloon Village Traditional Council receives most of its revenues in the form of grants from federal and state sources. Total federal and state revenues accounted for 59.82% of all revenues of the Traditional Council. A significant change in these revenues would have a significant impact, either positive or negative on operations of the Organization.

Note 13: Contingencies

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, would become a liability of the General fund.

Note 14: Subsequent Events

There were no material subsequent events required to be disclosed as of the date of the report issuance.

SUPPLEMENTAL INFORMATION

SPECIAL REVENUE FUNDS

Combining Balance Sheet - BIA
Combining Balance Sheet – Environmental Services Department
Combining Balance Sheet – Education Department
Combining Balance Sheet – Health and Social Services
Combining Balance Sheet - Justice

NONMAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – by Function

ALL GOVERNMENTAL FUNDS

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – by Object

Exhibit G-1

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Combining Balance Sheet - B.I.A.

September 30, 2015

Assets		B.I.A. 102-477	638	ICWA	Water	Totals (Memo-randum Only)
Equity in central treasury	$	317,992	230,072	44,700	27,196	619,960
Cash		-	-	-	-	-
Accounts receivable:						
Grants and contracts		-	-	-	-	-
Other (net of allowance for DA)		-	-	-	-	-
Prepaid		-	-	-	-	-
	$	317,992	230,072	44,700	27,196	619,960
Liabilities and Fund Balances						
Liabilities:						
Accounts payable		-	-	-	-	-
Accrued vacation and payroll taxes		-	-	-	-	-
Unearned revenue		317,992	230,072	44,700	27,196	619,960
Total liabilities		317,992	230,072	44,700	27,196	619,960
Fund balances:						
Unreserved:						
Designated for education		-	-	-	-	-
Assigned		-	-	-	-	-
Unassigned		-	-	-	-	-
Total fund balances		-	-	-	-	-
Total liabilities and fund balances	$	317,992	230,072	44,700	27,196	619,960

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit G-2

Combining Balance Sheet - Environmental Services Department
September 30, 2015

Assets		Environmental Services Department ACF	ANTHC Tribal Air	Scenic Byways FHWA	IGAP	USFWS	Discretionary	Totals (Memo-randum Only)
Equity in central treasury	$	39,476	-	-	-	-	-	39,476
Cash		-	-	-	-	-	-	-
Accounts receivable:								
Grants and contracts		-	3,273	81,041	-	8,134	-	92,448
Other (net of allowance for DA)		-	-	-	-	-	-	-
Prepaid		-	-	-	-	-	-	-
	$	39,476	3,273	81,041	-	8,134	-	131,924
Liabilities and Fund Balances								
Liabilities:								
Accounts payable		-	-	-	-	-	-	-
Accrued vacation and payroll taxes		-	-	-	-	-	-	-
Unearned revenue		39,476	-	-	-	-	-	39,476
Due to (from) other funds		-	3,273	81,041	-	8,134	3,670	96,118
Total liabilities		39,476	3,273	81,041	-	8,134	3,670	135,594
Fund balances:								
Unreserved:								
Designated for education		-	-	-	-	-	-	-
Assigned		-	-	-	-	-	-	-
Unassigned		-	-	-	-	-	(3,670)	(3,670)
Total fund balances		-	-	-	-	-	(3,670)	(3,670)
Total liabilities and fund balances	$	39,476	3,273	81,041	-	8,134	-	131,924

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Combining Balance Sheet - Education
September 30, 2015

Assets	Education Department: ANA - Language	CIRI	CITC	FNDI	IMLS	Mat-Su Health	Discretionary	Totals (Memo-randum Only)
Equity in central treasury	$ 71	-	-	-	-	-	791	862
Cash	-	-	-	-	-	-	118,296	118,296
Accounts receivable:								
Grants and contracts	-	-	1,573	2,000	-	-	-	3,573
Other (net of allowance for DA)	-	-	-	-	-	-	9,127	9,127
Prepaid	-	-	-	-	-	-	-	-
	$ 71	-	1,573	2,000	-	-	128,214	131,858
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	-	-	-	-	-	-	-	-
Accrued vacation and payroll taxes	-	-	-	-	-	-	-	-
Unearned revenue	71	-	-	-	-	-	-	71
Due to (from) other funds	-	-	1,573	2,000	-	-	-	3,573
Total liabilities	71	-	1,573	2,000	-	-	-	3,644
Fund balances:								
Unreserved:								
Designated for education	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	128,214	128,214
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	-	-	-	-	-	-	128,214	128,214
Total liabilities and fund balances	$ 71	-	1,573	2,000	-	-	128,214	131,858

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Combining Balance Sheet - Health and Social Services
September 30, 2015

Assets		Health Department ANTHC	AOA	Indian Health	Mat-Su Health	Other	SCF	Discretionary	Totals (Memo-randum Only)
Equity in central treasury	$	24,975	-	54,143	525,000	18,500	-	-	622,618
Cash		-	-	-	-	-	-	-	-
Accounts receivable:									
Grants and contracts		-	4,977	-	-	-	10,000	-	14,977
Other (net of allowance for DA)		-	-	-	-	-	-	24,894	24,894
Prepaid		-	-	-	-	-	-	-	-
	$	24,975	4,977	54,143	525,000	18,500	10,000	24,894	662,489
Liabilities and Fund Balances									
Liabilities:									
Accounts payable		-	-	-	-	-	-	-	-
Accrued vacation and payroll taxes		-	-	-	-	-	-	-	-
Unearned revenue		24,975	-	54,143	525,000	18,500	-	-	622,618
Due to (from) other funds		-	4,977	-	-	-	10,000	19,510	34,487
Total liabilities		24,975	4,977	54,143	525,000	18,500	10,000	19,510	657,105
Fund balances:									
Unreserved:									
Designated for education		-	-	-	-	-	-	-	-
Assigned		-	-	-	-	-	-	5,384	5,384
Unassigned		-	-	-	-	-	-	-	-
Total fund balances		-	-	-	-	-	-	5,384	5,384
Total liabilities and fund balances	$	24,975	4,977	54,143	525,000	18,500	10,000	24,894	662,489

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Combining Balance Sheet - Justice
September 30, 2015

Assets	Department of Justice				Totals (Memo-randum Only)
	COPS Equipment	COPS Hire	OJP/BJA	Discretionary	
Equity in central treasury	$ -	-	-	35	35
Cash	-	-	-	-	-
Accounts receivable:					
Grants and contracts	2,383	4,217	6,050	-	12,650
Other (net of allowance for DA)	-	-	-	-	-
Prepaid	-	-	-	-	-
	$ 2,383	4,217	6,050	35	12,685
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	-	-	-	-	-
Accrued vacation and payroll taxes	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to (from) other funds	2,383	4,217	6,050	-	12,650
Total liabilities	2,383	4,217	6,050	-	12,650
Fund balances:					
Unreserved:					
Designated for education	-	-	-	-	-
Assigned	-	-	-	35	35
Unassigned	-	-	-	-	-
Total fund balances	-	-	-	35	35
Total liabilities and fund balances	$ 2,383	4,217	6,050	35	12,685

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2015

Assets		DOJ	Education	ICWA Discretionary	Housing	CITC VI-B	IC&F	AK Tribal Judges	Totals (Memo-randum Only)
Equity in central treasury	$	35	862	106	-	-	-	-	1,003
Cash		-	118,296	-	-	-	-	-	118,296
Accounts receivable:									
Grants and contracts		12,650	3,573	-	33,954	670	-	-	50,847
Other (net of allowance for DA)		-	9,127	-	2,364	-	-	-	11,491
Prepaid		-	-	-	-	-	-	-	-
	$	12,685	131,858	106	36,318	670	-	-	181,637
Liabilities and Fund Balances									
Liabilities:									
Accounts payable		-	-	-	-	-	-	-	-
Accrued vacation and payroll taxes		-	-	-	-	-	-	-	-
Unearned revenue		-	71	-	-	-	-	-	71
Due to (from) other funds		12,650	3,573	-	31,223	670	3,089	18	51,223
Total liabilities		12,650	3,644	-	31,223	670	3,089	18	51,294
Fund balances:									
Unreserved:									
Designated for education		-	-	-	-	-	-	-	-
Assigned		35	128,214	106	5,095	-	-	-	133,450
Unassigned		-	-	-	-	-	(3,089)	(18)	(3,107)
Total fund balances		35	128,214	106	5,095	-	(3,089)	(18)	130,343
Total liabilities and fund balances	$	12,685	131,858	106	36,318	670	-	-	181,637

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit H-2

Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Function
Nonmajor Governmental Funds
For the Year Ending September 30, 2015

	DOJ	Education	ICWA	Housing	IC&F	AK Tribal Judges	Totals (Memo-randum Only)
Revenues:							
Federal sources	$ 306,922	55,248	77,934	96,162	-	-	536,266
Federal sources passed through other NPO	-	54,454	2,196	-	-	-	56,650
Local sources - services	-	26,501	252	75,691	-	-	102,444
Local sources	366	123,306	-	-	-	-	123,672
Total revenues	307,288	259,509	80,382	171,853	-	-	819,032
Expenditures:							
Governmental activities:							
General government	-	-	-	-	-	-	-
Community & social service	307,283	-	80,276	-	-	270	387,829
Education	-	253,106	-	-	-	-	253,106
Environmental stewardship	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-
Housing	-	-	-	65,894	-	-	65,894
Health	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	86,394	-	-	86,394
Total expenditures	307,283	253,106	80,276	152,288	-	270	793,223
Excess of revenues over expenditures and other sources (uses)	5	6,403	106	19,565	-	(270)	25,809
Beginning fund balances	30	121,811	-	(14,470)	(3,089)	252	104,534
Ending fund balances	$ 35	128,214	106	5,095	(3,089)	(18)	130,343

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit I-1

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2015

	General Fund		BIA	
	General	Admini-stration	Self Governance	ESD
Federal sources	$ -	-	118,313	524,681
Federal sources passed through other NPO	-	-	-	4,935
Local sources - services	363,215	-	-	-
Local sources	117,548	(308)	-	14,074
Indirect cost reimbursement	-	597,114	-	-
Total revenues	480,763	596,806	118,313	543,690
Expenditures:				
Current:				
Salaries	80,732	330,148	40,845	184,869
Fringe benefits	29,045	115,730	8,891	53,360
Contractual services	4,876	34,442	378	75,315
Grants in aid	97,237	-	-	-
Rent	-	44,000	5,000	7,056
Stipend	150	20,850	20,850	-
Travel	4,934	8,967	10,224	7,017
Supplies	8,428	37,722	7,925	59,020
Utilities	38,575	-	-	-
Communications	400	10,008	1,326	2,687
Equipment operations	2,081	16,078	-	61,150
Repairs and maintenance	19,905	-	-	-
Motorpool	5,868	1,901	3,024	3,499
Other operating cost	7,393	3,857	-	520
Insurance	21,498	12,079	-	1,013
Interest	13,283	-	-	-
Principal payments	22,717	-	-	-
Capital outlay	15,874	-	-	-
Total direct costs	372,996	635,782	98,463	455,506
Indirect cost	42,407	-	19,850	90,151
Total expenditures	415,403	635,782	118,313	545,657
Other financing sources (uses) - Transfers to (from) other funds	150,000	-	-	-
Excess of revenues and other sources over (under) expenditures and other (uses)	215,360	(38,976)	-	(1,967)
Beginning fund balances	447,776	49,573	-	(1,703)
Ending fund balances	$ 663,136	10,597	-	(3,670)

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit I-1

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2015
(continued)

	Health	Transportation	DOJ	Education	ICWA
Federal sources	$ 141,899	1,039,591	306,922	55,248	77,934
Federal sources passed through other NPO	168,541	-	-	54,454	2,196
Local sources - services	5,614	2,600	-	26,501	252
Local sources	1,001,175	9,867	366	123,306	-
Indirect cost reimbursement	-	-	-	-	-
Total revenues	1,317,229	1,052,058	307,288	259,509	80,382
Expenditures:					
Current:					
Salaries	272,048	277,271	154,967	105,616	42,811
Fringe benefits	110,642	91,241	53,319	36,022	16,040
Contractual services	503,732	163,677	283	322	77
Grants in aid	2,659	-	-	13,000	-
Rent	70,910	44,482	8,169	38,949	5,376
Stipend	-	-	-	-	-
Travel	858	23,969	8,080	-	1,577
Supplies	39,412	67,503	24,551	14,672	364
Utilities	192	-	-	-	-
Communications	7,026	4,885	1,014	606	563
Equipment operations	-	159,084	-	-	-
Repairs and maintenance	-	182	-	-	-
Motorpool	26,655	22,187	1,172	1,140	-
Other operating cost	-	1,285	-	25	-
Insurance	6,241	4,308	4,173	-	-
Interest	-	-	-	-	-
Principal payments	-	-	-	-	-
Capital outlay	-	8,500	-	-	-
Total direct costs	1,040,375	868,574	255,728	210,352	66,808
Indirect cost	139,887	171,217	51,555	42,754	13,468
Total expenditures	1,180,262	1,039,791	307,283	253,106	80,276
Other financing sources (uses) - Transfers to (from) other funds	(150,000)	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other (uses)	(13,033)	12,267	5	6,403	106
Beginning fund balances	18,417	-	30	121,811	-
Ending fund balances	$ 5,384	12,267	35	128,214	106

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit I-1

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2015
(continued)

	Housing	IC&F	AK Tribal Judges	Totals (Memo-randum Only)
Federal sources	$ 96,162	-	-	2,360,750
Federal sources passed through other NPO	-	-	-	230,126
Local sources - services	75,691	-	-	473,873
Local sources	-	-	-	1,266,028
Indirect cost reimbursement	-	-	-	597,114
Total revenues	171,853	-	-	4,927,891
Expenditures:				
Current:				
Salaries	43,796	-	-	1,533,103
Fringe benefits	16,200	-	-	530,490
Contractual services	2,430	-	-	785,532
Grants in aid	-	-	-	112,896
Rent	10,089	-	-	234,031
Stipend	-	-	-	41,850
Travel	-	-	-	65,626
Supplies	21,536	-	-	281,133
Utilities	11,393	-	-	50,160
Communications	1,253	-	-	29,768
Equipment operations	-	-	-	238,393
Repairs and maintenance	6,038	-	-	26,125
Motorpool	2,061	-	-	67,507
Other operating cost	186	-	225	13,491
Insurance	10,928	-	-	60,240
Interest	-	-	-	13,283
Principal payments	-	-	-	22,717
Capital outlay	-	-	-	24,374
Total direct costs	125,910	-	225	4,130,719
Indirect cost	26,378	-	45	597,712
Total expenditures	152,288	-	270	4,728,431
Other financing sources (uses) - Transfers to (from) other funds	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other (uses)	19,565	-	(270)	199,460
Beginning fund balances	(14,470)	(3,089)	252	618,597
Ending fund balances	$ 5,095	(3,089)	(18)	818,057

FEDERAL
SINGLE
AUDIT

Reports on Federal Single Audit Requirements

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2015

Federal Grant or Contract Title	Grant Number	Catalog of Federal Domestic Assistance Number	Total Grant Award	Eligible Expenditures
U.S. Department of Interior:				
P.L. 93-638 Contract:	A12AV00446 Mod 4 (ICWA 2014)	15.144	$ 56,285	21,146
P.L. 93-638 Contract:	A12AV00446 Mod 7 (ICWA 2015)	15.144	89,003	56,788
P.L. 93-638 Contract:	A12AV00394 FY15 Mod 3	15.021	102,223	35,092
P.L. 93-638 Contract:	Climate Change	15.020	1,529	1,460
P.L. 93-638 Contract:	A12AV00535 Mod 8 FY14	15.021	163,713	53,177
P.L. 93-638 Contract:	A12AV00535 Mod 4 FY12	15.021	177,476	19,850
P.L. 93-638 Contract:	CTE01T08124 Mod 14 FY11	15.021	238,892	2,301
P.L. 93-638 Contract:	CTE01T08124 Mod 8 FY10	15.021	132,407	9
P.L. 93-638 Contract:	CTE01T08124 Mod 5 FY09	15.021	222,457	6,424
P.L. 102-477	GK00T13410-6	102.477	267,781	49,330
BIA Natural Resources (BIA Water)	GTE01T08151-2	15.034	68,000	288
DOI - USFWS Tribal Wildlife Grant 2012	F12AP00288 (U-33-NA-1)	15.639	199,728	62,922
Passed through other NPOs:				
Cook Inlet Tribal Council	2015	15.108	39,505	33,455
Cook Inlet Tribal Council	Title-B 2014	15.144	1,526	1,526
Cook Inlet Tribal Council	Title-B 2015	15.144	25,702	670
Total U.S. Department of the Interior			1,786,227	344,438
U.S. Department of Health and Human Services:				
Indian Health Service	58G110101-5-09 (2015)	93.228	82,411	28,267
Indian Health Service	58G110101-5-1 (2014)	93.228	79,198	16,537
Administration on Aging - Title VI 14/16	1442AKT6NS 2015/1	93.047	164,620	97,095
Passed through other NPOs:				
Alaska Native Tribal Health Consortium	ANTHC-99-C-0031-20 (2014)	93.210	151,338	974
Alaska Native Tribal Health Consortium	ANTHC99-C-0031-20 (2015)	93.210	151,338	127,567
ANTHC ESEP	15-C-60132	93.210	21,000	21,000
SCF - Behavioral Health Aide	2015	93.XXX	40,000	40,000
Total U.S. Department of Health and Human Services			689,905	331,440
Institute of Museum and Library Sciences:				
Native American Library Services	NG-05-12-0204-12	45.311	14,000	5,917
Total Institute of Museum and Library Sciences			14,000	5,917
U.S. Environmental Protection Agency:				
Indian General Assistance 11/15	GA-00J42401-1	66.926	50,000	117,786
Passed through other NPOs:				
ANTHC DEHE Tribal Air	ANTHC/DEHE	66.038	10,000	4,935
Total U.S. Environmental Protection Agency			60,000	122,721
U.S. Department of Homeland Security:				
FEMA - PDM	EMS-2014-PC-0008	97.047	112,111	16,365
Total U.S. Department of Homeland Security			112,111	16,365
U.S. Department of Housing and Urban Development:				
NAHASDA	55IT0202510	14.867	$ 549,741	96,162
Total U.S. Housing & Urban Development			549,741	96,162

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2015

Federal Grant or Contract Title	Grant Number	Catalog of Federal Domestic Assistance Number	Total Grant Award	Eligible Expenditures
U.S. Department of Justice:				
OJP-BJA	2012-AC-BX-0020	16.616	750,000	136,555
COPS-Equip	2012HEWX0001	16.710	256,212	25,845
COPS-HIRE	2012HHWX0001	16.710	632,015	144,522
Total U.S. Department of Justice			1,638,227	306,922
U.S. Department of Transportation:				
Federal Transit Administration	AK-18-X072	20.509	169,846	138,520
Federal Highways Administration	DTFH69-15-H0003 (TTP)	20.205	1,352,401	573,544
Federal Highways Administration	DTFH69-14-H0003 (TTP)	20.205	850,213	241,425
Federal Highways Administration	DTFH69-12-H0003 (PLHD)	20.205	1,718,280	69,738
Federal Highways Administration	SB10AK(4) (Byways)	20.205	485,434	343,684
Total U.S. Department of Transportation			4,576,174	1,366,911
Total Monetary Federal Financial Assistance			$ 9,426,385	2,590,876
Dept. of Agri. Community Facility Guaranteed Loan	6055	10.766	$ 0	183,658
General Surplus Property		39.003	0	800
Total All Federal Financial Assistance			$ 9,426,385	2,775,334

Notes to Schedule of Expenditures of Federal Awards

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the Chickaloon Village Traditional Council under programs of the federal government for the year ended September 30, 2015. The information in this Schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, Audits of States, *Local Governments, and Non-Profit Organizations. Because the Schedule presents only* a selected portion of the operations of Chickaloon Village Traditional Council, it is not intended to and does not present the financial position, changes in net position or cash flows of Chickaloon Village Traditional Council.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedules are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments,* wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. Unearned Revenue

Unearned revenue for federal programs consisted of the following:	CFDA	
Highway Planning and Construction	20.205	$ 2,074,010
102-477 Indian Employment Training and Related Services	102-477	317,992
Consolidated Tribal Government Program	15.021	230,072
Indian Child Welfare Act	15.144	44,700
Agriculture on Indian Lands - Water Resources	15.034	27,196
Tribal Self-Governance Program - Indian Health Compacts Funding Agreement	93.210	24975
Indian Health Service - Health Management Development Program	93.228	54,143
Promote the Survival and Continuing Vitality of Native American Languages	93.587	71
		$ 2,773,159

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Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Ladies and Gentlemen:

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Chickaloon Village Traditional Council, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the Chickaloon Village Traditional Council's basic financial statements, and have issued my report thereon dated April 19, 2016.

Internal Control Over Financial Reporting
In planning and performing my audit of the financial statements, I considered the Chickaloon Village Traditional Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control. Accordingly I do not express an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Members of the Council
Chickaloon Village Traditional Council

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Chickaloon Village Traditional Council's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of the audit and, accordingly, I do not express such an opinion. The results of my test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Anchorage, Alaska
April 19, 2016

LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
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Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance Required by OMB Circular A-133

Independent Auditor's Report

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Ladies and Gentlemen:

Report on Compliance for Each Major Federal Program

I have audited Chickaloon Village Traditional Council's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Chickaloon Village Traditional Council's major federal programs for the year ended September 30, 2015. Chickaloon Village Traditional Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of Chickaloon Village Traditional Council's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Chickaloon Village Traditional Council's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of Chickaloon Village Traditional Council's compliance.

Members of the Council
Chickaloon Village Traditional Council

Opinion on Each Major Federal Program

In my opinion, Chickaloon Village Traditional Council's complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2015.

Report on Internal Control Over Compliance

Management of Chickaloon Village Traditional Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered the Chickaloon Village Traditional Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Chickaloon Village Traditional Council's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Anchorage, Alaska
April 19, 2016

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Federal Schedule of Findings and Questioned Costs
Year Ended September 30, 2015

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Summary of Auditor's Results

Financial Statements

An unmodified opinion has been issued on the financial statements of the Chickaloon Village Traditional Council.

Internal control over financial reporting:

Material weakness identified?	.....yes	.....X.....no
Significant deficiencies identified that are not considered to be material weaknesses?	.....yes	.....X....none reported
Noncompliance material to financial statements noted?	.....yes	.....X.....no

Federal Awards

Internal control over major programs:

Material weakness identified?	.....yes	.....X.....no
Significant deficiencies identified that are not considered to be material weaknesses?	.....yes	.....X.....none reported

An unmodified opinion has been issued on compliance for major programs.

Any audit findings disclosed that required to be reported in accordance with section 510(a) of Circular A-133?	.....yes	.....X.....no

Chickaloon Village Traditional Council
Chickaloon, Alaska

Identification of Major Programs:

CFDA Numbers	Name of Federal Program
20.205	DOT – Federal Highways Administration- Indian Reservation Roads
66.926	EPA – Indian General Assistance Program

The dollar threshold used to distinguish between Type A and Type B programs is federal awards expended greater than $300,000.

The auditee qualified as a low-risk auditee? .....X.....yes .....no

SECTION II - Financial Statement Findings
There are no current year findings.

Resolution of Prior Year's Findings
There were no prior year findings.

SECTION III - Federal Award Findings and Questioned Costs
There are no current year findings.

Resolution of Prior Year's Findings
There were no prior year's findings.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Basic Financial Statements, Required Supplementary Information, Additional Supplementary Information and Single Audit Reports

September 30, 2016

CHICKALOON VILLAGE TRADITIONAL COUNCIL

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Independent Auditor's Report

Members of the Chickaloon Village Traditional Council
Chickaloon Village Traditional Council

Ladies and Gentlemen:

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Chickaloon Village Traditional Council for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the Chickaloon Village Traditional Council's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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 statement that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my 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 I 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information, of the Chickaloon Village Traditional Council as of September 30, 2016, and the respective changes in financial position 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 the management's discussion and analysis on pages 4-8 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.

I 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 I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Chickaloon Village Traditional Council's basic financial statements. The accompanying supplementary information, including the combining and individual non-major fund financial statements and Schedule of Expenditures of Federal Awards, as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplemental information, including the combining and individual non-major fund financial statements and Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the financial statements taken as a whole.

Members of the Chickaloon Village Traditional Council
Chickaloon Village Traditional Council

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued a report dated May 10, 2017, on my consideration of the Chickaloon Village Traditional Council's internal control over financial reporting and my 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 my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Chickaloon Village Traditional Council's internal control over financial reporting and compliance.

CPA

Anchorage, Alaska
May 10, 2017

MANAGEMENT, DISCUSSION AND ANALYSIS

Chickaloon Village Traditional Council
Management Discussion and Analysis
Year Ended September 30, 2016

This section of Chickaloon Village Traditional Council's annual financial report presents its discussion and analysis of the Council's financial performance during the fiscal year ended September 30, 2016. Please read it in conjunction with the Council's financial statements, which immediately follow this section. Comparative analysis will be presented in future years.

Financial Highlights

Key financial highlights for 2016 are as follows:

- The assets of the Chickaloon Village Traditional Council's exceeded its liabilities at the end of the fiscal year by $2,966,344 (net position).
- In total, net position increased by $388,670. All activities in this Council are governmental activities. There were no business activities in 2016.
- Total general revenues accounted for $551,625 or 8.5% of all revenues. Program specific revenues in the form of grants accounted for $5,943,952 or 92% of total revenues of $6,495,577.
- The Council had $6,407,844 in expenses. $5,943,952 of these expenses were offset by program specific charges for grants.
- As of the close of the current fiscal year, Chickaloon Village Traditional Council's governmental funds reported ending fund balance of $851,723.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Chickaloon Village Traditional Council's basic financial statements. Chickaloon Village Traditional Council's basic financial statements are comprised of 1) government-wide financial statements 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The basic financial statements include two kinds of statements that present different views of the Council's activities.

- *Government-wide financial statements* provide both short-term and long-term information about the Council's overall financial status.

- *Fund financial statements* focus on individual parts of the Council, reporting the Council's operations in more detail than the government-wide statements.

  Fund financial statements include the governmental fund statements which tell how basic services were financed in the short-term, as well as what remains for future spending.The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by additional supplementary information on individual fund activity.

Government-wide Statements

The government-wide statements report information about the Council as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the Council's assets and liabilities, with the difference between the two reported as net position.

The two government-wide statements report the Council's *net position* and how they have changed. Net position—the difference between the Council's assets and liabilities—are one way to measure the Council's financial position.

- Over time, increases or decreases in the Council's net position are an indicator of whether its financial position is improving or deteriorating, respectively.

- To assess the overall financial position, you need to consider additional nonfinancial factors such as the condition of equipment and other assets.

The government-wide financial statements include all the Council's *governmental activities,* which accounts for all of the Council's basic services such as general government, health and social services, education, environmental stewardship, housing, transportation and justice. There are no *business-type activities* in Chickaloon Village Traditional Council.

Fund Financial Statements

The fund financial statements provide more detailed information about the Council's funds, focusing on its most significant or "major" funds—not the Council as a whole. Funds are accounting devices the Council uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by state law and/or by governmental accounting standards.

- The Council establishes other funds to control and manage money for a particular purpose or to show that it is properly using certain fund revenues (such as federal and state grants).

The Council has only governmental funds:

- *Governmental Funds*: The Council's basic services are included in governmental funds. Unlike the government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of spendable resources, as well as balances of spendable resources left at fiscal year-end. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Council'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 long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

  Chickaloon Village Traditional Council maintains several individual governmental funds. Information is presented separately in the fund financial statements for the Council's General Fund, BIA Self Governance, Environmental Stewardship, Health, and Transportation all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements.*

  Other information: Additional detailed information related to the major funds and combining statements for nonmajor governmental funds referred to earlier are presented immediately following the notes to financial statements. This includes combining and individual fund statements and schedules.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Chickaloon Village Traditional Council, assets exceeded liabilities by $2,966,344 at the close of the most recent fiscal year.

Chickaloon Village Traditional Council has $2,114,621 invested in capital assets net of related debt, $156,783 in unrestricted-designated and $694,940 in unrestricted-undesignated net position making up the total of $2,966,344.

Financial Analysis of the Council as a Whole

The following table provides a summary of the Council's net position for 2016 and 2015:

Condensed Statement of Net Position
Governmental Activities

	2016	2015
Assets:		
Current assets	2,376,252	4,507,437
Noncurrent assets	2,273,943	1,943,275
Total assets	4,650,195	6,450,712
Liabilities:		
Current liabilities	1,542,045	3,689,380
Noncurrent assets	141,806	183,658
Total liabilities	1,683,851	3,873,038
Net position:		
Invested in capital assets, net of debt	2,114,621	1,759,617
Unrestricted	851,723	818,056
Total net position	$ 2,966,344	2,577,673

The following table shows the changes in net position for fiscal year 2016 and 2015:

Change in Net Position

	2016	2015
Revenues:		
Program revenues	$ 6,387,065	4,213,536
General revenues	132,848	117,240
Total revenues	6,519,913	4,330,776
Expenses:		
Governmental activities:		
General Government	93,398	355,197
Community & Social Services	481,604	404,527
Education	629,248	259,389
Environmental Stewardship	811,617	550,936
Health	1,200,348	1,186,749
Transportation	2,698,947	1,051,276
Housing	167,734	122,615
Economic Development	36,683	214,711
Interest	11,664	13,283
Total governmental activities	$ 6,131,243	4,158,683
Increase (decrease) in net position	$ 388,670	172,093

Financial Analysis of the Council's Funds

Governmental funds are accounted for using the modified accrual basis of accounting. All governmental funds have total revenues of $6,495,577 and expenditures of $6,407,844. The net change in fund balance was an increase of $29,987.

Capital Assets

By the end of 2016 and 2015, the Council had invested $2,216,197 and $1,759,617 in capital assets net of related debt, all as governmental activities. The following table shows fiscal 2016 and 2015:

	Capital Assets Net of Depreciation	
	2016	**2015**
Gravel	$ 66,251	66,251
Construction in Progress	258,950	48,510
Equipment & Vehicles	868,316	844,056
Buildings	2,276,459	2,276,459
Land	285,428	179,869
Accumulated Depreciation	(1,539,207)	(1,471,870)
Totals	$2,216,197	1,943,275

Additional information on the Council's capital assets can be found in the notes to the financial statements.

Long-Term Debt

Chickaloon Village Traditional Council is carrying one note on the property, which was issued by the Rural Community Assistance Corporation. The note of $341,000 is due on June 1, 2027. The note is secured by first lien of Fee Simple land and building and assignment of rental income from the property. The change of debt of the note at September 30, 2016 is as follows:

	Balance October 1, 2015	Additions	Deductions	Balance September 30, 2016
Note 1 principal balance due	$183,658	-0-	(24,336)	159,322

Contacting the Council's Financial Management

This financial report is designed to provide the Council's citizens, investors and creditors with a general overview of the Council's finances and to demonstrate the Council's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Chickaloon Village Traditional Council.

BASIC FINANCIAL STATEMENTS

Village-wide Financial Statements

Fund Financial Statements

Notes to the Financial Statements

VILLAGE-WIDE FINANCIAL STATEMENTS

Statement of Net Position

Statement of Activities

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Net Position

September 30, 2016

		Governmental Activities
ASSETS		
Current assets:		
Equity in central treasury	$	2,035,471
Cash		146,607
Accounts receivable:		
Grants and contracts		125,395
Other		68,223
Prepaid		556
Total current assets		2,376,252
Noncurrent assets:		
Gravel		66,251
Equipment and vehicles assets		868,316
Construction in progress		258,950
Buildings		2,276,459
Less accumulated depreciation		(1,539,207)
Land		285,428
Loans receivable		57,746
Total noncurrent assets		2,273,943
Total assets	$	4,650,195
LIABILITIES		
Current liabilities:		
Accounts payable		51,734
Accrued payroll and payroll liabilities		320,419
Unearned revenue		1,152,376
Current portion of note payable		22,472
Total current liabilities		1,547,001
Noncurrent liabilities:		
Noncurrent portion of long-term obligations:		
Notes payable		136,850
Total noncurrent liabilities		136,850
Total liabilities		1,683,851
NET POSITION		
Invested in capital assets, net of related debt		2,114,621
Unrestricted - designated		156,783
Unrestricted - undesignated		694,940
Total net position	$	2,966,344

See accompanying notes to the financial statements.

Exhibit B-1

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Activities

For the Year Ended September 30, 2016

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental activities:					
General government	115,119	-	107,936	-	(7,183)
Community & social service	481,604	-	465,172	-	(16,432)
Education	629,248	22,369	600,596	-	(6,283)
Environmental stewardship	811,617	6,925	799,413	-	(5,279)
Transportation	2,698,947	1,400	2,676,363	-	(21,184)
Housing	167,734	81,569	42,294	-	(43,871)
Health	1,200,348	10,009	1,175,963	-	(14,376)
Economic development	36,683	418,777	-	-	382,094
Interest	11,664	-	-	-	(11,664)
Total governmental activities	6,152,964	541,049	5,867,737	-	255,822
General revenues:					
Grants and contributions not restricted to specific programs:					
Other					132,848
Total revenues					132,848
Change in net position					388,670
Net position - beginning					2,577,674
Net position - ending					2,966,344

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Balance Sheet - Governmental Funds
September 30, 2016

Assets		General	Self Governance	Environmental Stewardship	Health	Transportation	Other Nonmajor	Totals (Memorandum Only)
Equity in central treasury	$	883,622	738,264	22,227	22,964	283,390	85,004	2,035,471
Cash		21,759	-	-	-	-	124,848	146,607
Accounts receivable:								
Grants and contracts		-	-	53,777	10,319	13,105	48,194	125,395
Other (net of allowance for DA)		49,205	-	-	1,548	-	17,470	68,223
Prepaid		556	-	-	-	-	-	556
	$	955,142	738,264	76,004	34,831	296,495	275,516	2,376,252
Liabilities and Fund Balances								
Liabilities:								
Accounts payable		51,734	-	-	-	-	-	51,734
Accrued vacation and payroll taxes		320,419	-	-	-	-	-	320,419
Unearned revenue		467	738,264	22,227	22,964	283,450	85,004	1,152,376
Due to (from) other funds		(116,153)	-	56,337	17,876	-	41,940	-
Total liabilities		256,467	738,264	78,564	40,840	283,450	126,944	1,524,529
Fund balances:								
Unrestricted								
Assigned		-	-	(2,560)	(6,009)	13,045	152,307	156,783
Unassigned		698,675	-	-	-	-	(3,735)	694,940
Total fund balances		698,675	-	(2,560)	(6,009)	13,045	148,572	851,723
Total liabilities and fund balances	$	955,142	738,264	76,004	34,831	296,495	275,516	2,376,252

See accompanying notes to the financial statements.

Exhibit D-1

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
September 30, 2016

Total fund balances for governmental funds		$ 851,723
Amounts reported for governmental activities in the statement of net position are different because:		
Receivables from long-term loans are reported as an expenditure in governmental funds. The statement of net position includes those receivables among the assets of CVTC.		57,746
The cost of capital assets (land, gravel, equipment and vehicles) purchased is reported as an expenditure in governmental funds. The statement of net position includes those capital assets among the assets of the CVTC as a whole. The cost of those capital assets is allocated over their estimated useful lives (as depreciation expense) to the various functions reported as governmental activities in the statement of activities. Those assets consist of:		
Gravel	$ 66,251	
Construction in progress	258,950	
Equipment and vehicles	868,316	
Buildings	2,276,459	
Land	285,428	
Accumulated depreciation to date	(1,539,207)	
		2,216,197
Long-term liabilities applicable to the CVTC are not due and payable in the current period and accordingly are not reported as fund liabilites. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities, both current and long-term are reported in the statement of net position. Balances at September 30, 2016 are:		
Notes payable, current and noncurrent portion		(159,322)
Total net position of governmental activities		$ 2,966,344

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
Year Ended September 30, 2016

	General	Self Governance	Environmental Stewardship	Health	Transportation	Other Non-major	Totals (Memorandum Only)
Revenues:							
Federal sources	$ -	110,964	625,585	381,387	2,676,363	925,973	4,720,272
Federal sources passed through other NPO	-	-	-	40,000	-	45,728	85,728
Local sources - services	418,777	-	6,925	10,009	1,400	103,938	541,049
Local sources	132,848	-	174,869	754,576	14,670	71,565	1,148,528
Total revenues	551,625	110,964	807,379	1,185,972	2,692,433	1,147,204	6,495,577
Expenditures:							
Governmental activities:							
General government	(10,196)	110,846	-	-	-	-	100,650
Community & social service	-	49	-	-	-	465,123	465,172
Education	-	-	-	-	-	622,965	622,965
Environmental stewardship	-	69	806,269	-	-	-	806,338
Transportation	-	-	-	-	2,683,855	-	2,683,855
Housing	-	-	-	-	-	105,114	105,114
Health	-	-	-	1,197,365	-	-	1,197,365
Economic development	1,616	-	-	-	-	-	1,616
Debt Service:							
Principal	24,336	-	-	-	-	-	24,336
Interest	11,664	-	-	-	-	-	11,664
Capital outlay	370,715	-	-	-	7,800	10,254	388,769
Total expenditures	398,135	110,964	806,269	1,197,365	2,691,655	1,203,456	6,407,844
Other financing sources (uses) -							
Transfers to (from) other funds	(74,481)	-	-	-	-	74,481	-
Loan disbursements	(57,746)	-	-	-	-	-	(57,746)
Total other sources (uses)	(132,227)	-	-	-	-	74,481	(57,746)
Excess of revenues and other sources over (under) expenditures and other (uses)	21,263	-	1,110	(11,393)	778	18,229	29,987
Beginning fund balances	677,412	-	(3,670)	5,384	12,267	130,343	821,736
Ending fund balances	$ 698,675	-	(2,560)	(6,009)	13,045	148,572	851,723

See accompanying notes to the financial statements. 13

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities
For the Year Ended September 30, 2016

Net change in fund balances - total governmental funds		$ 29,987
The change in net position reported for governmental activities in the statements of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Depreciation expense	$ (158,225)	
Transfer of assets	46,057	
Capital outlays	388,769	
		276,601
Debt proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.		
Repayment of principal	$ 24,336	
		24,336
Loan disbursements are reported as financing uses in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing loans increases noncurrrent assets and does not affect the statement of activities. Similarly, collection of loans is an revenue in the governmental funds but reduces the asset in the statement of net position.		
Loan disbursement	$ 57,746	
		57,746
Change in net position of governmental activities		$ 388,670

See accompanying notes to the financial statements.

Note 1: Summary of Significant Accounting Policies

The Chickaloon Native Village (Traditional Council) is recognized by the Department of the Interior, U.S. Government, as the Organization representing the Native people of Chickaloon, Alaska. The Organization administers contracts and grants for the benefit of the Native people who reside in the Chickaloon service area, and has been determined to be an Indian Tribal government, which exercises governmental function for the purpose of the Indian Tribe Government Tax Status Act of 1982, as amended. The financial statements of the Traditional Council have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governments units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies:

A. Reporting Entity

These financial statements include all the activities of the Traditional Council, which is the primary government. The basic principle used in determining the scope of the entity for financial reporting purposes is the exercise of oversight responsibility over other entities by the Chickaloon Village Traditional Council's power and includes, but is not limited to: financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. Based upon the application of these criteria, there were no other entities to be included within the reporting entity.

B. Fund Descriptions

The accounts of the Traditional Council are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid Traditional Council management in demonstrating compliance with finance-related legal and contractual provisions. The funds of the Traditional Council are classified into one category: governmental. Each category is divided into separate fund types. The fund classifications and a description of each fund type follow:

Governmental Funds

General Discretionary Fund - The General Discretionary Fund is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Traditional Council maintains a separate fund for each federal and state grant program. Those funds are assigned to the appropriate special revenue fund based on their purpose and funding source.

Note 1: Summary of Significant Accounting Policies, continued

C. Village-wide and Fund Financial Statements

Village-wide Financial Statements

The statement of net position and the statement of activities displays information about the reporting entity as a whole.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers, who purchase, use or directly benefit from goods or services provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Other items not properly included among program revenue are reported instead as general revenues.

Fund Financial Statements

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are any proprietary fund financial statements. The agency fund reports only assets and liabilities and as such cannot be said to have a measurement focus. Agency funds do, however, use the accrual basis of accounting to recognize receivables and payables. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

As a general rule, the effect of interfund activity has been eliminated from the Government-wide financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Traditional Council considers revenues to be available if they are collected within 90 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Entitlements and shared revenues are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Revenue for expenditure-driven grants is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when the Traditional Council receives cash.

When both restricted and unrestricted resources are available for use, it is the Traditional Council's policy to use restricted resources first, and then unrestricted resources, as they are needed.

Note 1: Summary of Significant Accounting Policies, continued

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation, continued

When amounts from various fund balance classifications are available, it is the Traditional Council's policy to use restricted amounts first, followed by committed, then assigned followed by unassigned. The Traditional Council currently does not have a formalized process through which they commit and assign fund balance. Therefore currently, all fund balance is considered unassigned for the general fund and assigned in the special revenue funds.

The Traditional Council reports the following major governmental funds:

Discretionary General Fund – this fund accounts for expenses and revenue associated with the rental of the properties owned by the Traditional Council. The fund also accounts for all other miscellaneous activity, which is funded through local sources.

Self Governance Special Revenue Fund – this fund accounts for expenses incurred for multiple programs funded through the Department of the Interior. The funding comes primarily from the federal government and is mostly reoccuring.

Environmental Stewardship Department Special Revenue Fund – this fund accounts for several programs which provide some environmental activities, which currently range from ecosystem based planning sustainability to stream reparation. The programs are funded annually from federal and foundation funding.

Education Special Revenue Fund – this fund accounts for expenses associated with a school operated by Chickaloon Village Traditional Council for Tribal citizens and general public. The programs are funded through grants, fees and donations.

Health Special Revenue Fund – this fund accounts for expenses associated with a non-emergent health transportation and elder outreach in Sutton. The funding comes primarily from foundations, with smaller amounts from federal agencies and fees.

Transportation Special Revenue Fund – this fund accounts for expenses incurred for the planning, maintenance, construction and improvements for designated roads. The funding comes primarily from the federal government.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the Government-wide fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

E. Equity in Central Treasury Cash

The larger cash funds of the Traditional Council are maintained in the Traditional Council's central cash treasury to maximize investment income while minimizing risk.

F. Cash

The smaller cash funds of the Traditional Council are maintained in the Traditional Council's cash accounts.

Note 1: Summary of Significant Accounting Policies, continued

G. Receivables and Payables

Receivables are mostly from the federal government. Interfund receivables and payables resulting from individual funds' overdrafts of pooled cash in the central treasury are referred to as "due to/from other funds."

H. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. General capital assets, which consist of equipment and vehicles, are reported in the governmental activities column in the Government-wide financial statements. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight-line depreciation is used based on the following estimated useful lives:

Equipment and vehicles	5-20 years
Buildings	20-40 years

I. Unearned Revenues

Unearned revenues arise when resources are received before the Traditional Council has legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent period, when there is a legal claim to the resources, the liability for unearned revenue is removed and revenue is recognized.

J. Compensated Absences

It is the Traditional Council's policy to permit employees to accumulate earned but unused annual and sick pay benefits. Annual leave is subject to certain restrictions and maximum accumulations. All employees are paid for any accumulated annual leave upon use or at termination. Upon resignation, outstanding sick leave is lost. The Traditional Council's policy is that annual leave and sick leave will be taken or paid out within the next fiscal year and therefore is a current liability in the governmental funds.

K. Long-term Obligations

In the Government-wide financial statements long-term debt is reported as liabilities in the applicable governmental activities. Long-term debt consists of one note secured by capital assets and future rent receipts.

L. Equity Classifications

Government-wide Statements

Equity is classified as net position and displayed in two possible components:

a. Invested in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any mortgages, notes, capital lease obligations or other borrowings that are attributable to the acquisition, construction, or improvement of the assets, if any.
b. Unrestricted net position – All other net position that do not meet the definition of restricted by creditors, grantors or laws or regulations, or invested in capital assets.

Note 1: Summary of Significant Accounting Policies, continued

M. Fund Balances of Fund Financial Statements

In the fund financial statements, governmental funds may report reservations of fund balance for amounts as follows:

Nonspendable – amounts that are not in spendable form.

Restricted – amounts that can be spent only for the specific purposes stipulated by an external resource provider or enabling legislation.

Unrestricted:

Committed – amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision making authority.

Assigned – amounts intended to be used by the government for specific purposes.

Unassigned – the residual classification for the general fund.

Note 2: Equity in Central Treasury Cash

The Traditional Council maintains all equity funds in a central cash treasury. Of the total bank balance, $250,000 is insured through the Federal Depository Insurance Corporation (FDIC) and the balance is collateralized by collateral held by a third party custodial bank in the Traditional Council's name. As of September 30, 2016, the balances are as follows:

	Bank Balance	Carrying Amount
Demand Deposits	$ 2,170,640	$ 2,035,471

Note 3: Cash

Cash is comprised of a several smaller demand deposit accounts and petty cash. The bank balance of these accounts at September 30, 2016 was $146,607. The bank balance is fully collateralized either entirely covered by federal depository insurance or by collateral held by a third party custodial bank in the Chickaloon Village Traditional Council's name.

Investment Policy – Chickaloon Traditional Village Council does not have an investment policy.

Interest Rate Risk - Time certificates of deposit all mature with one year or less.

Credit Risk - Securities held for collateralization were held in a third party custodial bank in the Chickaloon Village Traditional Council's name.

Note 4: Capital Assets

Gravel is depleted as sold. Except for land and construction in progress all assets are depreciated. The changes in the capital assets are as follows:

	Balance October 1, 2015	Additions	Adjustments Deductions	Balance September 30, 2016
Capital assets not being depreciated:				
Land	$179,869	105,559	-0-	285,428
Gravel	66,251	-0-	-0-	66,251
Construction in progress	48,511	258,950	(48,511)	258,950
Capital assets being depreciated:				
Buildings	2,276,459	-0-	-0-	2,276,459
Vehicles and Equipment	844,055	24,260	-0-	868,316
Less accumulated Depreciation	(1,380,982)	(158,225)	-0-	(1,539,207)
Capital Assets, net	2,034,163	60,156	-0-	2,216,197

Depreciation expense was charged to governmental activities as follows:

Economic Development	$35,067
Community & Social Service	16,432
General Government – Indirect	14,469
Education	6,283
Environmental Stewardship	5,279
Roads	15,092
Health	2,983
Housing	62,620
Total depreciation expense	$158,225

Note 5: Long-Term Debt

In May of 2003 the Chickaloon Village Traditional Council purchased a business in Sutton known as Down Town Gravel. The purchase price was $438,346, which included land, gravel, and equipment. Chickaloon Village Traditional Council is carrying one note on the property, which was issued by the Rural Community Assistance Corporation. The note of $341,000 is due on June 1, 2027. The note is secured by first lien of Fee Simple land and building and assignment of rental income from the property. The annual debt service requirements of the note at September 30, 2016 are as follows:

	Balance October 1, 2015	Additions	Deductions	Balance September 30, 2016
Note 1 principal balance due	$183,658	-0-	(24,336)	159,322

Total current portion of governmental activities for long-term debt	22,472
Total long-term portion of debt	136,850

Note 5: Long-Term Debt, continued

Debt service requirements on long-term debt at September 30, 2016 are as follows:

Year Ending September 30,	Principal	Interest
2017	22,472	9,664
2018	19,984	8,289
2019	21,375	6,897
2020	22,863	5,409
2021-2024	72,628	2,519
	$159,322	$32,778

Note 6: Cafeteria Plan

Any permanent employee working a minimum of 30 hours per week is eligible for the cafeteria plan following 30 days of continuous employment (90 days for the 401(k)). The company contribution is dependent on how may hours an employee works and how long they have been employed by Chickaloon Village Traditional Council. Employees may select Health Insurance, Dental Insurance, Health Care and/or Dependent Care Reimbursement, Supplemental Life and Accident Insurance or the 401(k) Retirement Plan.

Pension Plan

Chickaloon Village Traditional Council provides pension benefits for those who, through the cafeteria plan, wish to participate through a defined contribution plan administered by John Hancock. The contribution amounts are selected by the employee and are not based upon gross wages. The Chickaloon Village Traditional Council paid in $216,692; $212,122 was an employer contribution and $4,570 was an employee contribution.

Note 7: Operating Leases

Chickaloon Village Traditional Council has several operating leases for the following equipment: several copy machines. Future obligations are as follows:

Year ending September 30:	
2017	13,742
Future minimum lease payment	$ 13,742

Note 8: Administration Cost Fund

The Administration Cost Fund allocates administrative cost by a negotiated rate with the Department of the Interior. Any overrecoveries or underrecoveries are used to adjust the next negotiated rate. The rate for fiscal year ending September 30, 2016 is 29.89% for direct costs less capital expenditures and passthrough funds, and 5.40% for passthrough funds, including capital improvement projects, major subcontracts and subgrants.

Note 9: Budgetary Principles

GASB Statement No. 34 requires that budgetary comparison statements for the General fund and major special revenue funds with legally adopted budgets be presented in the basic financial statements. These statements must display original budget, amended budget and actual results (on a budgetary basis). It should be noted that the Chickaloon Village Traditional Council does not require legally adopted annual budgets for its general and major special revenue funds. The budgets for special revenue funds are project length and not annual budgets. As such, the financial statements do not provide budgetary information.

Note 10: Related Parties

Due to the nature and size of the Traditional Council, it is inevitable that transactions will occur between entities, Council of Tribal members, and/or employees of these entities. The services provided are not considered significant for individual disclosure.

Note 11: Risk Management

The Traditional Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial policies, transferring the risk of loss, except for relatively small deductible amounts, are purchased for property and content damage, workers' compensation, professional liabilities, and employee medical costs. Settled claims from these risks have not exceeded commercial insurance coverage. The Traditional Council has no coverage for potential losses from environmental damages.

Note 12: Concentrations

Chickaloon Village Traditional Council receives most of its revenues in the form of grants from federal and state sources. Total federal and state revenues accounted for 73.99% of all revenues of the Traditional Council. A significant change in these revenues would have a significant impact, either positive or negative on operations of the Organization.

Note 13: Contingencies

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, would become a liability of the General fund.

SUPPLEMENTAL INFORMATION

NON-MAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – by Function

ALL GOVERNMENTAL FUNDS

Combining Balance Sheet

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – by Object

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2016

Assets		DOJ	Education	ICWA	Housing	Fiduciary	IC&F	AK Tribal Judges	Totals (Memo-randum Only)
Equity in central treasury	$	-	28,832	56,172	-	-	-	-	85,004
Cash		-	119,104	-	-	5,744	-	-	124,848
Accounts receivable:									
Grants and contracts		12,475	18,279	-	17,440	-	-	-	48,194
Other (net of allowance for DA)		-	5,598	-	11,872	-	-	-	17,470
Prepaid		-	-	-	-	-	-	-	-
	$	12,475	171,813	56,172	29,312	5,744	-	-	275,516
Liabilities and Fund Balances									
Liabilities:									
Accounts payable		-	-	-	-	-	-	-	-
Accrued vacation and payroll taxes		-	-	-	-	-	-	-	-
Unearned revenue		-	28,832	56,172	-	-	-	-	85,004
Due to (from) other funds		12,440	16,858	336	5,238	3,669	3,089	310	41,940
Total liabilities		12,440	45,690	56,508	5,238	3,669	3,089	310	126,944
Fund balances:									
Unreserved:									
Designated for education		-	126,123	-	-	-	-	-	126,123
Assigned		35	-	-	24,074	2,075	-	-	26,184
Unassigned		-	-	(336)	-	-	(3,089)	(310)	(3,735)
Total fund balances		35	126,123	(336)	24,074	2,075	(3,089)	(310)	148,572
Total liabilities and fund balances	$	12,475	171,813	56,172	29,312	5,744	-	-	275,516

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Function
Nonmajor Governmental Funds
For the Year Ending September 30, 2016

	DOJ	Education	ICWA	Housing	Fiduciary	IC&F	AK Tribal Judges	Totals (Memo-randum Only)
Revenues:								
Federal sources	$ 377,484	409,036	97,159	42,294	-	-	-	925,973
Federal sources passed through other NPO	-	45,728	-	-	-	-	-	45,728
Local sources - services	-	22,369	-	81,569	-	-	-	103,938
Local sources	-	69,260	-	230	2,075	-	-	71,565
Total revenues	377,484	546,393	97,159	124,093	2,075	-	-	1,147,204
Expenditures:								
Governmental activities:								
General government	-	-	-	-	-	-	-	-
Community & social service	367,230	-	97,601	-	-	-	292	465,123
Education	-	622,965	-	-	-	-	-	622,965
Environmental stewardship	-	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-	-
Housing	-	-	-	105,114	-	-	-	105,114
Health	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Capital outlay	10,254	-	-	-	-	-	-	10,254
Total expenditures	377,484	622,965	97,601	105,114	-	-	292	1,203,456
Other financing sources (uses) - Transfers to (from) other funds	-	74,481	-	-	-	-	-	74,481
Excess of revenues over expenditures and other sources (uses)	-	(2,091)	(442)	18,979	2,075	-	(292)	18,229
Beginning fund balances	35	128,214	106	5,095	-	(3,089)	(18)	130,343
Ending fund balances	$ 35	126,123	(336)	24,074	2,075	(3,089)	(310)	148,572

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Balance Sheet - Governmental Funds
September 30, 2016

Assets		General	Self Governance	Environmental Stewardship	Health	Transportation	DOJ	Education
Equity in central treasury	$	883,622	738,264	22,227	22,964	283,390	-	28,832
Cash		21,759	-	-	-	-	-	119,104
Accounts receivable:								
Grants and contracts		-	-	53,777	10,319	13,105	12,475	18,279
Other (net of allowance for DA)		49,205	-	-	1,548	-	-	5,598
Prepaid		556	-	-	-	-	-	-
	$	955,142	738,264	76,004	34,831	296,495	12,475	171,813
Liabilities and Fund Balances								
Liabilities:								
Accounts payable		51,734	-	-	-	-	-	-
Accrued vacation and payroll taxes		320,419	-	-	-	-	-	-
Unearned revenue		467	738,264	22,227	22,964	283,450	-	28,832
Due to (from) other funds		(116,153)	-	56,337	17,876	-	12,440	16,858
Total liabilities		256,467	738,264	78,564	40,840	283,450	12,440	45,690
Fund balances:								
Unrestricted								
Assigned		-	-	(2,560)	(6,009)	13,045	35	126,123
Unassigned		698,675	-	-	-	-	-	-
Total fund balances		698,675	-	(2,560)	(6,009)	13,045	35	126,123
Total liabilities and fund balances	$	955,142	738,264	76,004	34,831	296,495	12,475	171,813

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Balance Sheet - Governmental Funds
September 30, 2016
Continued

Assets	ICWA	Housing	Fiduciary	IC&F	AK Tribal Judges	Totals (Memo-randum Only)
Equity in central treasury	56,172	-	-	-	-	2,035,471
Cash	-	-	5,744	-	-	146,607
Accounts receivable:						
Grants and contracts	-	17,440	-	-	-	125,395
Other (net of allowance for DA)	-	11,872	-	-	-	68,223
Prepaid	-	-	-	-	-	556
	56,172	29,312	5,744	-	-	2,376,252
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	-	-	-	-	-	51,734
Accrued vacation and payroll taxes	-	-	-	-	-	320,419
Unearned revenue	56,172	-	-	-	-	1,152,376
Due to (from) other funds	336	5,238	3,669	3,089	310	-
Total liabilities	56,508	5,238	3,669	3,089	310	1,524,529
Fund balances:						
Unrestricted						
Assigned	(336)	24,074	2,075	(3,089)	(310)	153,048
Unassigned	-	-	-	-	-	698,675
Total fund balances	(336)	24,074	2,075	(3,089)	(310)	851,723
Total liabilities and fund balances	56,172	29,312	5,744	-	-	2,376,252

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit H-2

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2016

	General Fund			
Revenues:	General	Admini-stration	Self Governance	ESD
Federal sources	$ -	-	110,964	625,585
Federal sources passed through other NPO	-	-	-	-
Local sources - services	418,777	-	-	6,925
In-Kind - services		-	-	157,739
Local sources	132,848	-	-	17,130
Indirect cost reimbursement	-	942,069	-	-
Total revenues	551,625	942,069	110,964	807,379
Expenditures:				
Current:				
Salaries	36,285	369,640	35,743	254,400
Fringe benefits	16,942	123,412	12,155	66,751
Communications	1,240	12,208	2,738	2,502
Contractual services	14,204	39,097	81	39,863
Direct assistance	5,429	-	-	163,817
Equipment operations	1,072	14,826	-	3,494
Insurance	19,818	11,384	-	1,083
Motorpool	2,489	1,531	65	1,980
Other operating cost	25,009	9,278	-	1,623
Rent	-	44,869	1,779	11,088
Repairs and maintenance	4,931	-	-	-
Stipend	-	29,750	29,750	2,840
Supplies	11,508	83,060	1,307	67,167
Travel	8,038	6,090	1,811	43,454
Utilities	41,379	-	-	250
Interest	11,664	-	-	-
Principal payments	24,336	-	-	-
Capital outlay	364,509	6,206	-	-
Total direct costs	588,853	751,351	85,429	660,312
Indirect cost	-	-	25,535	145,957
Total expenditures	588,853	751,351	110,964	806,269
Other financing sources (uses) -				
Transfers to (from) other funds	(74,481)	-	-	-
Loan disbursements	(57,746)	-	-	-
Excess of revenues and other sources over (under) expenditures and other (uses)	(169,455)	190,718	-	1,110
Beginning fund balances	666,815	10,597	-	(3,670)
Ending fund balances	$ 497,360	201,315	-	(2,560)

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit H-2

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2016
(continued)

	Health	Transportation	DOJ	Education	ICWA
Revenues:					
Federal sources	$ 381,387	2,676,363	377,484	409,036	97,159
Federal sources passed through other NPO	40,000	-	-	45,728	-
Local sources - services	10,009	1,400	-	22,369	-
In-Kind - services	5,076	-	-	28,472	-
Local sources	749,500	14,670	-	40,788	-
Indirect cost reimbursement	-	-	-	-	-
Total revenues	1,185,972	2,692,433	377,484	546,393	97,159
Expenditures:					
Current:					
Salaries	241,311	360,709	156,245	262,655	43,174
Fringe benefits	114,364	120,920	50,174	77,685	18,075
Communications	13,370	4,785	898	913	404
Contractual services	503,760	1,537,892	518	5,812	4,581
Direct assistance	710	158	-	39,628	-
Equipment operations	969	216,901	-	-	-
Insurance	4,978	5,169	3,225	643	-
Motorpool	23,200	23,147	-	574	-
Other operating cost	-	294	325	25	-
Rent	87,772	40,449	21,055	55,546	5,376
Repairs and maintenance	-	-	-	-	-
Stipend	250	-	-	-	-
Supplies	39,116	24,549	38,410	14,103	1,059
Travel	1,921	11,566	11,448	28,413	2,472
Utilities	264	735	-	-	-
Interest	-	-	-	-	-
Principal payments	-	-	-	-	-
Capital outlay	-	7,800	10,254	-	-
Total direct costs	1,031,985	2,355,074	292,552	485,997	75,141
Indirect cost	165,380	336,581	84,932	136,968	22,460
Total expenditures	1,197,365	2,691,655	377,484	622,965	97,601
Other financing sources (uses) - Transfers to (from) other funds	-	-	-	74,481	-
Loan disbursements	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other (uses)	(11,393)	778	-	(2,091)	(442)
Beginning fund balances	5,384	12,267	35	128,214	106
Ending fund balances	$ (6,009)	13,045	35	126,123	(336)

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit H-2

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2016
(continued)

	Housing	Fiduciary	IC&F	AK Tribal Judges	Totals (Memo-randum Only)
Revenues:					
Federal sources	$ 42,294	-	-	-	4,720,272
Federal sources passed through other NPO	-	-	-	-	85,728
Local sources - services	81,569	-	-	-	541,049
In-Kind - services	-	-	-	-	191,287
Local sources	230	2,075	-	-	957,241
Indirect cost reimbursement	-	-	-	-	942,069
Total revenues	124,093	2,075	-	-	7,437,646
Expenditures:					
Current:					
Salaries	29,568	-	-	-	1,789,730
Fringe benefits	10,232	-	-	-	610,710
Communications	618	-	-	-	39,676
Contractual services	-	-	-	-	2,145,808
Direct assistance	-	-	-	-	209,742
Equipment operations	-	-	-	-	237,262
Insurance	11,435	-	-	-	57,735
Motorpool	402	-	-	-	53,388
Other operating cost	345	-	-	225	37,124
Rent	10,241	-	-	-	278,175
Repairs and maintenance	7,920	-	-	-	12,851
Stipend	-	-	-	-	62,590
Supplies	415	-	-	-	280,694
Travel	49	-	-	-	115,262
Utilities	9,700	-	-	-	52,328
Interest	-	-	-	-	11,664
Principal payments	-	-	-	-	24,336
Capital outlay	-	-	-	-	388,769
Total direct costs	80,925	-	-	225	6,407,844
Indirect cost	24,189	-	-	67	942,069
Total expenditures	105,114	-	-	292	7,349,913
Other financing sources (uses) -					
Transfers to (from) other funds	-	-	-	-	-
Loan disbursements	-	-	-	-	(57,746)
Excess of revenues and other sources over (under) expenditures and other (uses)	18,979	2,075	-	(292)	29,987
Beginning fund balances	5,095	-	(3,089)	(18)	821,736
Ending fund balances	$ 24,074	2,075	(3,089)	(310)	851,723

FEDERAL
SINGLE
AUDIT

Reports on Federal Single Audit Requirements

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2016

Federal Grant or Contract Title	Grant Number	Catalog of Federal Domestic Assistance Number	Total Grant Award	Eligible Expen-ditures
U.S. Department of Interior:				
P.L. 93-638 Contract:	A16AV00139 (ICWA 2016)	15.144	$ 106,186	64,807
P.L. 93-638 Contract:	A12AV00446 Mod 7 (ICWA 2015)	15.144	89,003	29,907
P.L. 93-638 Contract:	A12AV00394 FY15-FY17 Mod 7	15.021	396,017	84,884
P.L. 93-638 Contract:	A12AV00535 Mod 6 FY13	15.021	139,293	24,220
P.L. 93-638 Contract:	A12AV00535 Mod 4 FY12	15.021	177,476	1,314
P.L. 93-638 Contract:	CTE01T08124 Mod 8 FY10	15.021	142,407	546
P.L. 102-477	A14AV00168 Mod 12	15.021	331,764	33,153
P.L. 102-477	GK00T13410-6	102.477	279,781	60,155
Water Resources on Indian Lands - Climate	A15AV00893	15.037	26,745	5,392
NPS Historic Preservation Funds	P15AP00352	15.904	40,000	8,334
Passed through Cook Inlet Tribal Council:				
Indian Employment Assistance	2016	15.108	39,505	39,505
Indian Employment Assistance	2015	15.108	39,505	6,223
Indian Child Welfare Act	Title-B 2015/2016	15.144	25,702	2,445
Total U.S. Department of the Interior			1,833,384	360,885
U.S. Department of Health and Human Services:				
Indian Health Service	58G110101-5-09 (2016)	93.228	84,346	79,145
Indian Health Service	58G110101-5-09 (2015)	93.228	82,411	54,144
Adminstration on Aging-Title VI 14/16	1442AKT6NS 2015/1	93.047	261,960	87,922
Adminstration on Aging-Title VI 14/16 NS	1442AKNSIP 2014/1	93.053	5,752	2,830
Administration for Native Americans:				
ANA Language-Esther Martiznez	90NB0005-01-00	93.587	277,860	263,117
ANA Language-Esther Martiznez	90NB0005-02-00	93.587	291,461	52,611
ANA SEDS	90NA8285-01-00	93.612	400,000	400,000
Passed through Alaska Native Tribal Health Consortium:				
Compact 2016	ANTHC-99-C-0031-20 (2016)	93.210	151,338	133,575
Compact 2015	ANTHC99-C-0031-20 (2015)	93.210	151,338	23,771
Passed through South Central Foundation:				
Behavioral Health Aide	2016	93.210	40,000	40,000
Total U.S. Department of Health and Human Services			1,746,466	1,137,115
U.S. Environmental Protection Agency:				
Indian General Assistance 16/18	GA-01J07201	66.926	380,000	130,000
EPA Justice	00J99301	66.604	30,000	30,000
Passed through Alaska Native Tribal Health Consortium:				
ANTHC DEHE Tribal Air	ANTHC 15-U-100548	66.038	6,646	1,651
Total U.S. Environmental Protection Agency			416,646	161,651
U.S. Department of Homeland Security:				
FEMA - PDM	EMS-2014-PC-0008	97.047	112,111	22,160
Total U.S. Department of Homeland Security			112,111	22,160
U.S. Department of Housing and Urban Development:				
NAHASDA	55IT0202510	14.867	$ 656,297	42,294
Total U.S. Housing & Urban Development			656,297	42,294

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2016

Federal Grant or Contract Title	Grant Number	Catalog of Federal Domestic Assistance Number	Total Grant Award	Eligible Expenditures
U.S. Department of Justice:				
OJP-BJA	2012-AC-BX-0020	16.616	$ 750,000	179,557
COPS-Equip	2012HEWX0001	16.710	256,212	76,530
COPS-HIRE	2012HHWX0001	16.710	632,015	121,397
Total U.S. Department of Justice			1,638,227	377,484
U.S. Department of Transportation:				
Formula Grants for Rural Areas	AK-2016-001-00	20.509	99,448	72,687
Highway Planning and Construction	DTFH69-14-H0003 (TTP)	20.205	207,689	53,181
Highway Planning and Construction	DTFH69-16-H0003 (TTP)	20.205	793,909	671,884
Highway Planning and Construction	DTFH69-15-H0003 (TTP)	20.205	1,352,401	618,069
Highway Planning and Construction	DTFH69-12-H0003 (PLHD)	20.205	1,718,280	1,238,382
Highway Planning and Construction	SB10AK(4) (Byways)	20.205	485,434	50,208
Total U.S. Department of Transportation			4,657,161	2,704,411
Total Monetary Federal Financial Assistance			$ 11,060,292	4,806,000
Dept. of Agri. Community Facility Guarante	6055	10.766	$ -	159,322
General Surplus Property		39.003	-	5,493
Total All Federal Financial Assistance			$ 11,060,292	4,970,815

Notes to Schedule of Expenditures of Federal Awards

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Chickaloon Village Traditional Council under programs of the federal government for the year ended December 31, 2015. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Chickaloon Village Traditional Council, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Chickaloon Village Traditional Council.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditure in prior years.

Note 3. Indirect Cost Rate

Chickaloon Village Traditional Council has not elected to use the 10-percent de minimis indirect cost for grants, allowed under the Uniform Guidance.

LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
2615 Brooke Drive
Anchorage, Alaska 99517
(907) 980-9450

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Ladies and Gentlemen:

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Chickaloon Village Traditional Council, as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the Chickaloon Village Traditional Council's basic financial statements, and have issued my report thereon dated May 10, 2017.

Internal Control Over Financial Reporting
In planning and performing my audit of the financial statements, I considered the Chickaloon Village Traditional Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control. Accordingly I do not express an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Members of the Council
Chickaloon Village Traditional Council

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Chickaloon Village Traditional Council's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of the audit and, accordingly, I do not express such an opinion. The results of my test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CPA

Anchorage, Alaska
May 10, 2017

LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
2615 Brooke Drive
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(907) 980-9450

Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Independent Auditor's Report

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Ladies and Gentlemen:

Report on Compliance for Each Major Federal Program

I have audited Chickaloon Village Traditional Council's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Chickaloon Village Traditional Council's major federal programs for the year ended September 30, 2016. Chickaloon Village Traditional Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of Chickaloon Village Traditional Council's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Chickaloon Village Traditional Council's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of Chickaloon Village Traditional Council's compliance.

Members of the Council
Chickaloon Village Traditional Council

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

Management of Chickaloon Village Traditional Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered the Chickaloon Village Traditional Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Chickaloon Village Traditional Council's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Anchorage, Alaska
May 10, 2017

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Federal Schedule of Findings and Questioned Costs
Year Ended September 30, 2016

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Summary of Auditor's Results

Financial Statements

An unmodified opinion has been issued on the financial statements of the Chickaloon Village Traditional Council.

Internal control over financial reporting:

Material weakness identified?	.....yes	.....X.....no
Significant deficiencies identified that are not considered to be material weaknesses?	.....yes	.....X....none reported
Noncompliance material to financial statements noted?	.....yes	.....X.....no

Federal Awards

Internal control over major programs:

Material weakness identified?	.....yes	.....X.....no
Significant deficiencies identified that are not considered to be material weaknesses?	.....yes	.....X.....none reported

An unmodified opinion has been issued on compliance for major programs.

Any audit findings disclosed that required to be reported in accordance with 2 CFR 200.516(a)? .....yes .....X.....no

Chickaloon Village Traditional Council
Chickaloon, Alaska

Identification of Major Programs:

CFDA Numbers	Name of Federal Program
20.205	DOT – Federal Highways Administration- Indian Reservation Roads
93.612	ANA – Social & Economic Development Strategies

The dollar threshold used to distinguish between Type A and Type B programs is federal awards expended greater than $750,000.

The auditee qualified as a low-risk auditee? .....X.....yes .....no

SECTION II - Financial Statement Findings
There are no current year findings.

Resolution of Prior Year's Findings
There were no prior year findings.

SECTION III - Federal Award Findings and Questioned Costs
There are no current year findings.

Resolution of Prior Year's Findings
There were no prior year's findings.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Basic Financial Statements, Required Supplementary Information, Additional Supplementary Information and Single Audit Reports
September 30, 2017

CHICKALOON VILLAGE TRADITIONAL COUNCIL

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Independent Auditor's Report

Members of the Chickaloon Village Traditional Council
Chickaloon Village Traditional Council

Ladies and Gentlemen:

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Chickaloon Village Traditional Council for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the Chickaloon Village Traditional Council's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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 statement that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my 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 I 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Members of the Chickaloon Village Traditional Council
Chickaloon Village Traditional Council

Opinions

In my opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information, of the Chickaloon Village Traditional Council as of September 30, 2017, and the respective changes in financial position 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 the management's discussion and analysis on pages 4-8 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.

I 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 I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Chickaloon Village Traditional Council's basic financial statements. The accompanying supplementary information, including the combining and individual non-major fund financial statements and Schedule of Expenditures of Federal Awards, as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplemental information, including the combining and individual non-major fund financial statements and Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the financial statements taken as a whole.

Members of the Chickaloon Village Traditional Council
Chickaloon Village Traditional Council

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued a report dated May 4, 2018, on my consideration of the Chickaloon Village Traditional Council's internal control over financial reporting and my 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 my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Chickaloon Village Traditional Council's internal control over financial reporting and compliance.

CPA

Anchorage, Alaska
May 4, 2018

MANAGEMENT, DISCUSSION AND ANALYSIS

Chickaloon Village Traditional Council
Management Discussion and Analysis
Year Ended September 30, 2017

This section of Chickaloon Village Traditional Council's annual financial report presents its discussion and analysis of the Council's financial performance during the fiscal year ended September 30, 2017. Please read it in conjunction with the Council's financial statements, which immediately follow this section. Comparative analysis will be presented in future years.

Financial Highlights

Key financial highlights for 2017 are as follows:

- The assets of the Chickaloon Village Traditional Council's exceeded its liabilities at the end of the fiscal year by $3,648,579 (net position).
- In total, net position increased by $682,235. All activities in this Council are governmental activities. There were no business activities in 2017.
- Total general revenues accounted for $491,645 or 10% of all revenues. Program specific revenues in the form of grants accounted for $3,867,408 or 79% of total revenues of $4,899,875.
- The Council had $4,217,640 in expenses. $3,867,408 of these expenses was offset by program specific charges for grants.
- As of the close of the current fiscal year, Chickaloon Village Traditional Council's governmental funds reported ending fund balance of $1,117,827.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Chickaloon Village Traditional Council's basic financial statements. Chickaloon Village Traditional Council's basic financial statements are comprised of 1) government-wide financial statements 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The basic financial statements include two kinds of statements that present different views of the Council's activities.

- *Government-wide financial statements* provide both short-term and long-term information about the Council's overall financial status.

- *Fund financial statements* focus on individual parts of the Council, reporting the Council's operations in more detail than the government-wide statements.

  Fund financial statements include the governmental fund statements which tell how basic services were financed in the short-term, as well as what remains for future spending. The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by additional supplementary information on individual fund activity.

Government-wide Statements

The government-wide statements report information about the Council as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the Council's assets and liabilities, with the difference between the two reported as net position.

The two government-wide statements report the Council's *net position* and how they have changed. Net position—the difference between the Council's assets and liabilities—are one way to measure the Council's financial position.

- Over time, increases or decreases in the Council's net position are an indicator of whether its financial position is improving or deteriorating, respectively.

- To assess the overall financial position, you need to consider additional nonfinancial factors such as the condition of equipment and other assets.

The government-wide financial statements include all the Council's *governmental activities*, which accounts for all of the Council's basic services such as general government, health and social services, education, environmental stewardship, housing, transportation and justice. There are no *business-type activities* in Chickaloon Village Traditional Council.

Fund Financial Statements

The fund financial statements provide more detailed information about the Council's funds, focusing on its most significant or "major" funds—not the Council as a whole. Funds are accounting devices the Council uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by state law and/or by governmental accounting standards.

- The Council establishes other funds to control and manage money for a particular purpose or to show that it is properly using certain fund revenues (such as federal and state grants).

The Council has only governmental funds:

- *Governmental Funds*: The Council's basic services are included in governmental funds. Unlike the government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of spendable resources, as well as balances of spendable resources left at fiscal year-end. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Council'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 long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

  Chickaloon Village Traditional Council maintains several individual governmental funds. Information is presented separately in the fund financial statements for the Council's General Fund, BIA Self Governance, Environmental Stewardship, Health, and Transportation all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements*.

  Other information: Additional detailed information related to the major funds and combining statements for nonmajor governmental funds referred to earlier are presented immediately following the notes to financial statements. This includes combining and individual fund statements and schedules.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Chickaloon Village Traditional Council, assets exceeded liabilities by $3,648,579 at the close of the most recent fiscal year.

Chickaloon Village Traditional Council has $2,287,299 invested in capital assets net of related debt, $544,962 in unrestricted-designated and $816,318 in unrestricted-undesignated net position making up the total of $3,648,579.

Financial Analysis of the Council as a Whole

The following table provides a summary of the Council's net position for 2017 and 2016:

Condensed Statement of Net Position
Governmental Activities

	2017	2016
Assets:		
Current assets	3,069,879	2,376,252
Noncurrent assets	2,663,462	2,273,943
Total assets	5,733,341	4,650,195
Liabilities:		
Current liabilities	1,972,642	1,542,045
Noncurrent liabilities	112,120	141,806
Total liabilities	2,084,762	1,683,851
Net position:		
Invested in capital assets, net of debt	2,287,299	2,114,621
Unrestricted	1,361,280	851,723
Total net position	$ 3,648,579	2,966,344

The following table shows the changes in net position for fiscal year 2017 and 2016:

Change in Net Position

	2017	2016
Revenues:		
Program revenues	$ 4,408,230	6,387,065
General revenues	491,645	132,848
Total revenues	4,899,875	6,519,913
Expenses:		
Governmental activities:		
General Government	373,756	93,398
Community & Social Services	372,541	481,604
Education	708,585	629,248
Environmental Stewardship	1,006,043	811,617
Health	643,356	1,200,348
Transportation	914,965	2,698,947
Housing	159,466	167,734
Economic Development	28,896	36,683
Interest	10,032	11,664
Total governmental activities	$ 4,217,640	6,131,243
Increase (decrease) in net position	$ 682,235	388,670

Financial Analysis of the Council's Funds

Governmental funds are accounted for using the modified accrual basis of accounting. All governmental funds have total revenues of $4,899,875 and expenditures of $4,447,871. The net change in fund balance was an increase of $266,104.

Capital Assets

By the end of 2017 and 2016, the Council had invested $2,287,299 and $2,114,621 in capital assets net of related debt, all as governmental activities. The following table shows fiscal 2017 and 2016:

	Capital Assets Net of Depreciation	
	2017	**2016**
Gravel	$ 66,251	66,251
Construction in Progress	633,398	258,950
Equipment & Vehicles	900,020	868,316
Buildings	2,163,243	2,276,459
Land	285,428	285,428
Accumulated Depreciation	(1,628,331)	(1,539,207)
Totals	$2,420,009	2,216,197

Additional information on the Council's capital assets can be found in the notes to the financial statements.

Long-Term Debt

Chickaloon Village Traditional Council is carrying one note on the property, which was issued by the Rural Community Assistance Corporation. The note of $341,000 is due on June 1, 2027. The note is secured by first lien of Fee Simple land and building and assignment of rental income from the property. The change of debt of the note at September 30, 2017 is as follows:

	Balance October 1, 2016	Additions	Deductions	Balance September 30, 2017
Note 1 principal balance due	$159,322	-0-	(26,612)	132,710

Contacting the Council's Financial Management

This financial report is designed to provide the Council's citizens, investors and creditors with a general overview of the Council's finances and to demonstrate the Council's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Chickaloon Village Traditional Council.

BASIC FINANCIAL STATEMENTS

Village-wide Financial Statements

Fund Financial Statements

Notes to the Financial Statements

VILLAGE-WIDE FINANCIAL STATEMENTS

Statement of Net Position

Statement of Activities

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Net Position
September 30, 2017

		Governmental Activities
ASSETS		
Current assets:		
Equity in central treasury	$	2,738,209
Cash		121,178
Cash, restricted		15,285
Accounts receivable:		
Grants and contracts		143,243
Other		51,408
Prepaid		556
Total current assets		3,069,879
Noncurrent assets:		
Gravel		66,251
Equipment and vehicles assets		900,020
Construction in progress		633,398
Buildings		2,163,243
Less accumulated depreciation		(1,628,331)
Land		285,428
Loans receivable		243,453
Total noncurrent assets		2,663,462
Total assets	$	5,733,341
LIABILITIES		
Current liabilities:		
Accounts payable		53,542
Accrued payroll and payroll liabilities		334,360
Unearned revenue		1,564,150
Current portion of note payable		20,590
Total current liabilities		1,972,642
Noncurrent liabilities:		
Noncurrent portion of long-term obligations:		
Notes payable		112,120
Total noncurrent liabilities		112,120
Total liabilities		2,084,762
NET POSITION		
Invested in capital assets, net of related debt		2,287,299
Unrestricted - designated		544,962
Unrestricted - undesignated		816,318
Total net position	$	3,648,579

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Activities
Year Ended September 30, 2017

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental activities:					
General government	$ 373,756	-	211,595	-	(162,161)
Community & social service	372,541	-	359,041	-	(13,500)
Education	708,585	29,744	588,033	-	(90,808)
Environmental stewardship	1,006,043	30	1,001,703	-	(4,310)
Transportation	914,965	-	1,012,785	-	97,820
Housing	159,466	80,694	59,403	-	(19,369)
Health	643,356	7,257	634,848	-	(1,251)
Economic development	28,896	423,097	-	-	394,201
Interest	10,032	-	-	-	(10,032)
Total governmental activities	$ 4,217,640	540,822	3,867,408	-	190,590
General revenues:					
Grants and contributions not restricted to specific programs:					
Other					491,645
Total revenues					491,645
Change in net position					682,235
Net position - beginning					2,966,344
Net position - ending					$ 3,648,579

See accompanying notes to the financial statements.

FUND FINANCIAL STATEMENTS

Governmental Funds:

Balance Sheet

Reconciliation of the Governmental Funds – Balance Sheet to the Statement of Net Position

Statement of Revenues, Expenditures and Changes in Fund Balances

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

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Balance Sheet - Governmental Funds
September 30, 2017

Assets	General	Self Governance	Environmental Stewardship	Health	Transportation	Education	Other Nonmajor	Totals (Memorandum Only)
Equity in central treasury	$ 1,174,132	796,534	342,046	35,365	202,222	103,176	84,734	2,738,209
Cash	1,640	-	-	-	-	119,538	-	121,178
Cash, restricted	9,535	-	-	-	-	-	5,750	15,285
Accounts receivable:								
Grants and contracts	324	-	54,943	21,505	14,362	33,264	18,845	143,243
Other (net of allowance for DA)	28,843	-	-	1,895	-	9,559	11,111	51,408
Prepaid	556	-	-	-	-	-	-	556
	$ 1,215,030	796,534	396,989	58,765	216,584	265,537	120,440	3,069,879
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	53,542	-	-	-	-	-	-	53,542
Accrued vacation and payroll taxes	334,360	-	-	-	-	-	-	334,360
Unearned revenue	-	796,534	398,579	64,483	209,195	14,617	80,742	1,564,150
Due to (from) other funds	(114,960)	-	-	-	-	119,852	(4,892)	-
Total liabilities	272,942	796,534	398,579	64,483	209,195	134,469	75,850	1,952,052
Fund balances:								
Unrestricted								
Assigned	369,223	-	(1,590)	(5,718)	7,389	131,068	44,590	544,962
Unassigned	572,865	-	-	-	-	-	-	572,865
Total fund balances	942,088	-	(1,590)	(5,718)	7,389	131,068	44,590	1,117,827
Total liabilities and fund balances	$ 1,215,030	796,534	396,989	58,765	216,584	265,537	120,440	3,069,879

See accompanying notes to the financial statements.

Exhibit D-1

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
September 30, 2017

Total fund balances for governmental funds		$ 1,117,827
Amounts reported for governmental activities in the statement of net position are different because:		
Receivables from long-term loans are reported as an expenditure in governmental funds. The statement of net position includes those receivables among the assets of CVTC.		243,453
The cost of capital assets (land, gravel, equipment and vehicles) purchased is reported as an expenditure in governmental funds. The statement of net position includes those capital assets among the assets of the CVTC as a whole. The cost of those capital assets is allocated over their estimated useful lives (as depreciation expense) to the various functions reported as governmental activities in the statement of activities. Those assets consist of:		
Gravel	$ 66,251	
Construction in progress	633,398	
Equipment and vehicles	900,020	
Buildings	2,163,243	
Land	285,428	
Accumulated depreciation to date	(1,628,331)	
		2,420,009
Long-term liabilities applicable to the CVTC are not due and payable in the current period and accordingly are not reported as fund liabilites. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities, both current and long-term are reported in the statement of net position. Balances at September 30, 2016 are:		
Notes payable, current and noncurrent portion		(132,710)
Total net position of governmental activities		$ 3,648,579

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
Year Ended September 30, 2017

	General	Self Governance	Environmental Stewardship	Health	Transportation	Education	Other Non-major	Totals (Memorandum Only)
Revenues:								
Federal sources	$ -	233,941	850,427	192,803	1,001,380	433,001	387,347	3,098,899
Federal sources passed through other NPO	-	-	-	182,820	-	29,694	17,625	230,139
Local sources - services	423,097	-	30	7,257	-	29,744	80,694	540,822
Local sources	482,842	-	151,276	259,225	11,405	125,338	(71)	1,030,015
Total revenues	905,939	233,941	1,001,733	642,105	1,012,785	617,777	485,595	4,899,875
Expenditures:								
Governmental activities:								
General government	91,596	211,595	-	-	-	-	-	303,191
Community & social service	-	22,346	-	-	-	-	336,695	359,041
Education	-	-	-	-	-	702,302	-	702,302
Environmental stewardship	-	-	1,000,763	-	-	-	-	1,000,763
Transportation	-	-	-	-	899,502	-	-	899,502
Housing	-	-	-	-	-	-	96,846	96,846
Health	-	-	-	641,814	-	-	-	641,814
Economic development	1,616	-	-	-	-	-	-	1,616
Debt Service:							-	
Principal	26,612	-	-	-	-	-	-	26,612
Interest	10,032	-	-	-	-	-	-	10,032
Capital outlay	257,300	-	-	-	118,939	-	29,913	406,152
Total expenditures	387,156	233,941	1,000,763	641,814	1,018,441	702,302	463,454	4,447,871
Other financing sources (uses) -								
Transfers to (from) other funds	(89,470)	-	-	-	-	89,470	-	-
Loan disbursements	(185,900)	-	-	-	-	-	-	(185,900)
Total other sources (uses)	(275,370)	-	-	-	-	89,470	-	(185,900)
Excess of revenues and other sources over (under) expenditures and other (uses)	$ 243,413	-	970	291	(5,656)	4,945	22,141	266,104
Beginning fund balances	698,675	-	(2,560)	(6,009)	13,045	126,123	22,449	851,723
Ending fund balances	$ 942,088	-	(1,590)	(5,718)	7,389	131,068	44,590	1,117,827

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities
Year Ended September 30, 2017

Net change in fund balances - total governmental funds		$ 266,104
The change in net position reported for governmental activities in the statements of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Depreciation expense	$ (140,049)	
Loss on removal of assets	(62,484)	
Capital outlays	406,152	
		203,619
Debt proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.		
Repayment of principal	$ 26,612	
		26,612
Loan disbursements are reported as financing uses in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing loans increases noncurrrent assets and does not affect the statement of activities. Similarly, collection of loans is an revenue in the governmental funds but reduces the asset in the statement of net position.		
Loan disbursement	$ 185,900	
		185,900
Change in net position of governmental activities		$ 682,235

See accompanying notes to the financial statements.

Note 1: Summary of Significant Accounting Policies

The Chickaloon Native Village (Traditional Council) is recognized by the Department of the Interior, U.S. Government, as the Organization representing the Native people of Chickaloon, Alaska. The Organization administers contracts and grants for the benefit of the Native people who reside in the Chickaloon service area, and has been determined to be an Indian Tribal government, which exercises governmental function for the purpose of the Indian Tribe Government Tax Status Act of 1982, as amended. The financial statements of the Traditional Council have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governments units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies:

Reporting Entity

These financial statements include all the activities of the Traditional Council, which is the primary government. The basic principle used in determining the scope of the entity for financial reporting purposes is the exercise of oversight responsibility over other entities by the Chickaloon Village Traditional Council's power and includes, but is not limited to: financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. Based upon the application of these criteria, there were no other entities to be included within the reporting entity.

Fund Descriptions

The accounts of the Traditional Council are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid Traditional Council management in demonstrating compliance with finance-related legal and contractual provisions. The funds of the Traditional Council are classified into one category: governmental. Each category is divided into separate fund types. The fund classifications and a description of each fund type follow:

Governmental Funds

General Discretionary Fund - The General Discretionary Fund is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Traditional Council maintains a separate fund for each federal and state grant program. Those funds are assigned to the appropriate special revenue fund based on their purpose and funding source.

Note 1: Summary of Significant Accounting Policies, continued

Village-wide and Fund Financial Statements

Village-wide Financial Statements

The statement of net position and the statement of activities display information about the reporting entity as a whole.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers, who purchase, use or directly benefit from goods or services provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Other items not properly included among program revenue are reported instead as general revenues.

Fund Financial Statements

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are any proprietary fund financial statements. The agency fund reports only assets and liabilities and as such cannot be said to have a measurement focus. Agency funds do, however, use the accrual basis of accounting to recognize receivables and payables. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

As a general rule, the effect of interfund activity has been eliminated from the Government-wide financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Traditional Council considers revenues to be available if they are collected within 90 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Entitlements and shared revenues are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Revenue for expenditure-driven grants is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when the Traditional Council receives cash.

When both restricted and unrestricted resources are available for use, it is the Traditional Council's policy to use restricted resources first, and then unrestricted resources, as they are needed.

Note 1: Summary of Significant Accounting Policies, continued

Measurement Focus, Basis of Accounting and Financial Statement Presentation, continued

When amounts from various fund balance classifications are available, it is the Traditional Council's policy to use restricted amounts first, followed by committed, then assigned followed by unassigned. The Traditional Council currently does not have a formalized process through which they commit and assign fund balance. Therefore currently, all fund balance is considered unassigned for the general fund and assigned in the special revenue funds.

The Traditional Council reports the following major governmental funds:

Discretionary General Fund – this fund accounts for expenses and revenue associated with the rental of the properties owned by the Traditional Council. The fund also accounts for all other miscellaneous activity, which is funded through local sources.

Self Governance Special Revenue Fund – this fund accounts for expenses incurred for multiple programs funded through the Department of the Interior. The funding comes primarily from the federal government and is mostly recurring.

Environmental Stewardship Department Special Revenue Fund – this fund accounts for several programs which provide some environmental activities, which currently range from ecosystem based planning sustainability to stream reparation. The programs are funded annually from federal and foundation funding.

Education Special Revenue Fund – this fund accounts for expenses associated with a school operated by Chickaloon Village Traditional Council for Tribal citizens and general public. The programs are funded through grants, fees and donations.

Health Special Revenue Fund – this fund accounts for expenses associated with a non-emergent health transportation and elder outreach in Sutton. The funding comes primarily from foundations, with smaller amounts from federal agencies and fees.

Transportation Special Revenue Fund – this fund accounts for expenses incurred for the planning, maintenance, construction and improvements for designated roads. The funding comes primarily from the federal government.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the Government-wide fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Equity in Central Treasury Cash

The larger cash funds of the Traditional Council are maintained in the Traditional Council's central cash treasury to maximize investment income while minimizing risk.

Cash

The smaller cash funds of the Traditional Council are maintained in the Traditional Council's cash accounts.

Note 1: Summary of Significant Accounting Policies, continued

Receivables and Payables

Receivables are mostly from the federal government. Interfund receivables and payables resulting from individual funds' overdrafts of pooled cash in the central treasury are referred to as "due to/from other funds."

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. General capital assets, which consist of equipment and vehicles, are reported in the governmental activities column in the Government-wide financial statements. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight-line depreciation is used based on the following estimated useful lives:

Equipment and vehicles	5-20 years
Buildings	20-40 years

Loan Receivables and Payables

Loans were made to Tribal member and to the Development Company associated with CVTC.

Unearned Revenues

Unearned revenues arise when resources are received before the Traditional Council has legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent period, when there is a legal claim to the resources, the liability for unearned revenue is removed and revenue is recognized.

Compensated Absences

It is the Traditional Council's policy to permit employees to accumulate earned but unused annual and sick pay benefits. Annual leave is subject to certain restrictions and maximum accumulations. All employees are paid for any accumulated annual leave upon use or at termination. Upon resignation, outstanding sick leave is lost. The Traditional Council's policy is that annual leave and sick leave will be taken or paid out within the next fiscal year and therefore is a current liability in the governmental funds.

Long-term Obligations

In the Government-wide financial statements long-term debt is reported as liabilities in the applicable governmental activities. Long-term debt consists of one note secured by capital assets and future rent receipts.

Equity Classifications

Government-wide Statements

Equity is classified as net position and displayed in two possible components:

a. Invested in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any mortgages, notes, capital lease obligations or other borrowings that are attributable to the acquisition, construction, or improvement of the assets, if any.
b. Unrestricted net position – All other net position that do not meet the definition of restricted by creditors, grantors or laws or regulations, or invested in capital assets.

Note 1: Summary of Significant Accounting Policies, continued

Fund Balances of Fund Financial Statements

In the fund financial statements, governmental funds may report reservations of fund balance for amounts as follows:

Nonspendable – amounts that are not in spendable form.

Restricted – amounts that can be spent only for the specific purposes stipulated by an external resource provider or enabling legislation.

Unrestricted:

Committed – amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision making authority.

Assigned – amounts intended to be used by the government for specific purposes.

Unassigned – the residual classification for the general fund.

Note 2: Equity in Central Treasury Cash

The Traditional Council maintains all equity funds in a central cash treasury. Of the total bank balance, $250,000 is insured through the Federal Depository Insurance Corporation (FDIC) and the balance is collateralized by collateral held by a third party custodial bank in the Traditional Council's name. As of September 30, 2017, the balances are as follows:

	Bank Balance	Carrying Amount
Demand Deposits	$2,824,256	$ 2,751,385

Note 3: Cash

Cash is comprised of a several smaller demand deposit accounts and petty cash. The bank balance of these accounts at September 30, 2017 was $121,178. The bank balance is fully collateralized either entirely covered by federal depository insurance or by collateral held by a third party custodial bank in the Chickaloon Village Traditional Council's name.

Restricted Cash

Cash is comprised of a several smaller demand deposit accounts and petty cash. The bank balance of these accounts at September 30, 2017 was $15,285. The bank balance is fully collateralized either entirely covered by federal depository insurance or by collateral held by a third party custodial bank in the Chickaloon Village Traditional Council's name.

Investment Policy – Chickaloon Traditional Village Council does not have an investment policy.
Interest Rate Risk - Time certificates of deposit all mature with one year or less.
Credit Risk - Securities held for collateralization were held in a third party custodial bank in the Chickaloon Village Traditional Council's name.

Note 4: Capital Assets

Gravel is depleted as sold. Except for land and construction in progress all assets are depreciated. The changes in the capital assets are as follows:

	Balance October 1, 2016	Additions	Adjustments Deductions	Balance September 30, 2017
Capital assets not being depreciated:				
Land	$285,428	-0-	-0-	285,428
Gravel	66,251	-0-	-0-	66,251
Construction in progress	258,950	374,447	-0-	633,398
Capital assets being depreciated:				
Buildings	2,276,459	-0-	(113,216)	2,163,243
Vehicles and Equipment	868,316	31,705	-0-	900,020
Less accumulated Depreciation	(1,539,207)	(140,049)	50,925	(1,628,331)
Capital Assets, net	2,216,197	266,103	(62,291)	2,420,009

Depreciation expense was charged to governmental activities as follows:

Economic Development	$27,280
Community & Social Service	13,500
General Government – Indirect	8,081
Education	6,283
Environmental Stewardship	5,280
Roads	15,463
Health	1,542
Housing	62,620
Total depreciation expense	$140,049

Note 5: Long-Term Debt

In May of 2003 the Chickaloon Village Traditional Council purchased a business in Sutton known as Down Town Gravel. The purchase price was $438,346, which included land, gravel, and equipment. Chickaloon Village Traditional Council is carrying one note on the property, which was issued by the Rural Community Assistance Corporation. The note of $341,000 is due on June 1, 2027. The note is secured by first lien of Fee Simple land and building and assignment of rental income from the property. The annual debt service requirements of the note at September 30, 2017 are as follows:

	Balance October 1, 2016	Additions	Deductions	Balance September 30, 2017
Note 1 principal balance due	$159,322	-0-	(26,612)	132,710

Total current portion of governmental activities for long-term debt	20,590
Total long-term portion of debt	112,120

Note 5: Long-Term Debt, continued

Debt service requirements on long-term debt at September 30, 2017 are as follows:

Year Ending September 30,	Principal	Interest
2018	20,590	8,326
2019	21,354	6,918
2020	22,841	5,431
2021	24,462	3,840
2022	26,133	2,139
2023-2024	17,330	423
	$132,710	$27,077

Note 6: Cafeteria Plan

Any permanent employee working a minimum of 30 hours per week is eligible for the cafeteria plan following 30 days of continuous employment (90 days for the 401(k)). The company contribution is dependent on how may hours an employee works and how long they have been employed by Chickaloon Village Traditional Council. Employees may select Health Insurance, Dental Insurance, Health Care and/or Dependent Care Reimbursement, Supplemental Life and Accident Insurance or the 401(k) Retirement Plan.

Pension Plan

Chickaloon Village Traditional Council provides pension benefits for those who, through the cafeteria plan, wish to participate through a defined contribution plan administered by John Hancock. The contribution amounts are selected by the employee and are not based upon gross wages. The Chickaloon Village Traditional Council paid in $222,302; $221,802 was an employer contribution and $500 was an employee contribution.

Note 7: Operating Leases

Chickaloon Village Traditional Council has several operating leases for the following equipment: several copy machines. Future obligations are as follows:

Year ending September 30:	
2018	12,133
Future minimum lease payment	$ 12,133

Note 8: Administration Cost Fund

The Administration Cost Fund allocates administrative cost by a negotiated rate with the Department of the Interior. Any overrecoveries or underrecoveries are used to adjust the next negotiated rate. The rate for fiscal year ending September 30, 2017 is 29.62% for direct costs less capital expenditures and passthrough funds, and 3.93% for passthrough funds, including capital improvement projects, major subcontracts and subgrants.

Note 9: Budgetary Principles

GASB Statement No. 34 requires that budgetary comparison statements for the General fund and major special revenue funds with legally adopted budgets be presented in the basic financial statements. These statements must display original budget, amended budget and actual results (on a budgetary basis). It should be noted that the Chickaloon Village Traditional Council does not require legally adopted annual budgets for its general and major special revenue funds. The budgets for special revenue funds are project length and not annual budgets. As such, the financial statements do not provide budgetary information.

Note 10: Related Parties

Due to the nature and size of the Traditional Council, it is inevitable that transactions will occur between entities, Council of Tribal members, and/or employees of these entities. The services provided are not considered significant for individual disclosure.

Note 11: Risk Management

The Traditional Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial policies, transferring the risk of loss, except for relatively small deductible amounts, are purchased for property and content damage, workers' compensation, professional liabilities, and employee medical costs. Settled claims from these risks have not exceeded commercial insurance coverage. The Traditional Council has no coverage for potential losses from environmental damages.

Note 12: Concentrations

Chickaloon Village Traditional Council receives most of its revenues in the form of grants from federal and state sources. Total federal and state revenues accounted for 68% of all revenues of the Traditional Council. A significant change in these revenues would have a significant impact, either positive or negative on operations of the Organization.

Note 13: Contingencies

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, would become a liability of the General fund.

SUPPLEMENTAL INFORMATION

NON-MAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – by Function

ALL GOVERNMENTAL FUNDS

Combining Balance Sheet

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – by Object

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Combining Balance Sheet - All Nonmajor Governmental Funds

September 30, 2017

Assets		DOJ	ICWA	Housing	Fiduciary	AK Tribal Judges	Totals (Memo-randum Only)
Equity in central treasury	$	25,196	29,013	30,525	-	-	84,734
Cash		-	-	-	-	-	-
Cash, restricted		-	-	-	5,750	-	5,750
Accounts receivable:							
Grants and contracts		12,569	-	6,276	-	-	18,845
Other (net of allowance for DA)		-	-	11,111	-	-	11,111
Prepaid		-	-	-	-	-	-
	$	37,765	29,013	47,912	5,750	-	120,440
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	$	-	-	-	-	-	-
Accrued vacation and payroll taxes		-	-	-	-	-	-
Unearned revenue		37,805	42,937	-	-	-	80,742
Due to (from) other funds		-	(8,873)	-	3,671	310	(4,892)
Total liabilities		37,805	34,064	-	3,671	310	75,850
Fund balances:							
Unrestricted							
Assigned		(40)	(5,051)	47,912	2,079	(310)	44,590
Unassigned		-	-	-	-	-	-
Total fund balances		(40)	(5,051)	47,912	2,079	(310)	44,590
Total liabilities and fund balances	$	37,765	29,013	47,912	5,750	-	120,440

CHICKALOON VILLAGE TRADITIONAL COUNCIL

All Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Function
Year Ended September 30, 2017

	DOJ	ICWA	Housing	Fiduciary	AK Tribal Judges	Totals (Memo-randum Only)
Revenues:						
Federal sources	$ 236,323	91,621	59,403	-	-	387,347
Federal sources passed through other NPO	-	17,625	-	-	-	17,625
Local sources - services	-	-	80,694	-	-	80,694
Local sources	(75)	-	-	4	-	(71)
Indirect cost reimbursement	-	-	-	-	-	-
Total revenues	236,248	109,246	140,097	4	-	485,595
Expenditures:						
Governmental activities:						
General government	-	-	-	-	-	-
Community & social service	236,323	100,372	-	-	-	336,695
Education	-	-	-	-	-	-
Environmental stewardship	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Housing	-	-	96,846	-	-	96,846
Health	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt Service:	-	-	-	-	-	-
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	10,500	19,413	-	-	29,913
Total expenditures	236,323	110,872	116,259	-	-	463,454
Excess of revenues and over (under) expenditures	(75)	(1,626)	23,838	4	-	22,141
Beginning fund balances	35	(3,425)	24,074	2,075	(310)	22,449
Ending fund balances	$ (40)	(5,051)	47,912	2,079	(310)	44,590

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Balance Sheet - Governmental Funds
September 30, 2017

Assets		General	Self Governance	Environ-mental Steward-ship	Health	Transpor-tation	Education	DOJ	ICWA
Equity in central treasury	$	1,174,132	796,534	342,046	35,365	202,222	103,176	25,196	29,013
Cash		1,640	-	-	-	-	119,538	-	-
Cash, restricted		9,535	-	-	-	-	-	-	-
Accounts receivable:									
Grants and contracts		324	-	54,943	21,505	14,362	33,264	12,569	-
Other (net of allowance for DA)		28,843	-	-	1,895	-	9,559	-	-
Prepaid		556	-	-	-	-	-	-	-
	$	1,215,030	796,534	396,989	58,765	216,584	265,537	37,765	29,013
Liabilities and Fund Balances									
Liabilities:									
Accounts payable	$	53,542	-	-	-	-	-	-	-
Accrued vacation and payroll taxes		334,360	-	-	-	-	-	-	-
Unearned revenue		-	796,534	398,579	64,483	209,195	14,617	37,805	42,937
Due to (from) other funds		(114,960)	-	-	-	-	119,852	-	(8,873)
Total liabilities		272,942	796,534	398,579	64,483	209,195	134,469	37,805	34,064
Fund balances:									
Unrestricted									
Assigned		369,223	-	(1,590)	(5,718)	7,389	131,068	(40)	(5,051)
Unassigned		572,865	-	-	-	-	-	-	-
Total fund balances		942,088	-	(1,590)	(5,718)	7,389	131,068	(40)	(5,051)
Total liabilities and fund balances	$	1,215,030	796,534	396,989	58,765	216,584	265,537	37,765	29,013

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Balance Sheet - Governmental Funds
September 30, 2017
(continued)

Assets	Housing	Fiduciary	AK Tribal Judges	Totals (Memo-randum Only)
Equity in central treasury	30,525	-	-	2,738,209
Cash	-	-	-	121,178
Cash, restricted	-	5,750	-	15,285
Accounts receivable:				
Grants and contracts	6,276	-	-	143,243
Other (net of allowance for DA)	11,111	-	-	51,408
Prepaid	-	-	-	556
	$ 47,912	5,750	-	3,069,879
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	-	-	-	53,542
Accrued vacation and payroll taxes	-	-	-	334,360
Unearned revenue	-	-	-	1,564,150
Due to (from) other funds	-	3,671	310	-
Total liabilities	-	3,671	310	1,952,052
Fund balances:				
Unrestricted				
Assigned	47,912	2,079	(310)	544,962
Unassigned	-	-	-	572,865
Total fund balances	47,912	2,079	(310)	1,117,827
Total liabilities and fund balances	47,912	5,750	-	3,069,879

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit H-2

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2017

	General Fund			
Revenues:	General	Admini-stration	Self Governance	ESD
Federal sources	$ -	-	233,941	850,427
Federal sources passed through other NPO	-	-	-	-
Local sources - services	423,097	-	-	30
Local sources	482,752	90	-	151,276
Indirect cost reimbursement	-	890,587	-	-
Total revenues	905,849	890,677	233,941	1,001,733
Expenditures:				
Current:				
Salaries	106,486	393,119	81,285	340,399
Fringe benefits	35,888	127,514	27,658	99,996
Communications	1,790	16,341	2,975	1,903
Contractual services	51,946	30,292	25,684	125,513
Direct assistance	4,123	-	-	128,048
Equipment operations	8,075	12,133	-	1,045
Insurance	22,625	11,487	-	1,215
Motorpool	4,321	3,627	35	4,465
Other operating cost	5,018	15,636	-	2,315
Rent	-	66,478	3,049	15,156
Repairs and maintenance	7,029	-	-	-
Stipend	-	29,175	29,325	4,027
Supplies	84,097	49,221	6,555	49,748
Travel	1,119	5,010	4,521	35,018
Utilities	44,737	106	-	400
Interest	10,032	-	-	-
Principal payments	26,612	-	-	-
Capital outlay	-	21,205	-	-
Total direct costs	413,898	781,344	181,087	809,248
Indirect cost	83,556	(1,055)	52,854	191,515
Total expenditures	497,454	780,289	233,941	1,000,763
Other financing sources (uses) -				
Transfers to (from) other funds	(89,470)	-	-	-
Loan disbursements, net of repayment	(185,900)	-	-	-
Excess of revenues and other sources over (under) expenditures and other (uses)	133,025	110,388	-	970
Beginning fund balances	497,360	201,315	-	(2,560)
Ending fund balances	$ 630,385	311,703	-	(1,590)

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit H-2

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2017
(continued)

Revenues:		Health	Transportation	Education	DOJ
Federal sources	$	192,803	1,001,380	433,001	236,323
Federal sources passed through other NPO		182,820	-	29,694	-
Local sources - services		7,257		29,744	-
Local sources		259,225	11,405	125,338	(75)
Indirect cost reimbursement		-	-	-	-
Total revenues		642,105	1,012,785	617,777	236,248
Expenditures:					
Current:					
Salaries		240,869	327,856	276,727	94,985
Fringe benefits		111,521	108,333	87,996	32,486
Communications		4,451	4,800	181	550
Contractual services		4,437	69,016	10,443	12,000
Direct assistance		-	6,111	96,585	-
Equipment operations		613	111,976	-	-
Insurance		1,895	6,304	659	4,491
Motorpool		23,327	23,132	1,747	-
Other operating cost		-	123	90	190
Rent		78,518	52,856	62,896	28,022
Repairs and maintenance		-	-	-	-
Stipend		-	-	538	-
Supplies		43,391	76,431	13,085	5,381
Travel		1,690	11,713	27,862	9,769
Utilities		-	17	-	-
Interest		-	-	-	-
Principal payments		-	-	-	-
Capital outlay		-	5,400	-	-
Total direct costs		510,712	804,068	578,809	187,874
Indirect cost		131,102	214,373	123,493	48,449
Total expenditures		641,814	1,018,441	702,302	236,323
Other financing sources (uses) -					
Transfers to (from) other funds		-	-	89,470	-
Loan disbursements, net of repayment		-	-	-	-
Excess of revenues and other sources over (under) expenditures and other (uses)		291	(5,656)	4,945	(75)
Beginning fund balances		(6,009)	13,045	126,123	35
Ending fund balances	$	(5,718)	7,389	131,068	(40)

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit H-2

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2017
(continued)

	ICWA	Housing	Fiduciary	AK Tribal Judges	Totals (Memo-randum Only)
Revenues:					
Federal sources	$ 91,621	59,403	-	-	3,098,899
Federal sources passed through other NPO	17,625	-	-	-	230,139
Local sources - services	-	80,694	-	-	540,822
Local sources	-		4	-	1,030,015
Indirect cost reimbursement	-	-	-	-	890,587
Total revenues	109,246	140,097	4	-	5,790,462
Expenditures:					
Current:					
Salaries	40,120	34,110	-	-	1,935,956
Fringe benefits	17,402	11,060	-	-	659,854
Communications	664	544	-	-	34,199
Contractual services	5,285	-	-	-	334,616
Direct assistance	-	-	-	-	234,867
Equipment operations	-	2,216	-	-	136,058
Insurance	-	10,808	-	-	59,484
Motorpool	433	992	-	-	62,079
Other operating cost	50	165	-	-	23,587
Rent	2,987	10,449	-	-	320,411
Repairs and maintenance	-	8,641	-	-	15,670
Stipend	-	-	-	-	63,065
Supplies	8,374	4,386	-	-	340,669
Travel	2,468	29	-	-	99,199
Utilities	-	9,148	-	-	54,408
Interest	-	-	-	-	10,032
Principal payments	-	-	-	-	26,612
Capital outlay	10,500	-	-	-	37,105
Total direct costs	88,283	92,548	-	-	4,447,871
Indirect cost	22,589	23,711	-	-	890,587
Total expenditures	110,872	116,259	-	-	5,338,458
Other financing sources (uses) -					
Transfers to (from) other funds	-	-	-	-	-
Loan disbursements, net of repayment	-	-	-	-	(185,900)
Excess of revenues and other sources over (under) expenditures and other (uses)	(1,626)	23,838	4	-	266,104
Beginning fund balances	(3,425)	24,074	2,075	(310)	851,723
Ending fund balances	$ (5,051)	47,912	2,079	(310)	1,117,827

FEDERAL
SINGLE
AUDIT

Reports on Federal Single Audit Requirements

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2017

Federal Grant or Contract Title	Grant Number	Catalog of Federal Domestic Assistance Number	Total Grant Award	Eligible Expenditures
U.S. Department of Interior:				
P.L. 93-638 Contract	A17AV00581 (ICWA 2017 Mod 2)	15.144	$ 70,186	45,405
P.L. 93-638 Contract	A16AV00139 (ICWA 2016)	15.144	106,186	41,378
P.L. 93-638 Contract	GTE01T08410 Mod 4 (ICWA 08/11)	15.144	154,458	4,839
P.L. 93-638 Contract	A12AV00394 FY15-FY17 Mod 7	15.021	867,908	169,479
P.L. 93-638 Contract	A12AV00535 Mod 8 FY14	15.021	163,713	37,502
P.L. 93-638 Contract	A12AV00535 Mod 6 FY13	15.021	139,293	15,353
P.L. 93-638 Contract	CTE01T08124 Mod 14 FY11	15.021	238,892	6,346
P.L. 93-638 Contract	CTE01T08124 Mod 8 FY10	15.021	142,407	5,262
P.L. 102-477	A14AV00168 Mod 12	15.	331,764	138,662
BIA Natural Resources (BIA Climate Change)	A15AV00893	15.037	26,745	5,554
BIA Natural Resources (Subsistence)	A17AV0988	15.036	300,000	65
DOI-USFWS Tribal Wildlife Grant 2017	F16AP00582 (U-45-NA-1)	15.634	179,574	118,811
National Park Service 2015	P15AP00352	15.904	40,000	13,796
Total U.S. Department of the Interior			2,761,126	602,452
U.S. Department of Health and Human Services:				
Indian Health Service	58G110101-5-09 (2016)	93.228	84,346	5,484
Indian Health Service	58G110101	93.228	86,502	75,041
Adminstration on Aging-Title VI 14/16	1442AKT6NS 2015/1	93.047	261,960	32,891
Adminstration on Aging-Title VI 14/16 NSIP	1442AKNSIP 2014/1	93.053	5,752	2,699
Adminstration on Aging-Title VI 17/20	1742AKT6NS/2	93.047	107,430	74,008
Adminstration on Aging-Title VI MIPPA	1742AKMTRB	93.071	2,560	2,680
Administration for Native Americans:				
ANA Language-Esther Martiznez	90NB0005-03-00	93.587	298,338	61,544
ANA Language-Esther Martiznez	90NB0005-02-00	93.587	291,461	232,795
ANA SEDS	90NA8285-02-00	93.612	400,000	400,000
Alaska Native Tribal Health Consortium	ANTHC-99-C-0031-20 (2016)	93.210	151,338	17,763
Alaska Native Tribal Health Consortium	ANTHC99-C-0031-22	93.210	151,898	125,056
ANTHC DEHE Tribal Air	ANTHC 15-U-100548	66.038	6,646	60
Cook Inlet Tribal Council	2017	93.645	29,694	29,694
Cook Inlet Tribal Council	Title-B 2015/2016	15.144	25,702	17,624
SCF - Behavioral Health Aide	2017	93.	40,000	40,000
Total U.S. Department of Health and Human Services			1,943,627	1,117,339
U.S. Environmental Protection Agency:				
Indian General Assistance 16/18	GA-01J07201	66.926	416,000	158,000
EPA Brownfield	01J24601	66.817	120,115	120,115
Total U.S. Environmental Protection Agency			536,115	278,115

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2017

Federal Grant or Contract Title	Grant Number	Catalog of Federal Domestic Assistance Number	Total Grant Award	Eligible Expen-ditures
U.S. Department of Homeland Security:				
FEMA- PDM	EMS-2014-PC-0008	97.047	$ 112,111	30,056
Total 'U.S. Department of Homeland Security			112,111	30,056
U.S. Housing & Urban Development				
NAHASDA	55IT0202510	14.867	756,502	59,403
Total U.S. Housing & Urban Development			756,502	59,403
U.S. Department of Justice				
OJP-BJA	2012-AC-BX-0020	16.616	750,000	158,888
COPS-Equip	2012HEWX0001	16.710	256,212	26,894
COPS-HIRE	2012HHWX0001	16.710	632,015	50,541
Total U.S. Department of Justice			1,638,227	236,323
U.S. Department of Transportation -				
Federal Transit Administation	AK-2016-001-00	20.509	99,448	26,761
Federal Transit Administation	AK-2017-005-01	20.509	118,063	72,373
Federal Highways Administation	DTFH69-16-H0003 (TTP)	20.205	793,909	122,064
Federal Highways Administation	DTFH69-15-H0003 (TTP)	20.205	1,352,401	14,450
Federal Highways Administation	DTFH69-17-H-0003	20.205	787,263	735,675
Federal Highways Administation	SB10AK(4) (Byways)	20.205	485,434	34,027
Total U.S. Department of Transportation			3,636,518	1,005,350
Total Monetary Federal Financial Assistance			$ 11,384,226	3,329,038
General Surplus Property passed through the State of Alaska		39.003	34,402	34,402
Total All Federal Financial Assistance			$ 11,418,628	3,363,440

Notes to Schedule of Expenditures of Federal Awards

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Chickaloon Village Traditional Council under programs of the federal government for the year ended September 30, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Chickaloon Village Traditional Council, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Chickaloon Village Traditional Council.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditure in prior years.

Note 3. Indirect Cost Rate

Chickaloon Village Traditional Council has not elected to use the 10-percent de minimis indirect cost rate for grants, allowed under the Uniform Guidance.

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Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Ladies and Gentlemen:

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Chickaloon Village Traditional Council, as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the Chickaloon Village Traditional Council's basic financial statements, and have issued my report thereon dated May 4, 2018.

Internal Control Over Financial Reporting
In planning and performing my audit of the financial statements, I considered the Chickaloon Village Traditional Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control. Accordingly I do not express an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Members of the Council
Chickaloon Village Traditional Council

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Chickaloon Village Traditional Council's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of the audit and, accordingly, I do not express such an opinion. The results of my test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Anchorage, Alaska
May 4, 2018

LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
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Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Independent Auditor's Report

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Ladies and Gentlemen:

Report on Compliance for Each Major Federal Program

I have audited Chickaloon Village Traditional Council's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Chickaloon Village Traditional Council's major federal programs for the year ended September 30, 2017. Chickaloon Village Traditional Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of Chickaloon Village Traditional Council's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Chickaloon Village Traditional Council's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of Chickaloon Village Traditional Council's compliance.

Members of the Council
Chickaloon Village Traditional Council

Opinion on Each Major Federal Program

In my opinion, Chickaloon Village Traditional Council's complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2017.

Report on Internal Control Over Compliance

Management of Chickaloon Village Traditional Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered the Chickaloon Village Traditional Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Chickaloon Village Traditional Council's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Anchorage, Alaska
May 4, 2018

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Federal Schedule of Findings and Questioned Costs
Year Ended September 30, 2017

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Summary of Auditor's Results

Financial Statements

An unmodified opinion has been issued on the financial statements of the Chickaloon Village Traditional Council.

Internal control over financial reporting:

Material weakness identified?	.....yes	.....X.....no
Significant deficiencies identified that are not considered to be material weaknesses?	.....yes	.....X....none reported
Noncompliance material to financial statements noted?	.....yes	.....X.....no

Federal Awards

Internal control over major programs:

Material weakness identified?	.....yes	.....X.....no
Significant deficiencies identified that are not considered to be material weaknesses?	.....yes	.....X.....none reported

An unmodified opinion has been issued on compliance for major programs.

Any audit findings disclosed that required to be reported in accordance with 2 CFR 200.516(a)? .....yes .....X.....no

Chickaloon Village Traditional Council
Chickaloon, Alaska

Identification of Major Programs:

CFDA Numbers	Name of Federal Program
20.205	DOT – Federal Highways Administration- Indian Reservation Roads
93.587	ANA-Promote the Survival & Continuing Vitality of Native American Languages

The dollar threshold used to distinguish between Type A and Type B programs is federal awards expended greater than $750,000.

The auditee qualified as a low-risk auditee? .....X.....yes .....no

SECTION II - Financial Statement Findings
There are no current year findings.

Resolution of Prior Year's Findings
There were no prior year findings.

SECTION III - Federal Award Findings and Questioned Costs
There are no current year findings.

Resolution of Prior Year's Findings
There were no prior year's findings.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Basic Financial Statements and Additional Information

September 30, 2018

(With Independent Auditor's Report Thereon)

CHICKALOON VILLAGE TRADITIONAL COUNCIL

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Independent Auditor's Report

Members of the Chickaloon Village Traditional Council
Chickaloon Village Traditional Council

Ladies and Gentlemen:

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Chickaloon Village Traditional Council for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the Chickaloon Village Traditional Council's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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 statement that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my 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 I 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information, of the Chickaloon Village Traditional Council as of September 30, 2018, and the respective changes in financial position 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 the management's discussion and analysis on pages 4-8 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.

I 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 I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Chickaloon Village Traditional Council's basic financial statements. The accompanying supplementary information, including the combining and individual non-major fund financial statements and Schedule of Expenditures of Federal Awards, as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplemental information, including the combining and individual non-major fund financial statements and Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the financial statements taken as a whole.

Members of the Chickaloon Village Traditional Council
Chickaloon Village Traditional Council

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, I have also issued a report dated May 28, 2019, on my consideration of the Chickaloon Village Traditional Council's internal control over financial reporting and my 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 my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Chickaloon Village Traditional Council's internal control over financial reporting and compliance.



Anchorage, Alaska
May 28, 2019

MANAGEMENT, DISCUSSION AND ANALYSIS

Chickaloon Village Traditional Council
Management Discussion and Analysis
Year Ended September 30, 2018

This section of Chickaloon Village Traditional Council's annual financial report presents its discussion and analysis of the Council's financial performance during the fiscal year ended September 30, 2018. Please read it in conjunction with the Council's financial statements, which immediately follow this section. Comparative analysis will be presented in future years.

Financial Highlights

Key financial highlights for 2018 are as follows:

- The assets of the Chickaloon Village Traditional Council's exceeded its liabilities at the end of the fiscal year by $3,933,533 (net position).
- In total, net position increased by $284,954. All activities in this Council are governmental activities. There were no business activities in 2018.
- Total general revenues accounted for $16,926 or .38% of all revenues. Program specific revenues in the form of grants accounted for $3,861,080 or 87.60% of total revenues of $4,407,755.
- The Council had $4,118,211 in expenses. $3,861,080 of these expenses was offset by program specific charges for grants.
- As of the close of the current fiscal year, Chickaloon Village Traditional Council's governmental funds reported ending fund balance of $1,059,748.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Chickaloon Village Traditional Council's basic financial statements. Chickaloon Village Traditional Council's basic financial statements are comprised of 1) government-wide financial statements 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The basic financial statements include two kinds of statements that present different views of the Council's activities.

- *Government-wide financial statements* provide both short-term and long-term information about the Council's overall financial status.
- *Fund financial statements* focus on individual parts of the Council, reporting the Council's operations in more detail than the government-wide statements.

Fund financial statements include the governmental fund statements which tell how basic services were financed in the short-term, as well as what remains for future spending. The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by additional supplementary information on individual fund activity.

Government-wide Statements

The government-wide statements report information about the Council as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the Council's assets and liabilities, with the difference between the two reported as net position.

The two government-wide statements report the Council's *net position* and how they have changed. Net position—the difference between the Council's assets and liabilities—are one way to measure the Council's financial position.

- Over time, increases or decreases in the Council's net position are an indicator of whether its financial position is improving or deteriorating, respectively.

- To assess the overall financial position, you need to consider additional nonfinancial factors such as the condition of equipment and other assets.

The government-wide financial statements include all the Council's *governmental activities,* which accounts for all the Council's basic services such as general government, health and social services, education, environmental stewardship, housing, transportation and justice. The Denae Development Corporation a legally separate entity established as a for-profit subsidiary of the Chickaloon Traditional Village Council is presented as a blended component unit and is combined with other Nonmajor funds. There are no *business-type activities* in Chickaloon Village Traditional Council.

Fund Financial Statements

The fund financial statements provide more detailed information about the Council's funds, focusing on its most significant or "major" funds—not the Council as a whole. Funds are accounting devices the Council uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by state law and/or by governmental accounting standards.

- The Council establishes other funds to control and manage money for a particular purpose or to show that it is properly using certain fund revenues (such as federal and state grants).

The Council has only governmental funds:

- *Governmental Funds*: The Council's basic services are included in governmental funds. Unlike the government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of spendable resources, as well as balances of spendable resources left at fiscal year-end. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Council'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 long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

  Chickaloon Village Traditional Council maintains several individual governmental funds. Information is presented separately in the fund financial statements for the Council's General Fund, BIA Self Governance, Environmental Stewardship, Health, and Transportation all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements*.

  Other information: Additional detailed information related to the major funds and combining statements for nonmajor governmental funds referred to earlier are presented immediately following the notes to financial statements. This includes combining and individual fund statements and schedules.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Chickaloon Village Traditional Council, assets exceeded liabilities by $3,933,533 at the close of the most recent fiscal year.

Chickaloon Village Traditional Council has $2,845,263 invested in capital assets net of related debt, $540,681 in unrestricted-designated and $547,589 in unrestricted-undesignated net position making up the total of $3,933,533.

Financial Analysis of the Council as a Whole

The following table provides a summary of the Council's net position for 2018 and 2017:

Condensed Statement of Net Position
Governmental Activities

	2018	2017
Assets:		
Current assets	2,831,490	3,069,879
Noncurrent assets	3,010,604	2,663,462
Total assets	5,842,094	5,733,341
Liabilities:		
Current liabilities	1,825,696	1,972,642
Noncurrent liabilities	82,865	112,120
Total liabilities	1,908,561	2,084,762
Net position:		
Invested in capital assets, net of debt	2,845,263	2,287,299
Unrestricted	1,088,270	1,361,280
Total net position	$ 3,933,533	3,648,579

The following table shows the changes in net position for fiscal year 2018 and 2017:

Change in Net Position

	2018	2017
Revenues:		
Program revenues	$ 4,386,239	4,408,230
General revenues	16,926	491,645
Total revenues	4,403,165	4,899,875
Expenses:		
Governmental activities:		
General Government	390,941	373,756
Community & Social Services	106,489	372,541
Judicial	137,591	-0-
Education	774,044	708,585
Environmental Stewardship	1,064,551	1,006,043
Health	560,530	643,356
Transportation	725,332	914,965
Housing	196,098	159,466
Economic Development	154,482	28,896
Interest	8,153	10,032
Total governmental activities	$ 4,118,211	4,217,640
Increase (decrease) in net position	$ 284,954	682,235

Financial Analysis of the Council's Funds

Governmental funds are accounted for using the modified accrual basis of accounting. All governmental funds have total revenues of $4,407,755 and expenditures of $4,394,477. Other sources (uses) totaled a net amount of ($71,357). The net change in fund balance was a decrease of ($58,079).

Capital Assets

By the end of 2018 and 2017, the Council had invested $2,845,263 and $2,287,299 in capital assets net of related debt, all as governmental activities. The following table shows fiscal 2018 and 2017:

	Capital Assets Net of Depreciation	
	2018	**2017**
Gravel	$ 66,251	66,251
Construction in Progress	324,403	633,398
Equipment & Vehicles	1,079,836	900,020
Buildings	2,693,575	2,163,243
Land	589,077	285,428
Accumulated Depreciation	(1,771,060)	(1,628,331)
Totals	$2,982,082	2,420,009

Additional information on the Council's capital assets can be found in the notes to the financial statements.

Long-Term Debt

Chickaloon Village Traditional Council is carrying one note on the property, which was issued by the Rural Community Assistance Corporation. The note of $341,000 is due on June 1, 2027. The note is secured by first lien of Fee Simple land and building and assignment of rental income from the property. A second note is being paid down on the purchase of property by Denae Development Company, a component unit of Chickaloon Village Traditional Council, the balance of which is all current. The change in long-term debt for fiscal 2018 is as follows:

	Balance 10/1/17	Additions	Deductions	Balance 9/30/18
Note 1 principal balance due	$132,710	-	(28,491)	104,219
Note 2 principal balance due	-	32,600	-	32,600
Total long-term debt	$132,710	32,600	(28,491)	136,819

Contacting the Council's Financial Management

This financial report is designed to provide the Council's citizens, investors and creditors with a general overview of the Council's finances and to demonstrate the Council's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Chickaloon Village Traditional Council.

BASIC FINANCIAL STATEMENTS

Village-wide Financial Statements

Fund Financial Statements

Notes to the Financial Statements

VILLAGE-WIDE FINANCIAL STATEMENTS

Statement of Net Position

Statement of Activities

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Net Position

September 30, 2018

		Governmental Activities
ASSETS		
Current assets:		
Equity in central treasury	$	2,430,752
Cash		122,933
Cash, restricted		17,027
Accounts receivable:		
Grants and contracts		198,274
Other		62,078
Prepaid		426
Total current assets		2,831,490
Noncurrent assets:		
Gravel		66,251
Equipment and vehicles assets		1,079,836
Construction in progress		324,403
Buildings		2,693,575
Less accumulated depreciation		(1,771,060)
Land		589,077
Loans receivable		28,522
Total noncurrent assets		3,010,604
Total assets	$	5,842,094
LIABILITIES		
Current liabilities:		
Accounts payable		60,300
Accrued payroll and payroll liabilities		314,480
Unearned revenue		1,396,962
Current portion of note payable		53,954
Total current liabilities		1,825,696
Noncurrent liabilities:		
Noncurrent portion of long-term obligations:		
Notes payable		82,865
Total noncurrent liabilities		82,865
Total liabilities		1,908,561
NET POSITION		
Invested in capital assets, net of related debt		2,845,263
Unrestricted - designated		540,681
Unrestricted - undesignated		547,589
Total net position	$	3,933,533

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Activities

Year Ended September 30, 2018

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental activities:					
General government	$ 390,941	-	252,846	-	(138,095)
Community & social service	106,489	-	87,019	-	(19,470)
Judicial	137,591	-	124,091	-	(13,500)
Education	774,044	38,674	721,004	-	(14,366)
Environmental stewardship	1,064,551	-	1,137,853	-	73,302
Transportation	725,332	-	828,197	-	102,865
Housing	196,098	65,400	135,339	-	4,641
Health	560,530	9,723	574,731	-	23,924
Economic development	154,482	411,362	-	-	256,880
Interest	8,153	-	-	-	(8,153)
Total governmental activities	$ 4,118,211	525,159	3,861,080	-	268,028

General revenues:		
Grants and contributions not restricted to specific programs:		
Other	$	16,926
Total revenues		16,926
Change in net position		284,954
Net position - beginning		3,648,579
Net position - ending	$	3,933,533

See accompanying notes to the financial statements.

FUND FINANCIAL STATEMENTS

Governmental Funds:

Balance Sheet

Reconciliation of the Governmental Funds – Balance Sheet to the Statement of Net Position

Statement of Revenues, Expenditures and Changes in Fund Balances

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

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Balance Sheet - Governmental Funds
September 30, 2018

Assets		General	Self Governance	Environmental Stewardship	Health	Transportation	Education	Other Nonmajor	Totals (Memorandum Only)
Equity in central treasury	$	1,143,723	765,200	-	75,031	290,864	52,387	103,547	2,430,752
Cash		1,640	-	-	-	-	119,656	1,637	122,933
Cash, restricted		11,271	-	-	-	-	-	5,756	17,027
Accounts receivable:									
Grants and contracts		-	-	75,553	59,172	20,325	11,801	31,423	198,274
Other (net of allowance for DA)		36,495	-	-	3,042	-	10,064	12,477	62,078
Prepaid		426	-	-	-	-	-	-	426
Due to other funds		74,430	-	-	-	-	-	66	74,496
	$	1,267,985	765,200	75,553	137,245	311,189	193,908	154,906	2,905,986
Liabilities and Fund Balances									
Liabilities:									
Accounts payable		60,300	-	-	-	-	-	-	60,300
Accrued vacation and payroll taxes		314,480	-	-	-	-	-	-	314,480
Unearned revenue		-	765,200	27,321	133,226	303,839	57,243	110,133	1,396,962
Due from other funds		-	-	48,074	-	-	-	26,422	74,496
Total liabilities		374,780	765,200	75,395	133,226	303,839	57,243	136,555	1,846,238
Fund balances:									
Unrestricted									
Assigned		378,348	-	-	-	-	136,665	25,668	540,681
Unassigned		514,857	-	158	4,019	7,350	-	(7,317)	519,067
Total fund balances		893,205	-	158	4,019	7,350	136,665	18,351	1,059,748
Total liabilities and fund balances	$	1,267,985	765,200	75,553	137,245	311,189	193,908	154,906	2,905,986

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
September 30, 2018

Total fund balances for governmental funds		$ 1,059,748
Amounts reported for governmental activities in the statement of net position are different because:		
Receivables from long-term loans are reported as an expenditure in governmental funds. The statement of net position includes those receivables among the assets of CVTC.		28,522
The cost of capital assets (land, gravel, equipment and vehicles) purchased is reported as an expenditure in governmental funds. The statement of net position includes those capital assets among the assets of the CVTC as a whole. The cost of those capital assets is allocated over their estimated useful lives (as depreciation expense) to the various functions reported as governmental activities in the statement of activities. Those assets consist of:		
Gravel	$ 66,251	
Construction in progress	324,403	
Equipment and vehicles	1,079,836	
Buildings	2,693,575	
Land	589,077	
Accumulated depreciation to date	(1,771,060)	
		2,982,082
Long-term liabilities applicable to the CVTC are not due and payable in the current period and accordingly are not reported as fund liabilites. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities, both current and long-term are reported in the statement of net position. Balances at September 30, 2016 are:		
Notes payable, current and noncurrent portion		(136,819)
Total net position of governmental activities		$ 3,933,533

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
Year Ended September 30, 2018

	General	Self Governance	Environmental Stewardship	Health	Transportation	Education	Other Nonmajor	Totals (Memorandum Only)
Revenues:								
Federal sources	$ -	382,556	986,278	173,134	810,534	453,494	173,629	2,979,625
Federal sources passed through other NPO	-	-	-	148,965	-	76,334	43,104	268,403
Local sources - services	411,362	-	-	9,723	-	38,674	65,400	525,159
Local sources	15,357	-	151,575	252,632	17,663	191,176	6,165	634,568
Total revenues	426,719	382,556	1,137,853	584,454	828,197	759,678	288,298	4,407,755
Expenditures:								
Governmental activities:								
General government	82,220	239,089	-	-	-	-	-	321,309
Community & social service	-	19,376	-	-	-	-	85,013	104,389
Judicial	-	124,091	-	-	-	-	-	124,091
Education	-	-	-	-	-	762,764	-	762,764
Environmental stewardship	-	-	1,052,087	-	-	-	-	1,052,087
Transportation	-	-	-	-	720,075	-	-	720,075
Housing	-	-	-	-	-	-	133,478	133,478
Health	-	-	-	557,332	-	-	-	557,332
Economic development	176,699	-	-	-	-	-	4,456	181,155
Debt Service:							-	
Principal	28,491	-	-	-	-	-	-	28,491
Interest	8,153	-	-	-	-	-	-	8,153
Capital outlay	58,025	-	84,018	17,385	108,161	41,974	91,590	401,153
Total expenditures	353,588	382,556	1,136,105	574,717	828,236	804,738	314,537	4,394,477
Other financing sources (uses) -								
Transfers to (from) other funds	(50,657)	-	-	-	-	50,657	-	-
Investment in Denae Development	(62,627)	-	-	-	-	-	-	(62,627)
Repayment of long-term receivable	1,920	-	-	-	-	-	-	1,920
Contingency reserve	(10,650)	-	-	-	-	-	-	(10,650)
Total other sources (uses)	(122,014)	-	-	-	-	50,657	-	(71,357)
Excess of revenues and other sources over (under) expenditures and other (uses)	(48,883)	-	1,748	9,737	(39)	5,597	(26,239)	(58,079)
Beginning fund balances	942,088	-	(1,590)	(5,718)	7,389	131,068	44,590	1,117,827
Ending fund balances	$ 893,205	-	158	4,019	7,350	136,665	18,351	1,059,748

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities
Year Ended September 30, 2018

Net change in fund balances - total governmental funds		$ (58,079)
The change in net position reported for governmental activities in the statements of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Depreciation expense	$ (142,729)	
Capital outlays	401,153	
		258,424
Debt proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.		
Repayment of principal	$ 28,491	
		28,491
Loan disbursements are reported as financing uses in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing loans increases noncurrrent assets and does not affect the statement of activities. Similarly, collection of loans is an revenue in the governmental funds but reduces the asset in the statement of net position.		
Loan and investment activity	$ 56,118	
		56,118
Change in net position of governmental activities		$ 284,954

See accompanying notes to the financial statements.

Note 1: Summary of Significant Accounting Policies

Organization

The Chickaloon Native Village (Traditional Council) is recognized by the Department of the Interior, U.S. Government, as the Organization representing the Native people of Chickaloon, Alaska. The Organization administers contracts and grants for the benefit of the Native people who reside in the Chickaloon service area and has been determined to be an Indian Tribal government, which exercises governmental function for the purpose of the Indian Tribe Government Tax Status Act of 1982, as amended. The financial statements of the Traditional Council have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governments units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies:

Scope of Presentation

The accounting policies of the Traditional Council conform to accounting principles generally accepted in the United States of America applicable to governmental entities.

Reporting Entity

These financial statements include all the activities of the Traditional Council, which is the primary government. The basic principle used in determining the scope of the entity for financial reporting purposes is the exercise of oversight responsibility over other entities by the Chickaloon Village Traditional Council's power and includes, but is not limited to: financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters.

Denae Development Corporation, LLC, a limited liability company (LLC), is a holding company for real estate investment. The Council is the sole member of the LLC and appoints the board of directors. Based on the significant influence that the Council exerts over the LLC, the LLC is considered to be a component unit of the Council. The financial transactions of the LLC are maintained separate from those of the Council. The LLC issue separate financial statements and has a September 30, year-end. Financial statements of the LLC can be obtained by contacting the Chickaloon Traditional Village Council.

Denae Development Corporation, LLC, a legally separate entity meets the criteria for inclusion in the financial statements as a blended component unit. The LLC is reported as a fund of the primary government and is combined with other Nonmajor funds within the financial statements.

Village-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Council. In general, the effect of interfund activity has been removed from these statements to minimize the double-counting of internal activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers, who purchase, use or directly benefit from goods or services provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Other items not properly included among program revenue are reported instead as general revenues.

Note 1: Summary of Significant Accounting Policies, continued
Village-wide and Fund Financial Statement, continued,

The accounts of the Traditional Council are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid Traditional Council management in demonstrating compliance with finance-related legal and contractual provisions. The funds of the Traditional Council are classified into one category: governmental. Each category is divided into separate fund types. The fund classifications and a description of each fund type follow:

Governmental Funds

General Discretionary Fund - The General Discretionary Fund is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Traditional Council maintains a separate fund for each federal and state grant program. Those funds are assigned to the appropriate special revenue fund based on their purpose and funding source.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are any proprietary fund financial statements. The agency fund reports only assets and liabilities and as such cannot be said to have a measurement focus. Agency funds do, however, use the accrual basis of accounting to recognize receivables and payables. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

As a general rule, the effect of interfund activity has been eliminated from the Government-wide financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Traditional Council considers revenues to be available if they are collected within 90 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Entitlements and shared revenues are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Revenue for expenditure-driven grants is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when the Traditional Council receives cash.

When both restricted and unrestricted resources are available for use, it is the Traditional Council's policy to use restricted resources first, and then unrestricted resources, as they are needed.

Note 1: Summary of Significant Accounting Policies, continued

Measurement Focus, Basis of Accounting and Financial Statement Presentation, continued

Village-wide Financial Statements

The statement of net position and the statement of activities display information about the reporting entity as a whole.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers, who purchase, use or directly benefit from goods or services provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Other items not properly included among program revenue are reported instead as general revenues.

Fund Financial Statements

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

When amounts from various fund balance classifications are available, it is the Traditional Council's policy to use restricted amounts first, followed by committed, then assigned followed by unassigned. The Traditional Council currently does not have a formalized process through which they commit and assign fund balance. Therefore currently, all fund balance is considered unassigned for the general fund and assigned in the special revenue funds.

The Traditional Council reports the following major governmental funds:

Discretionary General Fund – this fund accounts for expenses and revenue associated with the rental of the properties owned by the Traditional Council. The fund also accounts for all other miscellaneous activity, which is funded through local sources.

Self Governance Special Revenue Fund – this fund accounts for expenses incurred for multiple programs funded through the Department of the Interior. The funding comes primarily from the federal government and is mostly recurring.

Environmental Stewardship Department Special Revenue Fund – this fund accounts for several programs which provide some environmental activities, which currently range from ecosystem-based planning sustainability to stream reparation. The programs are funded annually from federal and foundation funding.

Education Special Revenue Fund – this fund accounts for expenses associated with a school operated by Chickaloon Village Traditional Council for Tribal citizens and general public. The programs are funded through grants, fees and donations.

Health Special Revenue Fund – this fund accounts for expenses associated with a non-emergent health transportation and elder outreach in Sutton. The funding comes primarily from foundations, with smaller amounts from federal agencies and fees.

Transportation Special Revenue Fund – this fund accounts for expenses incurred for the planning, maintenance, construction and improvements for designated roads. The funding comes primarily from the federal government.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the Government-wide fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Note 1: Summary of Significant Accounting Policies, continued

Equity in Central Treasury Cash

The larger cash funds of the Traditional Council are maintained in the Traditional Council's central cash treasury to maximize investment income while minimizing risk.

Cash

The smaller cash funds of the Traditional Council are maintained in the Traditional Council's cash accounts.

Receivables and Payables

Receivables are mostly from the federal government. Interfund receivables and payables resulting from individual funds' overdrafts of pooled cash in the central treasury are referred to as "due to/from other funds."

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. General capital assets, which consist of equipment and vehicles, are reported in the governmental activities column in the Government-wide financial statements. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight-line depreciation is used based on the following estimated useful lives:

Equipment and vehicles	5-20 years
Buildings	20-40 years

Loan Receivables and Payables

Loans were made to Tribal member and to the Development Company associated with CVTC.

Unearned Revenues

Unearned revenues arise when resources are received before the Traditional Council has legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent period, when there is a legal claim to the resources, the liability for unearned revenue is removed and revenue is recognized.

Compensated Absences

It is the Traditional Council's policy to permit employees to accumulate earned but unused annual and sick pay benefits. Annual leave is subject to certain restrictions and maximum accumulations. All employees are paid for any accumulated annual leave upon use or at termination. Upon resignation, outstanding sick leave is lost. The Traditional Council's policy is that annual leave and sick leave will be taken or paid out within the next fiscal year and therefore is a current liability in the governmental funds.

Long-term Obligations

In the Government-wide financial statements long-term debt is reported as liabilities in the applicable governmental activities. Long-term debt consists of one note secured by capital assets and future rent receipts.

Note 1: Summary of Significant Accounting Policies, continued

Fund Balances of Fund Financial Statements

Equity Classifications

Government-wide Statements

Equity is classified as net position and displayed in two possible components:

a. Invested in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any mortgages, notes, capital lease obligations or other borrowings that are attributable to the acquisition, construction, or improvement of the assets, if any.
b. Unrestricted net position – All other net position that do not meet the definition of restricted by creditors, grantors or laws or regulations, or invested in capital assets.

In the fund financial statements, governmental funds may report reservations of fund balance for amounts as follows:

Nonspendable – amounts that are not in spendable form.

Restricted – amounts that can be spent only for the specific purposes stipulated by an external resource provider or enabling legislation.

Unrestricted:

Committed – amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority.

Assigned – amounts intended to be used by the government for specific purposes.

Unassigned – the residual classification for the general fund.

Note 2: Equity in Central Treasury Cash

The Traditional Council maintains all equity funds in a central cash treasury. Of the total bank balance, $250,000 is insured through the Federal Depository Insurance Corporation (FDIC) and the balance is collateralized by collateral held by a third-party custodial bank in the Traditional Council's name. As of September 30, 2018, the balances are as follows:

	Bank Balance	Carrying Amount
Demand Deposits	$2,522,812	$ 2,430,752

Note 3: Cash

Cash is comprised of a several smaller demand deposit accounts and petty cash. The bank balance of these accounts at September 30, 2018 was $121,178. The bank balance is fully collateralized either entirely covered by federal depository insurance or by collateral held by a third-party custodial bank in the Chickaloon Village Traditional Council's name.

Restricted Cash

Cash is comprised of a several smaller demand deposit accounts and petty cash. The bank balance of these accounts at September 30, 2018 was $19,527. The bank balance is fully collateralized either entirely covered by federal depository insurance or by collateral held by a third-party custodial bank in the Chickaloon Village Traditional Council's name.

Investment Policy – Chickaloon Traditional Village Council does not have an investment policy.
Interest Rate Risk - Time certificates of deposit all mature with one year or less.
Credit Risk - Securities held for collateralization were held in a third-party custodial bank in the Chickaloon Village Traditional Council's name.

Note 4: Capital Assets

Gravel is depleted as sold. Except for land and construction in progress all assets are depreciated. The changes in the capital assets are as follows:

	Balance 10/1/17	Additions	Adjustments/ Deductions	Balance 9/30/18
Capital assets not being depreciated:				
Land	$ 285,428	-	303,649	589,077
Gravel	66,251	-	-	66,251
Construction in progress	633,398	186,051	(495,046)	324,403
Capital assets being depreciated:				
Buildings	2,163,243	530,331	-	2,693,574
Vehicles and Equipment	900,020	179,816	-	1,079,836
Less accumulated Depreciation	(1,628,331)	(142,729)	-	(1,771,060)
Capital Assets, net	$2,420,009	753,470	(191,397)	2,982,082

Depreciation expense was charged to governmental activities as follows:

Economic Development	$ 25,162
Community & Social Service	2,100
General Government – Indirect	7,148
Education	11,280
Environmental Stewardship	12,464
Judicial	13, 500
Transportation	5,257
Health	3,198
Housing	62,620
Total depreciation expense	$142,729

Note 5: Long-Term Debt

In May of 2003 the Chickaloon Village Traditional Council purchased a business in Sutton known as Down Town Gravel. The purchase price was $438,346, which included land, gravel, and equipment. Chickaloon Village Traditional Council is carrying one note on the property, which was issued by the Rural Community Assistance Corporation. The note of $341,000 is due on June 1, 2027. The note is secured by first lien of Fee Simple land and building and assignment of rental income from the property. Denae Development Company, a holding company for CVTC, a blended component unit of CVTC purchased property with a current debt balance that was paid off in 2019. The annual debt service requirements of the notes at September 30, 2018 are as follows:

	Balance 10/1/17	Additions	Deductions	Balance 9/30/18
Note 1 principal balance due	$132,710	-	(28,491)	104,219
Note 2 principal balance due	-	32,600	-	32,600
Total long-term debt	$132,710	32,600	(28,491)	136,819

Total current portion of governmental activities for long-term debt	$53,954
Total long-term portion of debt	82,865

Note 5: Long-Term Debt, continued

Debt service requirements on long-term debt at September 30, 2018 are as follows:

Year Ending September 30,	Principal	Interest
2019	$ 53,954	$ 6,918
2020	22,841	5,431
2021	24,462	3,840
2022	26,133	2,139
2023	9,429	423
	$136,819	$18,751

Note 6: Cafeteria Plan

Any permanent employee working a minimum of 30 hours per week is eligible for the cafeteria plan following 30 days of continuous employment (90 days for the 401(k)). The company contribution is dependent on how many hours an employee works and how long they have been employed by Chickaloon Village Traditional Council. Employees may select Health Insurance, Dental Insurance, Health Care and/or Dependent Care Reimbursement, Supplemental Life and Accident Insurance or the 401(k) Retirement Plan.

Pension Plan

Chickaloon Village Traditional Council provides pension benefits for those who, through the cafeteria plan, wish to participate through a defined contribution plan administered by John Hancock. The contribution amounts are selected by the employee and are not based upon gross wages. The Chickaloon Village Traditional Council paid in $215,662; $214,734 was an employer contribution and $928 was an employee contribution.

Note 7: Operating Leases

Chickaloon Village Traditional Council has several operating leases for the following equipment: several copy machines. Future obligations are as follows:

Year ending September 30:	
2019	$ 10,070
Future minimum lease payment	$ 10,070

Note 8: Administration Cost Fund

The Administration Cost Fund allocates administrative cost by a negotiated rate with the Department of the Interior. Any overrecoveries or underrecoveries are used to adjust the next negotiated rate. The rate for fiscal year ending September 30, 2018 is 25.47% for direct costs less capital expenditures and passthrough funds, and 0.00% for passthrough funds, including capital improvement projects, major subcontracts and subgrants.

Note 9: Budgetary Principles

GASB Statement No. 34 requires that budgetary comparison statements for the General fund and major special revenue funds with legally adopted budgets be presented in the basic financial statements. These statements must display original budget, amended budget and actual results (on a budgetary basis). It should be noted that the Chickaloon Village Traditional Council does not require legally adopted annual budgets for its general and major special revenue funds. The budgets for special revenue funds are project length and not annual budgets. As such, the financial statements do not provide budgetary information.

Note 10: Related Parties

Due to the nature and size of the Traditional Council, it is inevitable that transactions will occur between entities, Council of Tribal members, and/or employees of these entities. The services provided are not considered significant for individual disclosure.

Note 11: Risk Management

The Traditional Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial policies, transferring the risk of loss, except for relatively small deductible amounts, are purchased for property and content damage, workers' compensation, professional liabilities, and employee medical costs. Settled claims from these risks have not exceeded commercial insurance coverage. The Traditional Council has no coverage for potential losses from environmental damages.

Note 12: Concentrations

Chickaloon Village Traditional Council receives most of its revenues in the form of grants from federal and state sources. Total federal and state revenues accounted for 87.60% of all revenues of the Traditional Council. A significant change in these revenues would have a significant impact, either positive or negative on operations of the Organization.

Note 13: Contingencies

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, would become a liability of the General fund.

SUPPLEMENTAL INFORMATION

NON-MAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – by Function

ALL GOVERNMENTAL FUNDS

Combining Balance Sheet

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – by Object

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Combining Balance Sheet - All Nonmajor Governmental Funds

September 30, 2018

Assets		DOJ	ICWA	Housing	Fiduciary	AK Tribal Judges	Denae Devlpmt Corp.	Totals (Memo-randum Only)
Equity in central treasury	$	-	101,463	-	2,084	-	-	103,547
Cash		-	-	-	-	-	1,637	1,637
Cash, restricted		-	-	-	5,756	-	-	5,756
Accounts receivable:								
Grants and contracts		-	-	31,423	-	-	-	31,423
Other (net of allowance for DA)		-	-	12,477	-	-	-	12,477
Prepaid		-	-	-	-	-	66	66
	$	-	101,463	43,900	7,840	-	1,703	154,906
Liabilities and Fund Balances								
Liabilities:								
Accounts payable		-	-	-	-	-	-	-
Accrued vacation and payroll taxes		-	-	-	-	-	-	-
Unearned revenue		-	110,133	-	-	-	-	110,133
Due to (from) other funds		40	-	20,317	5,755	310	-	26,422
Total liabilities		40	110,133	20,317	5,755	310	-	136,555
Fund balances:								
Unrestricted								
Assigned		-	-	-	-	-	-	-
Unassigned		(40)	(8,670)	23,583	2,085	(310)	1,703	18,351
Total fund balances		(40)	(8,670)	23,583	2,085	(310)	1,703	18,351
Total liabilities and fund balances	$	-	101,463	43,900	7,840	-	1,703	154,906

CHICKALOON VILLAGE TRADITIONAL COUNCIL

All Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Function
Year Ended September 30, 2018

		DOJ	ICWA	Housing	Fiduciary	AK Tribal Judges	Denae Devlpmt Corp.	Totals (Memo-randum Only)
Revenues:								
Federal sources	$	-	38,290	135,339	-	-	-	173,629
Federal sources passed through other NPO		-	43,104	-	-	-	-	43,104
Local sources - services		-	-	65,400	-	-	-	65,400
Local sources		-	-	-	6	-	6,159	6,165
Indirect cost reimbursement		-	-	-	-	-	-	-
Total revenues		-	81,394	200,739	6	-	6,159	288,298
Expenditures:								
Governmental activities:								
General government		-	-	-	-	-	-	-
Community & social service		-	67,643	-	-	-	-	67,643
Education		-	-	-	-	-	-	-
Environmental stewardship		-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-
Housing		-	-	133,478	-	-	-	133,478
Health		-	-	-	-	-	-	-
Economic development		-	-	-	-	-	4,456	4,456
Debt Service:		-	-	-	-	-	-	-
Principal		-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-
Capital outlay		-	17,370	91,590	-	-	-	108,960
Total expenditures		-	85,013	225,068	-	-	4,456	314,537
Excess of revenues and over (under) expenditures		-	(3,619)	(24,329)	6	-	1,703	(26,239)
Beginning fund balances		(40)	(5,051)	47,912	2,079	(310)	-	44,590
Ending fund balances	$	(40)	(8,670)	23,583	2,085	(310)	1,703	18,351

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit H-1

Balance Sheet - Governmental Funds
September 30, 2018

Assets		General	Self Govern-nance	Environ-mental Steward-ship	Health	Transpor-tation	Education	ICWA	Housing
Equity in central treasury	$	1,143,723	765,200	-	75,031	290,864	52,387	101,463	-
Cash		1,640	-	-	-	-	119,656	-	-
Cash, restricted		11,271	-	-	-	-	-	-	-
Accounts receivable:									
Grants and contracts		-	-	75,553	59,172	20,325	11,801	-	31,423
Other (net of AFDA)		36,495	-	-	3,042	-	10,064	-	12,477
Prepaid		426	-	-	-	-	-	-	-
Due from other funds		74,430	-	-	-	-	-	-	-
	$	1,267,985	765,200	75,553	137,245	311,189	193,908	101,463	43,900
Liabilities and Fund Balances									
Liabilities:									
Accounts payable		60,300	-	-	-	-	-	-	-
Accrued vacation and payroll taxes		314,480	-	-	-	-	-	-	-
Unearned revenue		-	765,200	27,321	133,226	303,839	57,243	110,133	-
Due to other funds		-	-	48,074	-	-	-	-	20,317
Total liabilities		374,780	765,200	75,395	133,226	303,839	57,243	110,133	20,317
Fund balances:									
Unrestricted									
Assigned		378,348	-	-	-	-	-	-	-
Unassigned		514,857	-	158	4,019	7,350	136,665	(8,670)	23,583
Total fund balances		893,205	-	158	4,019	7,350	136,665	(8,670)	23,583
Total liabilities and fund balances	$	1,267,985	765,200	75,553	137,245	311,189	193,908	101,463	43,900

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit H-1

Balance Sheet - Governmental Funds
September 30, 2018

Assets		DOJ	Fiduciary	AK Tribal Judges	Denae Devlpmt Corp.	Totals (Memo-randum Only)
Equity in central treasury	$	-	2,084	-	-	2,430,752
Cash		-	-	-	1,637	122,933
Cash, restricted		-	5,756	-	-	17,027
Accounts receivable:						
Grants and contracts		-	-	-	-	198,274
Other (net of AFDA)		-	-	-	-	62,078
Prepaid		-	-	-	-	426
Due from other funds		-	-	-	66	74,496
	$	-	7,840	-	1,703	2,905,986
Liabilities and Fund Balances						
Liabilities:						
Accounts payable		-	-	-	-	60,300
Accrued vacation and payroll taxes		-	-	-	-	314,480
Unearned revenue		-	-	-	-	1,396,962
Due to other funds		40	5,755	310	-	74,496
Total liabilities		40	5,755	310	-	1,846,238
Fund balances:						
Unrestricted						
Assigned		-	-	-	-	378,348
Unassigned		(40)	2,085	(310)	1,703	681,400
Total fund balances		(40)	2,085	(310)	1,703	1,059,748
Total liabilities and fund balances	$	-	7,840	-	1,703	2,905,986

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit H-2

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2018

	General Fund			
Revenues:	General	Admini-stration	Self Governance	ESD
Federal sources	$ -	-	382,556	986,278
Federal sources passed through other NPO	-	-	-	-
Local sources - services	411,362	-	-	-
Local sources	15,357	-	-	151,575
Indirect cost reimbursement	-	703,605	-	-
Total revenues	426,719	703,605	382,556	1,137,853
Expenditures:				
Current:				
Salaries	35,630	433,311	149,008	410,430
Fringe benefits	19,081	126,050	49,551	112,392
Communications	648	22,369	4,837	819
Contractual services	4,656	26,574	3,743	80,205
Direct assistance	3,805	-	-	139,660
Equipment operations	1,852	10,290	-	7,849
Insurance	17,475	8,367	7,147	2,562
Motorpool	1,640	4,010	5,270	6,942
Other operating cost	10,373	13,896	-	1,187
Rent	-	71,996	24,081	29,844
Repairs and maintenance	7,500	-	-	-
Stipend	-	31,200	32,550	2,930
Supplies	12,127	45,413	5,475	48,124
Travel	(30)	5,742	10,287	33,661
Utilities	42,041	-	-	600
Interest	8,153	2	-	-
Principal payments	28,491	-	-	-
Capital outlay	-	22,740	-	84,018
Total direct costs	193,442	821,960	291,949	961,223
Indirect cost	41,791	-	90,607	174,882
Total expenditures	235,233	821,960	382,556	1,136,105
Other financing sources (uses) -				
Transfers (to) from other funds	(50,657)	-	-	-
Investment in Denae Development	(62,627)	-	-	-
Repayment of long-term receivable	1,920	-	-	-
Contingency reserve	(10,650)	-	-	-
Total other sources (uses)	(122,014)	-	-	-
Excess of revenues and other sources over (under) expenditures and other (uses)	69,472	(118,355)	-	1,748
Beginning fund balances	630,385	311,703	-	(1,590)
Ending fund balances	$ 699,857	193,348	-	158

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit H-2

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2018
(continued)

		Health	Transportation	Education	ICWA	Housing	DOJ
Revenues:							
Federal sources	$	173,134	810,534	453,494	38,290	135,339	-
Federal sources passed through other NPO		148,965	-	76,334	43,104	-	-
Local sources - services		9,723	-	38,674	-	65,400	-
Local sources		252,632	17,663	191,176	-	-	-
Indirect cost reimbursement		-	-	-	-	-	-
Total revenues		584,454	828,197	759,678	81,394	200,739	-
Expenditures:							
Current:							
Salaries		212,514	282,011	297,699	16,816	72,435	-
Fringe benefits		100,236	90,888	93,766	15,198	26,487	-
Communications		5,317	5,367	325	563	477	-
Contractual services		2,355	69,722	31,207	231	1,760	-
Direct assistance		-	2,089	94,362	-	-	-
Equipment operations		192	81,909	-	-	2,185	-
Insurance		2,460	6,939	6,691	674	9,866	-
Motorpool		27,426	21,538	1,616	1,002	2,399	-
Other operating cost		(971)	(4,280)	169	-	705	-
Rent		77,618	48,240	54,518	-	10,518	-
Repairs and maintenance		-	-	-	-	13,555	-
Stipend		-	-	800	-	-	-
Supplies		45,949	63,363	44,758	26,214	35,509	-
Travel		3,060	11,086	17,594	45	-	-
Utilities		-	256	-	-	12,772	-
Interest		-	-	-	-	-	-
Principal payments		-	-	-	-	-	-
Capital outlay		-	13,903	41,974	17,370	-	-
Total direct costs		476,156	693,031	685,479	78,113	188,668	-
Indirect cost		98,561	135,205	119,259	6,900	36,400	-
Total expenditures		574,717	828,236	804,738	85,013	225,068	-
Other financing sources (uses) -							
Transfers (to) from other funds		-	-	50,657	-	-	-
Investment in Denae Development		-	-	-	-	-	-
Repayment of long-term receivable		-	-	-	-	-	-
Contingency reserve		-	-	-	-	-	-
Total other sources (uses)		-	-	50,657	-	-	-
Excess of revenues and other sources over (under) expenditures and other (uses)		9,737	(39)	5,597	(3,619)	(24,329)	-
Beginning fund balances		(5,718)	7,389	131,068	(5,051)	47,912	(40)
Ending fund balances	$	4,019	7,350	136,665	(8,670)	23,583	(40)

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit H-2

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2018
(continued)

	Fiduciary	AK Tribal Judges	Denae Development Corporation	Totals (Memo-randum Only)
Revenues:				
Federal sources	$ -	-	-	2,979,625
Federal sources passed through other NPO	-	-	-	268,403
Local sources - services	-	-	-	525,159
Local sources	6	-	6,159	634,568
Indirect cost reimbursement	-	-	-	703,605
Total revenues	6	-	6,159	5,111,360
Expenditures:				
Current:				
Salaries	-	-	-	1,909,854
Fringe benefits	-	-	-	633,649
Communications	-	-	-	40,722
Contractual services	-	-	-	220,453
Direct assistance	-	-	-	239,916
Equipment operations	-	-	-	104,277
Insurance	-	-	-	62,181
Motorpool	-	-	-	71,843
Other operating cost	-	-	4,456	25,535
Rent	-	-	-	316,815
Repairs and maintenance	-	-	-	21,055
Stipend	-	-	-	67,480
Supplies	-	-	-	326,932
Travel	-	-	-	81,445
Utilities	-	-	-	55,669
Interest	-	-	-	8,155
Principal payments	-	-	-	28,491
Capital outlay	-	-	-	180,005
Total direct costs	-	-	4,456	4,394,477
Indirect cost	-	-	-	703,605
Total expenditures	-	-	4,456	5,098,082
Other financing sources (uses) -				
Transfers (to) from other funds	-	-	-	-
Investment in Denae Development	-	-	-	(62,627)
Repayment of long-term receivable	-	-	-	1,920
Contingency reserve	-	-	-	(10,650)
Total other sources (uses)	-	-	-	(71,357)
Excess of revenues and other sources over (under) expenditures and other (uses)	6	-	1,703	(58,079)
Beginning fund balances	2,079	(310)	-	1,117,827
Ending fund balances	$ 2,085	(310)	1,703	1,059,748

FEDERAL
SINGLE
AUDIT

Reports on Federal Single Audit Requirements

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2018

Federal Grantor/Pass-Through Grantor Program or Cluster Title	*Number/Pass-Through Entity Identifying Number*	*Federal CFDA Number*	*Provided to Sub-recipients*	*Total Grant Award*	*Federal Expen-ditures*
U.S. Department of Interior:					
P.L. 93-638 Contract:	A17AV00581 (ICWA 2017 Mod 2)	15.144	$ -	70,186	10,849
P.L. 93-638 Contract:	A18AV00459 (ICWA 2018 Mod 4)	15.144	-	113,606	8,497
P.L. 93-638 Contract:	GTE01T08410 Mod 4 (ICWA 08/11)	15.144	-	154,458	4,930
P.L. 93-638 Contract:	A12AV00394 FY15-FY17 Mod 7	15.021	-	872,998	359,014
P.L. 93-638 Contract:	A12AV00535 Mod 8 FY14	15.021	-	163,713	14,717
P.L. 93-638 Contract:	CTE01T08124 Mod 14 FY11	15.021	-	238,892	6,577
P.L. 93-638 Contract:	CTE01T08124 Mod 8 FY10	15.021	-	142,407	2,248
P.L. 102-477	A14AV00168 Mod 12	15.	-	331,764	159,949
P.L. 102-477	A17AV00176 Mod 12	15.	-	158,736	25,354
BIA Natural Resources (BIA Climate Change)	A15AV00893	15.037	-	26,745	6,467
BIA Natural Resources (BIA Water)	GTE01T08151-2	15.034	-	68,000	13,858
BIA Natural Resources (Subsistence)	A17AV0988	15.036	-	300,000	173,500
BIA Natural Resources -Archive	A18AV00974	15.040	-	90,000	2,351
DOI-USFWS Tribal Wildlife Grant 2017	F16AP00582 (U-45-NA-1)	15.634	-	179,574	60,763
National Park Service 2015	P15AP00352	15.904	-	40,000	17,870
National Park Service 2017	P17AP00396	15.904	-	40,000	22,870
Total U.S. Department of the Interior			-	2,991,079	889,814
U.S. Department of Health and Human Services:					
Indian Health Service 2017	58G110101	93.228	-	86,502	11,461
Indian Health Service 2018	58G110101	93.228	-	85,396	60,024
Adminstration on Aging-Title VI 17/20	1742AKT6NS/2	93.047	-	220,600	96,965
Adminstration on Aging-Title VI MIPPA	1742AKMTRB	93.053	-	2,560	2,079
Adminstration on Aging-Title IV NSIT	1742AKNSIT	93.047	-	2,605	2,605
Administration for Native Americans:					
ANA Language-Esther Martiznez	90NB0005-03-00	93.587	-	298,338	242,849
ANA Language-Esther Martiznez	90NB0016-01-00	93.587	-	298,880	18,837
ANA SEDS	90NA8285-03-00	93.612	-	400,000	400,000
Alaska Native Tribal Health Consortium	ANTHC99-C-0031-22	93.210	-	151,899	26,842
Alaska Native Tribal Health Consortium	ANTHC99-C-0031-23-01	93.210	-	155,697	82,124
Cook Inlet Tribal Council	2018	93.645	-	90,932	76,334
Cook Inlet Tribal Council	Title-B FY16-17	15.144	-	57,117	57,117
SCF - Behavioral Health Aide	2018	93.	-	40,000	40,000
Total U.S. Department of Health and Human Services			-	1,890,526	1,117,237
U.S. Department of Education:					
IMLS	NG-01-18-0144-18	45.311	-	9,544	6,505
Total 'U.S. Department of Education			-	9,544	6,505
U.S. Environmental Protection Agency:					
Indian General Assistance 16/18	GA-01J07201	66.926	-	416,000	157,142
EPA Brownfield	01J24601	66.817	-	236,026	115,910
Total U.S. Environmental Protection Agency			-	652,026	273,052

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2018

Federal Grantor/Pass-Through Grantor Program or Cluster Title	*Number/Pass-Through Entity Identifying Number*	*Federal CFDA Number*	*Provided to Sub-recipients*	*Total Grant Award*	*Federal Expen-ditures*
U.S. Department of Homeland Security:					
FEMA- PDM	EMS-2014-PC-0008	97.047	$ -	112,111	20,666
Total 'U.S. Department of Homeland Security			-	112,111	20,666
U.S. Housing & Urban Development					
NAHASDA	55IT0202510	14.867	-	867,386	135,338
Total U.S. Housing & Urban Development			-	867,386	135,338
U.S. Department of Transportation -					
Federal Transit Administation	AK-2016-001-00	20.509	-	120,257	61,543
Federal Transit Administation	AK-2017-005-01	20.509	-	118,063	45,690
Federal Highways Administation	DTFH69-16-H0003 (TTP)	20.205	-	787,862	626,334
Federal Highways Administation	DTFH69-15-H0003 (TTP)	20.205	-	787,263	51,588
Federal Highways Administation	DTFH69-17-H-0003	20.205	-	1,352,401	4,713
Federal Highways Administation	SB10AK(4) (Byways)	20.205	-	485,434	15,548
Total U.S. Department of Transportation			-	3,651,280	805,416
Total Monetary Federal Financial Assistance			$ -	10,173,952	3,248,028
General Surplus Property passed through the State of Alaska		39.003	-	6,292	6,292
Total All Federal Financial Assistance			$ -	10,180,244	3,254,320

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2018

Notes to Schedule of Expenditures of Federal Awards

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Chickaloon Village Traditional Council under programs of the federal government for the year ended September 30, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Chickaloon Village Traditional Council, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Chickaloon Village Traditional Council.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditure in prior years.

Note 3. Indirect Cost Rate

Chickaloon Village Traditional Council has not elected to use the 10-percent de minimis indirect cost rate for grants, allowed under the Uniform Guidance.

LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
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(907) 980-9450

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Ladies and Gentlemen:

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Chickaloon Village Traditional Council, as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the Chickaloon Village Traditional Council's basic financial statements, and have issued my report thereon dated May 28, 2019.

Internal Control Over Financial Reporting
In planning and performing my audit of the financial statements, I considered the Chickaloon Village Traditional Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control. Accordingly I do not express an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Members of the Council
Chickaloon Village Traditional Council

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Chickaloon Village Traditional Council's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of the audit and, accordingly, I do not express such an opinion. The results of my test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Anchorage, Alaska
May 28, 2019

LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
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Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Independent Auditor's Report

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Ladies and Gentlemen:

Report on Compliance for Each Major Federal Program

I have audited Chickaloon Village Traditional Council's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Chickaloon Village Traditional Council's major federal programs for the year ended September 30, 2018. Chickaloon Village Traditional Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of Chickaloon Village Traditional Council's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Chickaloon Village Traditional Council's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of Chickaloon Village Traditional Council's compliance.

Members of the Council
Chickaloon Village Traditional Council

Opinion on Each Major Federal Program

In my opinion, Chickaloon Village Traditional Council's complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2018.

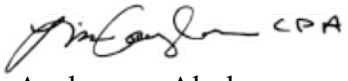
Report on Internal Control Over Compliance

Management of Chickaloon Village Traditional Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered the Chickaloon Village Traditional Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Chickaloon Village Traditional Council's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Anchorage, Alaska
May 28, 2019

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Federal Schedule of Findings and Questioned Costs
Year Ended September 30, 2018

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Summary of Auditor's Results

Financial Statements

An unmodified opinion has been issued on the financial statements of the Chickaloon Village Traditional Council.

Internal control over financial reporting:

Material weakness identified?	.....yes	.....X.....no
Significant deficiencies identified that are not considered to be material weaknesses?	.....yes	.....X.....none reported
Noncompliance material to financial statements noted?	.....yes	.....X.....no

Federal Awards

Internal control over major programs:

Material weakness identified?	.....yes	.....X.....no
Significant deficiencies identified that are not considered to be material weaknesses?	.....yes	.....X…..none reported

An unmodified opinion has been issued on compliance for major programs.

Any audit findings disclosed that required to be reported in accordance with 2 CFR 200.516(a)? .....yes .....X.....no

Chickaloon Village Traditional Council
Chickaloon, Alaska

Identification of Major Programs:

CFDA Numbers	Name of Federal Program
20.205	DOT – Federal Highways Administration- Indian Reservation Roads
93.612	ANA-Social and Economic Development

The dollar threshold used to distinguish between Type A and Type B programs is federal awards expended greater than $750,000.

The auditee qualified as a low-risk auditee? .....X.....yes .....no

SECTION II - Financial Statement Findings
There are no current year findings.

Resolution of Prior Year's Findings
There were no prior year findings.

SECTION III - Federal Award Findings and Questioned Costs
There are no current year findings.

Resolution of Prior Year's Findings
There were no prior year's findings.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Basic Financial Statements, Required Supplementary Information, Additional Supplementary Information and Single Audit Reports
September 30, 2019

CHICKALOON VILLAGE TRADITIONAL COUNCIL

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Independent Auditor's Report

Members of the Chickaloon Village Traditional Council
Chickaloon Village Traditional Council

Ladies and Gentlemen:

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Chickaloon Village Traditional Council for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Chickaloon Village Traditional Council's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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 statement that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my 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 I 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information, of the Chickaloon Village Traditional Council as of September 30, 2019 and the respective changes in financial position 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 the management's discussion and analysis on pages 4-8 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.

I 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 I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Chickaloon Village Traditional Council's basic financial statements. The accompanying supplementary information, including the combining and individual non-major fund financial statements and Schedule of Expenditures of Federal Awards, as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplemental information, including the combining and individual non-major fund financial statements and Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the financial statements taken as a whole.

Members of the Chickaloon Village Traditional Council
Chickaloon Village Traditional Council

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued a report dated May 31, 2020, on my consideration of the Chickaloon Village Traditional Council's internal control over financial reporting and my 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 my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Chickaloon Village Traditional Council's internal control over financial reporting and compliance.



Anchorage, Alaska
May 31, 2020

MANAGEMENT, DISCUSSION AND ANALYSIS

Chickaloon Village Traditional Council
Management Discussion and Analysis
Year Ended September 30, 2019

This section of Chickaloon Village Traditional Council's annual financial report presents its discussion and analysis of the Council's financial performance during the fiscal year ended September 30, 2019. Please read it in conjunction with the Council's financial statements, which immediately follow this section. Comparative analysis will be presented in future years.

Financial Highlights

Key financial highlights for 2019 are as follows:

- The assets of the Chickaloon Village Traditional Council's exceeded its liabilities at the end of the fiscal year by $4,555,733 (net position).

- In total, net position increased by $622,200. All activities in this Council are governmental activities. There were no business activities in 2019.

- Total general revenues accounted for $404,598 or 8% of all revenues. Program specific revenues in the form of grants accounted for $4,538,056 or 90% of total revenues of $5,064,827.

- The Council had $4,442,054 in expenses. $4,537,483 of these expenses was offset by program specific charges for grants.

- As of the close of the current fiscal year, Chickaloon Village Traditional Council's governmental funds reported ending fund balance of $1,057,396.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Chickaloon Village Traditional Council's basic financial statements. Chickaloon Village Traditional Council's basic financial statements are comprised of 1) government-wide financial statements 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The basic financial statements include two kinds of statements that present different views of the Council's activities.

- *Government-wide financial statements* provide both short-term and long-term information about the Council's overall financial status.

- *Fund financial statements* focus on individual parts of the Council, reporting the Council's operations in more detail than the government-wide statements.

Fund financial statements include the governmental fund statements which tell how basic services were financed in the short-term, as well as what remains for future spending. The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by additional supplementary information on individual fund activity.

Government-wide Statements

The government-wide statements report information about the Council as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the Council's assets and liabilities, with the difference between the two reported as net position.

The two government-wide statements report the Council's *net position* and how they have changed. Net position—the difference between the Council's assets and liabilities—are one way to measure the Council's financial position.

- Over time, increases or decreases in the Council's net position are an indicator of whether its financial position is improving or deteriorating, respectively.

- To assess the overall financial position, you need to consider additional nonfinancial factors such as the condition of equipment and other assets.

The government-wide financial statements include all the Council's *governmental activities*, which accounts for all of the Council's basic services such as general government, health and social services, education, environmental stewardship, housing, transportation and justice. There are no *business-type activities* in Chickaloon Village Traditional Council.

Fund Financial Statements

The fund financial statements provide more detailed information about the Council's funds, focusing on its most significant or "major" funds—not the Council as a whole. Funds are accounting devices the Council uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by state law and/or by governmental accounting standards.

- The Council establishes other funds to control and manage money for a particular purpose or to show that it is properly using certain fund revenues (such as federal and state grants).

The Council has only governmental funds:

- *Governmental Funds*: The Council's basic services are included in governmental funds. Unlike the government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of spendable resources, as well as balances of spendable resources left at fiscal year-end. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Council'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 long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

Chickaloon Village Traditional Council maintains several individual governmental funds. Information is presented separately in the fund financial statements for the Council's General Fund, BIA Self Governance, Environmental Stewardship, Health, and Transportation all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements*.

Other information: Additional detailed information related to the major funds and combining statements for nonmajor governmental funds referred to earlier are presented immediately following the notes to financial statements. This includes combining and individual fund statements and schedules.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Chickaloon Village Traditional Council, assets exceeded liabilities by $4,556,306 at the close of the most recent fiscal year.

Chickaloon Village Traditional Council has $3,470,388 invested in capital assets net of related debt, $429,183 in unrestricted-designated and $656,162 in unrestricted-undesignated net position making up the total of $4,555,733.

Financial Analysis of the Council as a Whole

The following table provides a summary of the Council's net position for 2019 and 2018:

Condensed Statement of Net Position
Governmental Activities

		2019	2018
Assets:			
Current assets	$	2,883,641	2,831,490
Noncurrent assets		3,574,088	3,010,604
Total assets		6,457,729	5,842,094
Liabilities:			
Current liabilities		1,901,996	1,825,696
Noncurrent liabilities		-0-	82,865
Total liabilities		1,901,996	1,908,561
Net position:			
Invested in capital assets, net of debt		3,470,388	2,845,263
Unrestricted		1,085,345	1,088,270
Total net position	$	4,555,733	3,933,533

The following table shows the changes in net position for fiscal year 2019 and 2018:

Change in Net Position

		2019	2018
Revenues:			
Program revenues	$	5,034,525	4,386,239
General revenues		29,729	16,926
Total revenues		4,899,875	4,403,165
Expenses:			
Governmental activities:			
General Government		489,592	390,941
Community & Social Services		74,408	106,489
Judicial		136,941	137,591
Education		1,012,189	774,044
Environmental Stewardship		925,502	1,064,551
Health		596,155	560,530
Transportation		939,014	725,332
Housing		200,219	196,098
Economic Development		61,824	154,482
Interest		6,210	8,153
Total governmental activities		4,442,054	4,118,211
Increase (decrease) in net position	$	622,200	284,954

Financial Analysis of the Council's Funds

Governmental funds are accounted for using the modified accrual basis of accounting. All governmental funds have total revenues of $4,899,875 and expenditures of $4,447,871. The net change in fund balance was an increase of $266,104.

Capital Assets

By the end of 2019 and 2018, the Council had invested $2,287,299 and $2,114,621 in capital assets net of related debt, all as governmental activities. The following table shows fiscal 2019 and 2018:

	Capital Assets Net of Depreciation	
	2019	**2018**
Gravel	$ 66,251	66,251
Construction in Progress	153,906	324,403
Equipment & Vehicles	1,102,855	1,079,836
Buildings	3,519,175	2,693,575
Land	589,077	589,077
Accumulated Depreciation	(1,885,125)	(1,771,060)
Totals	$3,546,139	$2,982,082

Additional information on the Council's capital assets can be found in the notes to the financial statements.

Long-Term Debt

Chickaloon Village Traditional Council is carrying one note on the property, which was issued by the Rural Community Assistance Corporation. The note of $341,000 is due on June 1, 2027. The note is secured by first lien of Fee Simple land and building and assignment of rental income from the property. A secondary note is secured by property held by Denae Development, which is a subsidiary of CVTC. The change of debt of the note at September 30, 2019 is as follows:

	Balance 10/01/18	Additions	Deductions	Balance 09/30/19
Note 1 principal balance due	$104,219	-	(28,468)	75,751
Note 2 principal balance due	32,600	-	(32,600)	-
Total long-term debt	$136,819	-	(61,068)	75,751

Contacting the Council's Financial Management

This financial report is designed to provide the Council's citizens, investors and creditors with a general overview of the Council's finances and to demonstrate the Council's accountability for the money it receives. If you have any questions about this report or need additional information, contact Chickaloon Village Traditional Council.

BASIC FINANCIAL STATEMENTS

Village-wide Financial Statements

Fund Financial Statements

Notes to the Financial Statements

VILLAGE-WIDE FINANCIAL STATEMENTS

Statement of Net Position

Statement of Activities

CHICKALOON VILLAGE TRADITIONAL COUNCIL Exhibit A-1

Statement of Net Position
September 30, 2019

	Governmental Activities
ASSETS	
Current assets:	
Equity in central treasury	$ 2,300,639
Cash	228,678
Cash, restricted	23,972
Accounts receivable:	
Grants and contracts	106,169
Other	220,725
Prepaid	3,458
Total current assets	2,883,641
Noncurrent assets:	
Gravel	66,251
Equipment and vehicles assets	1,102,855
Construction in progress	153,906
Buildings	3,519,175
Less accumulated depreciation	(1,885,125)
Land	589,077
Loans receivable	27,949
Total noncurrent assets	3,574,088
Total assets	$ 6,457,729
LIABILITIES	
Current liabilities:	
Accounts payable	74,267
Accrued payroll and payroll liabilities	368,564
Unearned revenue	1,383,414
Current portion of note payable	75,751
Total current liabilities	1,901,996
Total liabilities	1,901,996
NET POSITION	
Invested in capital assets, net of related debt	3,470,388
Unrestricted - designated	429,183
Unrestricted - undesignated	656,162
Total net position	$ 4,555,733

See accompanying notes to the financial statements.

Exhibit B-1

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Activities

Year Ended September 30, 2019

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Governmental activities:					
General government	$ 489,592	-	235,044	-	(254,548)
Community & social service	74,408	-	67,882	-	(6,526)
Judicial	136,941	-	124,091	-	(12,850)
Education	1,012,189	38,484	1,429,054	-	455,349
Environmental stewardship	925,502	25	948,350	-	22,873
Transportation	939,014	-	1,012,603	-	73,589
Housing	200,219	78,148	72,747	-	(49,324)
Health	596,155	5,516	647,712	-	57,073
Economic development	61,824	374,869	-	-	313,045
Interest	6,210	-	-	-	(6,210)
Total governmental activities	$ 4,442,054	497,042	4,537,483	-	592,471
General revenues:					
Grants and contributions not restricted to specific programs:					
Other					$ 29,729
Total revenues					29,729
Change in net position					622,200
Net position - beginning					3,933,533
Net position - ending					$ 4,555,733

See accompanying notes to the financial statements.

FUND
FINANCIAL
STATEMENTS

Governmental Funds:

Balance Sheet

Reconciliation of the Governmental Funds – Balance Sheet to the Statement of Net Position

Statement of Revenues, Expenditures and Changes in Fund Balances

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

Exhibit C-1

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Balance Sheet - Governmental Funds
September 30, 2019

Assets	General	Self Governance	Environmental Stewardship	Health	Transportation	Education	Other Nonmajor	Totals (Memorandum Only)
Equity in central treasury	$ 949,594	582,232	152,752	281,123	188,249	146,689	-	2,300,639
Cash	87,598	-	-	-	-	119,773	21,307	228,678
Cash, restricted	23,972	-	-	-	-	-	-	23,972
Accounts receivable:								
Grants and contracts	-	-	43,016	22,505	8,373	5,740	26,535	106,169
Other (net of allowance for DA)	218,585	-	-	-	-	1,859	281	220,725
Prepaid	3,458	-	-	-	-	-	-	3,458
Due to other funds	67,490	-	-	-	-	-	-	67,490
Total assets	$1,350,697	582,232	195,768	303,628	196,622	274,061	48,123	2,951,131
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	74,267	-	-	-	-	-	-	74,267
Accrued vacation and payroll taxes	368,564	-	-	-	-	-	-	368,564
Unearned revenue	-	582,232	194,264	298,828	190,283	117,807	-	1,383,414
Due from other funds	-	-	-	-	-	-	67,490	67,490
Total liabilities	442,831	582,232	194,264	298,828	190,283	117,807	67,490	1,893,735
Fund balances:								
Unrestricted								
Assigned	242,650	-	1,504	4,800	6,339	156,254	17,636	429,183
Unassigned	665,216	-	-	-	-	-	(37,003)	628,213
Total fund balances	907,866	-	1,504	4,800	6,339	156,254	(19,367)	1,057,396
Total liabilities and fund balances	$1,350,697	582,232	195,768	303,628	196,622	274,061	48,123	2,951,131

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL Exhibit D-1

Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
September 30, 2019

Total fund balances for governmental funds		$ 1,057,396
Amounts reported for governmental activities in the statement of net position are different because:		
Receivables from long-term loans are reported as an expenditure in governmental funds. The statement of net position includes those receivables among the assets of CVTC.		27,949
The cost of capital assets (land, gravel, equipment and vehicles) purchased is reported as an expenditure in governmental funds. The statement of net position includes those capital assets among the assets of the CVTC as a whole. The cost of those capital assets is allocated over their estimated useful lives (as depreciation expense) to the various functions reported as governmental activities in the statement of activities. Those assets consist of:		
Gravel	$ 66,251	
Construction in progress	153,906	
Equipment and vehicles	1,102,855	
Buildings	3,519,175	
Land	589,077	
Accumulated depreciation to date	(1,885,125)	
Total assets:	3,546,139	3,546,139
Long-term liabilities applicable to the CVTC are not due and payable in the current period and accordingly are not reported as fund liabilites. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities, both current and long-term are reported in the statement of net position. Balances at September 30, 2019 are:		
Notes payable, current and noncurrent portion		(75,751)
Total net position of governmental activities		$ 4,555,733

See accompanying notes to the financial statements.

Exhibit E-1

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended September 30, 2019

	General	Self Gover-nance	Environ-mental Steward-ship	Health	Transpor-tation	Edu-cation	Other Non-major	Totals (Memo-randum Only)
Revenues:								
Federal sources	$ -	358,434	819,110	175,189	1,007,980	552,362	115,696	3,028,771
Federal sources passed through other NPO	-	-	-	179,831	-	102,136	-	281,967
State of Alaska	-	-	1,854	-	-	12,500	-	14,354
Local sources - services	374,869	-	25	5,516	-	38,484	78,148	497,042
Local sources	29,729	-	129,240	292,692	4,623	774,556	11,853	1,242,693
Total revenues	404,598	358,434	950,229	653,228	1,012,603	1,480,038	205,697	5,064,827
Expenditures:								
Governmental activities:								
General government	261,835	214,967	-	-	-	-	-	476,802
Community & social service	-	19,376	-	-	-	-	48,506	67,882
Judicial	-	124,091	-	-	-	-	-	124,091
Education	-	-	-	-	-	999,307	-	999,307
Environmental stewardship	-	-	910,883	-	-	-	-	910,883
Transportation	-	-	-	-	932,487	-	-	932,487
Housing	-	-	-	-	-	-	140,657	140,657
Health	-	-	-	591,571	-	-	-	591,571
Economic development	-	-	-	-	-	-	16,074	16,074
Debt Service:								
Principal	28,468	-	-	-	-	-	32,600	61,068
Interest	6,210	-	-	-	-	-	-	6,210
Capital outlay	49,573	-	38,000	60,876	81,127	461,142	42,904	733,622
Total expenditures	346,086	358,434	948,883	652,447	1,013,614	1,460,449	280,741	5,060,654
Other financing sources (uses) -								
Investment in Denae Development	(37,326)	-	-	-	-	-	37,326	-
Repayment of receivable	(6,525)	-	-	-	-	-	-	(6,525)
Total other sources (uses)	(43,851)	-	-	-	-	-	37,326	(6,525)
Excess of revenues and other sources over (under) expenditures and other (uses)	14,661	-	1,346	781	(1,011)	19,589	(37,718)	(2,352)
Beginning fund balances	893,205	-	158	4,019	7,350	136,665	18,351	1,059,748
Ending fund balances	$ 907,866	-	1,504	4,800	6,339	156,254	(19,367)	1,057,396

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities
Year Ended September 30, 2019

Net change in fund balances - total governmental funds		$ (2,352)
The change in net position reported for governmental activities in the statements of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Depreciation expense	$ (169,565)	
Capital outlays	733,622	
		564,057
Debt proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.		
Repayment of principal	61,068	
		61,068
Loan disbursements are reported as financing uses in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing loans increases noncurrrent assets and does not affect the statement of activities. Similarly, collection of loans is an revenue in the governmental funds but reduces the asset in the statement of net position.		
Loan and investment activity	(573)	
		(573)
Change in net position of governmental activities		$ 622,200

See accompanying notes to the financial statements.

Note 1: Summary of Significant Accounting Policies

Organization

The Chickaloon Native Village (Traditional Council) is recognized by the Department of the Interior, U.S. Government, as the Organization representing the Native people of Chickaloon, Alaska. The Organization administers contracts and grants for the benefit of the Native people who reside in the Chickaloon service area, and has been determined to be an Indian Tribal government, which exercises governmental function for the purpose of the Indian Tribe Government Tax Status Act of 1982, as amended. The financial statements of the Traditional Council have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governments units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies:

Scope of Presentation

The accounting policies of the Council conform to accounting principles generally accepted in the United States of America applicable to governmental entities. The following is a summary of the more significant policies.

Reporting Entity

These financial statements include all the activities of the Traditional Council, which is the primary government. The basic principle used in determining the scope of the entity for financial reporting purposes is the exercise of oversight responsibility over other entities by the Chickaloon Village Traditional Council's power and includes, but is not limited to: financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. Based upon the application of these criteria, Denae Development Corporation, a land holding company, 100% owned by Chickaloon Village Traditional Council, is presented as a blended component unit. There were no other entities to be included within the reporting entity.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Council. In general, the effect of interfund activity has been removed from these statements to minimize the double-counting of internal activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers, who purchase, use or directly benefit from goods or services provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Other items not properly included among program revenue are reported instead as general revenues.

Note 1: Summary of Significant Accounting Policies, continued

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are any proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Chickaloon Village Traditional Council considers revenues to be available if they are collected within 90 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The Chickaloon Village Traditional Council reports the following major governmental funds:

Discretionary General Fund – this fund accounts for expenses and revenue associated with the rental of the properties owned by the Traditional Council. The fund also accounts for all other miscellaneous activity, which is funded through local sources.

Self-Governance Special Revenue Fund – this fund accounts for expenses incurred for multiple programs funded through the Department of the Interior. The funding comes primarily from the federal government and is mostly recurring.

Environmental Stewardship Department Special Revenue Fund – this fund accounts for several programs which provide some environmental activities, which currently range from ecosystem-based planning sustainability to stream reparation. The programs are funded annually from federal and foundation funding.

Education Special Revenue Fund – this fund accounts for expenses associated with a school operated by Chickaloon Village Traditional Council for Tribal citizens and general public. The programs are funded through grants, fees and donations.

Health Special Revenue Fund – this fund accounts for expenses associated with a non-emergent health transportation and elder outreach in Sutton. The funding comes primarily from foundations, with smaller amounts from federal agencies and fees.

Transportation Special Revenue Fund – this fund accounts for expenses incurred for the planning, maintenance, construction and improvements for designated roads. The funding comes primarily from the federal government.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the Government-wide fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Note 1: Summary of Significant Accounting Policies, continued

Entitlements and shared revenues are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Revenue for expenditure-driven grants is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when the Traditional Council receives cash.

When both restricted and unrestricted resources are available for use, it is the Traditional Council's policy to use restricted resources first, and then unrestricted resources, as they are needed.

Equity in Central Treasury Cash

The larger cash funds of the Traditional Council are maintained in the Traditional Council's central cash treasury to maximize investment income while minimizing risk.

Cash

The smaller cash funds of the Traditional Council are maintained in the Traditional Council's cash accounts.

Receivables and Payables

Receivables are mostly from the federal government. Interfund receivables and payables resulting from individual funds' overdrafts of pooled cash in the central treasury are referred to as "due to/from other funds."

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. General capital assets, which consist of equipment and vehicles, are reported in the governmental activities column in the Government-wide financial statements. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight-line depreciation is used based on the following estimated useful lives:

Equipment and vehicles	5-20 years
Buildings	20-40 years

Loan Receivables and Payables

Loans were made to Tribal member and to the Denae Development Company associated with CVTC.

Unearned Revenues

Unearned revenues arise when resources are received before the Traditional Council has legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent period, when there is a legal claim to the resources, the liability for unearned revenue is removed and revenue is recognized.

Note 1: Summary of Significant Accounting Policies, continued

Compensated Absences

It is the Traditional Council's policy to permit employees to accumulate earned but unused annual and sick pay benefits. Annual leave is subject to certain restrictions and maximum accumulations. All employees are paid for any accumulated annual leave upon use or at termination. Upon resignation, outstanding sick leave is lost. The Traditional Council's policy is that annual leave and sick leave will be taken or paid out within the next fiscal year and therefore is a current liability in the governmental funds.

Long-term Obligations

In the Government-wide financial statements long-term debt is reported as liabilities in the applicable governmental activities. Long-term debt consists of one note secured by capital assets and future rent receipts.

Equity Classifications

Government-wide Statements
Equity is classified as net position and displayed in two possible components:

a. *Invested in capital assets* – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any mortgages, notes, capital lease obligations or other borrowings that are attributable to the acquisition, construction, or improvement of the assets, if any.
b. *Unrestricted net position* – All other net position that do not meet the definition of restricted by creditors, grantors or laws or regulations, or invested in capital assets.

Fund Balances of Fund Financial Statements
In the fund financial statements, governmental funds may report reservations of fund balance for amounts as follows:

Nonspendable - amounts that are not in spendable form or are legally or contractually required to be maintained intact.
Spendable - comprises the remaining four classifications: restricted, committed, assigned and unassigned.
Restricted - amounts that can be spent only for the specific purposes stipulated by an external resource provider or enabling legislation.
Unrestricted:
Committed - amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority.
Assigned - amounts intended to be used by the government for specific purposes.
Unassigned - the residual classification for the general fund or negative fund balance.

Net Position

In the government-wide financial statements, the net position represents the difference between assets and liabilities. Net investment in capital assets, consists of capital assets, net of accumulated depreciation. Net positions reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other government. The Council has no restricted net position as of September 30, 2019.

Note 2: Equity in Central Treasury Cash

The Traditional Council maintains all equity funds in a central cash treasury. Of the total bank balance, $250,000 is insured through the Federal Depository Insurance Corporation (FDIC) and the balance is collateralized by collateral held by a third-party custodial bank in the Traditional Council's name. As of September 30, 2019, the balances are as follows:

	Bank Balance	Carrying Amount
Demand Deposits	$ 2,300,639	$ 2,425,802

Note 3: Cash and Cash Equivalents

Cash is comprised of a several smaller demand deposit accounts and petty cash. The bank balance of these accounts at September 30, 2019 was $228,703. The bank balance is fully collateralized either entirely covered by federal depository insurance or by collateral held by a third-party custodial bank in the Chickaloon Village Traditional Council's name.

Restricted Cash

Cash is comprised of a several smaller demand deposit accounts and petty cash. The bank balance of these accounts at September 30, 2019 was $23,972. The bank balance is fully collateralized either entirely covered by federal depository insurance or by collateral held by a third-party custodial bank in the Chickaloon Village Traditional Council's name.

Investment Policy – Chickaloon Traditional Village Council does not have an investment policy.
Interest Rate Risk - Time certificates of deposit all mature with one year or less.
Credit Risk - Securities held for collateralization were held in a third-party custodial bank in the Chickaloon Village Traditional Council's name.

Investments held at year end stated at fair value:

Investments are reported at fair market value for investments with quoted market prices. All investment income, including changes in fair market value of investments is reported as revenue in the statement of revenues, expenditures, and changes in fund balances. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The following investments were held by the Village Council as of September 30, 2019:

Investment Type	Fair Value	Fair Value Hierarchy
Money market fund	$ 349,946	Level 1
Mutual funds	404,693	Level 1
Total Investments	$ 754,639	

Note 4: Capital Assets

Gravel is depleted as sold. Except for land and construction in progress all assets are depreciated. The changes in the capital assets are as follows:

	Balance 10/01/18	Additions	Deductions	Balance 09/30/19
Capital assets not being depreciated:				
Land	$ 589,077	-0-	-0-	589,077
Gravel	66,251	-0-	-0-	66,251
Construction in progress	324,403	42,904	213,401	153,906
Capital assets being depreciated:				
Buildings	2,693,574	825,601	-0-	3,519,175
Vehicles and Equipment	1,079,736	78,518	55,499	1,102,855
Less: accumulated depreciation	(1,771,060)	(169,564)	(55,499)	(1,885,125)
Capital Assets, net	$ 2,982,081	777,459	213,401	3,546,139

Depreciation expense was charged to governmental activities as follows:

Economic Development	$ 45,750
Justice	12,850
General Government – Indirect	12,790
Education	12,882
Environmental Stewardship	14,619
Transportation	6,527
Health	4,584
Housing	59,562
Total depreciation expense	$ 169,564

Note 5: Interfund Receivables, Payables, and Transfers

A schedule of interfund balances and transfers for the year ended September 30, 2019, follows:

Due to the General Fund from:	
Other Non-major Special Revenue Fund for short-term advances	$ 67,490
Total	$ 67,490

Note 6: Long-Term Debt

In May of 2003 the Chickaloon Village Traditional Council purchased a business in Sutton known as Down Town Gravel. The purchase price was $438,346, which included land, gravel, and equipment. Chickaloon Village Traditional Council is carrying one note on the property, which was issued by the Rural Community Assistance Corporation. The note of $341,000 is due on June 1, 2027. The note is secured by first lien of Fee Simple land and building and assignment of rental income from the property. Denae Development Company, a holding company for CVTC, a blended component unit of CVTC, purchased property with a debt balance that was paid off in 2019. The annual debt service requirements of the notes at September 30, 2019 are as follows:

	Balance 10/01/18	Additions	Deductions	Balance 09/30/19
Note 1 principal balance due	$104,219	-0-	28,468	75,751
Note 2 principal balance due	32,600	-0-	32,600	-0-
Total long-term debt	136,819	-0-	61,068	75,751

Total current portion of governmental activities for long-term debt	75,751
Total long-term portion of debt	-0-

Note 7: Cafeteria Plan

Any permanent employee working a minimum of 30 hours per week is eligible for the cafeteria plan following 30 days of continuous employment (90 days for the 401(k)). The company contribution is dependent on how many hours an employee works and how long they have been employed by Chickaloon Village Traditional Council. Employees may select Health Insurance, Dental Insurance, Health Care and/or Dependent Care Reimbursement, Supplemental Life and Accident Insurance or the 401(k) Retirement Plan.

Pension Plan

Chickaloon Village Traditional Council provides pension benefits for those who, through the cafeteria plan, wish to participate through a defined contribution plan administered by John Hancock. The contribution amounts are selected by the employee and are not based upon gross wages. The Chickaloon Village Traditional Council paid in $213,769 for the fiscal year ended; $213,046 was an employer contribution and $723 was an employee contribution.

Note 8: Operating Leases

Chickaloon Village Traditional Council has several operating leases for the following equipment: several copy machines. Future obligations are as follows:

Year ending September 30:	
2019	$ 14,513
Future minimum lease payment	$ 14,513

Note 9: Administration Cost Fund

The Administration Cost Fund allocates administrative cost by a negotiated rate with the Department of the Interior. Any over recoveries or under recoveries are used to adjust the next negotiated rate. The rates for fiscal year ending September 30, 2019 is 76.80% for all BIA 638 funding, and 28.75% all other for direct costs, less capital expenditures and passthrough funds, and 6.42% for passthrough funds, including capital improvement projects, major subcontracts and subgrants.

Note 10: Budgetary Principles

GASB Statement No. 34 requires that budgetary comparison statements for the General fund and major special revenue funds with legally adopted budgets be presented in the basic financial statements. These statements must display original budget, amended budget and actual results (on a budgetary basis). It should be noted that the Chickaloon Village Traditional Council does not require legally adopted annual budgets for its general and major special revenue funds. The budgets for special revenue funds are project length and not annual budgets. As such, the financial statements do not provide budgetary information.

Note 11: Related Parties

Due to the nature and size of the Traditional Council, it is inevitable that transactions will occur between entities, Council of Tribal members, and/or employees of these entities. The services provided are not considered significant for individual disclosure.

Note 12: Risk Management

The Traditional Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial policies, transferring the risk of loss, except for relatively small deductible amounts, are purchased for property and content damage, workers' compensation, professional liabilities, and employee medical costs. Settled claims from these risks have not exceeded commercial insurance coverage. The Traditional Council has no coverage for potential losses from environmental damages.

Note 13: Concentrations

Chickaloon Village Traditional Council receives most of its revenues in the form of grants from federal and state sources. Total federal and state revenues accounted for 78% of all revenues of the Traditional Council. A significant change in these revenues would have a significant impact, either positive or negative on operations of the Organization.

Note 14: Contingencies

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, would become a liability of the General fund.

Note 15: Subsequent Events

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, would become a liability of the General fund. The Chickaloon Village Traditional Council has evaluated subsequent events through May 31, 2020, the date which the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

NON-MAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – by Function

ALL GOVERNMENTAL FUNDS

Combining Balance Sheet

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – by Object

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit G-1

Combining Balance Sheet - All Nonmajor Governmental Funds

September 30, 2019

Assets	DOJ	Other	Housing	Fiduciary	AK Tribal Judges	Denae Devlpmt Corp.	Totals (Memo-randum Only)
Cash	$ -	-	-	8,462	-	12,845	21,307
Accounts receivable:							
Grants and contracts	22,293	-	4,242	-	-	-	26,535
Other (net of AFDA)	-	-	281	-	-	-	281
Due from other funds	-	-	-	-	-	-	-
Total assets	$ 22,293	-	4,523	8,462	-	12,845	48,123
Liabilities and Fund Balances							
Liabilities:							
Due to other funds	22,333	8,670	32,506	3,671	310	-	67,490
Total liabilities	22,333	8,670	32,506	3,671	310	-	67,490
Fund balances:							
Unrestricted							
Assigned	-	-	-	4,791	-	12,845	17,636
Unassigned	(40)	(8,670)	(27,983)	-	(310)	-	(37,003)
Total fund balances	(40)	(8,670)	(27,983)	4,791	(310)	12,845	(19,367)
Total liabilities and fund balance	$ 22,293	-	4,523	8,462	-	12,845	48,123

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit G-2

All Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Function

Revenues:	DOJ	Other	Housing	Fiduciary	AK Tribal Judges	Denae Devlpmt Corp.	Totals (Memo-randum Only)
Federal sources	$ 42,949	-	72,747	-	-	-	115,696
Local sources - services	-	-	58,818	-	-	19,330	78,148
Local sources	5,557	-	430	2,706	-	3,160	11,853
Total revenues	48,506	-	131,995	2,706	-	22,490	205,697
Expenditures:							
Governmental activities:							
Community & social service	48,506	-	-	-	-	-	48,506
Housing	-	-	91,971	-	-	-	91,971
Economic development	-	-	-	-	-	16,074	16,074
Debt Service:							
Principal	-	-	-	-	-	32,600	32,600
Capital outlay	-	-	91,590	-	-	-	91,590
Total expenditures	48,506	-	183,561	-	-	48,674	280,741
Other financing sources (uses) -							
Investment in Denae Development	-	-	-	-	-	37,326	37,326
Excess of revenues and over (under) expenditures	-	-	(51,566)	2,706	-	11,142	(37,718)
Beginning fund balances	(40)	(8,670)	23,583	2,085	(310)	1,703	18,351
Ending fund balances	$ (40)	(8,670)	(27,983)	4,791	(310)	12,845	(19,367)

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Balance Sheet - Governmental Funds

September 30, 2019

Assets	General	Self Govern-nance	Environ-mental Steward-ship	Health	Transpor-tation	Education
Equity in central treasury	$ 949,594	582,232	152,752	281,123	188,249	146,689
Cash	87,598	-	-	-	-	119,773
Cash, restricted	23,972	-	-	-	-	-
Accounts receivable:						
Grants and contracts	-	-	43,016	22,505	8,373	5,740
Other (net of AFDA)	218,585	-	-	-	-	1,859
Prepaid	3,458	-	-	-	-	-
Due from other funds	67,490	-	-	-	-	-
Total assets	$ 1,350,697	582,232	195,768	303,628	196,622	274,061
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	74,267	-	-	-	-	-
Accrued vacation and payroll taxes	368,564	-	-	-	-	-
Unearned revenue	-	582,232	194,264	298,828	190,283	117,807
Due to other funds	-	-	-	-	-	-
Total liabilities	442,831	582,232	194,264	298,828	190,283	117,807
Fund balances:						
Unrestricted						
Assigned	242,650	-	1,504	4,800	6,339	156,254
Unassigned	665,216	-	-	-	-	-
Total fund balances	907,866	-	1,504	4,800	6,339	156,254
Total liabilities and fund balances	$ 1,350,697	582,232	195,768	303,628	196,622	274,061

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit H-1

Balance Sheet - Governmental Funds

September 30, 2019

Assets	ICWA	Housing	DOJ	Fiduciary	AK Tribal Judges	Denae Devlpmt Corp.	Totals (Memo-randum Only)
Equity in central treasury	$ -	-	-	-	-	-	2,300,639
Cash	-	-	-	8,462	-	12,845	228,678
Cash, restricted	-	-	-	-	-	-	23,972
Accounts receivable:							
Grants and contracts	-	4,242	22,293	-	-	-	106,169
Other (net of AFDA)	-	281	-	-	-	-	220,725
Prepaid	-	-	-	-	-	-	3,458
Due from other funds	-	-	-	-	-	-	67,490
Total assets	-	4,523	22,293	8,462	-	12,845	2,951,131
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	-	-	-	-	-	-	74,267
Accrued vacation and payroll taxes	-	-	-	-	-	-	368,564
Unearned revenue	-	-	-	-	-	-	1,383,414
Due to other funds	8,670	32,506	22,333	3,671	310	-	67,490
Total liabilities	8,670	32,506	22,333	3,671	310	-	1,893,735
Fund balances:							
Unrestricted							
Assigned	-	-	-	4,791	-	12,845	429,183
Unassigned	(8,670)	(27,983)	(40)	-	(310)	-	628,213
Total fund balances	(8,670)	(27,983)	(40)	4,791	(310)	12,845	1,057,396
Total liabilities and fund balances	$ -	4,523	22,293	8,462	-	12,845	2,951,131

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit H-2

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2019

	General Fund		BIA		
Revenues:	General	Admini-stration	Self Governance	ESD	Health
Federal sources	$ -	-	358,434	819,110	175,189
Federal sources passed through other NPO	-	-	-	-	179,831
State of Alaska	-	-	-	1,854	-
Local sources - services	374,869	-	-	25	5,516
Local sources	29,729	-	-	129,240	292,692
Indirect cost reimbursement	-	1,001,464	-	-	-
Total revenues	404,598	1,001,464	358,434	950,229	653,228
Expenditures:					
Current:					
Salaries	43,906	576,835	72,117	339,620	196,937
Fringe benefits	17,001	183,929	29,658	89,286	91,849
Bad debt expense	3,492	231	-	-	151
Building maintenance and repair	16,750	-	-	-	-
Communications-Phone/Internet	604	21,042	3,255	2,018	4,843
Direct assistance	16,522	-	-	100,000	90
Dues and subscriptions	-	26,666	-	968	496
Equipment operations	794	11,596	-	1,170	560
Insurance	16,709	13,727	6,489	2,617	3,859
Motorpool	2,622	6,386	7,403	4,189	23,699
Other operating cost	10,268	3,722	199	1,634	-
Professional services	39,023	31,414	19,081	45,434	67,129
Rent-Building	-	71,996	31,072	24,297	78,518
Stipend	-	28,875	29,975	400	1,200
Supplies and materials	7,842	53,388	2,857	73,719	59,498
Travel and training	2,626	12,618	3,652	45,101	4,607
Utilities	25,191	-	-	118	70
Interest	6,210	-	-	-	-
Principal payments	28,468	-	-	-	-
Capital outlay	-	-	-	43,186	-
Total direct costs	238,028	1,042,425	205,758	773,757	533,506
Indirect cost	67,097	-	152,676	175,126	118,941
Total expenditures	305,125	1,042,425	358,434	948,883	652,447
Other financing sources (uses) -					
Investment in Denae Development	(37,326)	-	-	-	-
Repayment of long-term receivable	(6,525)	-	-	-	-
Total other sources (uses)	(43,851)	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other (uses)	55,622	(40,961)	-	1,346	781
Beginning fund balances	699,857	193,348	-	158	4,019
Ending fund balances	$ 755,479	152,387	-	1,504	4,800

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit H-2

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2019

Revenues:	Transpor-tation	Education	HHS ICWA	Housing	DOJ
Federal sources	$ 1,007,980	552,362	-	72,747	42,949
Federal sources passed through other NPO	-	102,136	-	-	-
State of Alaska	-	12,500	-	-	-
Local sources - services	-	38,484	-	58,818	-
Local sources	4,623	774,556	-	430	5,557
Indirect cost reimbursement	-	-	-	-	-
Total revenues	1,012,603	1,480,038	-	131,995	48,506
Expenditures:					
Current:					
Salaries	311,123	337,524	-	59,609	31,737
Fringe benefits	86,363	113,319	-	22,207	11,212
Bad debt expense	-	9,221	-	13,312	-
Building maintenance and repair	-	-	-	8,907	-
Communications-Phone/Internet	5,265	554	-	524	-
Direct assistance	-	142,926	-	-	5,557
Dues and subscriptions	50	297	-	-	-
Equipment operations	106,384	-	-	200	-
Insurance	7,963	8,061	-	9,239	-
Motorpool	18,715	4,708	-	1,370	-
Other operating cost	4,986	86	-	341	-
Professional services	91,602	453,057	-	2,289	-
Rent-Building	48,240	43,254	-	10,518	-
Stipend	825	4,900	-	-	-
Supplies and materials	100,421	67,559	-	3,308	-
Travel and training	887	33,023	-	841	-
Utilities	451	28	-	15,850	-
Interest	-	-	-	-	-
Principal payments	-	-	-	-	-
Capital outlay	11,299	10,858	-	-	-
Total direct costs	794,574	1,229,375	-	148,515	48,506
Indirect cost	219,040	231,074	-	35,046	-
Total expenditures	1,013,614	1,460,449	-	183,561	48,506
Other financing sources (uses) -					
Investment in Denae Development	-	-	-	-	-
Repayment of long-term receivable	-	-	-	-	-
Total other sources (uses)	-	-	-	-	-
Excess of revenues and other sources o					
(under) expenditures and other (uses)	(1,011)	19,589	-	(51,566)	0
Beginning fund balances	7,350	136,665	(8,670)	23,583	(40)
Ending fund balances	$ 6,339	156,254	(8,670)	(27,983)	(40)

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit H-2

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2019

Revenues:	Fiduciary	AK Tribal Judges	Denae Development Corporation	Totals (Memo-randum Only)
Federal sources	$ -	-	-	3,028,771
Federal sources passed through other NPO	-	-	-	281,967
State of Alaska	2,700	-	-	17,054
Local sources - services	-	-	19,330	497,042
Local sources	6	-	3,160	1,239,993
Indirect cost reimbursement	-	-	-	1,001,464
Total revenues	2,706	-	22,490	6,066,291
Expenditures:				
Current:				
Salaries	-	-	3,871	1,973,279
Fringe benefits	-	-	-	644,824
Bad debt expense	-	-	-	26,407
Building maintenance and repair	-	-	-	25,657
Communications-Phone/Internet	-	-	-	38,105
Direct assistance	-	-	-	265,095
Dues and subscriptions	-	-	-	28,477
Equipment operations	-	-	-	120,704
Insurance	-	-	467	69,131
Motorpool	-	-	-	69,092
Other operating cost	-	-	11,736	32,972
Professional services	-	-	-	749,029
Rent-Building	-	-	-	307,895
Stipend	-	-	-	66,175
Supplies and materials	-	-	-	368,592
Travel and training	-	-	-	103,355
Utilities	-	-	-	41,708
Interest	-	-	-	6,210
Principal payments	-	-	32,600	61,068
Capital outlay	-	-	-	65,343
Total direct costs	-	-	48,674	5,063,118
Indirect cost	-	-	-	999,000
Total expenditures	-	-	48,674	6,062,118
Other financing sources (uses) -				
Investment in Denae Development	-	-	37,326	-
Repayment of long-term receivable	-	-	-	(6,525)
Total other sources (uses)	-	-	37,326	(6,525)
Excess of revenues and other sources o (under) expenditures and other (uses)	2,706	-	11,142	(2,352)
Beginning fund balances	2,085	(310)	1,703	1,059,748
Ending fund balances	$ 4,791	(310)	12,845	1,057,396

FEDERAL
SINGLE
AUDIT

Reports on Federal Single Audit Requirements

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2019

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	*Federal CFDA Number*	*Number/Pass-Through Entity Identifying Number*	*Passed Through to Sub-recipients*	*Eligible Expenditures*
U.S. Department of Interior:				
P.L. 93-638 Contract:	15.144	A17AV00581 (ICWA 2017 Mod 2)	$ -	17,582
P.L. 93-638 Contract:	15.021	A12AV00394 FY15-FY17 Mod 7	-	331,959
P.L. 93-638 Contract:	15.024	A12AV00535 Mod 8 FY14	-	26,475
P.L. 102-477	15.U01	A14AV00168 Mod 12	-	185,792
BIA Natural Resources (BIA Water)	15.034	GTE01T08151-2	-	5,101
BIA Natural Resources (Subsistence)	15.036	A17AV0988	-	134,652
BIA Natural Resources (Archive)	15.040	A18AV00974	-	94,641
DOI-USFWS Tribal Wildlife Grant 2017	15.634	F16AP00582 (U-45-NA-1)	-	12,914
National Park Service 2017	15.904	P17AP00396	-	3,571
ICWA passed thru Cook Inlet Tribal Council	15.144	Title-B FY16-17 CITC	-	102,137
Total U.S. Department of the Interior			-	914,824
U.S. Department of Health and Human Services:				
Indian Health Service 2017	93.228	58G110101	-	69,495
Administration on Aging-Title VI 17/20	93.047	1742AKT6NS/2	-	99,725
Administration on Aging-Title VI MIPPA	93.071	1742AKMTRB	-	2,690
Administration on Aging-Title IV NSIT	93.047	1742AKNSIT	-	3,279
Administration for Native Americans:				
ANA Language-Esther Martinez	93.587	90NB0005-03-00	-	345,948
ANA SEDS	93.612	90NA8285-03-00	-	392,103
Primary Care passed thru Alaska Native Tribal Health Consortium	93.210	ANTHC99-C-0031-22	-	125,774
Title B passed thru Cook Inlet Tribal Council	93.645	2018 CITC	-	18,007
Behavioral Health Aide passed thru SCF	93.228	SCF 2018	-	36,050
Total U.S. Department of Health and Human Services			-	1,093,071
U.S. Department of Education:				
IMLS	45.311	NG-01-18-0144-18	-	3,039
Total U.S. Department of Education			-	3,039
U.S. Environmental Protection Agency:				
Indian General Assistance 16/18	66.926	GA-01J07201	-	60,216
EPA Brownfield	66.817	01J24601	-	115,912
Total U.S. Environmental Protection Agency			-	176,128
U.S. Department of Justice:				
COPS-HIRE	16.710	EMS-2014-PC-0008	-	42,948
Total U.S. Department of Justice			-	42,948

See notes to Schedule of Expenditures of Federal Awards

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2019

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	*Federal CFDA Number*	*Number/Pass-Through Entity Identifying Number*	*Passed Through to Sub-recipients*	*Eligible Expenditures*
U.S. Housing & Urban Development:				
NAHASDA	14.867	55IT0202510	$ -	72,748
Total U.S. Housing & Urban Development			-	72,748
U.S. Department of Transportation:				
Federal Transit Administration	20.509	AK-2016-001-00	-	140,564
Federal Highways Administration				
Highway Planning and Construction Cluster	20.205	DTFH69-19-H-0003	-	867,416
Total U.S. Department of Transportation			-	1,007,980
Total Monetary Federal Financial Assistance			$ -	3,310,738
General Surplus Property passed through the State of Alaska	39.003	NONE	-	22,467
Total Federal Financial Assistance			$ -	3,333,205

See notes to Schedule of Expenditures of Federal Awards

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2019

Notes to Schedule of Expenditures of Federal Awards

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Chickaloon Village Traditional Council under programs of the federal government for the year ended September 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Chickaloon Village Traditional Council, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Chickaloon Village Traditional Council.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditure in prior years.

Note 3. Indirect Cost Rate

Chickaloon Village Traditional Council has not elected to use the 10-percent de minimis indirect cost rate for grants, allowed under the Uniform Guidance.

LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
2615 Brooke Drive
Anchorage, Alaska 99517
(907) 980-9450

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Ladies and Gentlemen:

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Chickaloon Village Traditional Council, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Chickaloon Village Traditional Council's basic financial statements, and have issued my report thereon dated May 31, 2020.

Internal Control Over Financial Reporting
In planning and performing my audit of the financial statements, I considered the Chickaloon Village Traditional Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control. Accordingly, I do not express an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Members of the Council
Chickaloon Village Traditional Council

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Chickaloon Village Traditional Council's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of the audit and, accordingly, I do not express such an opinion. The results of my test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Anchorage, Alaska
May 31, 2020

LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
2615 Brooke Drive
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(907) 980-9450

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

Independent Auditor's Report

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Ladies and Gentlemen:

Report on Compliance for Each Major Federal Program

I have audited Chickaloon Village Traditional Council's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Chickaloon Village Traditional Council's major federal programs for the year ended September 30, 2019. Chickaloon Village Traditional Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of Chickaloon Village Traditional Council's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Chickaloon Village Traditional Council's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of Chickaloon Village Traditional Council's compliance.

Members of the Council
Chickaloon Traditional Village Council

Opinion on Each Major Federal Program

In my opinion, Chickaloon Village Traditional Council's complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2019.

Report on Internal Control Over Compliance

Management of Chickaloon Village Traditional Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered the Chickaloon Village Traditional Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Chickaloon Village Traditional Council's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Anchorage, Alaska
May 31, 2020

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Federal Schedule of Findings and Questioned Costs
Year Ended September 30, 2019

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Summary of Auditor's Results

Financial Statements

An unmodified opinion has been issued on the financial statements of the Chickaloon Village Traditional Council.

Internal control over financial reporting:

Material weakness identified?	.....yes	.....X.....no
Significant deficiencies identified that are not considered to be material weaknesses?	.....yes	.....X....none reported
Noncompliance material to financial statements noted?	.....yes	.....X.....no

Federal Awards

Internal control over major programs:

Material weakness identified?	.....yes	.....X.....no
Significant deficiencies identified that are not considered to be material weaknesses?	.....yes	.....X.....none reported

An unmodified opinion has been issued on compliance for major programs.

Any audit findings disclosed that required to be reported in accordance with 2 CFR 200.516(a)? .....yes .....X.....no

Chickaloon Village Traditional Council
Chickaloon, Alaska

Identification of Major Programs:

CFDA Numbers	Name of Federal Program
20.205	DOT – Federal Highways Administration- Indian Reservation Roads
93.587	ANA-Promote the Survival & Continuing Vitality of Native American Languages

The dollar threshold used to distinguish between Type A and Type B programs is federal awards expended greater than $750,000.

The auditee qualified as a low-risk auditee? .....X.....yes .....no

SECTION II - Financial Statement Findings
There are no current year findings.

Resolution of Prior Year's Findings
There were no prior year findings.

SECTION III - Federal Award Findings and Questioned Costs
There are no current year findings.

Resolution of Prior Year's Findings
There were no prior year's findings.

IHS Single Audit Review

Response #570

1. Audit Entity Name:	Chickaloon Village Traditional Council
1a. Recipient Type:	Title V
2. Area Office:	Alaska
3. Audit period end date:	9/30/2020
4. What is the IHS receipt date?	9/30/2021
4a. What is the FAC MDL start date?	10/7/2021
5. Was the Single Audit Report received by the required due date? 2 CFR 500.507(b)(4)(c):	Yes
6. What is the name of the CPA firm?	LISA TAYLOR, CPA
7. What is the date of the Single Audit Report?	8/24/2021
8. DA reviewer:	Kate Soliven
9. Review completion date:	11/16/2021
10. IHS expenditures reported in the SEFA. Note: list each IHS CFDA number and amount. IHS CFDA numbers include the following: 93.123, 93.164, 93.193, 93.210, 93.228, 93.231, 93.237, 93.284, 93.441, 93.444, 93.445, 93.933, 93.970; 93.971 and 93.972:	93.210 209,239 93.228 38,124
11. Were third Party Health Care Revenues shown in the report?	Yes
11a. Third Party Health Care Revenues (record the amount from the Statement of Revenues, Expenditures and Changes in Fund Balances). If no third party billing was shown, please type in 0. Note: If the amount is not shown separately, please record the amount from the Public Health and Welfare (Charges for Services shown in the Statement of Activities):	$8,808
12. What is the audit opinion on the financial statements?	Unmodified
12a. Is the scope of the audit opinion and/or financial statements limited, in any way, such as only reporting on federal programs and excluding other tribal component units? If so, please choose type of limitation:	N/A
13. Does the audit report include an Emphasis of Matter (or Other Matter) paragraph (other than scope limitations from 12a. above) that impacts IHS funding and programs? If so, please document in the exceptions section below:	No
14. What is the audit opinion on the SEFA?	Unmodified
15. Were deficiencies or material weaknesses noted in the report on internal controls over financial reporting and compliance and other matters? (choose from below):	No deficiencies
16. Were deficiencies noted from the report on internal controls over major programs? (choose from below and note below if deficiencies/material weaknesses are shown):	No deficiencies
17. What is the audit opinion on compliance for major programs?	Unmodified

18. Does the entity meet the criteria for a low risk auditee?	Yes
19. Were material weaknesses and/or significant deficiencies noted for Financial Statements or IHS awards?	No
20. Was an adequate corrective action plan included? (must include the contact person responsible for the corrective action, corrective action planned, anticipated completion date) (2 CFR, § 200.511(c):	N/A
21. Does the report contain a summary schedule of prior audit findings?	N/A
22. Are there red flags that indicate potential fraudulent or criminal activity or other sensitive matters affecting IHS funding and beneficiaries? Note: instances of fraudulent or criminal activity will be referred to the OIG:	No
23. Any concerns about safeguarding of IHS funds? (Respond yes to this question only if the notes indicate that IHS funds are at risk. If yes, please quantify the risk to IHS funds in the exceptions below.):	No
24. Any indication that IHS funds were used for loans or collateral?	No
25. Were there any IHS questioned costs? (If so, please describe in the notes below and in the summary section):	No
26. Were there any going concern issues noted?	No
27. Any bank overdraft/shortages noted in the report?	No
28. Were there any subsequent events that could impact IHS funding?	Yes
29. Did the auditor note any non-compliance with debt covenants?	No
30. Were any conflicts of interest noted that could potentially impact IHS funds?	No
31. Were there any related party transactions that may apply to IHS funding?	No
32. Were there any red flags not covered in the above questions? (If so, please record in the Notes section below.):	No
33. Please document items that negatively impact IHS Funding and Programs identified in your review along with the PDF page number (including high risk items):	Page 28/46 In November 2020, as part of COVID relief efforts Chickaloon Village Traditional Council paid $603,000 cash to purchase a house in Palmer, Alaska. The house was purchased and equip to serve as a quarantine facility. It does not present the breakdown funds from federal agencies used to purchase the house or plan after quarantine is no longer required.
34. Please list all of the Financial Statement findings and IHS Federal Award/Compliance findings Please Include: Finding #, PDF report page, description, repeat finding? Federal Award/Compliance finding or Financial statement finding? Significant deficiency? Material weakness (or both)? Questioned cost amount? (if applicable) Please also indicate if the finding is sustained (do you agree with the finding):	No findings
35a. Is there a cash deficit? Calculation is: Cash, Restricted Cash and Cash Equivalents plus short term investments (when the term is 12 months or less) less deferred revenue Equals: Cash Surplus or (Deficit) Note: No deficit will need to be recorded if the amount calculated is within 8% of the total SEFA amount:	No

35b. From the calculation above, if there is a cash deficit, enter the amount here. If no deficit, enter 0:	$0
36. In my opinion, based on the results of my review, the auditee's reporting package is:	Acceptable (generally meets 2 CFR §200.501 to §200.521 requirements)
37. Are there issues that should be brought to the attention of area office management?	No
38. Audit Follow-up Summary: Summarize all items that require IHS attention and/or audit follow up that pose a risk to IHS funding and programs such as significant deficiencies, material weaknesses, repeat findings, inadequate corrective action plans, adverse and disclaimer opinions, and other federal award findings that could impact IHS funding (i.e. background investigations, questioned costs, etc.) If no audit follow up is required, please add the following statement: Clean Audit, no exceptions or findings. No Area Office follow up or MDL required. Alert the Area Office if an MDL is required and if there are delinquent subsequent audits:	Clean Audit -- No Follow Up Required. Clean Audit. No exceptions or findings. No Area Office follow up or MDL required. We recommend the Alaska Area office inquire of the plan for the house bought with federal funds when quarantine is no longer required and how it will be presented in the audit report for 2021.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Basic Financial Statements, Required Supplementary Information, Additional Supplementary Information and Single Audit Reports
September 30, 2020

CHICKALOON VILLAGE TRADITIONAL COUNCIL

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LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
2615 Brooke Drive
Anchorage, Alaska 99517
(907) 980-9450

Independent Auditor's Report

Members of the Chickaloon Village Traditional Council
Chickaloon Village Traditional Council

Ladies and Gentlemen:

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Chickaloon Village Traditional Council for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Chickaloon Village Traditional Council's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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 statement that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my 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 I 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information, of the Chickaloon Village Traditional Council as of September 30, 2020 and the respective changes in financial position 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 the management's discussion and analysis on pages 4-8 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.

I 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 I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Chickaloon Village Traditional Council's basic financial statements. The accompanying supplementary information, including the combining and individual non-major fund financial statements and Schedule of Expenditures of Federal Awards, as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplemental information, including the combining and individual non-major fund financial statements and Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the financial statements taken as a whole.

Members of the Chickaloon Village Traditional Council
Chickaloon Village Traditional Council

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued a report dated August 24, 2021, on my consideration of the Chickaloon Village Traditional Council's internal control over financial reporting and my 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 my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Chickaloon Village Traditional Council's internal control over financial reporting and compliance.



Anchorage, Alaska
August 24, 2021

MANAGEMENT, DISCUSSION AND ANALYSIS

Chickaloon Village Traditional Council
Management Discussion and Analysis
Year Ended September 30, 2020

This section of Chickaloon Village Traditional Council's annual financial report presents its discussion and analysis of the Council's financial performance during the fiscal year ended September 30, 2020. Please read it in conjunction with the Council's financial statements, which immediately follow this section. Comparative analysis will be presented in future years.

Financial Highlights

Key financial highlights for 2020 are as follows:

- The assets of the Chickaloon Village Traditional Council's exceeded its liabilities at the end of the fiscal year by $4,671,014 (net position).

- In total, net position increased by $115,281. All activities in this Council are governmental activities. There were no business activities in 2020.

- Total general revenues accounted for $453,203 or 9% of all revenues. Program specific revenues in the form of grants accounted for $4,366,028 or 88% of total revenues of $4,930,568.

- The Council had $4,820,611 in expenses. $4,366,028 of these expenses was offset by program specific charges for grants.

- As of the close of the current fiscal year, Chickaloon Village Traditional Council's governmental funds reported ending fund balance of $797,217.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Chickaloon Village Traditional Council's basic financial statements. Chickaloon Village Traditional Council's basic financial statements are comprised of 1) government-wide financial statements 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The basic financial statements include two kinds of statements that present different views of the Council's activities.

- *Government-wide financial statements* provide both short-term and long-term information about the Council's overall financial status.

- *Fund financial statements* focus on individual parts of the Council, reporting the Council's operations in more detail than the government-wide statements.

Fund financial statements include the governmental fund statements which tell how basic services were financed in the short-term, as well as what remains for future spending. The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by additional supplementary information on individual fund activity.

Government-wide Statements

The government-wide statements report information about the Council as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the Council's assets and liabilities, with the difference between the two reported as net position.

The two government-wide statements report the Council's *net position* and how they have changed. Net position—the difference between the Council's assets and liabilities—are one way to measure the Council's financial position.

- Over time, increases or decreases in the Council's net position are an indicator of whether its financial position is improving or deteriorating, respectively.

- To assess the overall financial position, you need to consider additional nonfinancial factors such as the condition of equipment and other assets.

The government-wide financial statements include all the Council's *governmental activities*, which accounts for all of the Council's basic services such as general government, health and social services, education, environmental stewardship, housing, transportation and justice. There are no *business-type activities* in Chickaloon Village Traditional Council.

Fund Financial Statements

The fund financial statements provide more detailed information about the Council's funds, focusing on its most significant or "major" funds—not the Council as a whole. Funds are accounting devices the Council uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by state law and/or by governmental accounting standards.

- The Council establishes other funds to control and manage money for a particular purpose or to show that it is properly using certain fund revenues (such as federal and state grants).

The Council has only governmental funds:

- *Governmental Funds*: The Council's basic services are included in governmental funds. Unlike the government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of spendable resources, as well as balances of spendable resources left at fiscal year-end. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Council'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 long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

Chickaloon Village Traditional Council maintains several individual governmental funds. Information is presented separately in the fund financial statements for the Council's General Fund, BIA Self Governance, Environmental Stewardship, Health, and Transportation all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements*.

Other information: Additional detailed information related to the major funds and combining statements for nonmajor governmental funds referred to earlier are presented immediately following the notes to financial statements. This includes combining and individual fund statements and schedules.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Chickaloon Village Traditional Council, assets exceeded liabilities by $4,671,014 at the close of the most recent fiscal year.

Chickaloon Village Traditional Council has $3,847,360 invested in capital assets net of related debt, $391,794 in unrestricted-designated and $431,860 in unrestricted-undesignated net position making up the total of $4,671,014.

Financial Analysis of the Council as a Whole

The following table provides a summary of the Council's net position for 2020 and 2019:

Condensed Statement of Net Position
Governmental Activities

		2020	2019
Assets:			
Current assets	$	5,167,398	2,883,641
Noncurrent assets		3,873,797	3,574,088
Total assets		9,041,195	6,457,729
Liabilities:			
Current liabilities		4,370,181	1,901,996
Noncurrent liabilities		-0-	-0-
Total liabilities		4,373,024	1,901,996
Net position:			
Invested in capital assets, net of debt		3,847,360	3,470,388
Unrestricted		823,654	1,085,345
Total net position	$	4,671,014	4,555,733

The following table shows the changes in net position for fiscal year 2020 and 2019:

Change in Net Position

		2020	2019
Revenues:			
Program revenues	$	4,916,552	5,034,525
General revenues		19,340	29,729
Total revenues		4,935,892	5,064,254
Expenses:			
Governmental activities:			
General Government		801,460	489,592
Community & Social Services		549,440	74,408
Judicial		234,611	136,941
Education		667,638	1,012,189
Environmental Stewardship		778,512	925,502
Health		723,522	596,155
Transportation		791,579	939,014
Housing		187,150	200,219
Economic Development		79,714	61,824
Interest		6,985	6,210
Total governmental activities		4,820,611	4,442,054
Increase (decrease) in net position	$	115,281	622,200

Financial Analysis of the Council's Funds

Governmental funds are accounted for using the modified accrual basis of accounting. All governmental funds have total revenues of $4,930,568 and expenditures of $5,197,024. The net change in fund balance was a decrease of ($260,179).

Capital Assets

By the end of 2020 and 2019, the Council had invested $3,847,360 and $3,470,388 in capital assets net of related debt, all as governmental activities. The following table shows fiscal 2020 and 2019:

	Capital Assets Net of Depreciation	
	2020	**2019**
Gravel	$ 66,251	66,251
Construction in Progress	318,902	153,906
Equipment & Vehicles	1,471,155	1,102,855
Buildings	3,519,175	3,519,175
Land	595,077	589,077
Accumulated Depreciation	(2,123,200)	(1,885,125)
Totals	$3,847,360	$3,546,139

Additional information on the Council's capital assets can be found in the notes to the financial statements.

Long-Term Debt

Chickaloon Village Traditional Council is carrying one note on the property, which was issued by the Rural Community Assistance Corporation. The note of $341,000 is due on June 1, 2027. The note is secured by first lien of Fee Simple land and building and assignment of rental income from the property. A secondary note is secured by property held by Denae Development, which is a subsidiary of CVTC. The change of debt of the note at September 30, 2020 is as follows:

Total long-term debt	Balance 10/01/19	Additions	Deductions	Balance 09/30/20
Note 1 principal balance due	$75,751	-	(75,751)	-0-

Contacting the Council's Financial Management

This financial report is designed to provide the Council's citizens, investors and creditors with a general overview of the Council's finances and to demonstrate the Council's accountability for the money it receives. If you have any questions about this report or need additional information, contact Chickaloon Village Traditional Council.

BASIC FINANCIAL STATEMENTS

Village-wide Financial Statements

Fund Financial Statements

Notes to the Financial Statements

VILLAGE-WIDE FINANCIAL STATEMENTS

Statement of Net Position

Statement of Activities

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Net Position

September 30, 2020

		Primary Government
		Governmental Activities
ASSETS		
Current assets:		
Equity in central treasury	$	4,784,659
Cash		76,914
Cash, restricted		23,817
Accounts receivable:		
Grants and contracts		198,035
Other		64,019
Prepaid		19,954
Total current assets		5,167,398
Noncurrent assets:		
Gravel		66,251
Equipment and vehicles assets		1,471,155
Construction in progress		318,902
Buildings		3,519,175
Less accumulated depreciation		(2,123,200)
Land		595,077
Loans receivable		26,437
Total noncurrent assets		3,873,797
Total assets	$	9,041,195
LIABILITIES		
Current liabilities:		
Accounts payable		53,355
Accrued payroll and payroll liabilities		378,329
Unearned revenue		3,938,497
Total current liabilities		4,370,181
Total liabilities		4,370,181
NET POSITION		
Invested in capital assets, net of related debt		3,847,360
Unrestricted - designated		292,675
Unrestricted - undesignated		530,979
Total net position	$	4,671,014

See accompanying notes to the financial statements.

Exhibit B-1

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Activities

Year Ended September 30, 2020

Functions/Programs		Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Governmental activities:						
General government	$	801,460	-	236,572	-	(564,888)
Community & social service		549,440	-	647,110	-	97,670
Judicial		234,611	-	124,091	-	(110,520)
Education		667,638	48,392	652,471	-	33,225
Environmental stewardship		778,512	-	761,040	-	(17,472)
Transportation		791,579	-	1,092,531	-	300,952
Housing		187,150	59,461	129,073	-	1,384
Health		723,522	8,808	723,140	-	8,426
Economic development		79,714	433,863	-	-	354,149
Interest		6,985	-	-	-	(6,985)
Total governmental activities	$	4,820,611	550,524	4,366,028	-	95,941

General revenues:		
Grants and contributions not restricted to specific programs:		
Other	$	19,340
Total revenues		19,340
Change in net position		115,281
Net position - beginning		4,555,733
Net position - ending	$	4,671,014

See accompanying notes to the financial statements.

FUND
FINANCIAL
STATEMENTS

Governmental Funds:

Balance Sheet

Reconciliation of the Governmental Funds – Balance Sheet to the Statement of Net Position

Statement of Revenues, Expenditures and Changes in Fund Balances

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

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit C-1

Balance Sheet - Governmental Funds

September 30, 2020

Assets		General	Self Governance	Environmental Stewardship	Health	Transportation	Education	CARES	Other Nonmajor	Totals (Memorandum Only)
Equity in central treasury	$	833,769	1,485,691	-	270,584	570,624	146,689	1,477,302	-	4,784,659
Cash		8,278	-	-	-	-	55,710	-	12,926	76,914
Cash, restricted		13,740	-	-	-	-	-	-	10,077	23,817
Accounts receivable:										
Grants and contracts		-	-	64,541	65,045	14,570	42,792	-	11,087	198,035
Other (net of allowance for DA)		64,019	-	-	-	-	-	-	-	64,019
Prepaid		19,954	-	-	-	-	-	-	-	19,954
Due to other funds		150,873	-	-	-	-	-	-	-	150,873
Total assets	$	1,090,633	1,485,691	64,541	335,629	585,194	245,191	1,477,302	34,090	5,318,271
Liabilities and Fund Balances										
Liabilities:										
Accounts payable		53,355	-	-	-	-	-	-	-	53,355
Accrued vacation and payroll taxes		378,329	-	-	-	-	-	-	-	378,329
Unearned revenue		-	1,485,691	13,500	327,107	560,602	74,295	1,477,302	-	3,938,497
Due from other funds		-	-	46,588	-	-	91,110	-	13,175	150,873
Total liabilities		431,684	1,485,691	60,088	327,107	560,602	165,405	1,477,302	13,175	4,521,054
Fund balances:										
Unrestricted										
Assigned		292,675	-	-	-	-	-	-	-	292,675
Unassigned		366,274	-	4,453	8,522	24,592	79,786	-	20,915	504,542
Total fund balances		658,949	-	4,453	8,522	24,592	79,786	-	20,915	797,217
Total liabilities and fund balances	$	1,090,633	1,485,691	64,541	335,629	585,194	245,191	1,477,302	34,090	5,318,271

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
September 30, 2020

Total fund balances for governmental funds		$ 797,217
Amounts reported for governmental activities in the statement of net position are different because:		
Receivables from long-term loans are reported as an expenditure in governmental funds. The statement of net position includes those receivables among the assets of CVTC.		26,437
The cost of capital assets (land, gravel, equipment and vehicles) purchased is reported as an expenditure in governmental funds. The statement of net position includes those capital assets among the assets of the CVTC as a whole. The cost of those capital assets is allocated over their estimated useful lives (as depreciation expense) to the various functions reported as governmental activities in the statement of activities. Those assets consist of:		
Gravel	$ 66,251	
Construction in progress	318,902	
Equipment and vehicles	1,471,155	
Buildings	3,519,175	
Land	595,077	
Accumulated depreciation to date	(2,123,200)	
Total assets:	3,847,360	3,847,360
Total net position of governmental activities		$ 4,671,014

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
Year Ended September 30, 2020

	General	Self Gover-nance	Environ-mental Steward-ship	Health	Transpor-tation	Edu-cation	CARES	Other Non-major	Totals (Memo-randum Only)
Revenues:									
Federal sources	$ -	366,999	732,339	279,811	756,067	404,736	536,064	226,743	3,302,759
Federal sources passed through other NPO	-	-	-	168,901	-	114,790	-	-	283,691
State of Alaska	-	-	-	-	-	-	-	-	-
Local sources - services	433,863	-	-	8,808	-	48,392	-	59,461	550,524
Local sources	19,340	-	28,701	274,428	336,464	132,945	-	1,716	793,594
Total revenues	453,203	366,999	761,040	731,948	1,092,531	700,863	536,064	287,920	4,930,568
Expenditures:									
Governmental activities:									
General government	564,772	223,532	-	-	-	-	-	-	788,304
Community & social service	-	19,376	-	-	-	-	530,064	-	549,440
Judicial	-	124,091	-	-	-	-	-	97,670	221,761
Education	-	-	-	-	-	651,739	-	-	651,739
Environmental stewardship	-	-	758,091	-	-	-	-	-	758,091
Transportation	-	-	-	-	754,108	-	-	-	754,108
Housing	-	-	-	-	-	-	-	127,588	127,588
Health	-	-	-	718,224	-	-	-	-	718,224
Economic development	-	-	-	-	-	-	-	6,296	6,296
Debt Service:									
Principal	11,072	-	-	-	-	64,120	-	-	75,192
Interest	1,984	-	-	5,001	-	-	-	-	6,985
Capital outlay	43,129	-	-	5,001	320,170	133,655	6,000	31,341	539,296
Total expenditures	620,957	366,999	758,091	728,226	1,074,278	849,514	536,064	262,895	5,197,024
Other financing sources (uses) -									
Transfers to (from) other funds	(72,183)	-	-	-	-	72,183	-	-	-
Investment in Denae Development	-	-	-	-	-	-	-	6,277	6,277
Contingency reserve	-	-	-	-	-	-	-	-	-
Total other sources (uses)	(72,183)	-	-	-	-	72,183	-	6,277	6,277
Excess of revenues and other sources over (under) expenditures and other (uses)	(239,937)	-	2,949	3,722	18,253	(76,468)	-	31,302	(260,179)
Beginning fund balances	898,886	-	1,504	4,800	6,339	156,254	-	(10,387)	1,057,396
Ending fund balances	$ 658,949	-	4,453	8,522	24,592	79,786	-	20,915	797,217

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities
Year Ended September 30, 2020

Net change in fund balances - total governmental funds		(260,179)
The change in net position reported for governmental activities in the statements of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Depreciation expense	$ (238,075)	
Capital outlays	539,296	
		301,221
Debt proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.		
Repayment of principal	75,192	
		75,192
Loan disbursements are reported as financing uses in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing loans increases noncurrent assets and does not affect the statement of activities. Similarly, collection of loans is an revenue in the governmental funds but reduces the asset in the statement of net position.		
Loan and investment activity	(953)	
		(953)
Change in net position of governmental activities		$ 115,281

See accompanying notes to the financial statements.

Note 1: Summary of Significant Accounting Policies

Organization

The Chickaloon Native Village (Traditional Council) is recognized by the Department of the Interior, U.S. Government, as the Organization representing the Native people of Chickaloon, Alaska. The Organization administers contracts and grants for the benefit of the Native people who reside in the Chickaloon service area, and has been determined to be an Indian Tribal government, which exercises governmental function for the purpose of the Indian Tribe Government Tax Status Act of 1982, as amended. The financial statements of the Traditional Council have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governments units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies:

Scope of Presentation

The accounting policies of the Council conform to accounting principles generally accepted in the United States of America applicable to governmental entities. The following is a summary of the more significant policies.

Reporting Entity

These financial statements include all the activities of the Traditional Council, which is the primary government. The basic principle used in determining the scope of the entity for financial reporting purposes is the exercise of oversight responsibility over other entities by the Chickaloon Village Traditional Council's power and includes, but is not limited to: financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. Based upon the application of these criteria, Denae Development Corporation, a land holding company, 100% owned by Chickaloon Village Traditional Council, is presented as a blended component unit. There were no other entities to be included within the reporting entity.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Council. In general, the effect of interfund activity has been removed from these statements to minimize the double-counting of internal activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers, who purchase, use or directly benefit from goods or services provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Other items not properly included among program revenue are reported instead as general revenues.

Note 1: Summary of Significant Accounting Policies, continued

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are any proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Chickaloon Village Traditional Council considers revenues to be available if they are collected within 90 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The Chickaloon Village Traditional Council reports the following major governmental funds:

Discretionary General Fund – this fund accounts for expenses and revenue associated with the rental of the properties owned by the Traditional Council. The fund also accounts for all other miscellaneous activity, which is funded through local sources.

Self-Governance Special Revenue Fund – this fund accounts for expenses incurred for multiple programs funded through the Department of the Interior. The funding comes primarily from the federal government and is mostly recurring.

Environmental Stewardship Department Special Revenue Fund – this fund accounts for several programs which provide some environmental activities, which currently range from ecosystem-based planning sustainability to stream reparation. The programs are funded annually from federal and foundation funding.

Education Special Revenue Fund – this fund accounts for expenses associated with a school operated by Chickaloon Village Traditional Council for Tribal citizens and general public. The programs are funded through grants, fees and donations.

Health Special Revenue Fund – this fund accounts for expenses associated with a non-emergent health transportation and elder outreach in Sutton. The funding comes primarily from foundations, with smaller amounts from federal agencies and fees.

Transportation Special Revenue Fund – this fund accounts for expenses incurred for the planning, maintenance, construction and improvements for designated roads. The funding comes primarily from the federal government.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the Government-wide fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Note 1: Summary of Significant Accounting Policies, continued

Entitlements and shared revenues are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Revenue for expenditure-driven grants is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when the Traditional Council receives cash.

When both restricted and unrestricted resources are available for use, it is the Traditional Council's policy to use restricted resources first, and then unrestricted resources, as they are needed.

Equity in Central Treasury Cash

The larger cash funds of the Traditional Council are maintained in the Traditional Council's central cash treasury to maximize investment income while minimizing risk.

Cash

The smaller cash funds of the Traditional Council are maintained in the Traditional Council's cash accounts.

Receivables and Payables

Receivables are mostly from the federal government. Interfund receivables and payables resulting from individual funds' overdrafts of pooled cash in the central treasury are referred to as "due to/from other funds."

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. General capital assets, which consist of equipment and vehicles, are reported in the governmental activities column in the Government-wide financial statements. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight-line depreciation is used based on the following estimated useful lives:

Equipment and vehicles	5-20 years
Buildings	20-40 years

Loan Receivables and Payables

Loans were made to Tribal member and to the Denae Development Company associated with CVTC.

Unearned Revenues

Unearned revenues arise when resources are received before the Traditional Council has legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent period, when there is a legal claim to the resources, the liability for unearned revenue is removed and revenue is recognized.

Note 1: Summary of Significant Accounting Policies, continued

Compensated Absences

It is the Traditional Council's policy to permit employees to accumulate earned but unused annual and sick pay benefits. Annual leave is subject to certain restrictions and maximum accumulations. All employees are paid for any accumulated annual leave upon use or at termination. Upon resignation, outstanding sick leave is lost. The Traditional Council's policy is that annual leave and sick leave will be taken or paid out within the next fiscal year and therefore is a current liability in the governmental funds.

Long-term Obligations

In the Government-wide financial statements long-term debt is reported as liabilities in the applicable governmental activities. Long-term debt consists of one note secured by capital assets and future rent receipts.

Equity Classifications

Government-wide Statements
Equity is classified as net position and displayed in two possible components:

a. *Invested in capital assets* – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any mortgages, notes, capital lease obligations or other borrowings that are attributable to the acquisition, construction, or improvement of the assets, if any.
b. *Unrestricted net position* – All other net position that do not meet the definition of restricted by creditors, grantors or laws or regulations, or invested in capital assets.

Fund Balances of Fund Financial Statements
In the fund financial statements, governmental funds may report reservations of fund balance for amounts as follows:

Nonspendable - amounts that are not in spendable form or are legally or contractually required to be maintained intact.
Spendable - comprises the remaining four classifications: restricted, committed, assigned and unassigned.
Restricted - amounts that can be spent only for the specific purposes stipulated by an external resource provider or enabling legislation.
Unrestricted:
Committed - amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority.
Assigned - amounts intended to be used by the government for specific purposes.
Unassigned - the residual classification for the general fund or negative fund balance.

Net Position

In the government-wide financial statements, the net position represents the difference between assets and liabilities. Net investment in capital assets, consists of capital assets, net of accumulated depreciation. Net positions reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other government. The Council has no restricted net position as of September 30, 2020.

Note 2: Equity in Central Treasury Cash

The Traditional Council maintains all equity funds in a central cash treasury. Of the total bank balance, $250,000 is insured through the Federal Depository Insurance Corporation (FDIC) and the balance is collateralized by collateral held by a third-party custodial bank in the Traditional Council's name. As of September 30, 2020, the balances are as follows:

	Bank Balance	Carrying Amount
Demand Deposits	$ 4,684,125	$ 4,784,659

Note 3: Cash and Cash Equivalents

Cash is comprised of a several smaller demand deposit accounts and petty cash. The bank balance of these accounts at September 30, 2020 was $76,914. The bank balance is fully collateralized either entirely covered by federal depository insurance or by collateral held by a third-party custodial bank in the Chickaloon Village Traditional Council's name.

Restricted Cash

Cash is comprised of a several smaller demand deposit accounts and petty cash. The bank balance of these accounts at September 30, 2020 was $23,817. The bank balance is fully collateralized either entirely covered by federal depository insurance or by collateral held by a third-party custodial bank in the Chickaloon Village Traditional Council's name.

Investment Policy – Chickaloon Traditional Village Council does not have an investment policy.
Interest Rate Risk - Time certificates of deposit all mature with one year or less.
Credit Risk - Securities held for collateralization were held in a third-party custodial bank in the Chickaloon Village Traditional Council's name.

Investments held at year end stated at fair value:

Investments are reported at fair market value for investments with quoted market prices. All investment income, including changes in fair market value of investments is reported as revenue in the statement of revenues, expenditures, and changes in fund balances. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The following investments were held by the Village Council as of September 30, 2020:

Investment Type	Fair Value	Fair Value Hierarchy
Money market fund	$4,684,125	Level 1

Note 4: Capital Assets

Gravel is depleted as sold. Except for land and construction in progress all assets are depreciated. The changes in the capital assets are as follows:

	Balance 10/01/19	Additions	Deductions	Balance 09/30/20
Capital assets not being depreciated:				
Land	$ 589,077	6,000	-0-	595,077
Gravel	66,251	-0-	-0-	66,251
Construction in progress	153,906	164,996	-0-	318,902
Capital assets being depreciated:				
Buildings	3,519,175	-0-	-0-	3,519,175
Vehicles and Equipment	1,102,855	368,300	-0-	1,471,155
Less: accumulated depreciation	(1,885,125)	(238,075)	-0-	(2,123,200)
Capital Assets, net	$ 3,546,139	301,221	-0-	3,847,360

Depreciation expense was charged to governmental activities as follows:

Economic Development	$ 73,418
Justice	12,850
General Government – Indirect	13,156
Education	15,899
Environmental Stewardship	20,421
Transportation	37,471
Health	5,298
Housing	59,562
Total depreciation expense	$ 238,075

Note 5: Interfund Receivables, Payables, and Transfers

A schedule of interfund balances and transfers for the year ended September 30, 2020, follows:

Due to the General Fund from:	
Environmental Stewardship Special Revenue Fund for short-term advances	$ 46,588
Education Special Revenue Fund for short-term advances	91,110
Other Non-major Special Revenue Fund for short-term advances	13,175
Total	$150,873

Note 6: Long-Term Debt

In May of 2003 the Chickaloon Village Traditional Council purchased a business in Sutton known as Down Town Gravel. The purchase price was $438,346, which included land, gravel, and equipment. Chickaloon Village Traditional Council is carrying one note on the property, which was issued by the Rural Community Assistance Corporation. The note of $341,000 is due on June 1, 2027. The note is secured by first lien of Fee Simple land and building and assignment of rental income from the property. Denae Development Company, a holding company for CVTC, a blended component unit of CVTC, purchased property with a debt balance that was paid off in 2020. The annual debt service requirements of the note at September 30, 2020 is as follows:

	Balance 10/01/19	Additions	Deductions	Balance 09/30/20
Note 1 principal balance due	$75,751	-0-	75,751	-0-

Note 7: Cafeteria Plan

Any permanent employee working a minimum of 30 hours per week is eligible for the cafeteria plan following 30 days of continuous employment (90 days for the 401(k)). The company contribution is dependent on how many hours an employee works and how long they have been employed by Chickaloon Village Traditional Council. Employees may select Health Insurance, Dental Insurance, Health Care and/or Dependent Care Reimbursement, Supplemental Life and Accident Insurance or the 401(k) Retirement Plan.

Pension Plan

Chickaloon Village Traditional Council provides pension benefits for those who, through the cafeteria plan, wish to participate through a defined contribution plan administered by John Hancock. The contribution amounts are selected by the employee and are not based upon gross wages. The Chickaloon Village Traditional Council paid in $213,769 for the fiscal year ended; $213,046 was an employer contribution and $723 was an employee contribution.

Note 8: Operating Leases

Chickaloon Village Traditional Council has several operating leases for the following equipment: several copy machines. Future obligations are as follows:

Year ending September 30:	
2021	$ 13,117
2022	10,214
2023	7,311
2024	7,311
2025	7,311
Future minimum lease payment	$ 45,264

Note 9: Administration Cost Fund

The Administration Cost Fund allocates administrative cost by a negotiated rate with the Department of the Interior. Any over recoveries or under recoveries are used to adjust the next negotiated rate. The rates for fiscal year ending September 30, 2020, is 70.32% for all BIA 638 funding, and 29.57% all other for direct costs, less capital expenditures and passthrough funds, and 0.00% for passthrough funds, including capital improvement projects, major subcontracts and subgrants.

Note 10: Budgetary Principles

GASB Statement No. 34 requires that budgetary comparison statements for the General fund and major special revenue funds with legally adopted budgets be presented in the basic financial statements. These statements must display original budget, amended budget and actual results (on a budgetary basis). It should be noted that the Chickaloon Village Traditional Council does not require legally adopted annual budgets for its general and major special revenue funds. The budgets for special revenue funds are project length and not annual budgets. As such, the financial statements do not provide budgetary information.

Note 11: Related Parties

Due to the nature and size of the Traditional Council, it is inevitable that transactions will occur between entities, Council of Tribal members, and/or employees of these entities. The services provided are not considered significant for individual disclosure.

Note 12: Risk Management

The Traditional Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial policies, transferring the risk of loss, except for relatively small deductible amounts, are purchased for property and content damage, workers' compensation, professional liabilities, and employee medical costs. Settled claims from these risks have not exceeded commercial insurance coverage. The Traditional Council has no coverage for potential losses from environmental damages.

Note 13: Concentrations

Chickaloon Village Traditional Council receives most of its revenues in the form of grants from federal and state sources. Total federal and state revenues accounted for 74% of all revenues of the Traditional Council. A significant change in these revenues would have a significant impact, either positive or negative on operations of the Organization.

Note 14: Contingencies

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, would become a liability of the General fund.

Note 15: Subsequent Events

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, would become a liability of the General fund. The Chickaloon Village Traditional Council has evaluated subsequent events through August 24, 2021, the date which the financial statements were available to be issued.

In November 2020, as part of COVID relief efforts Chickaloon Village Traditional Council paid $603,000 cash to purchase a house in Palmer, Alaska. The house was purchased and equip to serve as a quarantine facility.

SUPPLEMENTAL INFORMATION

NON-MAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – by Function

ALL GOVERNMENTAL FUNDS

Combining Balance Sheet

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – by Object

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Combining Balance Sheet - All Nonmajor Governmental Funds

September 30, 2020

Assets	DOJ	Housing	Fiduciary	Denae Devlpmt Corp.	Totals (Memo-randum Only)
Cash	$ -	-	-	12,926	12,926
Cash, restricted	-	-	10,077	-	10,077
Accounts receivable:					
Grants and contracts	8,550	2,537	-	-	11,087
Other (net of AFDA)	-	-	-	-	-
Prepaid	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	$ 8,550	2,537	10,077	12,926	34,090
Liabilities and Fund Balances					
Liabilities:					
Due to other funds	8,590	915	3,670	-	13,175
Total liabilities	8,590	915	3,670	-	13,175
Fund balances:					
Unrestricted					
Assigned	-	-	-	-	-
Unassigned	(40)	1,622	6,407	12,926	20,915
Total fund balances	(40)	1,622	6,407	12,926	20,915
Total liabilities and fund balance	$ 8,550	2,537	10,077	12,926	34,090

CHICKALOON VILLAGE TRADITIONAL COUNCIL

All Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Function

Year Ended September 30, 2020

Revenues:	DOJ	Housing	Fiduciary	Denae Devlpmt Corp.	Totals (Memo-randum Only)
Federal sources	$ 97,670	129,073	-	-	226,743
Local sources - services	-	59,461	-	-	59,461
Local sources	-	-	1,616	100	1,716
Total revenues	97,670	188,534	1,616	100	287,920
Expenditures:					
Governmental activities:					
Judicial	97,670	-	-	-	97,670
Housing	-	127,588	-	-	127,588
Economic development	-	-	-	6,296	6,296
Debt Service:					
Principal	-	-	-	-	-
Capital outlay	-	31,341	-	-	31,341
Total expenditures	97,670	158,929	-	6,296	262,895
Other financing sources (uses) -					
Investment in Denae Development	-	-	-	6,277	6,277
Excess of revenues and over (under) expenditures	-	29,605	1,616	81	31,302
Beginning fund balances	(40)	(27,983)	4,791	12,845	(10,387)
Ending fund balances	$ (40)	1,622	6,407	12,926	20,915

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Balance Sheet - Governmental Funds

September 30, 2020

Assets		General	Self Govern-nance	Environ-mental Steward-ship	Health	Transpor-tation	Education
Equity in central treasury	$	833,769	1,485,691	-	270,584	570,624	146,689
Cash		8,278	-	-	-	-	55,710
Cash, restricted		13,740	-	-	-	-	-
Accounts receivable:							
Grants and contracts		-	-	64,541	65,045	14,570	42,792
Other (net of AFDA)		64,019	-	-	-	-	-
Prepaid		19,954	-	-	-	-	-
Due from other funds		150,873	-	-	-	-	-
Total assets	$	1,090,633	1,485,691	64,541	335,629	585,194	245,191
Liabilities and Fund Balances							
Liabilities:							
Accounts payable		53,355	-	-	-	-	-
Accrued vacation and payroll taxes		378,329	-	-	-	-	-
Unearned revenue		-	1,485,691	13,500	327,107	560,602	74,295
Due to other funds		-	-	46,588	-	-	91,110
Total liabilities		431,684	1,485,691	60,088	327,107	560,602	165,405
Fund balances:							
Unrestricted							
Assigned		292,675	-	-	-	-	-
Unassigned		366,274	-	4,453	8,522	24,592	79,786
Total fund balances		658,949	-	4,453	8,522	24,592	79,786
Total liabilities and fund balances	$	1,090,633	1,485,691	64,541	335,629	585,194	245,191

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Balance Sheet - Governmental Funds

September 30, 2020

(Continued)

Assets		CARES	Housing	DOJ	Fiduciary	Denae Devlpmt Corp.	Totals (Memo-randum Only)
Equity in central treasury	$	1,477,302	-	-	-	-	4,784,659
Cash		-	-	-	-	12,926	76,914
Cash, restricted		-	-	-	10,077	-	23,817
Accounts receivable:							
Grants and contracts		-	2,537	8,550	-	-	198,035
Other (net of AFDA)		-	-	-	-	-	64,019
Prepaid		-	-	-	-	-	19,954
Due from other funds		-	-	-	-	-	150,873
Total assets	$	1,477,302	2,537	8,550	10,077	12,926	5,318,271
Liabilities and Fund Balances							
Liabilities:							
Accounts payable		-	-	-	-	-	53,355
Accrued vacation and payroll taxes		-	-	-	-	-	378,329
Unearned revenue		1,477,302	-	-	-	-	3,938,497
Due to other funds		-	915	8,590	3,670	-	150,873
Total liabilities		1,477,302	915	8,590	3,670	-	4,521,054
Fund balances:							
Unrestricted							
Assigned		-	-	-	-	-	292,675
Unassigned		-	1,622	(40)	6,407	12,926	504,542
Total fund balances		-	1,622	(40)	6,407	12,926	797,217
Total liabilities and fund balances	$	1,477,302	2,537	8,550	10,077	12,926	5,318,271

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit H-2

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2020

	General Fund		BIA		
Revenues:	General	Admini-stration	Self Governance	ESD	Health
Federal sources	$ -	-	366,999	732,339	279,811
Federal sources passed through other NPO	-	-	-	-	168,901
State of Alaska	-	-	-	-	-
Local sources - services	433,863	-	-	-	8,808
Local sources	19,340	-	-	28,701	274,428
Indirect cost reimbursement	-	863,312	-	-	-
Total revenues	453,203	863,312	366,999	761,040	731,948
Expenditures:					
Current:					
Salaries	55,750	607,078	73,938	350,948	254,821
Fringe benefits	20,595	183,336	28,951	99,798	116,699
Bad debt expense	-	-	-	-	-
Building maintenance and repair	6,299	20	7,245	-	-
Communications-Phone/Internet	501	21,479	3,349	1,586	6,427
Direct assistance	4,636	-	-	-	100
Dues and subscriptions	-	28,320	5,471	141	451
Equipment operations	1,707	10,632	-	-	765
Insurance	17,351	17,686	6,733	2,336	4,552
Motorpool	4,279	1,222	1,349	2,281	27,737
Other operating cost	1,598	3,426	126	751	-
Professional services	133,212	34,538	16,420	54,286	3,597
Rent-Building	-	71,996	31,072	26,410	78,518
Stipend	-	31,388	31,638	3,192	-
Supplies and materials	6,455	60,300	23,888	34,754	77,515
Travel and training	5,807	13,209	7,515	16,875	5,202
Utilities	40,490	5	-	59	67
Interest	1,984	-	-	-	-
Principal payments	11,072	-	-	-	-
Capital outlay	43,129	-	-	600	5,001
Total direct costs	354,865	1,084,635	237,695	594,017	581,452
Indirect cost	44,769	-	129,304	164,074	146,774
Total expenditures	399,634	1,084,635	366,999	758,091	728,226
Other financing sources (uses) -					
Transfers (to) from other funds	(72,183)	-	-	-	-
Investment in Denae Development	-	-	-	-	-
Total other sources (uses)	(72,183)	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other (uses)	(18,614)	(221,323)	-	2,949	3,722
Beginning fund balances	746,499	152,387	-	1,504	4,800
Ending fund balances	$ 727,885	(68,936)	-	4,453	8,522

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit H-2

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2020
(Continued)

	Transpor-tation	Education	U.S. Treasury Covid	Housing	DOJ
Revenues:					
Federal sources	$ 756,067	404,736	536,064	129,073	97,670
Federal sources passed through other NPO	-	114,790	-	-	-
State of Alaska	-	-	-	-	-
Local sources - services	-	48,392	-	59,461	-
Local sources	336,464	132,945	-	-	-
Indirect cost reimbursement	-	-	-	-	-
Total revenues	1,092,531	700,863	536,064	188,534	97,670
Expenditures:					
Current:					
Salaries	292,613	315,214	19,758	54,690	49,811
Fringe benefits	81,589	111,967	4,492	17,157	18,682
Bad debt expense	-	1,625	-	-	-
Building maintenance and repair	-	-	1,405	10,967	-
Communications-Phone/Internet	4,443	411	598	501	-
Direct assistance	-	13,751	404,199	-	-
Dues and subscriptions	188	316	17,384	-	-
Equipment operations	69,885	-	-	2,125	-
Insurance	8,447	8,843	-	10,819	-
Motorpool	13,570	1,912	60	1,143	-
Other operating cost	127	134	-	192	-
Professional services	32,667	3,982	25	-	-
Rent-Building	49,016	94,406	-	10,518	-
Stipend	-	-	-	-	-
Supplies and materials	41,107	57,332	74,065	2,038	-
Travel and training	1,105	20,430	8,078	-	1,800
Utilities	369	-	-	15,977	-
Interest	-	-	-	-	-
Principal payments	-	64,120	-	-	-
Capital outlay	317,444	-	6,000	-	-
Total direct costs	912,570	694,443	536,064	126,127	70,293
Indirect cost	161,708	155,071	-	32,802	27,377
Total expenditures	1,074,278	849,514	536,064	158,929	97,670
Other financing sources (uses) -					
Transfers (to) from other funds	-	72,183	-	-	-
Investment in Denae Development	-	-	-	-	-
Total other sources (uses)	-	72,183	-	-	-
Excess of revenues and other sources o (under) expenditures and other (uses)	18,253	(76,468)	-	29,605	-
Beginning fund balances	6,339	156,254	-	(27,983)	(40)
Ending fund balances	$ 24,592	79,786	-	1,622	(40)

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit H-2

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2020
(Continued)

	Fiduciary	Other	Denae Development Corporation	Totals (Memo-randum Only)
Revenues:				
Federal sources	$ -	-	-	3,302,759
Federal sources passed through other NPO	-	-	-	283,691
State of Alaska	1,606	-	-	1,606
Local sources - services	-	-	-	550,524
Local sources	10	-	100	791,988
Indirect cost reimbursement	-	-	-	863,312
Total revenues	1,616	-	100	5,793,880
Expenditures:				
Current:				
Salaries	-	-	1,759	2,076,380
Fringe benefits	-	-	-	683,266
Bad debt expense	-	-	-	1,625
Building maintenance and repair	-	-	-	25,936
Communications-Phone/Internet	-	-	-	39,295
Direct assistance	-	-	-	422,686
Dues and subscriptions	-	-	-	52,271
Equipment operations	-	-	-	85,114
Insurance	-	-	-	76,767
Motorpool	-	-	-	53,553
Other operating cost	-	-	4,537	10,891
Professional services	-	-	-	278,727
Rent-Building	-	-	-	361,936
Stipend	-	-	-	66,218
Supplies and materials	-	-	-	377,454
Travel and training	-	-	-	80,021
Utilities	-	-	-	56,967
Interest	-	-	-	1,984
Principal payments	-	-	-	75,192
Capital outlay	-	-	-	372,174
Total direct costs	-	-	6,296	5,198,457
Indirect cost	-	-	-	861,879
Total expenditures	-	-	6,296	6,060,336
Other financing sources (uses) -				
Transfers (to) from other funds	-	-	-	-
Investment in Denae Development	-	-	6,277	6,277
Total other sources (uses)	-	-	6,277	6,277
Excess of revenues and other sources o (under) expenditures and other (uses)	1,616	-	81	(260,179)
Beginning fund balances	4,791	-	12,845	1,057,396
Ending fund balances	$ 6,407	-	12,926	797,217

FEDERAL
SINGLE
AUDIT

Reports on Federal Single Audit Requirements

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2020

Federal Grant or Contract Title	*Number/Pass-Through Entity Identifying Number*	*Federal CFDA Number*	*Passed Through to Subrecipients*	*Eligible Expenditures*
U.S. Department of Interior:				
P.L. 93-638 Contract		15.144	$ -	44,528
P.L. 93-638 Contract		15.021	-	82,802
Bureau of Indian Affairs Tribal Compact		15.022	-	239,669
P.L. 102-477		15.108	-	42,221
P.L. 102-477		15.130	-	60,706
P.L. 102-477 Passed thru Cook Inlet Tribal Council	477 CSBG Contract	15.U01	-	85,306
BIA Natural Resources (BIA Water)		15.034	-	8,237
BIA Natural Resources (Subsistence)		15.036	-	33,085
BIA Natural Resources (Archive)		15.041	-	57,619
National Park Service 2017		15.904	-	3,974
	Total U.S. Department of the Interior		-	658,147
U.S. Department of Health and Human Services:				
Indian Health Service 19/20		93.210	-	103,378
Administration on Aging-Title VI 17/20		93.047	-	123,200
Administration on Aging-Title VI MIPPA		93.071	-	490
Administration on Aging-Title IV NSIT		93.053	-	2,011
Administration on Aging-Title IV NSIT		93.054		2,882
Center for Disease Control and Prevention		93.391	-	13,331
SAMSHA				
Tribal Opioid Response		93.243		33,603
Tribal Opioid Response		93.788		917
Administration for Native Americans:				
ANA Language-Esther Martinez		93.587	-	301,808
ANA SEDS		93.612	-	324,841
Primary Care passed thru ANTHC	ANTHC99-C-0031	93.210	-	105,861
Title B passed thru Cook Inlet Tribal Council	IV-B Subaward FY18-19	93.645	-	24,915
Behavioral Health Aide passed thru SCF	SCF 2019/2020	93.228	-	38,124
	Total U.S. Department of Health and Human Services		-	1,075,361
U.S. Department of Education:				
NEH passed thru FNDI	G-2019022	45.130	-	29,484
IMLS		45.311	-	20,650
	Total U.S. Department of Education		-	50,134
U.S. Environmental Protection Agency:				
Indian General Assistance 16/18		66.926	-	168,030
EPA Brownfield		66.817	-	115,903
	Total U.S. Environmental Protection Agency		-	283,933
U.S. Department of Justice:				
COPS-HIRE		16.710	-	97,670
	Total 'U.S. Department of Justice		-	97,670

See notes to Schedule of Expenditures of Federal Awards

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2020

Federal Grant or Contract Title	*Number/Pass-Through Entity Identifying Number*	*Federal CFDA Number*	*Passed Through to Subrecipients*	*Eligible Expenditures*
U.S. Housing & Urban Development:				
NAHASDA		14.867	-	129,073
		Total U.S. Housing & Urban Development	-	129,073
U.S. Department of Transportation:				
Federal Transit Administration		20.509	-	46,613
Federal Transit Administration		20.509	-	74,935
Federal Highways Administration		20.205	-	634,519
		Total U.S. Department of Transportation	-	756,067
U.S. Department of the Treasury:				
Coronavirus Relief Fund		21.019	-	536,064
		Total U.S. Housing & Urban Development	-	536,064
		Total Federal Financial Assistance	$ -	3,586,449
Federal surplus property passed thru the SOA	NONE	39.003	-	9,187
		Total Federal Financial Assistance and Surplus Property	$ -	3,595,636

See notes to Schedule of Expenditures of Federal Awards

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2020

Notes to Schedule of Expenditures of Federal Awards

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Chickaloon Village Traditional Council under programs of the federal government for the year ended September 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Chickaloon Village Traditional Council, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Chickaloon Village Traditional Council.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditure in prior years.

Note 3. Indirect Cost Rate

Chickaloon Village Traditional Council has not elected to use the 10-percent de minimis indirect cost rate for grants, allowed under the Uniform Guidance.

LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
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Anchorage, Alaska 99517
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Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Ladies and Gentlemen:

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Chickaloon Village Traditional Council, as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Chickaloon Village Traditional Council's basic financial statements, and have issued my report thereon dated August 24, 2021.

Internal Control Over Financial Reporting
In planning and performing my audit of the financial statements, I considered the Chickaloon Village Traditional Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control. Accordingly, I do not express an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Members of the Council
Chickaloon Village Traditional Council

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Chickaloon Village Traditional Council's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of the audit and, accordingly, I do not express such an opinion. The results of my test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Anchorage, Alaska
August 24, 2021

LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
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Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Independent Auditor's Report

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Ladies and Gentlemen:

Report on Compliance for Each Major Federal Program

I have audited Chickaloon Village Traditional Council's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Chickaloon Village Traditional Council's major federal programs for the year ended September 30, 2020. Chickaloon Village Traditional Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of Chickaloon Village Traditional Council's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Chickaloon Village Traditional Council's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of Chickaloon Village Traditional Council's compliance.

Members of the Council
Chickaloon Traditional Village Council

Opinion on Each Major Federal Program

In my opinion, Chickaloon Village Traditional Council's complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2020.

Report on Internal Control Over Compliance

Management of Chickaloon Village Traditional Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered the Chickaloon Village Traditional Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Chickaloon Village Traditional Council's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Anchorage, Alaska
August 24, 2021

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Federal Schedule of Findings and Questioned Costs
Year Ended September 30, 2020

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Summary of Auditor's Results

Financial Statements

An unmodified opinion has been issued on the financial statements of the Chickaloon Village Traditional Council.

Internal control over financial reporting:

Material weakness identified?	.....yes	.....X.....no
Significant deficiencies identified that are not considered to be material weaknesses?	.....yes	.....X....none reported
Noncompliance material to financial statements noted?	.....yes	.....X.....no

Federal Awards

Internal control over major programs:

Material weakness identified?	.....yes	.....X.....no
Significant deficiencies identified that are not considered to be material weaknesses?	.....yes	.....X.....none reported

An unmodified opinion has been issued on compliance for major programs.

Any audit findings disclosed that required to be reported in accordance with 2 CFR 200.516(a)? .....yes .....X.....no

Chickaloon Village Traditional Council
Chickaloon, Alaska

Identification of Major Programs:

CFDA Numbers	Name of Federal Program
20.205	DOT – Federal Highways Administration- Indian Reservation Roads
21.019	Dept. of the Treasury – Coronavirus Relief Fund

The dollar threshold used to distinguish between Type A and Type B programs is federal awards expended greater than $750,000.

The auditee qualified as a low-risk auditee? .....X.....yes .....no

SECTION II - Financial Statement Findings
There are no current year findings.

Resolution of Prior Year's Findings
There were no prior year findings.

SECTION III - Federal Award Findings and Questioned Costs
There are no current year findings.

Resolution of Prior Year's Findings
There were no prior year's findings.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Basic Financial Statements, Required Supplementary Information, Additional Supplementary Information and Single Audit Reports
September 30, 2021

CHICKALOON VILLAGE TRADITIONAL COUNCIL

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Independent Auditor's Report

Members of the Chickaloon Village Traditional Council
Chickaloon Village Traditional Council

Ladies and Gentlemen:

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Chickaloon Village Traditional Council for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Chickaloon Village Traditional Council's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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 statement that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my 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 I 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information, of the Chickaloon Village Traditional Council as of September 30, 2021 and the respective changes in financial position 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 the management's discussion and analysis on pages 4-8 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.

I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Chickaloon Village Traditional Council's basic financial statements. The accompanying supplementary information, including the combining and individual non-major fund financial statements and Schedule of Expenditures of Federal Awards, as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplemental information, including the combining and individual non-major fund financial statements and Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the financial statements taken as a whole.

Members of the Chickaloon Village Traditional Council
Chickaloon Village Traditional Council

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued a report dated June 10, 2022, on my consideration of the Chickaloon Village Traditional Council's internal control over financial reporting and my 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 my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Chickaloon Village Traditional Council's internal control over financial reporting and compliance.



Anchorage, Alaska
June 10, 2022

MANAGEMENT, DISCUSSION AND ANALYSIS

Chickaloon Village Traditional Council
Management Discussion and Analysis
Year Ended September 30, 2021

This section of Chickaloon Village Traditional Council's annual financial report presents its discussion and analysis of the Council's financial performance during the fiscal year ended September 30, 2021. Please read it in conjunction with the Council's financial statements, which immediately follow this section. Comparative analysis will be presented in future years.

Financial Highlights

Key financial highlights for 2021 are as follows:

- The assets of the Chickaloon Village Traditional Council's exceeded its liabilities at the end of the fiscal year by $6,222,950 (net position).

- In total, net position increased by $1,551,936. All activities in this Council are governmental activities. There were no business activities in 2021.

- Total general revenues accounted for $67,536 or .9% of all revenues. Program specific revenues in the form of grants accounted for $6,832,738 or 92% of total revenues of $7,476,282.

- The Council had $5,905,322 in expenses. $5,905,322 of these expenses was offset by program specific charges for grants.

- As of the close of the current fiscal year, Chickaloon Village Traditional Council's governmental funds reported ending fund balance of $812,356.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Chickaloon Village Traditional Council's basic financial statements. Chickaloon Village Traditional Council's basic financial statements are comprised of 1) government-wide financial statements 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The basic financial statements include two kinds of statements that present different views of the Council's activities.

- *Government-wide financial statements* provide both short-term and long-term information about the Council's overall financial status.

- *Fund financial statements* focus on individual parts of the Council, reporting the Council's operations in more detail than the government-wide statements.

Fund financial statements include the governmental fund statements which tell how basic services were financed in the short-term, as well as what remains for future spending. The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by additional supplementary information on individual fund activity.

Government-wide Statements

The government-wide statements report information about the Council as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the Council's assets and liabilities, with the difference between the two reported as net position.

The two government-wide statements report the Council's *net position* and how they have changed. Net position—the difference between the Council's assets and liabilities—are one way to measure the Council's financial position.

- Over time, increases or decreases in the Council's net position are an indicator of whether its financial position is improving or deteriorating, respectively.

- To assess the overall financial position, you need to consider additional nonfinancial factors such as the condition of equipment and other assets.

The government-wide financial statements include all the Council's *governmental activities*, which accounts for all of the Council's basic services such as general government, health and social services, education, environmental stewardship, housing, transportation and justice. There are no *business-type activities* in Chickaloon Village Traditional Council.

Fund Financial Statements

The fund financial statements provide more detailed information about the Council's funds, focusing on its most significant or "major" funds—not the Council as a whole. Funds are accounting devices the Council uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by state law and/or by governmental accounting standards.

- The Council establishes other funds to control and manage money for a particular purpose or to show that it is properly using certain fund revenues (such as federal and state grants).

The Council has only governmental funds:

- *Governmental Funds*: The Council's basic services are included in governmental funds. Unlike the government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of spendable resources, as well as balances of spendable resources left at fiscal year-end. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Council'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 long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

Chickaloon Village Traditional Council maintains several individual governmental funds. Information is presented separately in the fund financial statements for the Council's General Fund, BIA Self Governance, Environmental Stewardship, Health, and Transportation all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements*.

Other information: Additional detailed information related to the major funds and combining statements for nonmajor governmental funds referred to earlier are presented immediately following the notes to financial statements. This includes combining and individual fund statements and schedules.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Chickaloon Village Traditional Council, assets exceeded liabilities by $6,222,950 at the close of the most recent fiscal year.

Chickaloon Village Traditional Council has $5,389,346 invested in capital assets net of related debt, $412,552 in unrestricted-designated and $421,052 in unrestricted-undesignated net position making up the total of $6,222,950.

Financial Analysis of the Council as a Whole

The following table provides a summary of the Council's net position for 2021 and 2020:

Condensed Statement of Net Position
Governmental Activities

	2021	2020
Assets:		
Current assets	$ 9,397,363	5,167,398
Noncurrent assets	5,410,594	3,873,797
Total assets	14,807,957	9,041,195
Liabilities:		
Current liabilities	8,585,007	4,370,181
Noncurrent liabilities	-0-	-0-
Total liabilities	8,585,007	4,373,024
Net position:		
Invested in capital assets, net of debt	5,389,346	3,847,360
Unrestricted	833,604	823,654
Total net position	$ 6,222,950	4,671,014

The following table shows the changes in net position for fiscal year 2021 and 2020:

Change in Net Position

	2021	2020
Revenues:		
Program revenues	$ 7,389,722	4,916,552
General revenues	67,536	19,340
Total revenues	7,457,258	4,935,892
Expenses:		
Governmental activities:		
General Government	861,967	801,460
Community & Social Services	855,309	549,440
Judicial	199,704	234,611
Education	682,590	667,638
Environmental Stewardship	941,828	778,512
Health	1,354,383	723,522
Transportation	886,370	791,579
Housing	47,024	187,150
Economic Development	69,930	79,714
Interest	6,217	6,985
Total governmental activities	5,905,322	4,820,611
Increase (decrease) in net position	$ 1,551,936	115,281

Financial Analysis of the Council's Funds

Governmental funds are accounted for using the modified accrual basis of accounting. All governmental funds have total revenues of $7,476,282 and expenditures of $7,466,332. The net change in fund balance was an increase of $15,139.

Capital Assets

By the end of 2021 and 2020, the Council had invested $5,389,346 and $3,847,360 in capital assets net of related debt, all as governmental activities. The following table shows fiscal 2021 and 2020:

	Capital Assets Net of Depreciation	
	2021	**2020**
Gravel	$ 66,251	66,251
Construction in Progress	114,773	318,902
Equipment & Vehicles	1,919,511	1,471,155
Buildings	4,930,988	3,519,175
Land	774,077	595,077
Accumulated Depreciation	(2,416,254)	(2,123,200)
Totals	$5,389,346	$3,847,360

Additional information on the Council's capital assets can be found in the notes to the financial statements.

Long-Term Debt

Chickaloon Village Traditional Council currently has no debt.

Contacting the Council's Financial Management

This financial report is designed to provide the Council's citizens, investors and creditors with a general overview of the Council's finances and to demonstrate the Council's accountability for the money it receives. If you have any questions about this report or need additional information, contact Chickaloon Village Traditional Council.

BASIC FINANCIAL STATEMENTS

Village-wide Financial Statements

Fund Financial Statements

Notes to the Financial Statements

VILLAGE-WIDE FINANCIAL STATEMENTS

Statement of Net Position

Statement of Activities

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Net Position

September 30, 2021

		Primary Government
		Governmental Activities
ASSETS		
Current assets:		
Equity in central treasury	$	8,163,805
Cash		88,572
Cash, restricted		13,747
Accounts receivable:		
Grants and contracts		1,115,355
Other		5,638
Prepaid		10,246
Total current assets		9,397,363
Noncurrent assets:		
Gravel		66,251
Equipment and vehicles assets		1,919,511
Construction in progress		114,773
Buildings		4,930,988
Less accumulated depreciation		(2,416,254)
Land		774,077
Loans receivable		21,248
Total noncurrent assets		5,410,594
Total assets	$	14,807,957
LIABILITIES		
Current liabilities:		
Accounts payable		295,280
Accrued payroll and payroll liabilities		427,699
Unearned revenue		7,862,028
Total current liabilities		8,585,007
Total liabilities		8,585,007
NET POSITION		
Invested in capital assets, net of related debt		5,389,346
Unrestricted - designated		412,552
Unrestricted - undesignated		421,052
Total net position	$	6,222,950

See accompanying notes to the financial statements.

Exhibit B-1

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Activities

Year Ended September 30, 2021

Functions/Programs		Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Governmental activities:						
General government	$	861,967	414,588	338,573	-	(108,806)
Community & social service		855,309	-	1,461,090	-	605,781
Judicial		199,704	-	196,653	-	(3,051)
Education		682,590	46,588	1,240,870	-	604,868
Environmental stewardship		941,828	-	926,413	-	(15,415)
Transportation		886,370	4,901	1,094,633	-	213,164
Housing		47,024	85,048	98,108	-	136,132
Health		1,354,383	5,859	1,476,398	-	127,874
Economic development		69,930	-	-	-	(69,930)
Interest		6,217	-	-	-	(6,217)
Total governmental activities	$	5,905,322	556,984	6,832,738	-	1,484,400

General revenues:		
Grants and contributions not restricted to specific programs:		
Other	$	67,536
Total revenues		67,536
Change in net position		1,551,936
Net position - beginning		4,671,014
Net position - ending	$	6,222,950

See accompanying notes to the financial statements.

FUND
FINANCIAL
STATEMENTS

Governmental Funds:

Balance Sheet

Reconciliation of the Governmental Funds – Balance Sheet to the Statement of Net Position

Statement of Revenues, Expenditures and Changes in Fund Balances

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

Exhibit C-1

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Balance Sheet - Governmental Funds

September 30, 2021

Assets		General	Self Governance	Environmental Stewardship	Health	Transportation	Education	U.S. Treasury Covid	Other Nonmajor	Totals (Memorandum Only)
Equity in central treasury	$	406,597	2,217,396	-	214,276	749,984	-	4,548,573	26,979	8,163,805
Cash		-	-	-	-	-	80,989	-	7,583	88,572
Cash, restricted		13,747	-	-	-	-	-	-	-	13,747
Accounts receivable:										
Grants and contracts		224,481	29,863	6,865	124,920	62,324	611,018	-	55,884	1,115,355
Other (net of allowance for DA)		-	-	-	1,700	-	3,938	-	-	5,638
Prepaid		10,246	-	-	-	-	-	-	-	10,246
Due to other funds		593,871	-	224	-	-	-	-	-	594,095
Total assets	$	1,248,942	2,247,259	7,089	340,896	812,308	695,945	4,548,573	90,446	9,991,458
Liabilities and Fund Balances										
Liabilities:										
Accounts payable		295,280	-	-	-	-	-	-	-	295,280
Accrued vacation and payroll taxes		427,699	-	-	-	-	-	-	-	427,699
Unearned revenue		-	2,217,396	-	330,323	749,984	22,256	4,542,069	-	7,862,028
Due from other funds		-	29,863	-	-	37,831	510,210	-	16,191	594,095
Total liabilities		722,979	2,247,259	-	330,323	787,815	532,466	4,542,069	16,191	9,179,102
Fund balances:										
Unrestricted										
Assigned		292,675	-	-	8,097	6,535	36,892	6,504	61,849	412,552
Unassigned		233,288	-	7,089	2,476	17,958	126,587	-	12,406	399,804
Total fund balances		525,963	-	7,089	10,573	24,493	163,479	6,504	74,255	812,356
Total liabilities and fund balances	$	1,248,942	2,247,259	7,089	340,896	812,308	695,945	4,548,573	90,446	9,991,458

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
September 30, 2021

Total fund balances for governmental funds		$ 812,356
Amounts reported for governmental activities in the statement of net position are different because:		
Receivables from long-term loans are reported as an expenditure in governmental funds. The statement of net position includes those receivables among the assets of CVTC.		21,248
The cost of capital assets (land, gravel, equipment and vehicles) purchased is reported as an expenditure in governmental funds. The statement of net position includes those capital assets among the assets of the CVTC as a whole. The cost of those capital assets is allocated over their estimated useful lives (as depreciation expense) to the various functions reported as governmental activities in the statement of activities. Those assets consist of:		
Gravel	$ 66,251	
Construction in progress	114,773	
Equipment and vehicles	1,919,511	
Buildings	4,930,988	
Land	774,077	
Accumulated depreciation to date	(2,416,254)	
Total assets:	5,389,346	5,389,346
Total net position of governmental activities		$ 6,222,950

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended September 30, 2021

	General	Self Governance	Environmental Stewardship	Health	Transportation	Education	U.S. Treasury Covid	Other Nonmajor	Totals (Memorandum Only)
Revenues:									
Federal sources	$ -	590,793	920,987	840,218	827,958	280,199	1,355,289	146,867	4,962,311
Federal sources passed through other NPO	-	-	-	234,378	56,392	757,410	-	-	1,048,180
State of Alaska	-	-	-	-	-	5,000	-	-	5,000
Local sources - services	414,588	-	-	5,859	4,901	46,588	-	85,048	556,984
Local sources	38,167	-	5,426	401,802	210,283	239,473	6,504	2,152	903,807
Total revenues	452,755	590,793	926,413	1,482,257	1,099,534	1,328,670	1,361,793	234,067	7,476,282
Expenditures:									
Governmental activities:									
General government	506,179	338,573	-	-	-	-	-	-	844,752
Community & social service	-	105,801	-	-	-	-	746,337	3,171	855,309
Judicial	-	146,419	-	-	-	-	-	50,234	196,653
Education	-	-	-	-	-	641,979	-	-	641,979
Environmental stewardship	-	-	923,777	-	-	-	-	-	923,777
Transportation	-	-	-	-	821,153	-	-	-	821,153
Housing	-	-	-	-	-	-	-	(12,538)	(12,538)
Health	-	-	-	1,334,485	-	-	-	-	1,334,485
Economic development	-	-	-	-	-	-	-	480	480
Debt Service:									
Principal	19,025	-	-	-	-	-	-	-	19,025
Interest	6,217	-	-	-	-	-	-	-	6,217
Capital outlay	59,509	-	-	145,721	278,480	602,998	608,952	139,380	1,835,040
Total expenditures	590,930	590,793	923,777	1,480,206	1,099,633	1,244,977	1,355,289	180,727	7,466,332
Other financing sources (uses) -									
Repayment of loan	5,189	-	-	-	-	-	-	-	5,189
Total other sources (uses)	5,189	-	-	-	-	-	-	-	5,189
Excess of revenues and other sources over (under) expenditures and other (uses)	(132,986)	-	2,636	2,051	(99)	83,693	6,504	53,340	15,139
Beginning fund balances	658,949	-	4,453	8,522	24,592	79,786	-	20,915	797,217
Ending fund balances	$ 525,963	-	7,089	10,573	24,493	163,479	6,504	74,255	812,356

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities
Year Ended September 30, 2021

Net change in fund balances - total governmental funds		$ 15,139
The change in net position reported for governmental activities in the statements of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Depreciation expense	$ (293,055)	
Capital outlays	1,835,040	
		1,541,985
Debt proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.		
Reduction of intergovernmental Teta asset	(19,025)	
Repayment of intergovernmental Teta principal	19,025	
		-
Loan disbursements are reported as financing uses in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing loans increases noncurrent assets and does not affect the statement of activities. Similarly, collection of loans is an revenue in the governmental funds but reduces the asset in the statement of net position.		
Loan and investment activity	(5,188)	
		(5,188)
Change in net position of governmental activities		$ 1,551,936

See accompanying notes to the financial statements.

Note 1: Summary of Significant Accounting Policies

Organization

The Chickaloon Native Village (Traditional Council) is recognized by the Department of the Interior, U.S. Government, as the Organization representing the Native people of Chickaloon, Alaska. The Organization administers contracts and grants for the benefit of the Native people who reside in the Chickaloon service area, and has been determined to be an Indian Tribal government, which exercises governmental function for the purpose of the Indian Tribe Government Tax Status Act of 1982, as amended. The financial statements of the Traditional Council have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governments units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies:

Scope of Presentation

The accounting policies of the Council conform to accounting principles generally accepted in the United States of America applicable to governmental entities. The following is a summary of the more significant policies.

Reporting Entity

These financial statements include all the activities of the Traditional Council, which is the primary government. The basic principle used in determining the scope of the entity for financial reporting purposes is the exercise of oversight responsibility over other entities by the Chickaloon Village Traditional Council's power and includes, but is not limited to: financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. Based upon the application of these criteria, Denae Development Corporation, a land holding company, 100% owned by Chickaloon Village Traditional Council, is presented as a blended component unit. There were no other entities to be included within the reporting entity.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Council. In general, the effect of interfund activity has been removed from these statements to minimize the double-counting of internal activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers, who purchase, use or directly benefit from goods or services provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Other items not properly included among program revenue are reported instead as general revenues.

Note 1: Summary of Significant Accounting Policies, continued

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are any proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Chickaloon Village Traditional Council considers revenues to be available if they are collected within 90 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The Chickaloon Village Traditional Council reports the following major governmental funds:

Discretionary General Fund – this fund accounts for expenses and revenue associated with the rental of the properties owned by the Traditional Council. The fund also accounts for all other miscellaneous activity, which is funded through local sources.

Self-Governance Special Revenue Fund – this fund accounts for expenses incurred for multiple programs funded through the Department of the Interior. The funding comes primarily from the federal government and is mostly recurring.

Environmental Stewardship Department Special Revenue Fund – this fund accounts for several programs which provide some environmental activities, which currently range from ecosystem-based planning sustainability to stream reparation. The programs are funded annually from federal and foundation funding.

Education Special Revenue Fund – this fund accounts for expenses associated with a school operated by Chickaloon Village Traditional Council for Tribal citizens and general public. The programs are funded through grants, fees and donations.

Health Special Revenue Fund – this fund accounts for expenses associated with a non-emergent health transportation and elder outreach in Sutton. The funding comes primarily from foundations, with smaller amounts from federal agencies and fees.

Transportation Special Revenue Fund – this fund accounts for expenses incurred for the planning, maintenance, construction and improvements for designated roads. The funding comes primarily from the federal government.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the Government-wide fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Note 1: Summary of Significant Accounting Policies, continued

Entitlements and shared revenues are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Revenue for expenditure-driven grants is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when the Traditional Council receives cash.

When both restricted and unrestricted resources are available for use, it is the Traditional Council's policy to use restricted resources first, and then unrestricted resources, as they are needed.

Equity in Central Treasury Cash

The larger cash funds of the Traditional Council are maintained in the Traditional Council's central cash treasury to maximize investment income while minimizing risk.

Cash

The smaller cash funds of the Traditional Council are maintained in the Traditional Council's cash accounts.

Receivables and Payables

Receivables are mostly from the federal government. Interfund receivables and payables resulting from individual funds' overdrafts of pooled cash in the central treasury are referred to as "due to/from other funds."

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. General capital assets, which consist of equipment and vehicles, are reported in the governmental activities column in the Government-wide financial statements. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight-line depreciation is used based on the following estimated useful lives:

Equipment and vehicles	5-20 years
Buildings	20-40 years

Loan Receivables and Payables

Loans were made to Tribal member and to the Denae Development Company associated with CVTC.

Unearned Revenues

Unearned revenues arise when resources are received before the Traditional Council has legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent period, when there is a legal claim to the resources, the liability for unearned revenue is removed and revenue is recognized.

Note 1: Summary of Significant Accounting Policies, continued

Compensated Absences

It is the Traditional Council's policy to permit employees to accumulate earned but unused annual and sick pay benefits. Annual leave is subject to certain restrictions and maximum accumulations. All employees are paid for any accumulated annual leave upon use or at termination. Upon resignation, outstanding sick leave is lost. The Traditional Council's policy is that annual leave and sick leave will be taken or paid out within the next fiscal year and therefore is a current liability in the governmental funds.

Long-term Obligations

In the Government-wide financial statements long-term debt is reported as liabilities in the applicable governmental activities. Long-term debt consists of one note secured by capital assets and future rent receipts.

Equity Classifications

Government-wide Statements
Equity is classified as net position and displayed in two possible components:

a. *Invested in capital assets* – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any mortgages, notes, capital lease obligations or other borrowings that are attributable to the acquisition, construction, or improvement of the assets, if any.
b. *Unrestricted net position* – All other net position that do not meet the definition of restricted by creditors, grantors or laws or regulations, or invested in capital assets.

Fund Balances of Fund Financial Statements
In the fund financial statements, governmental funds may report reservations of fund balance for amounts as follows:

Nonspendable - amounts that are not in spendable form or are legally or contractually required to be maintained intact.
Spendable - comprises the remaining four classifications: restricted, committed, assigned and unassigned.
Restricted - amounts that can be spent only for the specific purposes stipulated by an external resource provider or enabling legislation.
Unrestricted:
Committed - amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority.
Assigned - amounts intended to be used by the government for specific purposes.
Unassigned - the residual classification for the general fund or negative fund balance.

Net Position

In the government-wide financial statements, the net position represents the difference between assets and liabilities. Net investment in capital assets, consists of capital assets, net of accumulated depreciation. Net positions reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other government. The Council has no restricted net position as of September 30, 2021.

Note 2: Equity in Central Treasury Cash

The Traditional Council maintains all equity funds in a central cash treasury. Of the total bank balance, $250,000 is insured through the Federal Depository Insurance Corporation (FDIC) and the balance is collateralized by collateral held by a third-party custodial bank in the Traditional Council's name. As of September 30, 2021, the balances are as follows:

	Bank Balance	Carrying Amount
Demand Deposits	$ 8,254,744	$ 8,163,805

Note 3: Cash and Restricted Cash

Cash is comprised of a several smaller demand deposit accounts and petty cash. The bank balance of these accounts at September 30, 2021 was $102,319. The bank balance is fully collateralized either entirely covered by federal depository insurance or by collateral held by a third-party custodial bank in the Chickaloon Village Traditional Council's name.

Restricted Cash

Cash is comprised of a several smaller demand deposit accounts and petty cash. The bank balance of these accounts at September 30, 2021 was $13,747. The bank balance is fully collateralized either entirely covered by federal depository insurance or by collateral held by a third-party custodial bank in the Chickaloon Village Traditional Council's name.

Investment Policy – Chickaloon Traditional Village Council does not have an investment policy.
Interest Rate Risk - Time certificates of deposit all mature with one year or less.
Credit Risk - Securities held for collateralization were held in a third-party custodial bank in the Chickaloon Village Traditional Council's name.

Investments held at year end stated at fair value:

Investments are reported at fair market value for investments with quoted market prices. All investment income, including changes in fair market value of investments is reported as revenue in the statement of revenues, expenditures, and changes in fund balances. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The following investments were held by the Village Council as of September 30, 2021:

Investment Type	Fair Value	Fair Value Hierarchy
Repurchase Agreement	$7,979,947	Level 1

Note 4: Capital Assets

Gravel is depleted as sold. Except for land and construction in progress all assets are depreciated. The changes in the capital assets are as follows:

	Balance 10/01/20	Additions	Deductions	Balance 09/30/21
Capital assets not being depreciated:				
Land	$ 595,077	179,000	-0-	774,077
Gravel	66,251	-0-	-0-	66,251
Construction in progress	318,902	186,525	390,654	114,773
Capital assets being depreciated:				
Buildings	3,519,175	1,411,814	-0-	4,930,989
Vehicles and Equipment	1,471,155	448,356	-0-	1,919,511
Less: accumulated depreciation	(2,123,200)	(293,055)	-0-	(2,416,255)
Capital Assets, net	$ 3,847,360	1,932,640	390,654	5,389,346

Depreciation expense was charged to governmental activities as follows:

Economic Development	$ 69,450
Justice	3,051
General Government – Indirect	17,215
Education	40,611
Environmental Stewardship	18,051
Transportation	65,217
Health	19,898
Housing	59,562
Total depreciation expense	$ 293,055

Note 5: Interfund Receivables, Payables, and Transfers

A schedule of interfund balances and transfers for the year ended September 30, 2021, follows:

Due to the General Fund from:	
Self Governance Special Revenue Fund for short-term advances	$ 29,863
Education Special Revenue Fund for short-term advances	510,210
Transportation Special Revenue Fund for short-term advances	37,831
Other Non-major Special Revenue Fund for short-term advances	15,967
Total	$593,871
Due from the General Fund to:	
Environmental Service Dept. Special Revenue Fund for short-term advances	224
Total	$594,095

Note 6: Long-Term Debt

Teta an intergovernmental endowment bank account paid off the note with RCAC. The general fund is paying back the Teta endowment account with interest. These transactions have been eliminated in the Government Wide financial statements. The primary government is paying back Teta as follows at September 30, 2021:

	Balance 10/01/20	Additions	Deductions	Balance 09/30/21
Note 1 principal balance due	$64,120	-0-	19,025	45,095

Note 7: Cafeteria Plan

Any permanent employee working a minimum of 30 hours per week is eligible for the cafeteria plan following 30 days of continuous employment (90 days for the 401(k)). The company contribution is dependent on how many hours an employee works and how long they have been employed by Chickaloon Village Traditional Council. Employees may select Health Insurance, Dental Insurance, Health Care and/or Dependent Care Reimbursement, Supplemental Life and Accident Insurance or the 401(k) Retirement Plan.

Pension Plan

Chickaloon Village Traditional Council provides pension benefits for those who, through the cafeteria plan, wish to participate through a defined contribution plan administered by John Hancock. The contribution amounts are selected by the employee and are not based upon gross wages. The Chickaloon Village Traditional Council paid in $213,769 for the fiscal year ended; $213,046 was an employer contribution and $723 was an employee contribution.

Note 8: Operating Leases

Chickaloon Village Traditional Council has several operating leases for copy machines. Future obligations are as follows:

Year ending September 30:	
2022	$ 10,214
2023	7,311
2024	7,311
2025	7,311
Thereafter	-0-
Future minimum lease payment	$ 32.147

Note 9: Administration Cost Fund

The Administration Cost Fund allocates administrative cost based upon an agreement with the Department of the Interior. Any over recoveries or under recoveries are used to adjust the next negotiated rate. The rates for fiscal year ending September 30, 2021, are 84.38% for all BIA 638 funding, 22.69% for all-other direct costs, less capital expenditures and passthrough funds, and 0.76% for passthrough funds, including capital improvement projects, subawards in excess of $25,000, capitalized equipment and scholarships.

Note 10: Budgetary Principles

GASB Statement No. 34 requires that budgetary comparison statements for the General fund and major special revenue funds with legally adopted budgets be presented in the basic financial statements. These statements must display original budget, amended budget and actual results (on a budgetary basis). It should be noted that the Chickaloon Village Traditional Council does not require legally adopted annual budgets for its general and major special revenue funds. The budgets for special revenue funds are project length and not annual budgets. As such, the financial statements do not provide budgetary information.

Note 11: Related Parties

Due to the nature and size of the Traditional Council, it is inevitable that transactions will occur between entities, Council of Tribal members, and/or employees of these entities. The services provided are not considered significant for individual disclosure.

Note 12: Risk Management

The Traditional Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial policies, transferring the risk of loss, except for relatively small deductible amounts, are purchased for property and content damage, workers' compensation, professional liabilities, and employee medical costs. Settled claims from these risks have not exceeded commercial insurance coverage. The Traditional Council has no coverage for potential losses from environmental damages.

Note 13: Concentrations

Chickaloon Village Traditional Council receives most of its revenues in the form of grants from federal and state sources. Total federal and state revenues accounted for 80% of all revenues of the Traditional Council. A significant change in these revenues would have a significant impact, either positive or negative on operations of the Organization.

Note 14: Contingencies

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, would become a liability of the General fund.

Note 15: Subsequent Events

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, would become a liability of the General fund. The Chickaloon Village Traditional Council has evaluated subsequent events through June 10, 2022, the date which the financial statements were available to be issued.

ADDITIONAL SUPPLEMENTARY INFORMATION

All Governmental Funds:

Combining Balance Sheet

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – by Object

Schedule of Expenditures of Federal Awards

Notes to Schedule of Expenditures of Federal Awards

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Balance Sheet - Governmental Funds

September 30, 2021

Assets		General	Self Govern-nance	Environ-mental Steward-ship	Health	Transpor-tation	Education
Equity in central treasury	$	406,597	2,217,396	-	214,276	749,984	-
Cash		-	-	-	-	-	80,989
Cash, restricted		13,747	-	-	-	-	-
Accounts receivable:							
Grants and contracts		224,481	29,863	6,865	124,920	62,324	611,018
Other (net of AFDA)		-	-	-	1,700	-	3,938
Prepaid		10,246	-	-	-	-	-
Due from other funds		593,871	-	224	-	-	-
Total assets	$	1,248,942	2,247,259	7,089	340,896	812,308	695,945
Liabilities and Fund Balances							
Liabilities:							
Accounts payable		295,280	-	-	-	-	-
Accrued vacation and payroll taxes		427,699	-	-	-	-	-
Unearned revenue		-	2,217,396	-	330,323	749,984	22,256
Due to other funds		-	29,863	-	-	37,831	510,210
Total liabilities		722,979	2,247,259	-	330,323	787,815	532,466
Fund balances:							
Unrestricted							
Assigned		292,675	-	-	8,097	6,535	36,892
Unassigned		233,288	-	7,089	2,476	17,958	126,587
Total fund balances		525,963	-	7,089	10,573	24,493	163,479
Total liabilities and fund balances	$	1,248,942	2,247,259	7,089	340,896	812,308	695,945

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Balance Sheet - Governmental Funds

September 30, 2021

(Continued)

Assets		U.S. Treasury Covid	Housing	DOJ	Other	Fiduciary	Denae Devlpmt Corp.	Totals (Memo-randum Only)
Equity in central treasury	$	4,548,573	14,533	-	-	-	12,446	8,163,805
Cash		-	-	-	-	7,583	-	88,572
Cash, restricted		-	-	-	-	-	-	13,747
Accounts receivable:								
Grants and contracts		-	43,403	11,810	671	-	-	1,115,355
Other (net of AFDA)		-	-	-	-	-	-	5,638
Prepaid		-	-	-	-	-	-	10,246
Due from other funds		-	-	-	-	-	-	594,095
Total assets	$	4,548,573	57,936	11,810	671	7,583	12,446	9,991,458
Liabilities and Fund Balances								
Liabilities:								
Accounts payable		-	-	-	-	-	-	295,280
Accrued vacation and payroll taxes		-	-	-	-	-	-	427,699
Unearned revenue		4,542,069	-	-	-	-	-	7,862,028
Due to other funds		-	-	11,850	671	3,670	-	594,095
Total liabilities		4,542,069	-	11,850	671	3,670	-	9,179,102
Fund balances:								
Unrestricted								
Assigned		6,504	57,936	-	-	3,913	-	412,552
Unassigned		-	-	(40)	-	-	12,446	399,804
Total fund balances		6,504	57,936	(40)	-	3,913	12,446	812,356
Total liabilities and fund balances	$	4,548,573	57,936	11,810	671	7,583	12,446	9,991,458

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit G-2

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2021

	General Fund		Self	Environ-mental	
Revenues:	General	Admini-stration	Govern-nance	Steward-ship	Health
Federal sources	$ -	-	590,793	920,987	840,218
Federal sources passed through other NPO	-	-	-	-	234,378
State of Alaska	-	-	-	-	-
Local sources - services	414,588	-	-	-	5,859
Local sources	38,167	-	-	5,426	401,802
Indirect cost reimbursement	-	952,924	-	-	-
Total revenues	452,755	952,924	590,793	926,413	1,482,257
Expenditures:					
Current:					
Salaries	52,709	636,327	158,177	480,386	558,393
Fringe benefits	21,717	206,283	50,593	133,814	233,090
Building maintenance and repair	18,374	-	365	-	17,267
Communications-Phone/Internet	545	28,842	3,639	2,376	6,647
Direct assistance	17,346	-	-	-	21,197
Dues and subscriptions	-	80,170	266	2,761	-
Equipment operations	856	13,833	-	-	8,540
Insurance	22,099	14,075	6,730	1,810	7,479
Motorpool	1,429	951	5,471	1,667	33,756
Other operating cost	17,440	6,579	247	-	4
Professional services	3,942	86,781	17,014	61,596	6,823
Rent-Building	-	81,206	31,072	31,359	78,518
Stipend	200	57,373	58,073	1,898	-
Supplies and materials	6,442	39,142	14,669	24,966	124,357
Travel and training	-	9,865	2,957	16,432	8,131
Utilities	40,400	-	2,304	-	376
Interest	6,217	-	-	-	-
Principal payments	19,025	-	-	-	-
Capital outlay	5,233	7,132	-	-	145,721
Total direct costs	233,974	1,268,559	351,577	759,065	1,250,299
Indirect cost	41,321	-	239,216	164,712	229,907
Total expenditures	275,295	1,268,559	590,793	923,777	1,480,206
Other financing sources (uses) - Repayment of loan proceeds	5,189	-	-	-	-
Total other sources (uses)	5,189	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other (uses)	182,649	(315,635)	-	2,636	2,051
Beginning fund balances	727,885	(68,936)	-	4,453	8,522
Ending fund balances	$ 910,534	(384,571)	-	7,089	10,573

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit G-2

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2021
(Continued)

	Transpor-tation	Education	U.S. Treasury Covid	Housing	DOJ
Revenues:					
Federal sources	$ 827,958	280,199	1,355,289	98,108	48,088
Federal sources passed through other NPO	56,392	757,410	-	-	-
State of Alaska	-	5,000	-	-	-
Local sources - services	4,901	46,588	-	85,048	-
Local sources	210,283	239,473	6,504	-	2,146
Indirect cost reimbursement	-	-	-	-	-
Total revenues	1,099,534	1,328,670	1,361,793	183,156	50,234
Expenditures:					
Current:					
Salaries	306,367	265,298	75,374	41,184	30,882
Fringe benefits	84,455	92,401	16,153	12,213	7,913
Building maintenance and repair	-	-	7,725	1,333	-
Communications-Phone/Internet	4,459	547	986	537	-
Direct assistance	-	28,007	405,374	-	-
Dues and subscriptions	617	906	41,607	-	-
Equipment operations	71,486	-	-	-	-
Insurance	13,799	8,583	2,201	12,340	-
Motorpool	16,309	1,528	842	323	-
Other operating cost	10	71	46	903	-
Professional services	111,972	159	13,245	3,158	-
Rent-Building	48,240	88,704	-	10,518	-
Stipend	-	3,000	-	-	-
Supplies and materials	28,926	38,649	168,930	15,439	399
Travel and training	100	6,555	199	-	1,750
Utilities	1,391	-	3,599	11,189	-
Interest	-	-	-	-	-
Principal payments	-	-	-	-	-
Capital outlay	278,480	602,998	608,952	-	-
Total direct costs	966,611	1,137,406	1,345,233	109,137	40,944
Indirect cost	133,022	107,571	10,056	17,705	9,290
Total expenditures	1,099,633	1,244,977	1,355,289	126,842	50,234
Other financing sources (uses) - Repayment of loan proceeds	-	-	-	-	-
Total other sources (uses)	-	-	-	-	-
Excess of revenues and other sources o (under) expenditures and other (uses)	(99)	83,693	6,504	56,314	-
Beginning fund balances	24,592	79,786	-	1,622	(40)
Ending fund balances	$ 24,493	163,479	6,504	57,936	(40)

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit G-2

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2021
(Continued)

	Fiduciary	Other	Denae Development Corporation	Totals (Memo-randum Only)
Revenues:				
Federal sources	$ -	671	-	4,962,311
Federal sources passed through other NPO	-	-	-	1,048,180
State of Alaska	-	-	-	5,000
Local sources - services	-	-	-	556,984
Local sources	6	-	-	903,807
Indirect cost reimbursement	-	-	-	952,924
Total revenues	6	671	-	8,429,206
Expenditures:				
Current:				
Salaries	-	448	-	2,605,545
Fringe benefits	-	99	-	858,731
Building maintenance and repair	-	-	-	45,064
Communications-Phone/Internet	-	-	-	48,578
Direct assistance	-	-	-	471,924
Dues and subscriptions	-	-	-	126,327
Equipment operations	-	-	-	94,715
Insurance	-	-	-	89,116
Motorpool	-	-	-	62,276
Other operating cost	-	-	-	25,300
Professional services	-	-	480	305,170
Rent-Building	-	-	-	369,617
Stipend	-	-	-	120,544
Supplies and materials	2,500	-	-	464,419
Travel and training	-	-	-	45,989
Utilities	-	-	-	59,259
Interest	-	-	-	6,217
Principal payments	-	-	-	19,025
Capital outlay	-	-	-	1,648,516
Total direct costs	2,500	547	480	7,466,332
Indirect cost	-	124	-	952,924
Total expenditures	2,500	671	480	8,419,256
Other financing sources (uses) - Repayment of loan proceeds	-	-	-	5,189
Total other sources (uses)	-	-	-	5,189
Excess of revenues and other sources o (under) expenditures and other (uses)	(2,494)	-	(480)	15,139
Beginning fund balances	6,407	-	12,926	797,217
Ending fund balances	$ 3,913	-	12,446	812,356

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2021

Federal Grant or Contract Title	*Number/Pass-Through Entity Identifying Number*	*Federal ALN Number*	*Passed Through to Subrecipients*	*Eligible Expenditures*
U.S. Department of Interior:				
P.L. 93-638 Contract		15.144	$ -	44,652
Bureau of Indian Affairs Self-Governance Compact		15.022	-	547,096
P.L. 102-477		15.130	-	59,254
P.L. 102-477 Passed thru Cook Inlet Tribal Council	477 CSBG Contract	15.U01	-	154,412
BIA Natural Resources (Subsistence)		15.036	-	38,213
BIA Tribal Resilience		15.156	-	9,447
BIA Cultural Heritage		15.159	-	3,357
BIA Tribal Wildlife Grant		15.639	-	196
National Park Service 2017		15.904	-	9,585
	Total U.S. Department of the Interior		-	866,212
U.S. Department of Health and Human Services:				
Indian Health Service 19/20		93.210	-	86,202
Administration on Aging-Title VI 17/20		93.047	-	139,869
Administration on Aging-Title VI MIPPA		93.071	-	2,700
Administration on Aging-Title IV NSIT		93.054		22,329
Center for Disease Control and Prevention		93.391	-	418,751
SAMSHA				
Tribal Opioid Response		93.243		35,908
Tribal Opioid Response		93.788		134,459
Administration for Native Americans:				
ANA Language-Esther Martinez		93.587	-	219,990
ANA SEDS		93.612	-	483,056
ANA Environmental Grant		93.581	-	671
Primary Care passed thru ANTHC	ANTHC99-C-0031	93.210	-	164,959
Title B passed thru Cook Inlet Tribal Council	IV-B Subaward FY18-21	93.645	-	27,946
Behavioral Health Aide passed thru SCF	BHAC 2020/2021	93.228	-	41,473
	Total U.S. Department of Health and Human Services		-	1,778,313
U.S. Department of Education:				
Institute of Museum and Library Services		45.308	-	79,349
	Total U.S. Department of Education		-	79,349
U.S. Environmental Protection Agency:				
Indian General Assistance		66.926	-	174,177
EPA Brownfield		66.817	-	123,607
	Total U.S. Environmental Protection Agency		-	297,784
U.S. Department of Justice:				
COPS TRGP		16.710	-	48,088
	Total 'U.S. Department of Justice		-	48,088

See notes to Schedule of Expenditures of Federal Awards

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2021

Federal Grant or Contract Title	*Number/Pass-Through Entity Identifying Number*	*Federal ALN Number*	*Passed Through to Subrecipients*	*Eligible Expenditures*
U.S. Housing & Urban Development:				
NAHASDA		14.867	$ -	98,108
		Total U.S. Housing & Urban Development	-	98,108
U.S. Department of Transportation:				
Federal Highways Administration		20.205	-	650,329
Federal Transit Administration		20.509	-	177,629
		Total U.S. Department of Transportation	-	827,958
U.S. Department of the Treasury:				
Coronavirus Relief Fund		21.019	-	1,301,317
Coronavirus Relief Fund passed thru CITC	CITC-CVTC Subaward 668	21.019	-	602,998
Coronavirus State and Local Fiscal Recovery Funds		21.027	-	53,972
		Total U.S. Department of Treasury	-	1,958,287
U.S. Department of Homeland Security:				
Hazard Mitigation Program passed thru the SOA	4413-3	97.039	-	56,392
		Total U.S. Department of Homeland Security	-	56,392
		Total Federal Financial Assistance	$ -	6,010,491
Federal surplus property passed thru the SOA		39.003	-	27,493
		Total Federal Financial Assistance and Surplus Property	$ -	6,037,984

See notes to Schedule of Expenditures of Federal Awards

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2021

Notes to Schedule of Expenditures of Federal Awards

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Chickaloon Village Traditional Council under programs of the federal government for the year ended September 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Chickaloon Village Traditional Council, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Chickaloon Village Traditional Council.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditure in prior years.

Note 3. Indirect Cost Rate

Chickaloon Village Traditional Council has not elected to use the 10-percent de minimis indirect cost rate for grants, allowed under the Uniform Guidance.

COMPLIANCE REPORTS

LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
2615 Brooke Drive
Anchorage, Alaska 99517
(907) 980-9450

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Ladies and Gentlemen:

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Chickaloon Village Traditional Council, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Chickaloon Village Traditional Council's basic financial statements, and have issued my report thereon dated June 10, 2022.

Internal Control Over Financial Reporting
In planning and performing my audit of the financial statements, I considered the Chickaloon Village Traditional Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control. Accordingly, I do not express an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Members of the Council
Chickaloon Village Traditional Council

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Chickaloon Village Traditional Council's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of the audit and, accordingly, I do not express such an opinion. The results of my test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Anchorage, Alaska
June 10, 2022

LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
2615 Brooke Drive
Anchorage, Alaska 99517
(907) 980-9450

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

Independent Auditor's Report

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Ladies and Gentlemen:

Report on Compliance for Each Major Federal Program

I have audited Chickaloon Village Traditional Council's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Chickaloon Village Traditional Council's major federal programs for the year ended September 30, 2021. Chickaloon Village Traditional Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of Chickaloon Village Traditional Council's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Chickaloon Village Traditional Council's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of Chickaloon Village Traditional Council's compliance.

Members of the Council
Chickaloon Traditional Village Council

Opinion on Each Major Federal Program

In my opinion, Chickaloon Village Traditional Council's complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2021.

Report on Internal Control Over Compliance

Management of Chickaloon Village Traditional Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered the Chickaloon Village Traditional Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Chickaloon Village Traditional Council's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Anchorage, Alaska
June 10, 2022

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Federal Schedule of Findings and Questioned Costs
Year Ended September 30, 2021

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Summary of Auditor's Results

Financial Statements

An unmodified opinion has been issued on the financial statements of the Chickaloon Village Traditional Council.

Internal control over financial reporting:

Material weakness identified?	.....yes	.....X.....no
Significant deficiencies identified that are not considered to be material weaknesses?	.....yes	.....X.....none reported
Noncompliance material to financial statements noted?	.....yes	.....X.....no

Federal Awards

Internal control over major programs:

Material weakness identified?	.....yes	.....X.....no
Significant deficiencies identified that are not considered to be material weaknesses?	.....yes	.....X.....none reported

An unmodified opinion has been issued on compliance for major programs.

Any audit findings disclosed that required to be reported in accordance with 2 CFR 200.516(a)? .....yes .....X.....no

Chickaloon Village Traditional Council
Chickaloon, Alaska

Identification of Major Programs:

CFDA Numbers	Name of Federal Program
93.391	DHHS – CDC Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises
21.019	Dept. of the Treasury – Coronavirus Relief Fund

The dollar threshold used to distinguish between Type A and Type B programs is federal awards expended greater than $750,000.

The auditee qualified as a low-risk auditee? .....X.....yes .....no

SECTION II - Financial Statement Findings
There are no current year findings.

Resolution of Prior Year's Findings
There were no prior year's findings.

SECTION III - Federal Award Findings and Questioned Costs
There are no current year findings.

Resolution of Prior Year's Findings
There were no prior year's findings.

IHS Single Audit Review

Response #150

1. Audit Entity Name:	Chickaloon Village Traditional Council
1a. Recipient Type:	Title V
2. Area Office:	Alaska
3. Audit period end date:	9/30/2022
4. IHS receipt date:	6/16/2023
4a. FAC MDL start date:	6/14/2023
5. Was the Single Audit Report received by the required due date? 2 CFR §200.512(a)(1):	Yes
6. Name of CPA firm:	LISA TAYLOR, CPA
7. Date of Single Audit report:	5/12/2023
8. DA Reviewer:	Kate Soliven
9. Review completion date:	6/20/2023
10. IHS expenditures reported in the SEFA. Note: list each IHS Assistance Listing Number (ALN) and amount. IHS ALN numbers include the following: 93.123, 93.164, 93.193, 93.210, 93.228, 93.231, 93.237, 93.284, 93.382, 93.383, 93.441, 93.444, 93.445, 93.653, 93.654, 93.933, 93.970; 93.971 and 93.972:	Indian Health Service 93.210 $ 163,508 Primary Care passed thru ANTHC 93.210 195,073 Behavioral Health Aide passed thru SCF 93.228 39,741
11. Were third Party Health Care Revenues shown in the report?	Yes
11a. Third Party Health Care Revenues (record the amount from the Statement of Revenues, Expenditures and Changes in Fund Balances). Note: If the amount is not shown separately, please record the amount from the Public Health and Welfare (Charges for Services shown in the Statement of Activities):	$4,681.00
12. What is the audit opinion on the financial statements?	Unmodified
12a. Is the scope of the audit opinion and/or financial statements limited, in any way, such as only reporting on federal programs and excluding other tribal component units? If so, please choose type of limitation:	Audit includes governmental departments only
13. Does the audit report include an Emphasis of Matter (or Other Matter) paragraph (other than scope limitations from 12a. above) that impacts IHS funding and programs? If so, please document in the exceptions section below:	No
14. Audit opinion on the SEFA:	Unmodified
15. Were deficiencies or material weaknesses noted in the report on internal controls over financial reporting and compliance and other matters? (choose from below):	No deficiencies

16. Were deficiencies noted from the report on internal controls over major programs for IHS funds?	No deficiencies
17. Audit opinion on compliance for major programs:	Unmodified
18. Does the entity meet the criteria for a low risk auditee?	Yes
19. Were material weaknesses and/or significant deficiencies noted that are specific to IHS awards?	No
20. Was an adequate corrective action plan (CAP) included? CAP must include the contact person responsible for the corrective action, corrective action planned and anticipated completion date (2 CFR, § 200.511(c)):	N/A
21. Does the report contain a summary schedule of prior audit findings? Please also record any unresolved findings in Summary if they are not listed as a current year finding:	Yes - prior year finding(s) are shown on the schedule
22. Are there red flags that indicate potential fraudulent or criminal activity or other sensitive matters affecting IHS funding and beneficiaries? Note: instances of fraudulent or criminal activity will be referred to the OIG:	No
23. Any concerns about safeguarding of IHS funds? (Respond yes to this question only if the notes indicate that IHS funds are at risk. If yes, please quantify the risk to IHS funds in the summary below.):	No
24. Any indication that IHS funds were used for loans or collateral?	No
25. Were there any IHS questioned costs? (If so, please describe in the summary section):	No
26. Is IHS shown as a major program in the audit?	No
27. Any other red flags impacting IHS funds (Going concern issues, bank overdraft/shortages, subsequent events that could impact IHS funding, non-compliance with debt covenants, conflicts of interest noted that could potentially impact IHS funds, related party transactions). If any red flags exist, include them in summary for follow-up:	No
28a. Is there a cash deficit impacting IHS funds? Calculation is: Cash, Restricted Cash and Cash Equivalents plus short term investments (when the term is 12 months or less) Less deferred revenue Equals: Cash Surplus or (Deficit) Note: No deficit will need to be recorded if the amount calculated is within 8% of the total SEFA amount:	No
28b. From the calculation above, if there is a cash deficit, enter the amount here. If no deficit, enter 0:	$0.00
29: In my opinion, based on the results of my review, the auditee's reporting package is:	Acceptable (generally meets 2 CFR §200.501 to §200.521 requirements)
30. Are there issues that should be brought to the attention of area office management?	No
31. Audit Follow-up Summary: Summarize all items that require IHS attention and/or audit follow-up that pose a risk to IHS funding and **programs, such as: ● Financial Statement and Federal** Award/Compliance Findings (include finding number, description, or title, if it is a material weakness or significant deficiency, and if it is a **repeat finding or any questioned costs), ● inadequate corrective action plans, ● adverse and disclaimer opinions, ● other federal award findings** that could impact IHS funding (i.e**., background investigations), ● Items**	Clean Audit, no exceptions or findings. No Area Office follow-up or MDL is required.

in the financial notes, which report a negative impact on IHS, ● High- Risk items identified by IHS, including cash deficits Include report page numbers on items for follow-up. Please include a reminder on any outstanding management decision letters. If no audit follow-up is required, please add the following statement: Clean Audit, no exceptions or findings. No Area Office follow-up or MDL is required. Alert the Area Office if an MDL is required and if there are delinquent audits.	
32. Are there any High Risks?	N/A

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Basic Financial Statements,
Additional Supplementary Information and Compliance Reports
September 30, 2022

CHICKALOON VILLAGE TRADITIONAL COUNCIL

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LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
2615 Brooke Drive
Anchorage, Alaska 99517
(907) 382-1195

Independent Auditor's Report

Members of the Chickaloon Village Traditional Council
Chickaloon Village Traditional Council

Ladies and Gentlemen:

Opinions

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Chickaloon Village Traditional Council as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Chickaloon Village Traditional Council's basic financial statements as listed in the table of contents.

In my opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information, of the Chickaloon Village Traditional Council as of September 30, 2022 and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

I conducted my 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. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial statements section of my report. I am required to be independent of Chickaloon Village Traditional Council and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.
Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Responsibilities of Management for the Financial Statements

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 statement that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Chickaloon Village's ability to continue as a going concern for twelve months beyond the financial statements date including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high-level assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate int the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in my judgement, there are conditions or events, considered in the aggregate that raise substantial doubt about the Chickaloon Village Traditional Council's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-8 and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards federally 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 my inquiries, the basic financials statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Members of the Chickaloon Village Traditional Council
Chickaloon Village Traditional Council

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Chickaloon Village Traditional Council's basic financial statements. The accompanying combining fund financial statements and schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion the supplementary information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued a report dated May 12, 2023, on my consideration of the Chickaloon Village Traditional Council's internal control over financial reporting and my 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 my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Chickaloon Village Traditional Council's internal control over financial reporting and compliance.



Anchorage, Alaska
May 12, 2023

MANAGEMENT, DISCUSSION AND ANALYSIS

Chickaloon Village Traditional Council
Management Discussion and Analysis
Year Ended September 30, 2022

This section of Chickaloon Village Traditional Council's annual financial report presents its discussion and analysis of the Council's financial performance during the fiscal year ended September 30, 2022. Please read it in conjunction with the Council's financial statements, which immediately follow this section. Comparative analysis will be presented in future years.

Financial Highlights

Key financial highlights for 2022 are as follows:

- The assets of the Chickaloon Village Traditional Council's exceeded its liabilities at the end of the fiscal year by $7,023,126 (net position).

- In total, net position increased by $800,176. All activities in this Council are governmental activities. There were no business activities in 2022.

- Total general revenues accounted for $67,605 or .9% of all revenues. Program specific revenues in the form of grants accounted for $7,080,344 or 92% of total revenues of $7,706,084.

- The Council had $6,905,908 in expenses. $6,905,908 of these expenses was offset by program specific charges for grants.

- As of the close of the current fiscal year, Chickaloon Village Traditional Council's governmental funds reported ending fund balance of $1,107,619.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Chickaloon Village Traditional Council's basic financial statements. Chickaloon Village Traditional Council's basic financial statements are comprised of 1) government-wide financial statements 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The basic financial statements include two kinds of statements that present different views of the Council's activities.

- *Government-wide financial statements* provide both short-term and long-term information about the Council's overall financial status.

- *Fund financial statements* focus on individual parts of the Council, reporting the Council's operations in more detail than the government-wide statements.

Fund financial statements include the governmental fund statements which tell how basic services were financed in the short-term, as well as what remains for future spending. The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by additional supplementary information on individual fund activity.

Government-wide Statements

The government-wide statements report information about the Council as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the Council's assets and liabilities, with the difference between the two reported as net position.

The two government-wide statements report the Council's *net position* and how they have changed. Net position—the difference between the Council's assets and liabilities—are one way to measure the Council's financial position.

- Over time, increases or decreases in the Council's net position are an indicator of whether its financial position is improving or deteriorating, respectively.

- To assess the overall financial position, you need to consider additional nonfinancial factors such as the condition of equipment and other assets.

The government-wide financial statements include all the Council's *governmental activities*, which accounts for all of the Council's basic services such as general government, health and social services, education, environmental stewardship, housing, transportation and justice. There are no *business-type activities* in Chickaloon Village Traditional Council.

Fund Financial Statements

The fund financial statements provide more detailed information about the Council's funds, focusing on its most significant or "major" funds—not the Council as a whole. Funds are accounting devices the Council uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by state law and/or by governmental accounting standards.

- The Council establishes other funds to control and manage money for a particular purpose or to show that it is properly using certain fund revenues (such as federal and state grants).

The Council has only governmental funds:

- *Governmental Funds*: The Council's basic services are included in governmental funds. Unlike the government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of spendable resources, as well as balances of spendable resources left at fiscal year-end. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Council'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 long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

Chickaloon Village Traditional Council maintains several individual governmental funds. Information is presented separately in the fund financial statements for the Council's General Fund, BIA Self Governance, Environmental Stewardship, Health, and Transportation all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements*.

Other information: Additional detailed information related to the major funds and combining statements for nonmajor governmental funds referred to earlier are presented immediately following the notes to financial statements. This includes combining and individual fund statements and schedules.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Chickaloon Village Traditional Council, assets exceeded liabilities by $7,023,126 at the close of the most recent fiscal year.

Chickaloon Village Traditional Council has $5,894,259 invested in capital assets net of related debt, $593,352 in unrestricted-designated and $535,515 in unrestricted-undesignated net position making up the total of $7,023,126.

Financial Analysis of the Council as a Whole

The following table provides a summary of the Council's net position for 2022 and 2021:

Condensed Statement of Net Position
Governmental Activities

	2022	2021
Assets:		
Current assets	$ 9,269,620	9,397,363
Noncurrent assets	5,915,507	5,410,594
Total assets	15,185,127	14,807,957
Liabilities:		
Current liabilities	8,162,001	8,585,007
Noncurrent liabilities	-0-	-0-
Total liabilities	8,162,001	8,585,007
Net position:		
Invested in capital assets, net of debt	5,894,259	5,389,346
Unrestricted	1,128,867	833,604
Total net position	$ 7,023,126	6,222,950

The following table shows the changes in net position for fiscal year 2022 and 2021:

Change in Net Position

	2022	2021
Revenues:		
Program revenues	$ 7,638,479	7,389,722
General revenues	67,605	67,536
Total revenues	7,706,084	7,457,258
Expenses:		
Governmental activities:		
General Government	308,667	861,967
Community & Social Services	1,754,573	855,309
Judicial	463,839	199,704
Education	469,443	682,590
Environmental Stewardship	741,028	941,828
Health	1,569,208	1,354,383
Transportation	720,687	886,370
Housing	361,740	47,024
Economic Development	516,723	69,930
Interest	-0-	6,217
Total governmental activities	6,905,908	5,905,322
Increase (decrease) in net position	$ 800,176	1,551,936

Financial Analysis of the Council's Funds

Governmental funds are accounted for using the modified accrual basis of accounting. All governmental funds have total revenues of $7,690,940 and expenditures of $7,410,822. The net change in fund balance was an increase of $295,263.

Capital Assets

By the end of 2022 and 2021, the Council had invested $5,894,259 and $5,389,346 in capital assets net of related debt, all as governmental activities. The following table shows fiscal 2022 and 2021:

	Capital Assets Net of Depreciation	
	2022	**2021**
Gravel	$ 66,251	66,251
Construction in Progress	642,949	114,773
Equipment & Vehicles	2,187,629	1,919,511
Buildings	4,930,988	4,930,988
Land	774,077	774,077
Accumulated Depreciation	(2,707,635)	(2,416,254)
Totals	$5,894,259	$5,389,346

Additional information on the Council's capital assets can be found in the notes to the financial statements.

Long-Term Debt

Chickaloon Village Traditional Council currently has no debt.

Contacting the Council's Financial Management

This financial report is designed to provide the Council's citizens, investors and creditors with a general overview of the Council's finances and to demonstrate the Council's accountability for the money it receives. If you have any questions about this report or need additional information, contact Chickaloon Village Traditional Council.

BASIC FINANCIAL STATEMENTS

Government-wide Financial Statements

Fund Financial Statements

Notes to the Financial Statements

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Statement of Net Position

Statement of Activities

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Net Position

September 30, 2022

	Primary Government
	Governmental Activities
ASSETS	
Current assets:	
Equity in central treasury	$ 8,797,455
Cash	118,169
Cash, restricted	5,773
Accounts receivable:	
Grants and contracts	258,862
Other	86,237
Prepaid	3,124
Total current assets	9,269,620
Noncurrent assets:	
Gravel	66,251
Equipment and vehicles assets	2,187,629
Construction in progress	642,949
Buildings	4,930,988
Less accumulated depreciation	(2,707,635)
Land	774,077
Loans receivable	21,248
Total noncurrent assets	5,915,507
Total assets	$ 15,185,127
LIABILITIES	
Current liabilities:	
Accounts payable	357,706
Accrued payroll and payroll liabilities	529,736
Unearned revenue	7,274,559
Total current liabilities	8,162,001
Total liabilities	8,162,001
NET POSITION	
Invested in capital assets, net of related debt	5,894,259
Unrestricted - designated	593,352
Unrestricted - undesignated	535,515
Total net position	$ 7,023,126

See accompanying notes to the financial statements.

Exhibit B-1

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Activities

Year Ended September 30, 2022

Functions/Programs		Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Governmental activities:						
General government	$	308,667	364,899	480,231	-	536,463
Community & social service		1,754,573	-	1,946,982	-	192,409
Judicial		463,839	-	462,374	-	(1,465)
Education		469,443	70,809	561,800	-	163,166
Environmental stewardship		741,028	-	724,255	-	(16,773)
Transportation		720,687	-	1,093,163	-	372,476
Housing		361,740	91,068	219,336	-	(51,336)
Health		1,569,208	4,681	1,592,203	-	27,676
Economic development		516,723	26,678	-	-	(490,045)
Total governmental activities	$	6,905,908	558,135	7,080,344	-	732,571

General revenues:		
Grants and contributions not restricted to specific programs:		
Other	$	67,605
Total revenues		67,605
Change in net position		800,176
Net position - beginning		6,222,950
Net position - ending	$	7,023,126

See accompanying notes to the financial statements.

FUND
FINANCIAL
STATEMENTS

Governmental Funds:

Balance Sheet

Reconciliation of the Governmental Funds – Balance Sheet to the Statement of Net Position

Statement of Revenues, Expenditures and Changes in Fund Balances

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

Exhibit C-1

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Balance Sheet - Governmental Funds

September 30, 2022

Assets		General	Self Gover-nance	Health	Transpor-tation	U.S. Treasury Covid	Other Non-major	Totals (Memo-randum Only)
Equity in central treasury	$	1,417,031	2,758,198	245,953	938,163	3,162,917	275,193	8,797,455
Cash		14,560	-	-	-	-	103,609	118,169
Cash, restricted		-	-	-	-	-	5,773	5,773
Accounts receivable:								
Grants and contracts		-	63,135	37,818	52,114	-	105,795	258,862
Other (net of allowance for DA)		60,398	-	-	-	-	25,839	86,237
Prepaid		3,124	-	-	-	-	-	3,124
Due to other funds		133,192	-	-	-	-	-	133,192
Total assets	$	1,628,305	2,821,333	283,771	990,277	3,162,917	516,209	9,402,812
Liabilities and Fund Balances								
Liabilities:								
Accounts payable		338,953	-	-	-	-	18,753	357,706
Accrued vacation and payroll taxes		529,736	-	-	-	-	-	529,736
Unearned revenue		-	2,758,198	271,073	920,377	3,162,917	161,994	7,274,559
Due from other funds		-	63,135	-	52,114	-	17,943	133,192
Total liabilities		868,689	2,821,333	271,073	972,491	3,162,917	198,690	8,295,193
Fund balances:								
Unrestricted								
Assigned		398,605	-	9,130	-	-	185,617	593,352
Unassigned		361,011	-	3,568	17,786	-	131,902	514,267
Total fund balances		759,616	-	12,698	17,786	-	317,519	1,107,619
Total liabilities and fund balances	$	1,628,305	2,821,333	283,771	990,277	3,162,917	516,209	9,402,812

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
September 30, 2022

Total fund balances for governmental funds		$ 1,107,619
Amounts reported for governmental activities in the statement of net position are different because:		
Receivables from long-term loans are reported as an expenditure in governmental funds. The statement of net position includes those receivables among the assets of CVTC.		21,248
The cost of capital assets (land, gravel, equipment and vehicles) purchased is reported as an expenditure in governmental funds. The statement of net position includes those capital assets among the assets of the CVTC as a whole. The cost of those capital assets is allocated over their estimated useful lives (as depreciation expense) to the various functions reported as governmental activities in the statement of activities. Those assets consist of:		
Gravel	$ 66,251	
Construction in progress	642,949	
Equipment and vehicles	2,187,629	
Buildings	4,930,988	
Land	774,077	
Accumulated depreciation to date	(2,707,635)	
Total assets:	5,894,259	5,894,259
Total net position of governmental activities		$ 7,023,126

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
Year Ended September 30, 2022

	General	Self Gover-nance	Health	Transpor-tation	U.S. Treasury Covid	Other Non-major	Totals (Memo-randum Only)
Revenues:							
Federal sources	$ -	1,188,429	951,027	990,392	1,303,544	1,524,611	5,958,003
Federal sources passed through other NPO	-	-	252,731	98,889	-	116,223	467,843
Local sources - services	364,899	-	4,681	-	-	185,572	555,152
Local sources	67,605	-	388,445	3,882	(6,504)	256,514	709,942
Total revenues	432,504	1,188,429	1,596,884	1,093,163	1,297,040	2,082,920	7,690,940
Expenditures:							
Governmental activities:							
General government	(165,914)	462,977	-	-	-	-	297,063
Community & social service	-	242,994	-	-	1,122,142	389,437	1,754,573
Judicial	-	246,527	-	-	-	215,847	462,374
Education	-	48,691	-	-	-	400,110	448,801
Environmental stewardship	-	187,240	-	-	-	532,381	719,621
Transportation	-	-	-	655,892	-	-	655,892
Housing	-	-	-	-	-	276,001	276,001
Health	-	-	1,546,504	-	-	-	1,546,504
Economic development	379,910	-	-	-	-	45,443	425,353
Capital outlay	-	-	48,255	443,978	181,402	151,005	824,640
Total expenditures	213,996	1,188,429	1,594,759	1,099,870	1,303,544	2,010,224	7,410,822
Other financing sources (uses) -							
Match income	-	-	-	3,399	-	75,793	79,192
Match expense	-	-	-	(3,399)	-	(75,793)	(79,192)
Repayment of loan	15,145	-	-	-	-	-	15,145
Total other sources (uses)	15,145	-	-	-	-	-	15,145
Excess of revenues and other sources over (under) expenditures and other (uses)	233,653	-	2,125	(6,707)	(6,504)	72,696	295,263
Beginning fund balances	525,963	-	10,573	24,493	6,504	244,823	812,356
Ending fund balances	$ 759,616	-	12,698	17,786	-	317,519	1,107,619

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities
Year Ended September 30, 2022

Net change in fund balances - total governmental funds		$ 295,263
The change in net position reported for governmental activities in the statements of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Depreciation expense	$ (319,727)	
Capital outlays	824,640	
		504,913
Debt proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.		
Reduction of intergovernmental Teta asset	(19,025)	
Repayment of intergovernmental Teta principal	19,025	
		-
Loan disbursements are reported as financing uses in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing loans increases noncurrent assets and does not affect the statement of activities. Similarly, collection of loans is an revenue in the governmental funds but reduces the asset in the statement of net position.		
Loan and investment activity	-	
		-
Change in net position of governmental activities		$ 800,176

See accompanying notes to the financial statements.

Note 1: Summary of Significant Accounting Policies

Organization

The Chickaloon Native Village (Traditional Council) is recognized by the Department of the Interior, U.S. Government, as the Organization representing the Native people of Chickaloon, Alaska. The Organization administers contracts and grants for the benefit of the Native people who reside in the Chickaloon service area and has been determined to be an Indian Tribal government, which exercises governmental function for the purpose of the Indian Tribe Government Tax Status Act of 1982, as amended. The financial statements of the Traditional Council have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governments units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies:

Scope of Presentation

The accounting policies of the Council conform to accounting principles generally accepted in the United States of America applicable to governmental entities. The following is a summary of the more significant policies.

Reporting Entity

These financial statements include all the activities of the Traditional Council, which is the primary government. The basic principle used in determining the scope of the entity for financial reporting purposes is the exercise of oversight responsibility over other entities by the Chickaloon Village Traditional Council's power and includes, but is not limited to financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. Based upon the application of these criteria, Denae Development Corporation, a land holding company, 100% owned by Chickaloon Village Traditional Council, is presented as a blended component unit. There were no other entities to be included within the reporting entity.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Council. In general, the effect of interfund activity has been removed from these statements to minimize the double-counting of internal activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers, who purchase, use or directly benefit from goods or services provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Other items not properly included among program revenue are reported instead as general revenues.

Note 1: Summary of Significant Accounting Policies, continued

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are any proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Chickaloon Village Traditional Council considers revenues to be available if they are collected within 90 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The Chickaloon Village Traditional Council reports the following major governmental funds:

Discretionary General Fund – this fund accounts for expenses and revenue associated with the rental of the properties owned by the Traditional Council. The fund also accounts for all other miscellaneous activity, which is funded through local sources.

Self-Governance Special Revenue Fund – this fund accounts for expenses incurred for multiple programs funded through the Department of the Interior. The funding comes primarily from the federal government and is mostly recurring.

Environmental Stewardship Department Special Revenue Fund – this fund accounts for several programs which provide some environmental activities, which currently range from ecosystem-based planning sustainability to stream reparation. The programs are funded annually from federal and foundation funding.

Education Special Revenue Fund – this fund accounts for expenses associated with a school operated by Chickaloon Village Traditional Council for Tribal citizens and general public. The programs are funded through grants, fees, and donations.

Health Special Revenue Fund – this fund accounts for expenses associated with a non-emergent health transportation and elder outreach in Sutton. The funding comes primarily from foundations, with smaller amounts from federal agencies and fees.

Transportation Special Revenue Fund – this fund accounts for expenses incurred for the planning, maintenance, construction, and improvements for designated roads. The funding comes primarily from the federal government.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the Government-wide fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Note 1: Summary of Significant Accounting Policies, continued

Entitlements and shared revenues are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Revenue for expenditure-driven grants is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when the Traditional Council receives cash.

When both restricted and unrestricted resources are available for use, it is the Traditional Council's policy to use restricted resources first, and then unrestricted resources, as they are needed.

Equity in Central Treasury Cash

The larger cash funds of the Traditional Council are maintained in the Traditional Council's central cash treasury to maximize investment income while minimizing risk.

Cash

The smaller cash funds of the Traditional Council are maintained in the Traditional Council's cash accounts.

Receivables and Payables

Receivables are mostly from the federal government. Interfund receivables and payables resulting from individual funds' overdrafts of pooled cash in the central treasury are referred to as "due to/from other funds."

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. General capital assets, which consist of equipment and vehicles, are reported in the governmental activities column in the Government-wide financial statements. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight-line depreciation is used based on the following estimated useful lives:

Equipment and vehicles	5-20 years
Buildings	20-40 years

Loan Receivables and Payables

Loans were made to Tribal members and to the Denae Development Company associated with CVTC.

Unearned Revenues

Unearned revenues arise when resources are received before the Traditional Council has legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent period, when there is a legal claim to the resources, the liability for unearned revenue is removed and revenue is recognized.

Note 1: Summary of Significant Accounting Policies, continued

Compensated Absences

It is the Traditional Council's policy to permit employees to accumulate earned but unused annual pay benefits. Annual leave is subject to certain restrictions and maximum accumulations. All employees are paid for any accumulated annual leave upon use or at termination. The Traditional Council's policy is that annual leave will be taken or paid out within the next fiscal year and therefore is a current liability in the governmental funds.

Long-term Obligations

In the Government-wide financial statements long-term debt is reported as liabilities in the applicable governmental activities. Long-term debt consists of one note secured by capital assets and future rent receipts.

Equity Classifications

Government-wide Statements
Equity is classified as net position and displayed in two possible components:

a. *Invested in capital assets* – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any mortgages, notes, capital lease obligations or other borrowings that are attributable to the acquisition, construction, or improvement of the assets, if any.
b. *Unrestricted net position* – All other net position that do not meet the definition of restricted by creditors, grantors or laws or regulations, or invested in capital assets.

Fund Balances of Fund Financial Statements
In the fund financial statements, governmental funds may report reservations of fund balance for amounts as follows:

Nonspendable - amounts that are not in spendable form or are legally or contractually required to be maintained intact.
Spendable - comprises the remaining four classifications: restricted, committed, assigned and unassigned.
Restricted - amounts that can be spent only for the specific purposes stipulated by an external resource provider or enabling legislation.
Unrestricted:
Committed - amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority.
Assigned - amounts intended to be used by the government for specific purposes.
Unassigned - the residual classification for the general fund or negative fund balance.

Net Position

In the government-wide financial statements, the net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation. Net positions reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Council has no restricted net position as of September 30, 2022.

Note 2: Equity in Central Treasury Cash

The Traditional Council maintains all equity funds in a central cash treasury. Of the total bank balance, $250,000 is insured through the Federal Depository Insurance Corporation (FDIC) and the balance is collateralized by collateral held by a third-party custodial bank in the Traditional Council's name. As of September 30, 2022, the balances are as follows:

	Bank Balance	Carrying Amount
Demand Deposits	$ 9,034,841	$ 9,114,128

Note 3: Cash and Restricted Cash

Cash is comprised of several smaller demand deposit accounts and petty cash. The bank balance of these accounts at September 30, 2022 was $123,942 and the carrying amount was $123,942. The bank balance is fully collateralized either entirely covered by federal depository insurance or by collateral held by a third-party custodial bank in the Chickaloon Village Traditional Council's name.

Restricted Cash

Restricted cash is comprised of one small demand deposit account. The bank balance at September 30, 2022 was $5,773. The bank balance is fully collateralized either entirely covered by federal depository insurance or by collateral held by a third-party custodial bank in the Chickaloon Village Traditional Council's name.

Investment Policy – Chickaloon Traditional Village Council does not have an investment policy.
Interest Rate Risk - Time certificates of deposit all mature with one year or less.
Credit Risk - Securities held for collateralization were held in a third-party custodial bank in the Chickaloon Village Traditional Council's name.

Investments held at year end stated at fair value:

Investments are reported at fair market value for investments with quoted market prices. All investment income, including changes in fair market value of investments is reported as revenue in the statement of revenues, expenditures, and changes in fund balances. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The following investments were held by the Village Council as of September 30, 2022:

Investment Type	Fair Value	Fair Value Hierarchy
Repurchase Agreement	$8,614,128	Level 1

Note 4: Capital Assets

Gravel is depleted as sold. Except for land and construction in progress all assets are depreciated. The changes in the capital assets are as follows:

	Balance 10/01/21	Additions	Deductions	Balance 09/30/22
Capital assets not being depreciated:				
Land	$ 774,077	-0-	-0-	774,077
Gravel	66,251	-0-	-0-	66,251
Construction in progress	114,773	528,176	-0-	642,949
Capital assets being depreciated:				
Buildings	4,930,989	-0-	-0-	4,930,989
Vehicles and Equipment	1,919,511	296,464	(28,346)	2,187,518
Less: accumulated depreciation	(2,416,255)	(319,726)	28,346	(2,707,634)
Capital Assets, net	$ 5,389,346	504,914	-0-	$ 5,894,260

Depreciation expense was charged to governmental activities as follows:

Economic Development	$ 91,370
Justice	1,465
General Government – Indirect	11,606
Education	20,642
Environmental Stewardship	21,407
Transportation	64,795
Health	22,704
Housing	85,739
Total depreciation expense	$ 319,726

Note 5: Interfund Receivables, Payables, and Transfers

A schedule of interfund balances and transfers for the year ended September 30, 2022, follows:

Due to the General Fund from:	
Self-Governance Special Revenue Fund for short-term advances	$ 63,135
Transportation Special Revenue Fund for short-term advances	52,114
Other Non-major Special Revenue Fund for short-term advances	17,943
Total	$133,192

Note 6: Long-Term Debt

Teta an intergovernmental endowment bank account paid off the note with RCAC. The general fund is paying back the Teta endowment account with interest. These transactions have been eliminated in the Government Wide financial statements. The primary government is paying back Teta as follows at September 30, 2022:

	Balance 10/01/21	Additions	Deductions	Balance 09/30/22
Note 1 principal balance due	$45,095	-0-	12,483	32,612

Note 7: Cafeteria Plan

Any permanent employee working a minimum of 30 hours per week is eligible for the cafeteria plan following 30 days of continuous employment (90 days for the 401(k)). The company contribution is dependent on how many hours an employee works. Employees may select Health Insurance, Dental Insurance, Health Care and/or Dependent Care Reimbursement, Supplemental Life and Accident Insurance or the 401(k) Retirement Plan.

Pension Plan

Chickaloon Village Traditional Council provides pension benefits for those who, through the cafeteria plan, wish to participate through a defined contribution plan administered by John Hancock. The contribution amounts are selected by the employee and are not based upon gross wages. The Chickaloon Village Traditional Council paid in $362,557 for the fiscal year ended; $355,912 was an employer contribution and $6,645 was an employee contribution.

Note 8: Operating Leases

Chickaloon Village Traditional Council has several operating leases for copy machines. Future obligations are as follows:

Year ending September 30:	
2023	$ 15,828
2024	15,828
2025	15,828
2026	15,828
Thereafter	7,746
Future minimum lease payment	$ 64,359

Note 9: Administration Cost Fund

The Administration Cost Fund allocates administrative cost based upon an agreement with the Department of the Interior. Any over recoveries or under recoveries are used to adjust the next negotiated rate. The rates for fiscal year ending September 30, 2022, are 59.73% for all BIA (638) funding, 29.57% for All-Other Programs, and 0.00% for Passthrough funds.

Note 10: Budgetary Principles

GASB Statement No. 34 requires that budgetary comparison statements for the General fund and major special revenue funds with legally adopted budgets be presented in the basic financial statements. These statements must display the original budget, amended budget and actual results (on a budgetary basis). It should be noted that the Chickaloon Village Traditional Council does not require legally adopted annual budgets for its general and major special revenue funds. The budgets for special revenue funds are project length and not annual budgets. As such, the financial statements do not provide budgetary information.

Note 11: Related Parties

Due to the nature and size of the Traditional Council, it is inevitable that transactions will occur between entities, Council of Tribal members, and/or employees of these entities. The services provided are not considered significant for individual disclosure.

Note 12: Risk Management

The Traditional Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial policies, transferring the risk of loss, except for relatively small deductible amounts, are purchased for property and content damage, workers' compensation, professional liabilities, and employee medical costs. Settled claims from these risks have not exceeded commercial insurance coverage. The Traditional Council has no coverage for potential losses from environmental damage.

Note 13: Concentrations

Chickaloon Village Traditional Council receives most of its revenues in the form of grants from federal and state sources. Total federal and state revenues accounted for 84% of all revenues of the Traditional Council. A significant change in these revenues would have a significant impact, either positive or negative on operations of the Organization.

Note 14: Contingencies

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, would become a liability of the General fund.

Note 15: Subsequent Events

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, would become a liability of the General fund. The Chickaloon Village Traditional Council has evaluated subsequent events through May 12, 2023, the date which the financial statements were available to be issued.

ADDITIONAL SUPPLEMENTARY INFORMATION

All Governmental Funds:

Combining Balance Sheet

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – by Object

Schedule of Expenditures of Federal Awards

Notes to Schedule of Expenditures of Federal Awards

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Balance Sheet - Governmental Funds

September 30, 2022

Assets		General	Self Govern-nance	Health	Transpor-tation	U.S. Treasury Covid	Environ-mental Steward-ship	Education	Housing
Equity in central treasury	$	1,417,031	2,758,198	245,953	938,163	3,162,917	33,349	173,025	63,818
Cash		14,560	-	-	-	-	-	91,175	-
Cash, restricted		-	-	-	-	-	-	-	-
Accounts receivable:									
Grants and contracts		-	63,135	37,818	52,114	-	26,340	17,824	26,562
Other (net of AFDA)		60,398	-	-	-	-	-	23,880	1,959
Prepaid		3,124	-	-	-	-	-	-	-
Due from other funds		133,192	-	-	-	-	-	-	-
Total assets	$	1,628,305	2,821,333	283,771	990,277	3,162,917	59,689	305,904	92,339
Liabilities and Fund Balances									
Liabilities:									
Accounts payable		338,953	-	-	-	-	-	-	-
Accrued vacation and payroll taxes		529,736	-	-	-	-	-	-	-
Unearned revenue		-	2,758,198	271,073	920,377	3,162,917	54,206	100,850	-
Due to other funds		-	63,135	-	52,114	-	-	2,532	-
Total liabilities		868,689	2,821,333	271,073	972,491	3,162,917	54,206	103,382	-
Fund balances:									
Unrestricted									
Assigned		398,605	-	9,130	-	-	-	91,175	92,339
Unassigned		361,011	-	3,568	17,786	-	5,483	111,347	-
Total fund balances		759,616	-	12,698	17,786	-	5,483	202,522	92,339
Total liabilities and fund balances	$	1,628,305	2,821,333	283,771	990,277	3,162,917	59,689	305,904	92,339

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Balance Sheet - Governmental Funds

September 30, 2022

(Continued)

Assets		DOJ	Other	Fiduciary	Denae Devlpmt Corp.	Totals (Memo-randum Only)
Equity in central treasury	$	-	5,001	-	-	8,797,455
Cash		-	-	-	12,434	118,169
Cash, restricted		-	-	5,773	-	5,773
Accounts receivable:						
Grants and contracts		10,679	24,390	-	-	258,862
Other (net of AFDA)		-	-	-	-	86,237
Prepaid		-	-	-	-	3,124
Due from other funds		-	-	-	-	133,192
Total assets	$	10,679	29,391	5,773	12,434	9,402,812
Liabilities and Fund Balances						
Liabilities:						
Accounts payable		-	-	-	18,753	357,706
Accrued vacation and payroll taxes		-	-	-	-	529,736
Unearned revenue		6,938	-	-	-	7,274,559
Due to other funds		3,781	7,960	3,670	-	133,192
Total liabilities		10,719	7,960	3,670	18,753	8,295,193
Fund balances:						
Unrestricted						
Assigned		-	-	2,103	-	593,352
Unassigned		(40)	21,431	-	(6,319)	514,267
Total fund balances		(40)	21,431	2,103	(6,319)	1,107,619
Total liabilities and fund balances	$	10,679	29,391	5,773	12,434	9,402,812

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit G-2

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2022

	General Fund		Self	
Revenues:	General	Admini-stration	Govern-nance	Health
Federal sources	$ -	-	1,188,429	951,027
Federal sources passed through other NPO	-	-	-	252,731
Local sources - services	364,079	820	-	4,681
Local sources	66,505	1,100	-	388,445
Indirect cost reimbursement	-	1,486,311	-	-
Total revenues	430,584	1,488,231	1,188,429	1,596,884
Expenditures:				
Current:				
Salaries	103,134	642,661	379,860	592,057
Fringe benefits	41,043	203,358	132,921	259,770
Building maintenance and repair	19,535	-	364	998
Communications-Phone/Internet	565	30,000	6,595	6,017
Dues and subscriptions	-	65,743	1,448	649
Equipment operations	673	13,120	500	-
Insurance	25,933	14,545	14,115	8,112
Motorpool	4,857	6,668	18,218	48,871
Other operating cost	7,956	8,504	682	-
Passthrough/Direct assistance	25,116	121,653	66,263	215,013
Professional services	9,260	81,265	14,645	1,978
Supplies and materials	8,946	58,407	107,467	115,059
Training	-	5,065	10,660	17,910
Travel	3,735	3,117	41,088	13,829
Utilities	72,626	-	2,180	939
Interest	2,662	-	-	-
Principal payments	12,483	-	-	-
Total direct costs	338,524	1,254,106	797,006	1,281,202
Indirect cost	107,677	-	391,423	313,557
Total expenditures	446,201	1,254,106	1,188,429	1,594,759
Other financing sources (uses) -				
Match income	-	-	-	-
Match expense	-	-	-	-
Repayment of loan proceeds	15,145	-	-	-
Total other sources (uses)	15,145	-	-	-
Excess of revenues and other sources over (under) expenditures and other (uses)	(472)	234,125	-	2,125
Beginning fund balances	910,534	(384,571)	-	10,573
Ending fund balances	$ 910,062	(150,446)	-	12,698

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit G-2

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2022
(Continued)

Revenues:	Transportation	U.S. Treasury Covid	Environmental Stewardship	Education	Housing	DOJ
Federal sources	$ 990,392	1,303,544	512,772	214,248	219,336	215,847
Federal sources passed through other NPO	98,889	-	-	101,683	-	-
Local sources - services	-	-	-	70,809	91,068	-
Local sources	3,882	(6,504)	24,243	197,178	-	-
Indirect cost reimbursement	-	-	-	-	-	-
Total revenues	1,093,163	1,297,040	537,015	583,918	310,404	215,847
Expenditures:						
Current:						
Salaries	319,634	313,505	274,231	93,449	42,065	129,995
Fringe benefits	90,886	96,014	85,862	38,838	10,684	46,599
Building maintenance and repair	-	840	-	-	27,018	-
Communications-Phone/Internet	4,578	48	635	46	552	194
Dues and subscriptions	495	24,310	2,812	2,592	-	57
Equipment operations	20,417	9,579	-	-	-	-
Insurance	16,940	-	1,229	8,104	13,358	-
Motorpool	34,186	1,717	1,658	6,117	392	-
Other operating cost	256	-	-	-	-	-
Passthrough/Direct assistance	309,145	551,447	20,367	237,384	132,699	-
Professional services	93,988	87,115	9,437	48	-	-
Supplies and materials	32,013	39,283	17,941	102,589	4,259	2,728
Training	300	14,810	1,521	-	-	-
Travel	-	1,712	4,650	2,108	-	9
Utilities	458	1,461	4	-	12,270	-
Interest	-	-	-	-	-	-
Principal payments	-	-	-	-	-	-
Total direct costs	923,296	1,141,841	420,347	491,275	243,297	179,582
Indirect cost	176,574	161,703	118,274	53,600	32,704	36,265
Total expenditures	1,099,870	1,303,544	538,621	544,875	276,001	215,847
Other financing sources (uses) -						
Match income	3,399	-	10,949	-	-	10,156
Match expense	(3,399)	-	(10,949)	-	-	(10,156)
Repayment of loan proceeds	-	-	-	-	-	-
Total other sources (uses)	-	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other (uses)	(6,707)	(6,504)	(1,606)	39,043	34,403	-
Beginning fund balances	24,493	6,504	7,089	163,479	57,936	(40)
Ending fund balances	$ 17,786	-	5,483	202,522	92,339	(40)

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit G-2

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2022
(Continued)

Revenues:	Fiduciary	THPO	LCD	Denae Development Corporation	Totals (Memo-randum Only)
Federal sources	$ -	313,869	63,079	-	5,972,543
Federal sources passed through other NPO	-	-	-	-	453,303
Local sources - services	-	-	-	23,695	555,152
Local sources	2,110	30,000	-	2,983	709,942
Indirect cost reimbursement	-	-	-	-	1,486,311
Total revenues	2,110	343,869	63,079	26,678	9,177,251
Expenditures:					
Current:					
Salaries	-	159,150	37,966	2,384	3,090,091
Fringe benefits	-	39,888	10,523	718	1,057,104
Building maintenance and repair	-	-	-	4,734	53,489
Communications-Phone/Internet	-	1,208	194	-	50,632
Dues and subscriptions	-	737	-	104	98,947
Equipment operations	-	-	-	-	44,289
Insurance	-	1,122	-	2,558	106,016
Motorpool	-	1,415	-	-	124,099
Other operating cost	3,920	-	-	12,051	33,369
Passthrough/Direct assistance	-	16,722	-	-	1,695,809
Professional services	-	11,813	-	9,414	318,963
Supplies and materials	-	4,562	-	-	493,254
Training	-	602	-	-	50,868
Travel	-	15,450	-	-	85,698
Utilities	-	-	-	3,111	93,049
Interest	-	-	-	-	2,662
Principal payments	-	-	-	-	12,483
Total direct costs	3,920	252,669	48,683	35,074	7,410,822
Indirect cost	-	69,769	14,396	10,369	1,486,311
Total expenditures	3,920	322,438	63,079	45,443	8,897,133
Other financing sources (uses) -					
Match income	-	75,000	-	-	99,504
Match expense	-	(75,000)	-	-	(99,504)
Repayment of loan proceeds	-	-	-	-	15,145
Total other sources (uses)	-	-	-	-	15,145
Excess of revenues and other sources over (under) expenditures and other (uses)	(1,810)	21,431	-	(18,765)	295,263
Beginning fund balances	3,913	-	-	12,446	812,356
Ending fund balances	$ 2,103	21,431	-	(6,319)	1,107,619

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2022

Federal Grant or Contract Title	*Number/Pass-Through Entity Identifying Number*	*Federal ALN Number*	*Passed Through to Subrecipients*	*Eligible Expenditures*
U.S. Department of Interior:				
Bureau of Indian Affairs				
P.L. 93-638 Contract-ICWA		15.144	$ -	2,643
Bureau of Indian Affairs Self-Governance Compact		15.022	-	1,054,741
P.L. 102-477		15.130	-	44,498
P.L. 102-477 Passed thru Cook Inlet Tribal Council	477 CSBG Contract	15.U01	-	101,683
BIA Natural Resources (Subsistence)		15.036	-	2,489
BIA Tribal Resilience		15.156	-	69,849
BIA Language		15.032	-	14,209
USFW Tribal Wildlife Grant		15.639	-	167,319
	Total U.S. Department of the Interior		-	1,457,431
U.S. Department of Health and Human Services:				
Indian Health Service		93.210	-	163,508
Administration on Aging				
Administration on Aging-Title VI		93.047	-	223,366
Administration on Aging-Title III		93.053	-	50
Administration on Aging-Title IV, Part C		93.054	-	33,067
Center for Disease Control and Prevention		93.391	-	269,881
SAMSHA				
Tribal Opioid Response		93.243	-	53,300
Tribal Opioid Response		93.788	-	207,855
Administration for Native Americans				
ANA Language-Esther Martinez		93.587	-	63,079
ANA Environmental Grant		93.581	-	299,329
Primary Care passed thru ANTHC	ANTHC99-C-0031	93.210	-	195,073
Title IV-B passed thru Cook Inlet Tribal Council	IV-B Subaward 2021/2022	93.645	-	17,917
Behavioral Health Aide passed thru SCF	BHAC 2021/2022	93.228	-	39,741
	Total U.S. Department of Health and Human Services		-	1,566,166
U.S. Department of Education:				
Institute of Museum and Library Services passed thru other NPO		45.308	-	60,924
Institute of Museum and Library Services passed thru SOA		45.310	-	42,825
NEH passed thru other NPO		45.160	-	14,540
	Total U.S. Department of Education		-	118,289
U.S. Environmental Protection Agency:				
Indian General Assistance		66.926	-	125,000
EPA Brownfield		66.817	-	116,704
	Total U.S. Environmental Protection Agency		-	241,704
U.S. Department of Justice:				
COPS TRGP		16.710	-	130,716
CTAS Tribal Justice		16.608	-	59,960
	Total U.S. Department of Justice		-	190,676

See notes to Schedule of Expenditures of Federal Awards

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2022

Federal Grant or Contract Title	*Number/Pass-Through Entity Identifying Number*	*Federal ALN Number*	*Passed Through to Subrecipients*	*Eligible Expenditures*
U.S. Housing & Urban Development:				
NAHASDA		14.867	$ -	41,325
IHBG CARES		14.867	-	42,065
	Total U.S. Housing & Urban Development		-	83,390
U.S. Department of Transportation:				
Federal Highways Administration		20.205	-	877,190
Federal Transit Administration		20.509	-	113,202
	Total U.S. Department of Transportation		-	990,392
U.S. Department of the Treasury:				
Coronavirus Relief Fund		21.019	-	175,985
Coronavirus Relief Fund passed thru CITC	CITC-CVTC Subaward 668	21.019	-	214,248
ERA		21.023	-	135,946
Coronavirus State and Local Fiscal Recovery Funds		21.027	-	1,127,559
	Total U.S. Department of Treasury		-	1,653,738
U.S. Department of Homeland Security:				
Hazard Mitigation Program passed thru the SOA	4413-3	97.039	-	98,889
	Total U.S. Department of Homeland Security		-	98,889
Denali Commission:				
Victim Services		90.100	-	25,171
	Total Denali Commission		-	25,171
	Total Federal Financial Assistance		$ -	6,425,846
Federal surplus property passed thru the SOA		39.003	-	50,470
	Total Federal Financial Assistance and Surplus Property		$ -	6,476,316

See notes to Schedule of Expenditures of Federal Awards

Notes to Schedule of Expenditures of Federal Awards

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Chickaloon Village Traditional Council under programs of the federal government for the year ended September 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Chickaloon Village Traditional Council, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Chickaloon Village Traditional Council.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditure in prior years.

Note 3. Indirect Cost Rate

Chickaloon Village Traditional Council has not elected to use the 10-percent de minimis indirect cost rate for grants, allowed under the Uniform Guidance.

Note 4: Unearned Revenue

Chickaloon Village Traditional Council's unearned revenue consists of the following at 9/30/2022:

Program Title	ALN	Unearned Revenue
Department of the Interior:		
Self-Governance Compact	15.022	$ 2,338,266
Natural Resource-Climate Change	15.037	6,843
Tribal Wildlife Grant	15.036	28,517
Tribal Resilience	15.156	126,889
BIA Cultural Heritage	15.159	96,643
Language Grant	15.032	152,091
Department of Health and Human Service:		
Indian Health Primary Care	93.210	60,600
Primary Care thru other NPOs	93.210	129,204
Child Care thru other NPOs	93.645	16,758
Department of the Treasury:		
Coronavirus State and Local Fiscal Relief Funds	21.027	3,092,688
LATCF	21.032	60,338
HAF	21.026	8,186
ERA	21.023	1,705
CARES thru other NPOS	21.029	56,876
Department of the Transportation:		
Highway Planning and Construction	20.205	726,128
Department of the Justice- COPS	16.710	4,087
Total Federal Unearned Revenue		$ 6,905,820

COMPLIANCE REPORTS

LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
2615 Brooke Drive
Anchorage, Alaska 99517
(907) 382-1195

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Ladies and Gentlemen:

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Chickaloon Village Traditional Council, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Chickaloon Village Traditional Council's basic financial statements, and have issued my report thereon dated May 12, 2023.

Report on Internal Control Over Financial Reporting
In planning and performing my audit of the financial statements, I considered the Chickaloon Village Traditional Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control. Accordingly, I do not express an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Members of the Council
Chickaloon Village Traditional Council

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Chickaloon Village Traditional Council's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of the audit and, accordingly, I do not express such an opinion. The results of my test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Anchorage, Alaska
May 12, 2023

LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
2615 Brooke Drive
Anchorage, Alaska 99517
(907) 382-1195

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

Independent Auditor's Report

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Ladies and Gentlemen:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

I have audited Chickaloon Village Traditional Council's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Chickaloon Village Traditional Council's major federal programs for the year ended September 30, 2022. Chickaloon Village Traditional Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In my opinion, Chickaloon Village Traditional Council complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). My responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance Section of my report.

I am required to be independent of Chickaloon Village Traditional Council and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on compliance for each major federal program. My audit does not provide a legal determination of Chickaloon Village Traditional Council's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Chickaloon Village Traditional Council's federal programs.

Auditor's Responsibilities for the Audit of Compliance

My objective is to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Chickaloon Village Traditional Council's compliance based on my audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Chickaloon Village Traditional Council's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, I

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Chickaloon Village Traditional Council's compliance with the compliance requirements referred to above and performing such other procedures as I considered necessary in the circumstances.

- obtain an understanding of Chickaloon Village Traditional Council's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Chickaloon Village Traditional Council's internal control over compliance. Accordingly, no such opinion is expressed.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that I identified during the audit.

Members of the Council
Chickaloon Village Traditional Council

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

My consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during my audit, I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

My audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Anchorage, Alaska
May 12, 2023

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Federal Schedule of Findings and Questioned Costs
Year Ended September 30, 2022

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Summary of Auditor's Results

Financial Statements

An unmodified opinion has been issued on the financial statements of the Chickaloon Village Traditional Council.

Internal control over financial reporting:

Material weakness identified?	.....yes	.....X.....no
Significant deficiencies identified that are not considered to be material weaknesses?	.....yes	.....X.....none reported
Noncompliance material to financial statements noted?	.....yes	.....X.....no

Federal Awards

Internal control over major programs:

Material weakness identified?	.....yes	.....X.....no
Significant deficiencies identified that are not considered to be material weaknesses?	.....yes	.....X.....none reported

An unmodified opinion has been issued on compliance for major programs.

Any audit findings disclosed that required to be reported in accordance with 2 CFR 200.516(a)? .....yes .....X.....no

Chickaloon Village Traditional Council
Chickaloon, Alaska

Identification of Major Programs:

ALN Numbers	Name of Federal Program
15.022	Dept. of the Interior – Self Governance Compact Funds
21.027	Dept. of the Treasury – Coronavirus State & Local Fiscal Recovery Funds
93.788	Dept. of Health and Human Services – Tribal Opioid Response

The dollar threshold used to distinguish between Type A and Type B programs is federal awards expended greater than $750,000.

The auditee qualified as a low-risk auditee? .....X.....yes .....no

SECTION II - Financial Statement Findings
There are no current year findings.

Resolution of Prior Year's Findings
There were no prior year's findings.

SECTION III - Federal Award Findings and Questioned Costs
There are no current year findings.

Resolution of Prior Year's Findings
There were no prior year's findings.

IHS Single Audit

Response #279

1. Audit Entity Name:	Chickaloon Village Traditional Council
1a. Recipient Type:	Title V; Grant(s)
2. Area Office:	Alaska
3. Issues that should be brought to the attention of area office management:	No
4. Audit Follow-up Summary: Summarize all items that require IHS attention and/or audit follow-up that pose a risk to IHS funding and programs, such as: **● Financial Statement and Federal Award/Compliance Findings (include** finding number, description, or title, if it is a material weakness or significant **deficiency, and if it is a repeat finding or any questioned costs), ● inadequate corrective action plans, ● adverse and disclaimer opinions, ● other federal** award findings that could impact IHS funding (i.e., background **investigations), ● Items in the financial notes, which report a negative impact on IHS, ● High**-Risk items identified by IHS, including cash deficits Include report page numbers on items for follow-up. Please include a reminder on any outstanding management decision letters. If there are any financial statement findings or findings relevant to IHS, please include a reference to the Corrective Action Plan (CAP) and its page number. If no audit follow-up is required, please add the following statement: Clean Audit, no exceptions or findings. No Area Office follow-up or MDL is required. Alert the Area Office if an MDL is required and if there are delinquent audits:	Clean Audit, no exceptions or findings. No Area Office follow-up or MDL is required.
5. High Risks:	N/A
6. Audit period end date:	9/30/2023
7. IHS receipt date:	7/5/2024
7a. FAC MDL start date:	7/1/2024
8. Was the Single Audit Report received by the required due date? 2 CFR §200.512(a)(1):	Yes
9. Name of CPA firm:	Lisa Taylor, CPA
10. Date of Single Audit report:	6/7/2024
11. DA Reviewer:	Kate Soliven
12. Review completion date:	7/17/2024
13. IHS expenditures reported in the SEFA. Note: list each IHS Assistance Listing Number (ALN) and amount. IHS ALN numbers include the following: 93.123, 93.164, 93.193, 93.210, 93.228, 93.231, 93.237, 93.284, 93.382, 93.383, 93.441, 93.444, 93.445, 93.653, 93.654, 93.933, 93.970; 93.971 and 93.972:	93.210 $ 170,755 93.210 55,987 93.228 29,364
14. Audit opinion on the financial statements:	Unmodified
14a. Is the scope of the audit opinion and/or financial statements limited, in any way, such as only reporting on federal programs and excluding other tribal component units? If so, please choose type of limitation:	Audit includes governmental departments only
15. Does the audit report include an Emphasis of Matter (or Other Matter) paragraph (other than scope limitations from 16a. above) that impacts IHS funding and programs? If so, please document in the exceptions section above:	No
16. Audit opinion on the SEFA:	Unmodified
17. Were deficiencies noted in the report on internal controls over financial reporting and compliance and other matters? (choose from below):	No deficiencies
18. Were deficiencies noted from the report on internal controls over major programs for IHS funds? Choose from below:	No deficiencies

19. Audit opinion on compliance for major programs:	Unmodified
20. Entity meets the criteria for a low risk auditee:	Yes
21. Was an adequate corrective action plan (CAP) included? CAP must include the contact person responsible for the corrective action, corrective action planned and anticipated completion date (2 CFR, § 200.511(c)):	N/A
22. Does the report contain a summary schedule of prior audit findings? Please also record any unresolved findings in Summary if they are not listed as a current year finding:	N/A –the prior year findings schedule is included, but shows no findings.
23. Are there red flags that indicate potential fraudulent or criminal activity or other sensitive matters affecting IHS funding and beneficiaries? Note: instances of fraudulent or criminal activity will be referred to the OIG:	No
24. Any concerns about safeguarding of IHS funds? (Respond yes to this question only if the notes indicate that IHS funds are at risk. If yes, please quantify the risk to IHS funds in the summary above.):	No
25. Indication that IHS funds were used for loans (enterprise funds, personal, or other non-health program loans) or collateral:	No
26. Were there any IHS questioned costs? (If so, please describe in the summary section):	No
26a. Total questioned costs reported to IHS programs:	$0.00
27. IHS is shown as a major program in the audit:	No
28. Any other red flags impacting IHS funds (Going concern issues, bank overdraft/shortages, subsequent events that could impact IHS funding, investment losses, transfers-out, non-compliance with debt covenants, conflicts of interest noted that could potentially impact IHS funds, related party transactions). If any red flags exist, include them in summary for follow-up:	No
29a. Is there a cash deficit impacting IHS funds? Calculation is: Cash, Restricted Cash and Cash Equivalents plus short term investments (when the term is 12 months or less) Less deferred revenue Equals: Cash Surplus or (Deficit) Note: No deficit will need to be recorded if the amount calculated is within 8% of the total SEFA amount:	No
29b. From the calculation above, if there is a cash deficit, enter the amount here. If no deficit, enter 0:	$0.00
30: In my opinion, based on the results of my review, the auditee's reporting package is:	Acceptable (generally meets 2 CFR §200.501 to §200.521 requirements)

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Basic Financial Statements,
Additional Supplementary Information and Compliance Reports
September 30, 2023

CHICKALOON VILLAGE TRADITIONAL COUNCIL

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LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
2615 Brooke Drive
Anchorage, Alaska 99517
(907) 382-1195

Independent Auditor's Report

Members of the Chickaloon Village Traditional Council
Chickaloon Village Traditional Council

Ladies and Gentlemen:

Opinions

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Chickaloon Village Traditional Council as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Chickaloon Village Traditional Council's basic financial statements as listed in the table of contents.

In my opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information, of the Chickaloon Village Traditional Council as of September 30, 2023 and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial statements section of my report. I am required to be independent of Chickaloon Village Traditional Council and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Responsibilities of Management for the Financial Statements

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 statement that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Chickaloon Village's ability to continue as a going concern for twelve months beyond the financial statements date including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high-level assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate int the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgement, there are conditions or events, considered in the aggregate that raise substantial doubt about the Chickaloon Village Traditional Council's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-8 and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards federally 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 my inquiries, the basic financials statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Members of the Chickaloon Village Traditional Council
Chickaloon Village Traditional Council

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Chickaloon Village Traditional Council's basic financial statements. The "Supplementary Information" as listed in the table of contents which include: Combining Balance Sheet, Combing Schedule of Revenues, Expenditures and changes in Fund Balance by Object and then by Function, and Schedule of Expenditures of Federal awards and related notes, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion the Supplementary Information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued a report dated June 7, 2024, on my consideration of the Chickaloon Village Traditional Council's internal control over financial reporting and my 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 my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Chickaloon Village Traditional Council's internal control over financial reporting and compliance.



Anchorage, Alaska
June 7, 2024

MANAGEMENT, DISCUSSION AND ANALYSIS

Chickaloon Village Traditional Council
Management Discussion and Analysis
Year Ended September 30, 2023

This section of Chickaloon Village Traditional Council's annual financial report presents its discussion and analysis of the Council's financial performance during the fiscal year ended September 30, 2023. Please read it in conjunction with the Council's financial statements, which immediately follow this section. Comparative analysis will be presented in future years.

Financial Highlights

Key financial highlights for 2023 are as follows:

- The assets of the Chickaloon Village Traditional Council exceeded its liabilities at the end of the fiscal year by $8,435,234 (net position).

- In total, net position increased by $1,412,108. All activities in this Council are governmental activities. There were no business activities in 2023.

- Total general revenues accounted for $249,532 or 2.99% of all revenues. Program specific revenues in the form of grants accounted for $7,276,761 or 87.12% of total revenues of $8,352,846.

- As of the close of the current fiscal year, Chickaloon Village Traditional Council's governmental funds reported ending fund balance of $1,691,558.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Chickaloon Village Traditional Council's basic financial statements. Chickaloon Village Traditional Council's basic financial statements are comprised of 1) government-wide financial statements 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The basic financial statements include two kinds of statements that present different views of the Council's activities.

- *Government-wide financial statements* provide both short-term and long-term information about the Council's overall financial status.

- *Fund financial statements* focus on individual parts of the Council, reporting the Council's operations in more detail than the government-wide statements.

Fund financial statements include the governmental fund statements which tell how basic services were financed in the short-term, as well as what remains for future spending. The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by additional supplementary information on individual fund activity.

Government-wide Statements

The government-wide statements report information about the Council as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the Council's assets and liabilities, with the difference between the two reported as net position.

The two government-wide statements report the Council's *net position* and how they have changed. Net position—the difference between the Council's assets and liabilities—are one way to measure the Council's financial position.

- Over time, increases or decreases in the Council's net position are an indicator of whether its financial position is improving or deteriorating, respectively.

- To assess the overall financial position, you need to consider additional nonfinancial factors such as the condition of equipment and other assets.

The government-wide financial statements include all the Council's *governmental activities,* which accounts for all of the Council's basic services such as general government, health and social services, education, environmental stewardship, housing, transportation and justice. There are no *business-type activities* in Chickaloon Village Traditional Council.

Fund Financial Statements

The fund financial statements provide more detailed information about the Council's funds, focusing on its most significant or "major" funds—not the Council as a whole. Funds are accounting devices the Council uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by state law and/or by governmental accounting standards.

- The Council establishes other funds to control and manage money for a particular purpose or to show that it is properly using certain fund revenues (such as federal and state grants).

The Council has only governmental funds:

- *Governmental Funds*: The Council's basic services are included in governmental funds. Unlike the government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of spendable resources, as well as balances of spendable resources left at fiscal year-end. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Council'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 long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

Chickaloon Village Traditional Council maintains several individual governmental funds. Information is presented separately in the fund financial statements for the Council's General Fund, BIA Self Governance, Environmental Stewardship, Health, and Transportation all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements*.

Other information: Additional detailed information related to the major funds and combining statements for nonmajor governmental funds referred to earlier are presented immediately following the notes to financial statements. This includes combining and individual fund statements and schedules.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Chickaloon Village Traditional Council, assets exceeded liabilities by $8,435,234 at the close of the most recent fiscal year.

Chickaloon Village Traditional Council has $6,690,591 invested in capital assets net of related debt, $868,630 in unrestricted-designated and $876,013 in unrestricted-undesignated net position making up the total of $8,435,234.

Financial Analysis of the Council as a Whole

The following table provides a summary of the Council's net position for 2023 and 2022:

Condensed Statement of Net Position
Governmental Activities

	2023	2022
Assets:		
Current assets	$ 8,935,169	9,269,620
Noncurrent assets	6,743,676	5,915,507
Total assets	15,678,845	15,185,127
Liabilities:		
Current liabilities	7,243,611	8,162,001
Noncurrent liabilities	-0-	-0-
Total liabilities	7,243,611	8,162,001
Net position:		
Invested in capital assets, net of debt	6,690,591	5,894,259
Unrestricted	1,744,643	1,128,867
Total net position	$ 8,435,234	7,023,126

The following table shows the changes in net position for fiscal year 2023 and 2022:

Change in Net Position

	2023	2022
Revenues:		
Program revenues	$ 8,103,314	7,638,479
General revenues	249,532	67,605
Total revenues	8,352,846	7,706,084
Expenses:		
Governmental activities:		
General Government	778,240	308,667
Community & Social Services	1,931,019	1,754,573
Judicial	579,422	463,839
Education	425,618	469,443
Environmental Stewardship	1,011,751	741,028
Health	1,085,640	1,569,208
Transportation	671,873	720,687
Housing	297,731	361,740
Economic Development	159,444	516,723
Interest	-0-	-0-
Total governmental activities	6,940,738	6,905,908
Increase (decrease) in net position	$ 1,412,108	800,176

Financial Analysis of the Council's Funds

Governmental funds are accounted for using the modified accrual basis of accounting. All governmental funds have total revenues of $8,291,550 and expenditures of $7,737,782. The net change in fund balance was an increase of $580,268.

Capital Assets

By the end of 2023 and 2022, the Council had invested $6,690,591 and $5,894,259 in capital assets net of related debt, all as governmental activities. The following table shows fiscal 2023 and 2022:

	Capital Assets Net of Depreciation	
	2023	**2022**
Gravel	$ 66,251	66,251
Construction in Progress	-0-	642,949
Equipment & Vehicles	3,034,299	2,187,629
Buildings	5,890,573	4,930,988
Land	774,077	774,077
Accumulated Depreciation	(3,074,609)	(2,707,635)
Totals	$6,690,591	$5,894,259

Additional information on the Council's capital assets can be found in the notes to the financial statements.

Long-Term Debt

Chickaloon Village Traditional Council currently has no debt.

Contacting the Council's Financial Management

This financial report is designed to provide the Council's citizens, investors and creditors with a general overview of the Council's finances and to demonstrate the Council's accountability for the money it receives. If you have any questions about this report or need additional information, contact Chickaloon Village Traditional Council.

BASIC FINANCIAL STATEMENTS

Government-wide Financial Statements

Fund Financial Statements

Notes to the Financial Statements

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Statement of Net Position

Statement of Activities

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Net Position
September 30, 2023

		Primary Government
		Governmental Activities
ASSETS		
Current assets:		
Equity in central treasury	$	8,258,241
Cash, restricted		5,779
Accounts receivable:		
Grants and contracts		541,282
Other		114,818
Prepaid		15,049
Total current assets		8,935,169
Noncurrent assets:		
Gravel		66,251
Equipment and vehicles assets		3,034,299
Construction in progress		-
Buildings		5,890,573
Less accumulated depreciation		(3,074,609)
Land		774,077
Loans receivable		53,085
Total noncurrent assets		6,743,676
Total assets	$	15,678,845
LIABILITIES		
Current liabilities:		
Accounts payable		235,310
Accrued payroll and payroll liabilities		565,933
Unearned revenue		6,442,368
Total current liabilities		7,243,611
Total liabilities		7,243,611
NET POSITION		
Invested in capital assets, net of related debt		6,690,591
Unrestricted - designated		868,630
Unrestricted - undesignated		876,013
Total net position	$	8,435,234

See accompanying notes to the financial statements.

Exhibit B-1

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Activities

Year Ended September 30, 2023

Functions/Programs		Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Governmental activities:						
General government	$	778,240	421,883	648,560	-	292,203
Community & social service		1,931,019	238,564	1,913,848	-	221,393
Judicial		579,422	30	592,334	-	12,942
Education		425,618	44,425	474,212	-	93,019
Environmental stewardship		1,011,751	-	862,514	-	(149,237)
Transportation		671,873	900	1,434,059	-	763,086
Housing		297,731	85,707	114,480	-	(97,544)
Health		1,085,640	5,828	1,236,754	-	156,942
Economic development		159,444	29,216	-	-	(130,228)
Total governmental activities	$	6,940,738	826,553	7,276,761	-	1,162,576

General revenues:		
Grants and contributions not restricted to specific programs:		
Other	$	249,532
Total revenues		249,532
Change in net position		1,412,108
Net position - beginning		7,023,126
Net position - ending	$	8,435,234

See accompanying notes to the financial statements.

FUND FINANCIAL STATEMENTS

Governmental Funds:

Balance Sheet

Reconciliation of the Governmental Funds – Balance Sheet to the Statement of Net Position

Statement of Revenues, Expenditures and Changes in Fund Balances

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

Exhibit C-1

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Balance Sheet - Governmental Funds

September 30, 2023

Assets		General	Self Governance	Health	Transportation	U.S. Treasury Covid	Other Non-major	Totals (Memorandum Only)
Cash and cash equivalents	$	1,621,512	2,783,798	258,419	606,633	2,563,364	424,515	8,258,241
Cash, restricted		-	-	-	-	-	5,779	5,779
Accounts receivable:								
Grants and contracts		-	913	16,098	6,537	-	517,734	541,282
Other (net of allowance for DA)		91,747	-	-	-	-	23,071	114,818
Prepaid		15,049	-	-	-	-	-	15,049
Due to other funds		284,480	-	-	-	-	-	284,480
Total assets	$	2,012,788	2,784,711	274,517	613,170	2,563,364	971,099	9,219,649
Liabilities and Fund Balances								
Liabilities:								
Accounts payable		235,310	-	-	-	-	-	235,310
Accrued vacation and payroll taxes		565,933	-	-	-	-	-	565,933
Unearned revenue		-	2,784,711	262,217	596,040	2,563,364	236,036	6,442,368
Due from other funds		-	-	-	-	-	284,480	284,480
Total liabilities		801,243	2,784,711	262,217	596,040	2,563,364	520,516	7,528,091
Fund balances:								
Unrestricted								
Assigned		711,000	-	5,918	-	-	151,712	868,630
Unassigned		500,545	-	6,382	17,130	-	298,871	822,928
Total fund balances		1,211,545	-	12,300	17,130	-	450,583	1,691,558
Total liabilities and fund balances	$	2,012,788	2,784,711	274,517	613,170	2,563,364	971,099	9,219,649

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
September 30, 2023

Total fund balances for governmental funds		$ 1,691,558
Amounts reported for governmental activities in the statement of net position are different because:		
Receivables from long-term loans are reported as an expenditure in governmental funds. The statement of net position includes those receivables among the assets of CVTC.		53,085
The cost of capital assets (land, gravel, equipment and vehicles) purchased is reported as an expenditure in governmental funds. The statement of net position includes those capital assets among the assets of the CVTC as a whole. The cost of those capital assets is allocated over their estimated useful lives (as depreciation expense) to the various functions reported as governmental activities in the statement of activities. Those assets consist of:		
Gravel	$ 66,251	
Construction in progress	-	
Equipment and vehicles	3,034,299	
Buildings	5,890,573	
Land	774,077	
Accumulated depreciation to date	(3,074,609)	
Total assets:	6,690,591	6,690,591
Total net position of governmental activities		$ 8,435,234

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
Year Ended September 30, 2023

	General	Self Gover-nance	Health	Transpor-tation	U.S. Treasury Covid	Other Non-major	Totals (Memo-randum Only)
Revenues:							
Federal sources	$ -	1,215,612	726,206	1,236,533	859,379	1,794,291	5,832,021
Federal sources passed through other NPO	-	-	183,672	1,607	-	266,898	452,177
Local sources - services	421,883	-	5,828	900	-	397,942	826,553
Local sources	249,532	-	326,876	195,919	-	408,472	1,180,799
Total revenues	671,415	1,215,612	1,242,582	1,434,959	859,379	2,867,603	8,291,550
Expenditures:							
Governmental activities:							
General government	169,387	537,668	-	-	-	43,971	751,026
Community & social service	-	242,994	-	-	859,379	828,646	1,931,019
Judicial	-	246,527	-	-	-	330,386	576,913
Education	-	63,331	-	-	-	344,163	407,494
Environmental stewardship	-	125,092	-	-	-	863,778	988,870
Transportation	-	-	-	591,242	-	-	591,242
Housing	-	-	-	-	-	207,074	207,074
Health	-	-	1,052,052	-	-	-	1,052,052
Economic development	-	-	-	-	-	68,787	68,787
Capital outlay	10,276	-	190,928	844,373	-	117,728	1,163,305
Total expenditures	179,663	1,215,612	1,242,980	1,435,615	859,379	2,804,533	7,737,782
Other financing sources (uses) -							
Intergovernmental loan proceeds	(39,823)	-	-	-	-	39,823	-
Repayment of loan proceeds	-	-	-	-	-	26,500	26,500
Total other sources (uses)	(39,823)	-	-	-	-	66,323	26,500
Excess of revenues and other sources over (under) expenditures and other (uses)	451,929	-	(398)	(656)	-	129,393	580,268
Beginning fund balances	759,616	-	12,698	17,786	-	321,190	1,111,290
Ending fund balances	$ 1,211,545	-	12,300	17,130	-	450,583	1,691,558

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities
Year Ended September 30, 2023

Net change in fund balances - total governmental funds		$ 580,268
The change in net position reported for governmental activities in the statements of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Depreciation expense	$ (366,261)	
Capital outlays	1,163,305	
		797,044
Debt proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.		
Reduction of intergovernmental Teta asset	(13,352)	
Repayment of intergovernmental Teta principal	13,352	
		-
Loan disbursements are reported as financing uses in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing loans increases noncurrent assets and does not affect the statement of activities. Similarly, collection of loans is an revenue in the governmental funds but reduces the asset in the statement of net position.		
Loan and investment activity	34,796	
		34,796
Change in net position of governmental activities		$ 1,412,108

See accompanying notes to the financial statements.

Note 1: Summary of Significant Accounting Policies

Organization

The Chickaloon Native Village (Traditional Council) is recognized by the Department of the Interior, U.S. Government, as the Organization representing the Native people of Chickaloon, Alaska. The Organization administers contracts and grants for the benefit of the Native people who reside in the Chickaloon service area and has been determined to be an Indian Tribal government, which exercises governmental function for the purpose of the Indian Tribe Government Tax Status Act of 1982, as amended. The financial statements of the Traditional Council have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governments units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies:

Scope of Presentation

The accounting policies of the Council conform to accounting principles generally accepted in the United States of America applicable to governmental entities. The following is a summary of the more significant policies.

Reporting Entity

These financial statements include all the activities of the Traditional Council, which is the primary government. The basic principle used in determining the scope of the entity for financial reporting purposes is the exercise of oversight responsibility over other entities by the Chickaloon Village Traditional Council's power and includes, but is not limited to financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. Based upon the application of these criteria, Denae Development Corporation, a land holding company, 100% owned by Chickaloon Village Traditional Council, is presented as a blended component unit. There were no other entities to be included within the reporting entity.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Council. In general, the effect of interfund activity has been removed from these statements to minimize the double-counting of internal activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers, who purchase, use or directly benefit from goods or services provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Other items not properly included among program revenue are reported instead as general revenues.

Note 1: Summary of Significant Accounting Policies, continued

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are any proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Chickaloon Village Traditional Council considers revenues to be available if they are collected within 90 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The Chickaloon Village Traditional Council reports the following major governmental funds:

Discretionary General Fund – this fund accounts for expenses and revenue associated with the rental of the properties owned by the Traditional Council. The fund also accounts for all other miscellaneous activity, which is funded through local sources.

Self-Governance Special Revenue Fund – this fund accounts for expenses incurred for multiple programs funded through the Department of the Interior. The funding comes primarily from the federal government and is mostly recurring.

Health Special Revenue Fund – this fund accounts for expenses associated with a non-emergent health transportation and elder outreach in Sutton. The funding comes primarily from foundations, with smaller amounts from federal agencies and fees.

Transportation Special Revenue Fund – this fund accounts for expenses incurred for the planning, maintenance, construction, and improvements for designated roads. The funding comes primarily from the federal government.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the Government-wide fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Entitlements and shared revenues are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Revenue for expenditure-driven grants is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when the Traditional Council receives cash.

When both restricted and unrestricted resources are available for use, it is the Traditional Council's policy to use restricted resources first, and then unrestricted resources, as they are needed.

Note 1: Summary of Significant Accounting Policies, continued

Cash and cash equivalents

The larger cash funds of the Traditional Council are maintained in the Traditional Council's central cash treasury to maximize investment income while minimizing risk.

Restricted Cash

The Traditional Council holds a small amount of funds on behalf of Tribal minors.

Receivables and Payables

Receivables are mostly from the federal government. Interfund receivables and payables resulting from individual funds' overdrafts of pooled cash in the central treasury are referred to as "due to/from other funds."

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. General capital assets, which consist of equipment and vehicles, are reported in the governmental activities column in the Government-wide financial statements. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight-line depreciation is used based on the following estimated useful lives:

Equipment and vehicles	5-20 years
Buildings	20-40 years

Loan Receivables and Payables

Loans were made to Tribal members and to the Denae Development Company associated with CVTC.

Unearned Revenues

Unearned revenues arise when resources are received before the Traditional Council has legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent period, when there is a legal claim to the resources, the liability for unearned revenue is removed and revenue is recognized.

Compensated Absences

It is the Traditional Council's policy to permit employees to accumulate earned but unused annual pay benefits. Annual leave is subject to certain restrictions and maximum accumulations. All employees are paid for any accumulated annual leave upon use or at termination. The Traditional Council's policy is that annual leave will be taken or paid out within the next fiscal year and therefore is a current liability in the governmental funds.

Note 1: Summary of Significant Accounting Policies, continued

Equity Classifications

Government-wide Statements
Equity is classified as net position and displayed in two possible components:

a. *Invested in capital assets* – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any mortgages, notes, capital lease obligations or other borrowings that are attributable to the acquisition, construction, or improvement of the assets, if any.
b. *Unrestricted net position* – All other net position that do not meet the definition of restricted by creditors, grantors or laws or regulations, or invested in capital assets.

Fund Balances of Fund Financial Statements
In the fund financial statements, governmental funds may report reservations of fund balance for amounts as follows:

Nonspendable - amounts that are not in spendable form or are legally or contractually required to be maintained intact.
Spendable - comprises the remaining four classifications: restricted, committed, assigned and unassigned.
Restricted - amounts that can be spent only for the specific purposes stipulated by an external resource provider or enabling legislation.
Unrestricted:
Committed - amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority.
Assigned - amounts intended to be used by the government for specific purposes.
Unassigned - the residual classification for the general fund or negative fund balance.

Net Position

In the government-wide financial statements, the net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation. Net positions reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Council has no restricted net position as of September 30, 2023.

Compliance and Accountability-Budget Development
An annual budget is prepared for each major fund and is proposed to the Finance Committee, who after reviewing brings it to the Village Council for approval. Budget amendments are processed in a similar manner. Budgets for Special Revenue Funds are approved by granting agencies and the operating budget of the General Fund is the basis for the development of the indirect cost rate proposal that is used to allocate allowable indirect administrative costs to the various Special Revenue Runds.

CVTC did not legally adopt a budget for the General Fund or major special revenue funds for the year ended September 30, 2023, thus no budget-actual schedules are presented as required supplementary information.

Note 1: Summary of Significant Accounting Policies, continued

Total Columns on Financial Statements

Totals columns on the financial statements are provided only to facilitate financial analysis. Data in these columns does not present financial position or results of operations in conformity with GAAP. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of the data.

Interfund Activity

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These transactions can result in receivables and payables that are properly classified as "due from other funds" or "due to other funds" in the fund financial statements are eliminated in the government-wide statement of net position. Exchange-like transactions are accounted for as revenues and expenditures. All other interfund transfers are reported as other financial sources (uses).

Management's use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from these estimates.

Note 2: Cash and Cash Equivalents

The Traditional Council maintains all equity funds in a central cash treasury. Of the total bank balance, $250,000 is insured through the Federal Depository Insurance Corporation (FDIC) at each financial institution and the balance is collateralized by collateral held by a third-party custodial bank in the Traditional Council's name. As of September 30, 2023, the balances are as follows:

	Bank Balance	Carrying Amount
Demand Deposits	$ 8,258,241	$ 8,204,211

Note 3: Cash and Restricted Cash

Restricted Cash is comprised of one smaller demand deposit account. The bank balance of this account at September 30, 2023 was $5,779 and the carrying amount was $5,779. The bank balance is fully collateralized either entirely covered by federal depository insurance or by collateral held by a third-party custodial bank in the Chickaloon Village Traditional Council's name.

Investment Policy – Chickaloon Village Traditional Council does not have an investment policy.
Interest Rate Risk - Time certificates of deposit all mature within one year or less.
Credit Risk - Securities held for collateralization were held in a third-party custodial bank in the Chickaloon Village Traditional Council's name.

Note 3: Cash and Restricted Cash, continued

Investments held at year end stated at fair value:
Investments are reported at fair market value for investments with quoted market prices. All investment income, including changes in fair market value of investments is reported as revenue in the statement of revenues, expenditures, and changes in fund balances. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The following investments were held by the Village Council as of September 30, 2023:

Investment Type	Fair Value	Fair Value Hierarchy
Repurchase Agreement	$7,730,502	Level 1

Note 4: Long-Term Intergovernmental Receivable

CVTC makes loans as authorized by the Council to Tribal members and subsidiary organizations to promote economic development and promote land ownership by Tribal members and Tribal organizations. Denae Development is a subsidiary of CVTC that is allowed to hold and sell land. CVTC funds these purchases. Denae Development is not currently required to pay back the increasing loan to CVTC. Teta an intergovernmental endowment subsidiary paid off the note that CVTC had with RCAC for property. Teta intergovernmental receivable/payables transactions have been eliminated in the Government Wide financial statements. The primary government including TETA has the following long-term receivables at September 30, 2023:

	Balance 10/01/22	Additions	Deductions	Balance 09/30/23
Tribal members balance due	$20,946	35,894	3,755	53,085
General Fund balance due to TETA	32,612	-0-	13,352	19,260
Denae Development due to General Fund	354,656	39,816	-0-	394,472
Total long-term receivables	$408,214	75,710	17,107	466,817
Less Intergovernmental receivables	(387,268)	(39,816)	(13,352)	(413,732)
Total long-term receivables	$ 20,946	35,894	3,755	53,085

Note 5: Capital Assets

Gravel is depleted as sold. Except for land and construction in progress all assets are depreciated. The changes in the capital assets are as follows:

	Balance 10/01/22	Additions	Deductions	Balance 09/30/23
Capital assets not being depreciated:				
Land	$ 774,077	-0-	-0-	774,077
Gravel	66,251	-0-	-0-	66,251
Construction in progress	642,949	-0-	(642,949)	-0-
Capital assets being depreciated:				
Buildings	4,930,989	959,584	-0-	5,890,573
Vehicles and Equipment	2,187,518	846,670	-0-	3,034,299
Less: accumulated depreciation	(2,707,634)	(366,974)	-0-	(3,074,609)
Capital Assets, net	$ 5,894,260	1,439,280	(642,949)	$ 6,690,591

Note 5: Capital Assets, continued,

Depreciation expense was charged to governmental activities as follows:

Economic Development	$ 91,370
Justice	2,509
General Government – Indirect	27,214
Education	18,124
Environmental Stewardship	22,881
Transportation	80,631
Health	33,588
Facilities	90,657
Total depreciation expense	$ 366,974

Note 6: Interfund Receivables, Payables, and Transfers

A schedule of interfund balances and transfers for the year ended September 30, 2023, follows:

Due to the General Fund from:	
Other Non-major Special Revenue Fund for short-term advances	$ 17,943

Note 7: Intergovernmental Long-Term Debt

Denae Development is a subsidiary of CVTC that is allowed to hold and sell land. CVTC funds these purchases. Teta an intergovernmental endowment subsidiary paid off the note that CVTC had with RCAC for property. The general fund is paying back the Teta endowment account with interest. These transactions have been eliminated in the Government Wide financial statements. The primary government is paying back Teta as follows at September 30, 2023:

	Balance 10/01/22	Additions	Deductions	Balance 09/30/23
General Fund balance due to TETA	$32,612	-0-	13,352	19,260
Denae Development due to the General Fund	354,656	39,816	-0-	394,472
Less Intergovernmental loans	387,267	39,816	13,352	413,732
Less Intergovernmental loans	(387,267)	(39,816)	(13,352)	(413,732)
Long-term Debt	-0-	-0-	-0-	-0-

Note 8: Cafeteria Plan

Any permanent employee working a minimum of 30 hours per week is eligible for the cafeteria plan following 30 days of continuous employment (90 days for the 401(k)). The company contribution is dependent on how many hours an employee works. Employees may select Health Insurance, Dental Insurance, Health Care and/or Dependent Care Reimbursement, Supplemental Life and Accident Insurance or the 401(k) Retirement Plan.

Pension Plan

Chickaloon Village Traditional Council provides pension benefits for those who, through the cafeteria plan, wish to participate through a defined contribution plan administered by John Hancock. The contribution amounts are selected by the employee and are not based upon gross wages. The Chickaloon Village Traditional Council paid in $438,493 for the fiscal year ended; $436,393 was an employer contribution and $2,100 was an employee contribution.

Note 9: Operating Leases

Chickaloon Village Traditional Council has several operating leases for copy machines. Future obligations are as follows:

Year ending September 30:	
2024	$ 15,828
2025	15,828
2026	9,129
Thereafter	7,746
Future minimum lease payment	$ 48,531

Note 10: Administration Cost Fund

The Administration Cost Fund allocates administrative cost based upon an agreement with the Department of the Interior. Any over recoveries or under recoveries are used to adjust the next negotiated rate. The rates for fiscal year ending September 30, 2023, are 45.6% for all BIA (638) funding, 29.63% for All-Other Programs, and 0.42% for Passthrough funds.

Note 11: Budgetary Principles

GASB Statement No. 34 requires that budgetary comparison statements for the General fund and major special revenue funds with legally adopted budgets be presented in the basic financial statements. These statements must display the original budget, amended budget and actual results (on a budgetary basis). It should be noted that the Chickaloon Village Traditional Council does not require legally adopted annual budgets for its general and major special revenue funds. The budgets for special revenue funds are project length and not annual budgets. As such, the financial statements do not provide budgetary information.

Note 12: Related Parties

Due to the nature and size of the Traditional Council, it is inevitable that transactions will occur between entities, Council, Tribal members, and/or employees of these entities. There were seven loans, approved by the Council as allowed by the policies of Chickaloon Village Traditional Council, to Tribal members. The balance and terms of the loans are variable but range from $400 to $23,500 with interest rates between zero and 6%.

Note 13: Risk Management

The Traditional Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial policies, transferring the risk of loss, except for relatively small deductible amounts, are purchased for property and content damage, workers' compensation, professional liabilities, and employee medical costs. Settled claims from these risks have not exceeded commercial insurance coverage. The Traditional Council has no coverage for potential losses from environmental damage.

Note 14: Concentrations

Chickaloon Village Traditional Council receives most of its revenues in the form of grants from federal and state sources. Total federal and state revenues accounted for 84% of all revenues of the Traditional Council. A significant change in these revenues would have a significant impact, either positive or negative on operations of the Organization.

Note 15: Contingencies

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, would become a liability of the General fund.

Note 16: Subsequent Events

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, would become a liability of the General fund. The Chickaloon Village Traditional Council has evaluated subsequent events through June 7, 2024, the date which the financial statements were available to be issued.

ADDITIONAL SUPPLEMENTARY INFORMATION

All Governmental Funds:

Combining Balance Sheet

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – by Object

Schedule of Expenditures of Federal Awards

Notes to Schedule of Expenditures of Federal Awards

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Balance Sheet - Governmental Funds
September 30, 2023

Assets		General	Self Govern-nance	Health	Transpor-tation	U.S. Treasury Covid	Environ-mental Steward-ship	Education	Housing
Cash and cash equivalents	$	1,621,512	2,783,798	258,419	606,633	2,563,364	-	246,925	27,544
Cash, restricted		-	-	-	-	-	-	-	-
Accounts receivable:									
Grants and contracts		-	913	16,098	6,537	-	261,624	105,535	2,817
Other (net of AFDA)		91,747	-	-	-	-	-	15,868	7,203
Prepaid		15,049	-	-	-	-	-	-	-
Due from other funds		284,480	-	-	-	-	-	-	-
Total assets	$	2,012,788	2,784,711	274,517	613,170	2,563,364	261,624	368,328	37,564
Liabilities and Fund Balances									
Liabilities:									
Accounts payable		235,310	-	-	-	-	-	-	-
Accrued vacation and payroll taxes		565,933	-	-	-	-	-	-	-
Unearned revenue		-	2,784,711	262,217	596,040	2,563,364	62,115	51,172	-
Due to other funds		-	-	-	-	-	195,290	-	-
Total liabilities		801,243	2,784,711	262,217	596,040	2,563,364	257,405	51,172	-
Fund balances:									
Unrestricted									
Assigned		711,000	-	5,918	-	-	-	108,369	37,564
Unassigned		500,545	-	6,382	17,130	-	4,219	208,787	-
Total fund balances		1,211,545	-	12,300	17,130	-	4,219	317,156	37,564
Total liabilities and fund balances	$	2,012,788	2,784,711	274,517	613,170	2,563,364	261,624	368,328	37,564

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Balance Sheet - Governmental Funds

September 30, 2023

(Continued)

Assets		DOJ	Other	Fiduciary	Denae Devlpmt Corp.	Totals (Memo-randum Only)
Cash and cash equivalents	$	-	89,312	-	60,734	8,258,241
Cash, restricted		-	-	5,779	-	5,779
Accounts receivable:						
Grants and contracts		143,822	3,936	-	-	541,282
Other (net of AFDA)		-	-	-	-	114,818
Prepaid		-	-	-	-	15,049
Due from other funds		-	-	-	-	284,480
Total assets	$	143,822	93,248	5,779	60,734	9,219,649
Liabilities and Fund Balances						
Liabilities:						
Accounts payable		-	-	-	-	235,310
Accrued vacation and payroll taxes		-	-	-	-	565,933
Unearned revenue		49,221	73,528	-	-	6,442,368
Due to other funds		89,190	-	-	-	284,480
Total liabilities		138,411	73,528	-	-	7,528,091
Fund balances:						
Unrestricted						
Assigned		-	-	5,779	-	868,630
Unassigned		5,411	19,720	-	60,734	822,928
Total fund balances		5,411	19,720	5,779	60,734	1,691,558
Total liabilities and fund balances	$	143,822	93,248	5,779	60,734	9,219,649

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit G-2

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2023

	General Fund		Self		
Revenues:	General	Indirect	Govern-nance	Health	Transpor-tation
Federal sources	$ -	-	1,215,612	726,206	1,236,533
Federal sources passed through other NPO	-	-	-	183,672	1,607
Local sources - services	421,881	2	-	5,828	900
Local sources	248,332	1,200	-	326,876	195,919
Indirect cost reimbursement	-	1,570,162	-	-	-
Total revenues	670,213	1,571,364	1,215,612	1,242,582	1,434,959
Expenditures:					
Current:					
Salaries	85,832	656,902	340,780	412,997	337,384
Fringe benefits	39,761	220,636	138,880	166,633	109,446
Building maintenance and repair	12,778	-	-	-	-
Communications-Phone/Internet	2,326	29,114	8,332	7,102	4,962
Dues and subscriptions	274	72,525	1,209	1,301	547
Equipment operations	2,313	13,728	5,588	854	9,572
Insurance	26,899	18,184	5,438	14,359	24,302
Motorpool	3,921	16,183	15,464	38,577	30,669
Other operating cost	8,648	8,543	1,365	175	293
Passthrough/Direct assistance	1,704	130,550	135,159	267,983	677,433
Professional services	4,565	115,885	35,388	1,971	31,060
Supplies and materials	22,770	50,869	82,275	80,932	30,333
Training	-	9,708	26,981	5,858	2,325
Travel	596	3,886	77,079	15,420	2,024
Utilities	84,200	-	2,900	39	562
Total direct costs	296,587	1,346,713	876,838	1,014,201	1,260,912
Indirect cost	106,525	-	338,774	228,779	174,703
Total expenditures	403,112	1,346,713	1,215,612	1,242,980	1,435,615
Other financing sources (uses) -					
Match income	-	-	17,168	-	9,088
Match expense	-	-	(17,168)	-	(9,088)
Intergovernmental loan proceeds	(39,823)	-	-	-	-
Repayment of long-term receivable	-	-	-	-	-
Total other sources (uses)	(39,823)	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other (uses)	227,278	224,651	-	(398)	(656)
Beginning fund balances	910,062	(150,446)	-	12,698	17,786
Ending fund balances	$ 1,137,340	74,205	-	12,300	17,130

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit G-2

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2023
(Continued)

Revenues:	U.S. Treasury Covid	Environmental Stewardship	Education	Housing	DOJ
Federal sources	$ 859,379	789,465	-	113,780	320,136
Federal sources passed through other NPO	-	51,850	168,223	-	-
Local sources - services	-	-	44,425	85,707	30
Local sources	-	21,199	305,989	700	25,671
Indirect cost reimbursement	-	-	-	-	-
Total revenues	859,379	862,514	518,637	200,187	345,837
Expenditures:					
Current:					
Salaries	202,235	389,795	101,425	90,533	165,620
Fringe benefits	68,216	122,825	40,336	36,379	66,225
Building maintenance and repair	447	-	-	20,424	-
Communications-Phone/Internet	495	1,608	46	507	690
Dues and subscriptions	3,763	3,302	1,090	273	273
Equipment operations	13,177	-	304	-	-
Insurance	-	3,641	8,981	17,827	-
Motorpool	1,832	2,898	1,495	2,523	-
Other operating cost	-	-	5	-	-
Passthrough/Direct assistance	201,954	38,322	132,975	10,518	1,137
Professional services	148,476	27,245	5,700	921	25,680
Supplies and materials	63,882	26,310	44,444	1,117	10,130
Training	3,886	39,273	71	-	1,600
Travel	91	19,306	4,935	-	6,311
Utilities	-	451	-	18,032	-
Total direct costs	708,454	674,976	341,807	199,054	277,666
Indirect cost	150,925	188,802	62,196	55,908	62,720
Total expenditures	859,379	863,778	404,003	254,962	340,386
Other financing sources (uses) -					
Match income	-	53,095	2,400	-	22,740
Match expense	-	(53,095)	(2,400)	-	(22,740)
Intergovernmental loan proceeds	-	-	-	-	-
Repayment of long-term receivable	-	-	-	-	-
Total other sources (uses)	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other (uses)	-	(1,264)	114,634	(54,775)	5,451
Beginning fund balances	-	5,483	202,522	92,339	(40)
Ending fund balances	$ -	4,219	317,156	37,564	5,411

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit G-2

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2023
(Continued)

Revenues:	ALCD	ADM	CHP	Fiduciary	Denae Development Corporation	Totals (Memo-randum Only)
Federal sources	$ 166,704	-	404,206	-	-	5,832,021
Federal sources passed through other NPO	2,001	29,364	15,460	-	-	452,177
Local sources - services	-	-	238,564	-	29,216	826,553
Local sources	-	14,607	-	5	40,301	1,180,799
Indirect cost reimbursement	-	-	-	-	-	1,570,162
Total revenues	168,705	43,971	658,230	5	69,517	9,861,712
Expenditures:						
Current:						
Salaries	88,807	17,260	307,418	-	14,470	3,211,458
Fringe benefits	36,707	7,493	72,250	-	4,909	1,130,696
Building maintenance and repair	-	-	-	-	3,350	36,999
Communications-Phone/Internet	533	-	379	-	840	56,934
Dues and subscriptions	144	-	4,528	-	-	89,229
Equipment operations	-	-	-	-	23	45,559
Insurance	-	-	1,244	-	4,809	125,684
Motorpool	-	388	2,672	-	484	117,106
Other operating cost	-	-	-	-	12,238	31,267
Passthrough/Direct assistance	5,040	175	33,594	-	50	1,636,594
Professional services	48	-	57,719	-	1,239	455,897
Supplies and materials	-	8,530	17,672	-	5,824	445,088
Training	-	2,011	1,791	-	-	93,504
Travel	-	3,761	17,392	-	-	150,801
Utilities	-	-	-	-	4,782	110,966
Total direct costs	131,279	39,618	516,659	-	53,018	7,737,782
Indirect cost	37,426	4,353	143,282	-	15,769	1,570,162
Total expenditures	168,705	43,971	659,941	-	68,787	9,307,944
Other financing sources (uses) -						
Match income	-	-	75,000	-	-	179,491
Match expense	-	-	(75,000)	-	-	(179,491)
Intergovernmental loan proceeds	-	-	-	-	39,823	-
Repayment of long-term receivable	-	-	-	-	26,500	26,500
Total other sources (uses)	-	-	-	-	66,323	26,500
Excess of revenues and other sources over (under) expenditures and other (uses)	-	-	(1,711)	5	67,053	580,268
Beginning fund balances	-	-	21,431	5,774	(6,319)	1,111,290
Ending fund balances	$ -	-	19,720	5,779	60,734	1,691,558

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit G-3

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2023

Revenues:	General	Self Governance	Health	Transportation	U.S. Treasury Covid	Environmental Stewardship	Education	Housing	DOJ
Federal sources	$ -	1,215,612	726,206	1,236,533	859,379	789,465	-	113,780	320,136
Federal sources passed through other NPO	-	-	183,672	1,607	-	51,850	168,223	-	-
Local sources - services	421,883	-	5,828	900	-	-	44,425	85,707	30
Local sources	249,532	-	326,876	195,919	-	21,199	305,989	700	25,671
Total revenues	671,415	1,215,612	1,242,582	1,434,959	859,379	862,514	518,637	200,187	345,837
Expenditures:	671,415								
Governmental activities:									
General government	169,387	537,668	-	-	-	-	-	-	-
Community & social service	-	242,994	-	-	859,379	-	-	-	-
Judicial	-	246,527	-	-	-	-	-	-	330,386
Education	-	63,331	-	-	-	-	344,163	-	-
Environmental stewardship	-	125,092	-	-	-	863,778	-	-	-
Transportation	-	-	-	591,242	-	-	-	-	-
Housing	-	-	-	-	-	-	-	207,074	-
Health	-	-	1,052,052	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-
Capital outlay	10,276	-	190,928	844,373	-	-	59,840	47,888	10,000
Total expenditures	179,663	1,215,612	1,242,980	1,435,615	859,379	863,778	404,003	254,962	340,386
	179,663								
Other financing sources (uses) -									
Match income/expense	-	-	-	-	-	-	-	-	-
Intergovernmental loan proceeds	(39,823)	-	-	-	-	-	-	-	-
Repayment of loan proceeds	-	-	-	-	-	-	-	-	-
Total other sources (uses)	(39,823)	-	-	-	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other (uses)	451,929	-	(398)	(656)	-	(1,264)	114,634	(54,775)	5,451
Beginning fund balances	759,616	-	12,698	17,786	-	5,483	202,522	92,339	(40)
Ending fund balances	$ 1,211,545	-	12,300	17,130	-	4,219	317,156	37,564	5,411

CHICKALOON VILLAGE TRADITIONAL COUNCIL

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2023
(Continued)

	ALCD	ADM	CHP	Fiduciary	Denae Development Corporation	Totals (Memo-randum Only)
Revenues:						
Federal sources	$ 166,704	-	404,206	-	-	5,832,021
Federal sources passed through other NPO	2,001	29,364	15,460	-	-	452,177
Local sources - services	-	-	238,564	-	29,216	826,553
Local sources	-	14,607	-	5	40,301	1,180,799
Total revenues	168,705	43,971	658,230	5	69,517	8,291,550
Expenditures:						
Governmental activities:						
General government	-	43,971	-	-	-	751,026
Community & social service	168,705	-	659,941	-	-	1,931,019
Judicial	-	-	-	-	-	576,913
Education	-	-	-	-	-	407,494
Environmental stewardship	-	-	-	-	-	988,870
Transportation	-	-	-	-	-	591,242
Housing	-	-	-	-	-	207,074
Health	-	-	-	-	-	1,052,052
Economic development	-	-	-	-	68,787	68,787
Capital outlay	-	-	-	-	-	1,163,305
Total expenditures	168,705	43,971	659,941	-	68,787	7,737,782
Other financing sources (uses) -						
Match income/expense	-	-	-	-	-	-
Intergovernmental loan proceeds	-	-	-	-	39,823	-
Repayment of loan proceeds	-	-	-	-	26,500	26,500
Total other sources (uses)	-	-	-	-	66,323	26,500
Excess of revenues and other sources o (under) expenditures and other (uses)	-	-	(1,711)	5	67,053	580,268
Beginning fund balances	-	-	21,431	5,774	(6,319)	1,111,290
Ending fund balances	$ -	-	19,720	5,779	60,734	1,691,558

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2023

Federal Grant or Contract Title	*Grant Number/Pass-Through Entity Identifying Number*	*Assistance Listing Number*	*Passed Through to Subrecipients*	*Eligible Expenditures*
U.S. Department of Interior:				
Bureau of Indian Affairs				
Tribal Self-Governance		15.022	-	1,125,374
P.L. 102-477		15.130	-	90,238
P.L. 102-477 Passed thru Cook Inlet Tribal Council	477 CSBG Contract	15.U01	-	111,347
BIA Natural Resources (Climate Change)		15.037	-	6,843
BIA Tribal Resilience		15.156	-	95,742
BIA Cultural Heritage		15.159	-	52,271
BIA Language		15.032	-	147,174
USFW Tribal Wildlife Grant		15.639	-	145,562
NPS Historic Preservation Fund Grants-In-Aid		15.904	-	50,000
	Total U.S. Department of the Interior		-	1,824,551
U.S. Department of Health and Human Services:				
Tribal Self-Governance Program: IHS Compact/Funding Agreement		93.210	-	55,987
Administration on Aging				
Administration on Aging-Title VI		93.047	-	185,634
Administration on Aging-Title III		93.053	-	11,051
Administration on Aging-Title IV, Part C		93.054	-	48,455
Administration on Aging-Title VI MIPPA		93.071	-	6,245
Center for Disease Control and Prevention		93.391	-	137,193
SAMHSA				
Tribal Opioid Response		93.243	-	196,269
Tribal Opioid Response		93.788	-	85,372
Administration for Native Americans				
ANA Language-Esther Martinez		93.587	-	19,530
ANA Environmental Grant		93.581	-	300,000
Primary Care passed thru ANTHC	ANTHC99-C-0031	93.210	-	170,755
Title IV-B passed thru Cook Inlet Tribal Council	IV-B Subaward	93.645	-	12,917
Behavioral Health Aide passed thru SCF	BHAC 2021/2022	93.228	-	29,364
	Total U.S. Department of Health and Human Services		-	1,258,772
National Endowment for the Humanities:				
Promotion of the Humanities Division of Preservation and Access		45.149	-	1,935
Promotion of the Humanities Fellowships and Stipends passed thru other NPO	79	45.160	-	15,460
Native American Museum Services passed thru other NPO	Anchorage Museum MOA	45.308	-	51,850
IMLS passed thru SOA	NAE-254979-OLS-23	45.310	-	2,001
	Total National Endowment for the Humanities		-	71,246
U.S. Environmental Protection Agency:				
Indian General Assistance		66.926	-	125,000
EPA Brownfield		66.817	-	116,704
	Total U.S. Environmental Protection Agency		-	241,704

See notes to Schedule of Expenditures of Federal Awards

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2023

Federal Grant or Contract Title	*Grant Number/Pass-Through Entity Identifying Number*	*Assistance Listing Number*	*Passed Through to Subrecipients*	*Eligible Expenditures*
U.S. Department of Justice:				
COPS TRGP		16.710	-	145,664
CTAS Tribal Justice		16.608	-	96,530
	Total U.S. Department of Justice		-	242,194
U.S. Housing & Urban Development:				
NAHASDA		14.867	$ -	54,748
IHBG CARES		14.867	-	59,032
	Total U.S. Housing & Urban Development		-	113,780
U.S. Department of Transportation:				
Federal Highways Administration		20.205	-	1,007,391
Federal Transit Administration:				
Buses and Bus Facilities Formula, Competitive, Program		20.526	-	53,966
Federal Transit Administration-Operations		20.509	-	175,176
	Total U.S. Department of Transportation		-	1,236,533
U.S. Department of the Treasury:				
Coronavirus Relief Fund passed thru CITC	CITC-CVTC Subaward 668	21.019	-	56,876
Coronavirus Capital Projects Fund (CPF)		21.029	-	167,504
Coronavirus State and Local Fiscal Recovery Funds		21.027	-	691,875
	Total U.S. Department of Treasury		-	916,255
U.S. Department of Homeland Security:				
Hazard Mitigation Program passed thru the SOA	4413-3	97.039	-	1,607
	Total U.S. Department of Homeland Security		-	1,607
Denali Commission:				
Victim Services		90.100	-	77,942
	Total Denali Commission		-	77,942
U.S. Department of Commerce:				
NOAA-Habitat Conservation		11.463	-	299,614
	Total U.S. Department of Commerce		-	299,614
	Total Federal Financial Assistance		$ -	6,284,198
Federal surplus property passed thru the SOA		39.003	-	401
	Total Federal Financial Assistance and Surplus Property		$ -	6,284,599

See notes to Schedule of Expenditures of Federal Awards

Notes to Schedule of Expenditures of Federal Awards

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Chickaloon Village Traditional Council under programs of the federal government for the year ended September 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Chickaloon Village Traditional Council, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Chickaloon Village Traditional Council.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditure in prior years.

Note 3. Indirect Cost Rate

Chickaloon Village Traditional Council has not elected to use the 10-percent de minimis indirect cost rate for grants, allowed under the Uniform Guidance.

Note 4: Unearned Revenue

Chickaloon Village Traditional Council's unearned revenue consists of the following at 9/30/2023:

Program Title	ALN	Unearned Revenue
Department of the Interior:		
Self-Governance Compact	15.022	$ 2,653,773
P.L. 102-477	15.130	21,069
BIA Natural Resources	15.036	28,517
BIA Tribal Resilience	15.156	31,147
BIA Cultural Heritage	15.159	44,372
BIA Language	15.032	4,917
Department of Health and Human Service:		
Indian Health Primary Care	93.210	107,609
Primary Care thru other NPOs	93.210	131,263
Child Care thru other NPOs	93.645	23,347
Behavioral Health thru other NPOs	93.228	5,247
Department of the Treasury:		
Coronavirus State and Local Fiscal Relief Funds	21.027	2,434,231
LATCF	21.032	120,947
HAF	21.026	8,186
Department of the Transportation:		
Highway Planning and Construction	20.205	575,764
Total Federal Unearned Revenue		$ 6,190,389

COMPLIANCE REPORTS

LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
2615 Brooke Drive
Anchorage, Alaska 99517
(907) 382-1195

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Ladies and Gentlemen:

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Chickaloon Village Traditional Council, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Chickaloon Village Traditional Council's basic financial statements, and have issued my report thereon dated June 7, 2024.

Internal Control Over Financial Reporting
In planning and performing my audit of the financial statements, I considered the Chickaloon Village Traditional Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control. Accordingly, I do not express an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Members of the Council
Chickaloon Village Traditional Council

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Chickaloon Village Traditional Council's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of the audit and, accordingly, I do not express such an opinion. The results of my test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Anchorage, Alaska
June 7, 2024

LISA TAYLOR CERTIFIED PUBLIC ACCOUNTANT
2615 Brooke Drive
Anchorage, Alaska 99517
(907) 382-1195

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

Independent Auditor's Report

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Ladies and Gentlemen:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

I have audited Chickaloon Village Traditional Council's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Chickaloon Village Traditional Council's major federal programs for the year ended September 30, 2023. Chickaloon Village Traditional Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In my opinion, Chickaloon Village Traditional Council complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). My responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance Section of my report.

I am required to be independent of Chickaloon Village Traditional Council and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on compliance for each major federal program. My audit does not provide a legal determination of Chickaloon Village Traditional Council's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Chickaloon Village Traditional Council's federal programs.

Auditor's Responsibilities for the Audit of Compliance

My objective is to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Chickaloon Village Traditional Council's compliance based on my audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Chickaloon Village Traditional Council's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards,* and the Uniform Guidance, I

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Chickaloon Village Traditional Council's compliance with the compliance requirements referred to above and performing such other procedures as I considered necessary in the circumstances.

- obtain an understanding of Chickaloon Village Traditional Council's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Chickaloon Village Traditional Council's internal control over compliance. Accordingly, no such opinion is expressed.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that I identified during the audit.

Members of the Council
Chickaloon Village Traditional Council

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

My consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during my audit, I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

My audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Anchorage, Alaska
June 7, 2024

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Federal Schedule of Findings and Questioned Costs
Year Ended September 30, 2023

Members of the Council
Chickaloon Village Traditional Council
Chickaloon, Alaska

Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements were prepared in accordance with GAAP:		Unmodified
Is a going concern emphasis-of-matter paragraph included in the audit report	.....yes	.....X.....no
Internal control over financial reporting:		
Material weakness identified?	.....yes	.....X.....no
Significant deficiencies identified that are not considered to be material weaknesses?	.....yes	.....X.....none reported
Noncompliance material to financial statements noted?	.....yes	.....X.....no

Federal Awards

Internal control over major programs (2 CFR 200.516 (a)(1)):		
Material weakness identified?	.....yes	.....X.....no
Significant deficiencies identified that are not considered to be material weaknesses?	.....yes	.....X.....none reported
Any material noncompliance with provisions of laws, Regulations, contracts, or grant agreements related to A major program (2 CFR 200.16 (a)(2))?	.....yes	.....X.....no
Type of report the auditor issued on compliance For major program:		Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)(3) or (4)?	.....yes	.....X.....no

Chickaloon Village Traditional Council
Chickaloon, Alaska

Identification of Major Programs:

ALN Numbers	Name of Federal Program
20.205	Dept. of the Transportation – Highway Planning and Construction
21.027	Dept. of the Treasury – Coronavirus State & Local Fiscal Recovery Funds
11.463	Dept. of Commerce – NOAA-Habitat Conservation

The dollar threshold used to distinguish between Type A and Type B programs is federal awards expended greater than $750,000.

The auditee qualified as a low-risk auditee? .....X.....yes .....no

SECTION II - Financial Statement Findings
There are no current year findings.

Resolution of Prior Year's Findings
There were no prior year's findings.

SECTION III - Federal Award Findings and Questioned Costs
There are no current year findings.

Resolution of Prior Year's Findings
There were no prior year's findings.

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Basic Financial Statements,
Additional Supplementary Information and Compliance Reports
September 30, 2024

CHICKALOON VILLAGE TRADITIONAL COUNCIL

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BRADLEY S. CAGE CERTIFIED PUBLIC ACCOUNTANT
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Independent Auditor's Report

Members of the Chickaloon Village Traditional Council
Chickaloon Village Traditional Council

Ladies and Gentlemen:

Opinions

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Chickaloon Village Traditional Council as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Chickaloon Village Traditional Council's basic financial statements as listed in the table of contents.

In my opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information, of the Chickaloon Village Traditional Council as of September 30, 2024 and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial statements section of my report. I am required to be independent of Chickaloon Village Traditional Council and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Responsibilities of Management for the Financial Statements

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 statement that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Chickaloon Village's ability to continue as a going concern for twelve months beyond the financial statements date including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high-level assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate int the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Chickaloon Village Traditional Council's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgement, there are conditions or events considered in the aggregate that raise substantial doubt about the Chickaloon Village Traditional Council's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-8 and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards federally 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 my inquiries, the basic financials statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Members of the Chickaloon Village Traditional Council
Chickaloon Village Traditional Council

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Chickaloon Village Traditional Council's basic financial statements. The "Supplementary Information" as listed in the table of contents which include: Combining Balance Sheet, Combing Schedule of Revenues, Expenditures and changes in Fund Balance by Object and then by Function, and Schedule of Expenditures of Federal awards and related notes, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion the Supplementary Information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued a report dated August 29, 2025, on my consideration of the Chickaloon Village Traditional Council's internal control over financial reporting and my 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 my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Chickaloon Village Traditional Council's internal control over financial reporting and compliance.

Brad Cage, CPA

Eagle River, Alaska
August 29, 2025

MANAGEMENT, DISCUSSION AND ANALYSIS

Chickaloon Village Traditional Council
Management Discussion and Analysis
Year Ended September 30, 2024

This section of Chickaloon Village Traditional Council's annual financial report presents its discussion and analysis of the Council's financial performance during the fiscal year ended September 30, 2024. Please read it in conjunction with the Council's financial statements, which immediately follow this section. Comparative analysis will be presented in future years.

Financial Highlights

Key financial highlights for 2024 are as follows:

- The assets of the Chickaloon Village Traditional Council exceeded its liabilities at the end of the fiscal year by $8,589,608(net position).

- In total, net position increased by $154,374. All activities in this Council are governmental activities. There were no business activities in 2024.

- Total general revenues accounted for $297,682 or 3.54% of all revenues. Program specific revenues in the form of grants and charges for services accounted for $8,122,083 or 96.46% of total revenues of $8,419,765.

- As of the close of the current fiscal year, Chickaloon Village Traditional Council's governmental funds reported ending fund balance of $1,986,526.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to Chickaloon Village Traditional Council's basic financial statements. Chickaloon Village Traditional Council's basic financial statements are comprised of 1) government-wide financial statements 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The basic financial statements include two kinds of statements that present different views of the Council's activities.

- *Government-wide financial statements* provide both short-term and long-term information about the Council's overall financial status.

- *Fund financial statements* focus on individual parts of the Council, reporting the Council's operations in more detail than the government-wide statements.

Fund financial statements include the governmental fund statements which tell how basic services were financed in the short term, as well as what remains for future spending. The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by additional supplementary information on individual fund activity.

Government-wide Statements

The government-wide statements report information about the Council as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the Council's assets and liabilities, with the difference between the two reported as net position.

The two government-wide statements report on the Council's *net position* and how they have changed. Net position—the difference between the Council's assets and liabilities—are one way to measure the Council's financial position.

- Over time, increases or decreases in the Council's net position are an indicator of whether its financial position is improving or deteriorating, respectively.

- To assess the overall financial position, you need to consider additional nonfinancial factors such as the condition of equipment and other assets.

The government-wide financial statements include all the Council's *governmental activities,* which account for all of the Council's basic services such as general government, health and social services, education, environmental stewardship, housing, transportation and justice. There are no *business-type activities* in Chickaloon Village Traditional Council.

Fund Financial Statements

The fund financial statements provide more detailed information about the Council's funds, focusing on its most significant or "major" funds—not the Council as a whole. Funds are accounting devices the Council uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by state law and/or by governmental accounting standards.

- The Council establishes other funds to control and manage money for a particular purpose or to show that it is properly using certain fund revenues (such as federal and state grants).

The Council has only governmental funds:

- *Governmental Funds*: The Council's basic services are included in governmental funds. Unlike the government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of spendable resources, as well as balances of spendable resources left at fiscal year-end. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Council'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 long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

Chickaloon Village Traditional Council maintains several individual governmental funds. Information is presented separately in the fund financial statements for the Council's General Fund, BIA Self Governance, Environmental Stewardship, Health, Transportation and U.S. Treasury Covid all of which are major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements*.

Other information: Additional detailed information related to the major funds and combining statements for nonmajor governmental funds referred to earlier are presented immediately following the notes to financial statements. This includes combining and individual fund statements and schedules.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Chickaloon Village Traditional Council, assets exceeded liabilities by $8,589,608 at the close of the most recent fiscal year.

Chickaloon Village Traditional Council has $6,603,082 invested in capital assets net of related debt, $1,129,816 in unrestricted-designated and $856,710 in unrestricted-undesignated net position making up the total of $8,589,608.

Financial Analysis of the Council as a Whole

The following table provides a summary of the Council's net position for 2024 and 2023:

Condensed Statement of Net Position
Governmental Activities

	2024	2023
Assets :		
Current assets	$ 9,802,425	8,935,169
Noncurrent assets	6,603,082	6,743,676
Total assets	16,405,507	15,678,845
Liabilities :		
Current liabilities	7,815,899	7,243,611
Noncurrent liabilities	-0-	-0-
Total liabilities	7,815,899	7,243,611
Net position:		
Invested in capital assets, net of debt	6,603,082	6,690,591
Unrestricted	1,986,526	1,744,643
Total net position	$ 8,589,608	8,435,234

The following table shows the changes in net position for fiscal year 2024 and 2023:

Change in Net Position

	2024	2023
Revenues:		
Program revenues	$ 8,122,083	8,103,314
General revenues	297,682	249,532
Total revenues	8,419,765	8,352,846
Expenses:		
Governmental activities:		
General Government	2,530,543	778,240
Community & Social Services	973,691	3,016,659
Tribal Justice	1,250,380	579,422
Education	1,204,504	425,618
Environmental Stewardship	961,690	1,011,751
Transportation	874,476	671,873
Housing	325,625	297,731
Economic Development	144,482	159,444
Interest	-0-	-0-
Total governmental activities	8,265,391	6,940,738
Increase (decrease) in net position	$ 154,374	1,412,108

Financial Analysis of the Council's Funds

Governmental funds are accounted for using the modified accrual basis of accounting. All governmental funds have total revenues of $8,419,765 and expenditures of $9,750,930. The net change in fund balance was an increase of $294,968. There was no budget for the general fund in 2024. Other funds are budgeted based on grant applications submitted to grantors. These budgets are project length, not annual budgets. No significant budget revisions were adopted in 2024.

Capital Assets

By the end of 2024 and 2023, the Council had invested $6,540,623 and $6,690,591 in capital assets net of related debt, all as governmental activities. The following table shows fiscal 2024 and 2023:

	Capital Assets Net of Depreciation	
	2024	**2023**
Gravel	$ 66,251	66,251
Construction in Progress	-0-	-0-
Equipment & Vehicles	3,280,550	3,034,299
Buildings	5,890,573	5,890,573
Land	824,642	774,077
Accumulated Depreciation	(3,521,392)	(3,074,609)
Totals	$6,540,623	$6,690,591

Additional information on the Council's capital assets can be found in the notes to the financial statements.

Long-Term Debt

Chickaloon Village Traditional Council currently has no debt.

Economic Factors and Next Year's Budgets

The Chickaloon Village Traditional Council does not expect significant changes in revenues, expenses, and changes in fund balances next year.

Contacting the Council's Financial Management

This financial report is designed to provide the Council's citizens, investors and creditors with a general overview of the Council's finances and to demonstrate the Council's accountability for the money it receives. If you have any questions about this report or need additional information, contact Chickaloon Village Traditional Council.

BASIC FINANCIAL STATEMENTS

Government-wide Financial Statements

Fund Financial Statements

Notes to the Financial Statements

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Statement of Net Position

Statement of Activities

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Net Position

September 30, 2024

	Primary Government
	Governmental Activities
ASSETS	
Current assets:	
Equity in central treasury	$ 9,092,466
Cash, restricted	5,785
Accounts receivable:	
Grants and contracts	541,469
Other	154,257
Prepaid	8,448
Total current assets	9,802,425
Noncurrent assets:	
Gravel	66,251
Equipment and vehicles assets	3,280,549
Construction in progress	-
Buildings	5,890,573
Less accumulated depreciation	(3,521,393)
Land	824,642
Loans receivable	62,460
Total noncurrent assets	6,603,082
Total assets	$ 16,405,507
LIABILITIES	
Current liabilities:	
Accounts payable	113,454
Accrued payroll and payroll liabilities	631,424
Unearned revenue	7,071,021
Total current liabilities	7,815,899
Total liabilities	7,815,899
NET POSITION	
Invested in capital assets, net of related debt	6,603,082
Unrestricted - designated	1,129,816
Unrestricted - undesignated	856,710
Total net position	$ 8,589,608

See accompanying notes to the financial statements.

Exhibit B-1

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Activities

Year Ended September 30, 2024

Functions/Programs		Direct Expenses	Indirect Expense Allocation	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Governmental activities:							
General government	$	2,530,543	(1,161,393)	454,588	890,747	45,680	21,865
Community & Social Service		973,691	230,749	4,859	1,212,073	71,155	83,647
Economic Development		144,482	19,434	-	51,233	-	(112,683)
Education, Language & Culture		1,204,504	283,102	239,115	1,121,822	10,000	(116,669)
Environmental Stewardship		961,690	222,308	-	1,162,548	-	(21,450)
Housing		325,625	53,839	99,233	284,047	-	3,816
Transportation		874,476	195,849	4,650	940,327	33,738	(91,610)
Tribal Justice		1,250,380	156,112	100	1,395,718	100,450	89,776
Total governmental activities	$	8,265,391	-	802,545	7,058,515	261,023	(143,308)

General revenues:		
Grants and contributions not restricted to specific programs:		
Other	$	297,682
Total revenues		297,682
Change in net position		154,374
Net position - beginning		8,435,234
Net position - ending	$	8,589,608

See accompanying notes to the financial statements.

FUND FINANCIAL STATEMENTS

Governmental Funds:

Balance Sheet

Reconciliation of the Governmental Funds – Balance Sheet to the Statement of Net Position

Statement of Revenues, Expenditures and Changes in Fund Balances

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

Exhibit C-1

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Balance Sheet - Governmental Funds
September 30, 2024

Assets		General	Self Governance	Environmental Stewardship	Health & Social Services	Transportation	U.S. Treasury Covid	Other Nonmajor	Totals (Memorandum Only)
Cash and cash equivalents	$	1,959,964	3,367,856	-	428,017	1,120,749	1,903,469	312,411	9,092,466
Cash, restricted		-	-	-	-	-	-	5,785	5,785
Accounts receivable:									
Grants and contracts		-	-	125,922	52,590	32,489	-	330,468	541,469
Other (net of allowance for DA)		149,737	-	-	808	-	-	3,712	154,257
Prepaid items		8,448	-	-	-	-	-	-	8,448
Due to other funds		194,439	-	-	-	-	-	-	194,439
Total assets	$	2,312,588	3,367,856	125,922	481,415	1,153,238	1,903,469	652,376	9,996,864
Liabilities and Fund Balances									
Liabilities:									
Accounts payable		113,454	-	-	-	-	-	-	113,454
Accrued vacation and payroll taxes		631,424	-	-	-	-	-	-	631,424
Unearned revenue		-	3,367,856	55,796	420,862	1,134,366	1,903,469	188,672	7,071,021
Due from other funds		-	-	64,476	-	-	-	129,963	194,439
Total liabilities		744,878	3,367,856	120,272	420,862	1,134,366	1,903,469	318,635	8,010,338
Fund balances:									
Unrestricted									
Assigned		711,000	-	5,650	60,553	18,872	-	333,741	1,129,816
Unassigned		856,710	-	-	-	-	-	-	856,710
Total fund balances		1,567,710	-	5,650	60,553	18,872	-	333,741	1,986,526
Total liabilities and fund balances	$	2,312,588	3,367,856	125,922	481,415	1,153,238	1,903,469	652,376	9,996,864

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
September 30, 2024

Total fund balances for governmental funds		$ 1,986,526
Amounts reported for governmental activities in the statement of net position are different because:		
Receivables from long-term loans are reported as an expenditure in governmental funds. The statement of net position includes those receivables among the assets of CVTC.		62,460
The cost of capital assets (land, gravel, equipment and vehicles) purchased is reported as an expenditure in governmental funds. The statement of net position includes those capital assets among the assets of the CVTC as a whole. The cost of those capital assets is allocated over their estimated useful lives (as depreciation expense) to the various functions reported as governmental activities in the statement of activities. Those assets consist of:		
Gravel	$ 66,251	
Construction in progress	-	
Equipment and vehicles	3,280,549	
Buildings	5,890,573	
Land	824,642	
Accumulated depreciation to date	(3,521,393)	
Total assets:	6,540,622	6,540,622
Total net position of governmental activities		$ 8,589,608

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended September 30, 2024

	General Fund		Self Gover-nance	Enviro-mental Steward-ship	Health & Social Services	Transpor-tation	U.S. Treasury Covid	Other Non-major	Totals (Memo-randum Only)
	General	Indirect							
Revenues:									
Federal sources	$ -	-	997,372	1,091,362	528,724	896,928	759,985	1,632,653	5,907,024
Federal sources passed through other NPO	-	-	-	1,001	235,310	-	-	342,617	578,928
Local sources - services	454,474	114	-	-	4,859	4,650	-	338,448	802,545
Local sources	296,682	1,000	-	6,745	499,821	77,137	-	249,883	1,131,268
Indirect cost reimbursement	-	1,653,861	-	-	-	-	-	-	1,653,861
Total revenues	751,156	1,654,975	997,372	1,099,108	1,268,714	978,715	759,985	2,563,601	10,073,626
Expenditures:									
Governmental activities:									
General Government	369,644	1,590,616	311,165	-	-	-	579,576	-	2,851,001
Community & Social Service	-	-	17,607	-	1,138,534	-	1,766	-	1,157,907
Economic Development	-	-	-	-	-	-	2,318	86,600	88,918
Education, Language & Culture	-	-	7,508	-	-	-	5,820	1,450,669	1,463,997
Environmental Stewardship	-	-	63,440	1,097,677	-	-	-	-	1,161,117
Housing	-	-	-	-	-	-	124,925	254,539	379,464
Transportation	-	-	-	-	-	943,235	-	-	943,235
Tribal Justice	-	-	597,552	-	-	-	-	794,551	1,392,103
Capital outlay	52,165	-	100	-	71,155	33,738	45,580	110,450	313,188
Total expenditures	421,809	1,590,616	997,372	1,097,677	1,209,689	976,973	759,985	2,696,809	9,750,930
Other financing sources (uses) -									
Match income/expense	-	-	-	-	-	-	-	-	-
Intergovernmental loan proceeds	(37,675)	-	-	-	-	-	-	37,675	-
Intergovernmental loan payments	(18,353)	-	-	-	-	-	-	-	(18,353)
Net loan proceeds to tribal citizens	(9,375)	-	-	-	-	-	-	-	(9,375)
Transfer to (from)	25,368	-	-	-	-	-	-	(25,368)	-
Total other sources (uses)	(40,035)	-	-	-	-	-	-	12,307	(27,728)
Excess of revenues and other sources over (under) expenditures and other (uses)	289,312	64,359	-	1,431	59,025	1,742	-	(120,901)	294,968
Beginning fund balances	1,139,834	74,205	-	4,219	1,528	17,130	-	454,642	1,691,558
Ending fund balances	$1,429,146	138,564	-	5,650	60,553	18,872	-	333,741	1,986,526

See accompanying notes to the financial statements.

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities
Year Ended September 30, 2024

Net change in fund balances - total governmental funds		$ 294,968
The change in net position reported for governmental activities in the statements of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Depreciation expense	$ (463,156)	
Capital outlays	313,188	
		(149,968)
Debt proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.		
Reduction of intergovernmental Teta asset	(6,991)	
Repayment of intergovernmental Teta principal	6,991	
		-
Loan disbursements are reported as financing uses in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing loans increases noncurrent assets and does not affect the statement of activities. Similarly, collection of loans is an revenue in the governmental funds but reduces the asset in the statement of net position.		
Loan and investment activity	9,374	
		9,374
Change in net position of governmental activities		$ 154,374

See accompanying notes to the financial statements.

Note 1: Summary of Significant Accounting Policies

Organization

The Chickaloon Native Village (Traditional Council) is recognized by the Department of the Interior, U.S. Government, as the Organization representing the Native people of Chickaloon, Alaska. The Organization administers contracts and grants for the benefit of the Native people who reside in the Chickaloon service area and has been determined to be an Indian Tribal government, which exercises governmental function for the purpose of the Indian Tribe Government Tax Status Act of 1982, as amended. The financial statements of the Traditional Council have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governments units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies:

Scope of Presentation

The accounting policies of the Council conform to accounting principles generally accepted in the United States of America applicable to governmental entities. The following is a summary of the more significant policies.

Reporting Entity

These financial statements include all the activities of the Traditional Council, which is the primary government. The basic principle used in determining the scope of the entity for financial reporting purposes is the exercise of oversight responsibility over other entities by the Chickaloon Village Traditional Council's power and includes, but is not limited to financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. Based upon the application of these criteria, Denae Development Corporation, a land holding company, 100% owned by Chickaloon Village Traditional Council, is presented as a blended component unit. There were no other entities to be included within the reporting entity.

Government-wide and Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Council. In general, the effect of interfund activity has been removed from these statements to minimize the double-counting of internal activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers, who purchase, use or directly benefit from goods or services provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Other items not properly included among program revenue are reported instead as general revenues.

Note 1: Summary of Significant Accounting Policies, continued

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are any proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Chickaloon Village Traditional Council considers revenues to be available if they are collected within 90 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The Chickaloon Village Traditional Council reports the following major governmental funds:

Discretionary General Fund – this fund accounts for expenses and revenue associated with the rental of the properties owned by the Traditional Council. The fund also accounts for all other miscellaneous activity, which is funded through local sources.

Self-Governance Special Revenue Fund – this fund accounts for expenses incurred for multiple programs funded through the Department of the Interior. The funding comes primarily from the federal government and is mostly recurring.

Environmental Stewardship Special Revenue Fund **–** this fund accounts for expenses incurred for multiple programs aimed at climate resiliency, contaminated site response, watershed research and habitat restoration. This funding comes primarily from the federal government.

Health Special Revenue Fund – this fund accounts for expenses associated with a non-emergent health transportation and elder outreach in Sutton. The funding comes primarily from foundations, with smaller amounts from federal agencies and fees.

Transportation Special Revenue Fund – this fund accounts for expenses incurred for the planning, maintenance, construction, and improvements for designated roads. The funding comes primarily from the federal government.

U.S. Treasury Covid Special Revenue Fund – this fund accounts for expenses incurred for multiple programs funded through the Department of the Treasury, a federal agency, in response to the COVID-19 pandemic.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the Government-wide fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Note 1: Summary of Significant Accounting Policies, continued

Entitlements and shared revenues are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Revenue for expenditure-driven grants is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when the Traditional Council receives cash.

When both restricted and unrestricted resources are available for use, it is the Traditional Council's policy to use restricted resources first, and then unrestricted resources, as they are needed.

Cash and cash equivalents

The larger cash funds of the Traditional Council are maintained in the Traditional Council's central cash treasury to maximize investment income while minimizing risk.

Restricted Cash

The Traditional Council holds a small amount of funds on behalf of Tribal minors.

Receivables and Payables

Receivables are mostly from the federal government. Interfund receivables and payables resulting from individual funds' overdrafts of pooled cash in the central treasury are referred to as "due to/from other funds."

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. General capital assets, which consist of equipment and vehicles, are reported in the governmental activities column in the Government-wide financial statements. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight-line depreciation is used based on the following estimated useful lives:

Equipment and vehicles	5-20 years
Buildings	20-40 years

Loan Receivables and Payables

Loans were made to Tribal members and to the Denae Development Company associated with CVTC.

Unearned Revenues

Unearned revenues arise when resources are received before the Traditional Council has legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent period, when there is a legal claim to the resources, the liability for unearned revenue is removed and revenue is recognized.

Note 1: Summary of Significant Accounting Policies, continued

Compensated Absences

It is the Traditional Council's policy to permit employees to accumulate earned but unused annual pay benefits. Annual leave is subject to certain restrictions and maximum accumulations. All employees are paid for any accumulated annual leave upon use or at termination. The Traditional Council's policy is that annual leave will be taken or paid out within the next fiscal year and therefore is a current liability in the governmental funds.

Equity Classifications

Government-wide Statements
Equity is classified as net position and displayed in two possible components:

a. *Invested in capital assets* – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any mortgages, notes, capital lease obligations or other borrowings that are attributable to the acquisition, construction, or improvement of the assets, if any.
b. *Unrestricted net position* – All other net position that do not meet the definition of restricted by creditors, grantors or laws or regulations, or invested in capital assets.

Fund Balances of Fund Financial Statements
In the fund financial statements, governmental funds may report reservations of fund balance for amounts as follows:

Nonspendable - amounts that are not in a spendable form or are legally or contractually required to be maintained intact.
Spendable - comprises the remaining four classifications: restricted, committed, assigned and unassigned.
Restricted - amounts that can be spent only for the specific purposes stipulated by an external resource provider or enabling legislation.
Unrestricted:
Committed - amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority.
Assigned - amounts intended to be used by the government for specific purposes.
Unassigned - the residual classification for the general fund or negative fund balance.

Net Position

In the government-wide financial statements, the net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation. Net positions reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Council has no restricted net position as of September 30, 2024.

Note 1: Summary of Significant Accounting Policies, continued

Compliance and Accountability-Budget Development
An annual budget is prepared for each major fund and is proposed to the Finance Committee, who after reviewing brings it to the Village Council for approval. Budget amendments are processed in a similar manner. Budgets for Special Revenue Funds are approved by granting agencies and the operating budget of the General Fund is the basis for the development of the indirect cost rate proposal that is used to allocate allowable indirect administrative costs to the various Special Revenue Runds.

CVTC did not legally adopt a budget for the General Fund or major special revenue funds for the year ended September 30, 2024, thus no budget-actual schedules are presented as required supplementary information.

Total Columns on Financial Statements

Totals columns on the financial statements are provided only to facilitate financial analysis. Data in these columns does not present financial position or results of operations in conformity with GAAP. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of the data.

Interfund Activity

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These transactions can result in receivables and payables that are properly classified as "due from other funds" or "due to other funds" in the fund financial statements are eliminated in the government-wide statement of net position. Exchange-like transactions are accounted for as revenues and expenditures. All other interfund transfers are reported as other financial sources (uses).

Management's use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from these estimates.

Note 2: Cash and Cash Equivalents

The Traditional Council maintains all equity funds in a central cash treasury. Of the total bank balance, $250,000 is insured through the Federal Depository Insurance Corporation (FDIC) at each financial institution and the balance is collateralized by collateral held by a third-party custodial bank in the Traditional Council's name. As of September 30, 2024, the balances are as follows:

	Bank Balance	Carrying Amount
Demand Deposits	$ 9,294,546	$ 9,092,466

Note 3: Cash and Restricted Cash

Restricted Cash is comprised of one smaller demand deposit account. The bank balance of this account at September 30, 2024, was $5,784 and the carrying amount was $5,784. The bank balance is fully collateralized either entirely covered by federal depository insurance or by collateral held by a third-party custodial bank in the Chickaloon Village Traditional Council's name.

Investment Policy – Chickaloon Village Traditional Council does not have an investment policy.
Interest Rate Risk - Time certificates of deposit all mature within one year or less.
Credit Risk - Securities held for collateralization were held in a third-party custodial bank in the Chickaloon Village Traditional Council's name.
Investments held at year end stated at fair value:
Investments are reported at fair market value for investments with quoted market prices. All investment income, including changes in fair market value of investments, is reported as revenue in the statement of revenues, expenditures, and changes in fund balances. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The following investments were held by the Village Council as of September 30, 2024:

Investment Type	Fair Value	Fair Value Hierarchy
Repurchase Agreement	$8,811,687	Level 1

Note 4: Long-Term Intergovernmental Receivable

CVTC makes loans as authorized by the Council to Tribal members and subsidiary organizations to promote economic development and promote land ownership by Tribal members and Tribal organizations. Denae Development is a subsidiary of CVTC that is allowed to hold and sell land. CVTC funds these purchases. Denae Development is not currently required to pay back the increasing loan to CVTC. Teta, an intergovernmental endowment subsidiary, paid off the note that CVTC had with RCAC for property. Teta intergovernmental receivable/payables transactions have been eliminated in the Government Wide financial statements. The primary government including TETA has the following long-term receivables at September 30, 2024:

	Balance 10/01/23	Additions	Deductions	Balance 09/30/24
Tribal members balance due	$53,085	18,907	9,532	62,460
General Fund balance due to TETA	19,260	-0-	19,260	-0-
Denae Development due to General Fund	394,472	37,424	-0-	431,896
Total long-term receivables	$466,817	56,331	28,792	494,356
Less Intergovernmental receivables	(413,732)	(37,424)	(19,260)	(431,896)
Total long-term receivables	$ 53,085	18,907	9,532	62,460

Note 5: Capital Assets

Gravel is depleted as sold. Except for land and construction in progress all assets are depreciated. The changes in the capital assets are as follows:

	Balance 10/01/23	Additions	Deductions	Balance 09/30/24
Capital assets not being depreciated:				
Land	$ 774,077	50,565	-0-	824,642
Gravel	66,251	-0-	-0-	66,251
Construction in progress	-0-	-0-	-0-	-0-
Capital assets being depreciated:				
Buildings	5,890,573	-0-	-0-	5,890,573
Vehicles and Equipment	3,034,299	262,622	(16,372)	3,280,549
Less: accumulated depreciation	(3,074,609)	(463,156)	16,372	(3,521,393)
Capital Assets, net	$ 6,690,591	(149,968)	-0-	$ 6,540,623

Depreciation expense was charged to governmental activities as follows:

Community & Social Service	$ 46,533
Economic Development	74,998
Education	23,609
Environmental Stewardship	22,881
General Government	153,656
Transportation	127,090
Tribal Justice	14,389
Total depreciation expense	$ 463,156

Note 6: Interfund Receivables, Payables, and Transfers

A schedule of interfund balances and transfers for the year ended September 30, 2024, follows:

Due to the General Fund from:	
Environmental Stewardship Special Revenue Fund	$ 64,476
Other Non-major Special Revenue Fund for short-term advances	129,963
	$ 194,439

During 2024, the Culture & Historic Preservation Special Revenue Fund transferred $25,368 to the General Fund.

Note 7: Intergovernmental Long-Term Debt

Denae Development is a subsidiary of CVTC that is allowed to hold and sell land. CVTC funds these purchases. Teta, an intergovernmental endowment subsidiary, paid off the note that CVTC had with RCAC for property. The general fund is paying back the Teta endowment account with interest. These transactions have been eliminated in the Government Wide financial statements. The primary government is paying back Teta as follows at September 30, 2024:

	Balance 10/01/23	Additions	Deductions	Balance 09/30/24
General Fund balance due to TETA	$19,260	-0-	19,260	-0-
Denae Development due to the General Fund	394,472	37,424	-0-	431,896
Less Intergovernmental loans	413,732	37,424	19,260	431,896
Less Intergovernmental loans	(413,732)	(37,424)	(19,260)	(431,896)
Long-term Debt	-0-	-0-	-0-	-0-

Note 8: Cafeteria Plan

Any permanent employee working a minimum of 30 hours per week is eligible for the cafeteria plan following 30 days of continuous employment (90 days for the 401(k)). The company contribution is dependent on how many hours an employee works. Employees may select Health Insurance, Dental Insurance, Health Care and/or Dependent Care Reimbursement, Supplemental Life and Accident Insurance or the 401(k) Retirement Plan.

Pension Plan

Chickaloon Village Traditional Council provides pension benefits for those who, through the cafeteria plan, wish to participate through a defined contribution plan administered by John Hancock. The contribution amounts are selected by the employee and are not based upon gross wages. The Chickaloon Village Traditional Council paid $484,798 for the fiscal year ended; $481,098 was an employer contribution and $3,700 was an employee contribution.

Note 9: Operating Leases

Chickaloon Village Traditional Council has several operating leases for copy machines. Future obligations are as follows:

Year ending September 30:	
2025	$ 15,828
2026	9,129
2027	7,746
Future minimum lease payment	$ 32,703

Note 10: Administration Cost Fund

The Administration Cost Fund allocates administrative costs based upon an agreement with the Department of the Interior. Any over recoveries or under recoveries are used to adjust the next negotiated rate. The rates for fiscal year ending September 30, 2024, are 36.57% for all BIA (638) funding, 28.96% for All-Other Programs, and 1.67% for Passthrough funds.

Note 11: Budgetary Principles

GASB Statement No. 34 requires that budgetary comparison statements for the General Fund and major special revenue funds with legally adopted budgets be presented in the basic financial statements. These statements must display the original budget, amended budget and actual results (on a budgetary basis). It should be noted that the Chickaloon Village Traditional Council does not require legally adopted annual budgets for its general and major special revenue funds. The budgets for special revenue funds are project length and not annual budgets. As such, the financial statements do not provide budgetary information.

Note 12: Related Parties

Due to the nature and size of the Traditional Council, it is inevitable that transactions will occur between entities, Council, Tribal members, and/or employees of these entities. There were four loans, approved by the Council as allowed by the policies of Chickaloon Village Traditional Council, to Tribal members. The balance and terms of the loans are variable but range from $8,000 to $19,000 with interest rates between zero and 6%.

Note 13: Risk Management

The Traditional Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial policies, transferring the risk of loss, except for relatively small deductible amounts, are purchased for property and content damage, workers' compensation, professional liabilities, and employee medical costs. Settled claims from these risks have not exceeded commercial insurance coverage. The Traditional Council has no coverage for potential losses from environmental damage.

Note 14: Concentrations

Chickaloon Village Traditional Council receives most of its revenues in the form of grants from federal and state sources. Total federal and state revenues accounted for 64% of all revenues of the Traditional Council. A significant change in these revenues would have a significant impact, either positive or negative on operations of the Organization.

Note 15: Contingencies

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, would become a liability of the General fund.

Note 16: Subsequent Events

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, would become a liability of the General fund. The Chickaloon Village Traditional Council has evaluated subsequent events through August 29, 2025, the date on which the financial statements were available to be issued.

ADDITIONAL SUPPLEMENTARY INFORMATION

All Governmental Funds:

Combining Balance Sheet

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – by Object

Schedule of Expenditures of Federal Awards

Notes to Schedule of Expenditures of Federal Awards

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Balance Sheet - Governmental Funds
September 30, 2024

Assets	General	Self Governance	Ahtna Language & Culture Lifeways	Culture & Historic Preservation	Education	Environmental Stewardship	Housing	Health & Social Services
Cash and cash equivalents	$ 1,959,964	3,367,856	-	-	226,060	-	25,627	428,017
Cash, restricted	-	-	-	-	-	-	-	-
Accounts receivable:								
Grants and contracts	-	-	5,447	135,247	11,436	125,922	12,341	52,590
Other (net of AFDA)	149,737	-	-	300	-	-	3,412	808
Prepaid	8,448	-	-	-	-	-	-	-
Due from other funds	194,439	-	-	-	-	-	-	-
Total assets	$ 2,312,588	3,367,856	5,447	135,547	237,496	125,922	41,380	481,415
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	113,454	-	-	-	-	-	-	-
Accrued vacation and payroll taxes	631,424	-	-	-	-	-	-	-
Unearned revenue	-	3,367,856	-	70,143	34,258	55,796	-	420,862
Due to other funds	-	-	5,447	60,194	-	64,476	-	-
Total liabilities	744,878	3,367,856	5,447	130,337	34,258	120,272	-	420,862
Fund balances:								
Unrestricted								
Assigned	711,000	-	-	5,210	203,238	5,650	41,380	60,553
Unassigned	856,710	-	-	-	-	-	-	-
Total fund balances	1,567,710	-	-	5,210	203,238	5,650	41,380	60,553
Total liabilities and fund balances	$ 2,312,588	3,367,856	5,447	135,547	237,496	125,922	41,380	481,415

CHICKALOON VILLAGE TRADITIONAL COUNCIL
Balance Sheet - Governmental Funds
September 30, 2024
(continued)

Assets	Justice Division	Transportation	U.S. Treasury Covid	Fiduciary	Denae Devlpmt Corp.	Totals (Memo-randum Only)
Cash and cash equivalents	$ -	1,120,749	1,903,469	-	60,724	9,092,466
Cash, restricted	-	-	-	5,785	-	5,785
Accounts receivable:						
Grants and contracts	165,997	32,489	-	-	-	541,469
Other (net of AFDA)	-	-	-	-	-	154,257
Prepaid	-	-	-	-	-	8,448
Due from other funds	-	-	-	-	-	194,439
Total assets	$ 165,997	1,153,238	1,903,469	5,785	60,724	9,996,864
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	-	-	-	-	-	113,454
Accrued vacation and payroll taxes	-	-	-	-	-	631,424
Unearned revenue	84,271	1,134,366	1,903,469	-	-	7,071,021
Due to other funds	64,322	-	-	-	-	194,439
Total liabilities	148,593	1,134,366	1,903,469	-	-	8,010,338
Fund balances:						
Unrestricted						
Assigned	17,404	18,872	-	5,785	60,724	1,129,816
Unassigned	-	-	-	-	-	856,710
Total fund balances	17,404	18,872	-	5,785	60,724	1,986,526
Total liabilities and fund balances	$ 165,997	1,153,238	1,903,469	5,785	60,724	9,996,864

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit G-2

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2024

	General Fund					
Revenues:	General	Indirect	Self Governance	Ahtna Language & Culture Lifeways	Culture & Historic Preservation	Education
Federal sources	$ -	-	997,372	123,132	523,351	-
Federal sources passed through other NPO	-	-	-	-	-	275,759
Local sources - services	454,474	114	-	-	186,964	52,151
Local sources	296,682	1,000	-	-	5,000	191,252
Indirect cost reimbursement	-	1,653,861	-	-	-	-
Total revenues	751,156	1,654,975	997,372	123,132	715,315	519,162
Expenditures:						
Current:						
Salaries	66,623	909,863	372,734	64,846	299,520	251,404
Fringe benefits	35,986	266,024	137,791	21,948	88,965	85,415
Bad Debt Expense	1,098	-	-	-	-	6,982
Building maintenance and repair	5,331	-	-	-	-	-
Capitalized Assets	52,165	-	100	-	10,000	-
Communications-Phone/Internet	464	33,795	8,789	76	273	-
Direct assistance	1,500	-	11,900	-	-	10,980
Dues and subscriptions	843	76,516	1,676	2,178	8,567	-
Equipment operations	2,262	15,868	2,112	-	-	250
Insurance	32,039	27,705	15,261	-	1,244	12,421
Motorpool	8,307	12,277	10,415	-	3,428	4,410
Other operating cost	3,778	10,213	-	-	-	-
Professional services	20,731	68,779	49,281	113	91,432	5,769
Rent-Building Usage	-	83,339	15,536	-	21,064	96,204
Stipend	-	-	8,800	-	1,575	-
Supplies and materials	22,352	68,818	54,285	6,320	15,193	39,453
Training	15	10,800	18,660	-	1,285	307
Travel	4,385	6,619	41,777	-	24,327	1,571
Utilities	73,161	-	3,706	-	47	-
Total direct costs	331,040	1,590,616	752,823	95,481	566,920	515,166
Indirect cost	90,769	-	244,549	27,651	137,537	117,914
Total expenditures	421,809	1,590,616	997,372	123,132	704,457	633,080
Other financing sources (uses) -						
Match income	-	-	11,547	-	75,000	-
Match expense	-	-	(11,547)	-	(75,000)	-
Intergovernmental loan proceeds	(37,675)	-	-	-	-	-
Intergovernmental loan payments	(18,353)	-	-	-	-	-
Net loan proceeds to Tribal Citizens	(9,375)	-	-	-	-	-
Transfer to (from)	25,368	-	-	-	(25,368)	-
Total other sources (uses)	(40,035)	-	-	-	(25,368)	-
Excess of revenues and other sources over (under) expenditures and other (uses)	289,312	64,359	-	-	(14,510)	(113,918)
Beginning fund balances	1,139,834	74,205	-	-	19,720	317,156
Ending fund balances	$ 1,429,146	138,564	-	-	5,210	203,238

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit G-2

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2024
(continued)

Revenues:	Environmental Stewardship	Housing	Health & Social Services	Transportation	Justice Division Tribal Police	Justice Division Tribal Court
Federal sources	$ 1,091,362	159,122	528,724	896,928	625,700	201,348
Federal sources passed through other NPO	1,001	-	235,310	-	-	66,858
Local sources - services	-	99,233	4,859	4,650	-	100
Local sources	6,745	-	499,821	77,137	-	4,710
Indirect cost reimbursement	-	-	-	-	-	-
Total revenues	1,099,108	258,355	1,268,714	978,715	625,700	273,016
Expenditures:						
Current:						
Salaries	434,769	91,827	400,905	357,042	240,755	100,653
Fringe benefits	138,767	37,744	148,897	126,543	77,458	33,664
Bad Debt Expense	-	6,425	-	-	-	-
Building maintenance and repair	-	9,497	-	70	-	-
Capitalized Assets	-	-	71,155	33,738	100,450	-
Communications-Phone/Internet	672	623	5,496	4,971	1,115	424
Direct assistance	-	-	3,490	-	100	13,000
Dues and subscriptions	3,789	547	1,110	3,482	1,521	589
Equipment operations	104	-	682	18,273	1,956	-
Insurance	2,891	20,272	17,014	30,766	-	-
Motorpool	7,331	1,246	22,726	36,888	20,144	2,854
Other operating cost	-	-	688	-	-	-
Professional services	120,655	-	18,283	77,356	2,503	868
Rent-Building Usage	16,618	8,880	78,518	57,120	15,536	41,811
Stipend	2,050	-	36,625	-	-	4,800
Supplies and materials	23,368	835	141,005	29,203	25,064	4,849
Training	81,699	1,200	10,167	560	4,252	102
Travel	42,025	3,147	22,179	4,836	28,518	15,903
Utilities	631	18,457	-	276	-	-
Total direct costs	875,369	200,700	978,940	781,124	519,372	219,517
Indirect cost	222,308	53,839	230,749	195,849	106,328	49,784
Total expenditures	1,097,677	254,539	1,209,689	976,973	625,700	269,301
Other financing sources (uses) -						
Match income	-	-	-	-	11,547	-
Match expense	-	-	-	-	(11,547)	-
Intergovernmental loan proceeds	-	-	-	-	-	-
Intergovernmental loan payments	-	-	-	-	-	-
Net loan proceeds to Tribal Citizens	-	-	-	-	-	-
Transfer to (from)	-	-	-	-	-	-
Total other sources (uses)	-	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other (uses)	1,431	3,816	59,025	1,742	-	3,715
Beginning fund balances	4,219	37,564	1,528	17,130	2,917	10,772
Ending fund balances	$ 5,650	41,380	60,553	18,872	2,917	14,487

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit G-2

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2024
(continued)

Revenues:	U.S. Treasury Covid	Fiduciary	Denae Development Corporation	Totals (Memo-randum Only)
Federal sources	$ 759,985	-	-	5,907,024
Federal sources passed through other NPO	-	-	-	578,928
Local sources - services	-	-	-	802,545
Local sources	-	6	48,915	1,131,268
Indirect cost reimbursement	-	-	-	1,653,861
Total revenues	759,985	6	48,915	10,073,626
Expenditures:				
Current:				
Salaries	220,954	-	20,442	3,832,337
Fringe benefits	70,258	-	7,323	1,276,783
Bad Debt Expense	-	-	50	14,555
Building maintenance and repair	1,610	-	2,588	19,096
Capitalized Assets	45,580	-	-	313,188
Communications-Phone/Internet	634	-	1,440	58,772
Direct assistance	-	-	-	40,970
Dues and subscriptions	9,609	-	-	110,427
Equipment operations	3,650	-	83	45,240
Insurance	1,208	-	5,328	166,149
Motorpool	1,904	-	379	132,309
Other operating cost	-	-	13,424	28,103
Professional services	93,595	-	-	549,365
Rent-Building Usage	-	-	-	434,626
Stipend	766	-	-	54,616
Supplies and materials	148,955	-	12,469	592,169
Training	2,318	-	-	131,365
Travel	1,794	-	-	197,081
Utilities	-	-	3,640	99,918
Total direct costs	602,835	-	67,166	8,097,069
Indirect cost	157,150	-	19,434	1,653,861
Total expenditures	759,985	-	86,600	9,750,930
Other financing sources (uses) -				
Match income	-	-	-	98,094
Match expense	-	-	-	(98,094)
Intergovernmental loan proceeds	-	-	37,675	-
Intergovernmental loan payments	-	-	-	(18,353)
Net loan proceeds to Tribal Citizens	-	-	-	(9,375)
Transfer to (from)	-	-	-	-
Total other sources (uses)	-	-	37,675	(27,728)
Excess of revenues and other sources over (under) expenditures and other (uses)	-	6	(10)	294,968
Beginning fund balances	-	5,779	60,734	1,691,558
Ending fund balances	$ -	5,785	60,724	1,986,526

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit G-3

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2024

	General Fund								
Revenues:	General	Indirect	Self Governance	Ahtna Language & Culture Lifeways	Culture & Historic Preservation	Education	Environmental Stewardship	Housing	Health & Social Services
Federal sources	$ -	-	997,372	123,132	523,351	-	1,091,362	159,122	528,724
Federal sources passed through other NPO	-	-	-	-	-	275,759	1,001	-	235,310
Local sources - services	454,474	114	-	-	186,964	52,151	-	99,233	4,859
Local sources	296,682	1,000	-	-	5,000	191,252	6,745	-	499,821
Indirect cost reimbursement	-	1,653,861	-	-	-	-	-	-	-
Total revenues	751,156	1,654,975	997,372	123,132	715,315	519,162	1,099,108	258,355	1,268,714
Expenditures:									
Governmental activities:									
General Government	369,644	1,590,616	311,165	-	-	-	-	-	-
Community & Social Service	-	-	17,607	-	-	-	-	-	1,138,534
Economic Development	-	-	-	-	-	-	-	-	-
Education, Language & Culture	-	-	7,508	123,132	694,457	633,080	-	-	-
Environmental Stewardship	-	-	63,440	-	-	-	1,097,677	-	-
Housing	-	-	-	-	-	-	-	254,539	-
Transportation	-	-	-	-	-	-	-	-	-
Tribal Justice	-	-	597,552	-	-	-	-	-	-
Capital outlay	52,165	-	100	-	10,000	-	-	-	71,155
Total expenditures	421,809	1,590,616	997,372	123,132	704,457	633,080	1,097,677	254,539	1,209,689
Other financing sources (uses) -									
Intergovernmental loan proceeds	(37,675)	-	-	-	-	-	-	-	-
Intergovernmental loan proceeds	(18,353)	-	-	-	-	-	-	-	-
Intergovernmental loan proceeds	(9,375)	-	-	-	-	-	-	-	-
Transfer to (from)	25,368	-	-	-	(25,368)	-	-	-	-
Total other sources (uses)	(40,035)	-	-	-	(25,368)	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other (uses)	289,312	64,359	-	-	(14,510)	(113,918)	1,431	3,816	59,025
Beginning fund balances	1,139,834	74,205	-	-	19,720	317,156	4,219	37,564	1,528
Ending fund balances	$ 1,429,146	138,564	-	-	5,210	203,238	5,650	41,380	60,553

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Exhibit G-3

All Governmental Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - by Object
Year Ended September 30, 2024
(continued)

Revenues:	Transportation	Justice Division	U.S. Treasury Covid	Fiduciary	Denae Development Corporation	Totals (Memo-randum Only)
Federal sources	$ 896,928	827,048	759,985	-	-	5,907,024
Federal sources passed through other NPO	-	66,858	-	-	-	578,928
Local sources - services	4,650	100	-	-	-	802,545
Local sources	77,137	4,710	-	6	48,915	1,131,268
Indirect cost reimbursement	-	-	-	-	-	1,653,861
Total revenues	978,715	898,716	759,985	6	48,915	10,073,626
Expenditures:						
Governmental activities:						
General Government	-	-	579,576	-	-	2,851,001
Community & Social Service	-	-	1,766	-	-	1,157,907
Economic Development	-	-	2,318	-	86,600	88,918
Education, Language & Culture	-	-	5,820	-	-	1,463,997
Environmental Stewardship	-	-	-	-	-	1,161,117
Housing	-	-	124,925	-	-	379,464
Transportation	943,235	-	-	-	-	943,235
Tribal Justice	-	794,551	-	-	-	1,392,103
Capital outlay	33,738	100,450	45,580	-	-	313,188
Total expenditures	976,973	895,001	759,985	-	86,600	9,750,930
Other financing sources (uses) -						
Intergovernmental loan proceeds	-	-	-	-	37,675	-
Intergovernmental loan proceeds	-	-	-	-	-	(18,353)
Intergovernmental loan proceeds	-	-	-	-	-	(9,375)
Transfer to (from)	-	-	-	-	-	-
Total other sources (uses)	-	-	-	-	37,675	(27,728)
Excess of revenues and other sources c (under) expenditures and other (uses)	1,742	3,715	-	6	(10)	294,968
Beginning fund balances	17,130	13,689	-	5,779	60,734	1,691,558
Ending fund balances	$ 18,872	17,404	-	5,785	60,724	1,986,526

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2024

Federal Grant or Contract Title	*Grant Number/Pass-Through Entity Identifying Number*	*Assistance Listing Number*	*Passed Through to Subrecipients*	*Eligible Expenditures*
U.S. Department of Interior:				
Bureau of Indian Affairs				
Tribal Self-Governance		15.022	-	997,372
P.L. 102-477		15.130	-	57,713
P.L. 102-477 Passed thru Cook Inlet Tribal Council	477 CSBG Contract	15.U01	-	275,759
BIA Tribal Resilience		15.156	-	28,210
BIA Cultural Heritage		15.159	-	24,229
BIA Language		15.032	-	4,917
USFW Tribal Wildlife Grant		15.639	-	171,296
NPS Historic Preservation Fund Grants-In-Aid		15.904	-	65,810
	Total U.S. Department of the Interior		-	1,625,306
U.S. Department of Health and Human Services:				
Tribal Self-Governance Program: IHS Compact/Funding Agreement		93.210	-	50,162
Administration on Aging				
Administration on Aging-Title VI		93.047	-	140,108
Administration on Aging-Title III		93.053	-	10
Administration on Aging-Title IV, Part C		93.054	-	36,909
Administration on Aging-Title VI MIPPA		93.071	-	5,284
SAMHSA				
Tribal Opioid Response		93.788	-	296,251
Administration for Native Americans				
ANA Environmental Grant		93.581	-	300,000
Primary Care passed thru ANTHC	ANTHC99-C-0031	93.210	-	206,093
Title IV-B passed thru CITC	IV-B Subaward	93.645	-	52,688
Behavioral Health Aide passed thru SCF	BHAC 2023/2024	93.228	-	29,217
	Total U.S. Department of Health and Human Services		-	1,116,722
National Endowment for the Humanities:				
Promotion of the Humanities Division of Preservation and Access		45.149	-	133,312
IMLS passed thru SOA	AMA MOA	45.308	-	1,001
Native American and Native Hawaiian Library Services		45.311	-	118,215
	Total National Endowment for the Humanities		-	252,528
U.S. Environmental Protection Agency:				
EPA Climate Pollution Reduction		66.046	-	74,050
Indian General Assistance		66.926	-	127,372
EPA Brownfield		66.817	-	121,631
	Total U.S. Environmental Protection Agency		-	323,053

See notes to Schedule of Expenditures of Federal Awards

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Expenditures of Federal Awards
Year Ended September 30, 2024
(continued)

Federal Grant or Contract Title	*Grant Number/Pass-Through Entity Identifying Number*	*Assistance Listing Number*	*Passed Through to Subrecipients*	*Eligible Expenditures*
U.S. Department of Justice:				
Special Domestic Violence Criminal Jurisdiction Implementation		16.025	-	255,188
Treatment Court Discretionary Program		16.585	-	65,355
Tribal Justice Assistance		16.596	-	174,826
Tribal Justice System		16.608	-	66,116
Public Safety Partnership and Community Policing		16.710	-	65,015
Tribal Youth Program		16.731	-	51,052
VOCA Tribal Victim Services Set-Aside Program		16.841	-	64,555
COSSUP passed thru City of Palmer	MOU No. 23-039	16.838	-	14,170
		Total U.S. Department of Justice	-	756,277
U.S. Housing & Urban Development:				
NAHASDA		14.867	-	159,122
		Total U.S. Housing & Urban Development	-	159,122
U.S. Department of Transportation:				
Federal Highways Administration		20.205	-	684,408
Federal Transit Administration-Operations		20.509	-	138,470
		Total U.S. Department of Transportation	-	822,878
U.S. Department of the Treasury:				
Homeowner Assistance Fund (HAF)		21.026	-	-
Coronavirus State and Local Fiscal Recovery Funds (SLFRF)		21.027	-	738,165
Capital Projects Fund (CPF)		21.029	-	21,820
Local Assistance and Tribal Consistency Fund (LATCF)		21.032	-	-
		Total U.S. Department of Treasury	-	759,985
Denali Commission:				
Victim Services		90.100	-	27,228
		Total Denali Commission	-	27,228
U.S. Department of Commerce:				
NOAA-Habitat Conservation		11.463	-	642,853
		Total U.S. Department of Commerce	-	642,853
		Total Federal Financial Assistance	$ -	6,485,952
Federal surplus property passed thru the SOA		39.003	-	-
		Total Federal Financial Assistance and Surplus Property	$ -	6,485,952

See notes to Schedule of Expenditures of Federal Awards

Notes to Schedule of Expenditures of Federal Awards

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Chickaloon Village Traditional Council under programs of the federal government for the year ended September 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Chickaloon Village Traditional Council, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Chickaloon Village Traditional Council.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditure in prior years.

Note 3. Indirect Cost Rate

Chickaloon Village Traditional Council has not elected to use the 10-percent de minimis indirect cost rate for grants, allowed under the Uniform Guidance.

Note 4: Unearned Revenue

Chickaloon Village Traditional Council's unearned revenue consists of the following at 9/30/2024:

Program Title	ALN	Unearned Revenue
Department of the Interior:		
Self-Governance Compact	15.022	$ 3,367,854
BIA Natural Resources	15.036	28,517
BIA Tribal Resilience	15.156	2,937
BIA Cultural Heritage	15.159	20,143
Department of Health and Human Service:		
Indian Health Primary Care	93.210	153,028
Primary Care thru other NPOs	93.210	96,765
Behavioral Health thru other NPOs	93.228	16,030
Department of Justice:		
Drug Endangered Children thru City of Palmer	16.838	84,271
Department of the Treasury:		
Coronavirus State and Local Fiscal Relief Funds	21.027	1,696,066
LATCF	21.032	120,947
HAF	21.026	86,456
Department of Transportation:		
Highway Planning and Construction	20.205	1,113,934
Total Federal Unearned Revenue		$ 6,786,948

COMPLIANCE REPORTS

BRADLEY S. CAGE CERTIFIED PUBLIC ACCOUNTANT
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Eagle River, Alaska 99577
(907) 444-6465

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Management and Council Members
Chickaloon Village Traditional Council
Chickaloon, Alaska

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Chickaloon Village Traditional Council, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise Chickaloon Village Traditional Council's basic financial statements, and have issued my report thereon dated August 29, 2025.

Report on Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered Chickaloon Village Traditional Council's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Chickaloon Village Traditional Council's internal control. Accordingly, I do not express an opinion on the effectiveness of Chickaloon Village Traditional Council's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Chickaloon Village Traditional Council's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Brad Cage, CPA

Eagle River, Alaska
August 29, 2025

BRADLEY S. CAGE CERTIFIED PUBLIC ACCOUNTANT
18040 Hillcrest Drive
Eagle River, Alaska 99577
(907) 444-6465

Independent Auditor's Report on Compliance For Each Major Program and Report on Internal Control over Compliance Required by the Uniform Guidance

Management and the Council Members
Chickaloon Village Traditional Council
Chickaloon, Alaska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

I have audited Chickaloon Village Traditional Council's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Chickaloon Village Traditional Council's major federal programs for the year ended September 30, 2024. Chickaloon Village Traditional Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In my opinion, Chickaloon Village Traditional Council complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). My responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of my report.

I am required to be independent of Chickaloon Village Traditional Council and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on compliance for each major federal program. My audit does not provide a legal determination of Chickaloon Village Traditional Council's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Chickaloon Village Traditional Council's federal programs.

Auditor's Responsibilities for the Audit of Compliance

My objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Chickaloon Village Traditional Council's compliance based on my audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Chickaloon Village Traditional Council's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Chickaloon Village Traditional Council's compliance with the compliance requirements referred to above and performing such other procedures as I considered necessary in the circumstances.
- Obtain an understanding of Chickaloon Village Traditional Council's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Chickaloon Village Traditional Council's internal control over compliance. Accordingly, no such opinion is expressed.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that I identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

My consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during my audit I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

My audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Brad Lage, CPA

Eagle River, Alaska

August 29, 2025

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Findings and Questioned Costs

Year Ended September 30, 2024

SECTION I – SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor report issued:	Unmodified
Material weakness in internal control over financial reporting reported?	_____Yes __X__No
Significant deficiency not considered a material weakness reported?	_____ Yes __X__No
Material Noncompliance related to the financial statements reported?	_____Yes __X__No

FEDERAL AWARDS

Type of auditor report issued on compliance over major programs: Unmodified
Department of Treasury, SLFRF, 21.027
Department of Interior, Tribal Self Governance, 15.022

Material weakness in internal control over major programs reported?	_____Yes __X__No
Significant deficiency not considered a material weakness reported?	_____Yes __X__No
Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a)?	_____Yes __X__No

IDENTIFICATION OF MAJOR PROGRAMS

CFDA Numbers	Name of Federal Program or Cluster of Programs
21.027	Department of Treasury, SLFRF
15.022	Department of Interior, Tribal Self Governance

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
Qualified as a low-risk auditee?	__X__Yes _____ No

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Schedule of Findings and Questioned Costs

Year Ended September 30, 2024

(continued)

SECTION II – FINANCIAL STATEMENT FINDINGS

Chickaloon Village Traditional Council did not have any findings that relate to the financial statements that are required to be reported in accordance with *Government Auditing Standards*.

RESOLUTION OF PRIOR YEAR'S FINDINGS

There were no prior year's findings.

SECTION III- FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Chickaloon Village Traditional Council did have any findings and/or questioned costs related to federal awards that is required to be reported in accordance with the Uniform Guidance.

RESOLUTION OF PRIOR YEAR'S FINDINGS

There were no prior year's findings.

Appendix A

FY 2022 Financial Summary

Chickaloon

Appendix A - Financial Summary Tribal Shares Funding Agreement - FY 2022

Tribal Share Summary Chickaloon	FY 2022 Negotiated Amount	Chick. Restricted	Total Due Chick.	Initial Lump Sum Payment
Area TS Amount	$19,289	$801	$18,488	$18,488
	0		0	0
Subtotal Area TS Amount	$19,289	$801	$18,488	$18,488
Headquarters TSA Amount	$14,604	$1,640	$12,964	$12,964
Headquarters Other Program Formula (OEHE)	$32	$32	$0	$0
Subtotal Headquarters TS amounts	$14,636	$1,672	$12,964	$12,964
Total Tribal Shares	$33,925	$2,473	$31,451	$31,451

Driving Variables Chickaloon	FY 2022
Population (2010 Census AN/AI population)	33
Tribes (Federally Recognized Tribes)	1
Recurring Base - FY 2013 (less VBC)	$31,284
Percentage of Total Area TS (of all Alaska Tribes)	0.14310%
Percentage of ATHC (of all Title V Alaska Tribes)	0.14488%
Number of MOA employees	0
Number of IPA employees	0

Individually Restricted Items Chickaloon	FY 2022
Area Office (Individual Restricted Only)	
Supply Service Center	YES
Emergency Medical Services	NO
Village Clinic Leasing Management	YES
Headquarters (ATHC Restricted Only)	
ACOG	YES
OIT - Negotiated Alaska Plan	YES
Clinical Sup. Ctr. (Inc. CME Cert.)	YES

Appendix A - Financial Summary for Funding Agreement-Area Tribal Shares

Chickaloon

Line #	FY 2022 Budget Activity/Service	Total Area Budget	Residual Amount	ATHC restricted		Total AO Tribal Shares	Chick. AK Dist.	Chick. Retained	Chick. Total TS Due
				Trans. Fed.	ANTHC				
		(Column 1)	*(Column 2)*	*(Column 3)*	*(Column 4)*	*(Column 5)*	*(Column 6)*	*(Column 7)*	*(Column 8)*
1	TRIBAL SHARE FUNDS	$11,900,108	$0		$0	$11,900,108	$17,030		$17,030
2									
3	AREA OFFICE PFSAs (excluding OEHE)								
4	Area Office PFSA's	$4,193,809	$2,442,960	$681,500	$1,069,349	$0	$0		$0
5	Lease Costs-	$1,657,267	$185,820	$193,220	$1,278,227	$0	$0		$0
5a	Space Costs- negotiations	$19,000	$0	$19,000					
6	Area Director's Reserve	$100,000	$0	$100,000	$0	$0	$0		$0
7	Headquarters Assessments	$488,590	$54,720	$230,202	$203,668	$0	$0		$0
8	Human Resources	$849,441	$210,962	$356,311	$282,168	$0	$0		$0
9	Human Resources (ANMC) funds	$0	$0	$0	$0	$0	$0		$0
10	Area PFSA transferred to ANTHC	$3,028,546	$0	$0	$3,028,546	$0	$0		$0
11	CHC Reserve	$1,555,064	$0	$0	$1,555,064	$0	$0		$0
12	Area Managed Care	$723,423	$0	$0	$723,423	$0	$0		$0
13	ANHB (inc. tobacco funds)	$389,983	$0	$0	$389,983	$0	$0		$0
14	Supply Service Center	$853,749	$0	$0	$335,598	$518,151	$741	$741	$0
15	Epidemiologists	$196,885	$0	$0	$0	$196,885	$282		$282
16	EMS program at ANMC	$195,140	$0		$0	$195,140	$279	*$0*	$279
17	Centers for Disease Control	$282,902	$0	$0	$282,902	$0	$0		$0
18	Subtotal Area PFSAs (ex. OEHE)	$14,533,798	$2,894,462	$1,580,233	$9,148,927	$910,176	$1,302	$741	$561
19									
20	OFFICE OF ENVIRONMENTAL HEALTH AND DESIGN								
21	Office of Envir. Hlth and Eng.-.(EH	$5,961,749	$244,466		$5,127,476	$589,807	$844		$844
22	Real Property/Realty (FSA)	$148,888	$92,682		$14,547	$41,659	$60	$60	$0
23	Health Facilities/Main./ Spec. Prc	$1,368,036	$114,204		$1,216,669	$37,163	$53		$53
24	Subtotal OEHE	$7,478,673	$451,352	$0	$6,358,692	$668,629	$957	$60	$897
25	**TOTAL AREA OFFICE**	$33,912,579	$3,345,814	$1,580,233	$15,507,619	$13,478,914	$19,289	$801	$18,488

General Notes on Alaska Area Office Tribal Shares

Column 1 - Includes all FY17 changes allocated to TS, Residual, & Transitional as of FY17. In FY 2019 TS changes will be added as received.

Column 2 - Residual includes no changes in residual functions. Based on FY2018 Area approved residual budgets.
Remaining funds at 9/30 distributed (Non-Recurring) to all Alaska Area health programs based on recurring base.

Column 3 - Transitional funds agreed by co-signers to remain at Area Office. Based on FY2018 approved transitional budget.

Column 4 - Restricted by all co-signers & transferred to the ANTHC to provide "Area PSFAs" .

Column 5 - Includes Area TS for all Alaska Tribes, including Title I & Title V. FY19 mandatories to be added if received.

Column 6 - Available Tribal shares for Co-Signer (amounts for ANTHC include pass-through to awardees with shares captured by Sec. 325).
Distributed by the approved ATHC methodology of - 30% # of Tribes / 35% 2010 Census Pop. / 35% 2013 Rec. Base (less VBC).
All Area TS for Services line items will be recurring, Area TS for Facilities will be non recurring.

Column 7 - Items restricted by individual co-signer to pay for continued services from ANTHC. (Restricted amounts are added to ANTHC FA.)

Column 8 - The agreed upon amount due (col. 6 - col. 7) to the co-signer after all retained shares are withheld.

Line 1 - All TS funds for non-OEHE Area Office PSFAs except where co-signers have individually decided to retain certain PSFAs at the ANTHC or AANHS.

Line 5 - Lease on Inuit Building.

Line 5a - $20,000 (less sequester) from transitional funding held by IHS to rent space for annual negotiations. Funds transferred to ANTHC upon confirmation of space avai

Line 7 - Centrally paid expenses, including personnel & finance support for Area positions, costs & funds for departmental assessments.

Line 8 - Area Human Resources functions (previously Office of Personnel & Training).

Line 9 - Funding originally from ANMC - have all been returned to SCF/ANTHC as IPA/MOAs were reduced.

Line 10 - Includes funding for Area PSFAs transferred to ANTHC under Section 325.

Line 11 - Funds to ANTHC to support the statewide Contract Health Services reserve program.

Line 12 - Funds to ANTHC to support specialized services in Barrow, NSHC, & BBAHC & certain statewide laboratory contracts.

Line 13 - ANHB funds from Loc 77 including previous tobacco prevention funding.

Line 14 - Supply Service Center individually withheld amounts retained for ANTHC for all co-signers except YKHC, Seldovia, & Eklutna.

Line 15 - Funds distributed to support the Epidemiology Center distributed to co-signers for individual payment to ANTHC.

Line 16 - Funds for EMS training. Retained by IHS for transfer to ANTHC for Maniilaq, BBAHC, & Chugachmiut for EMS training at ANMC.

Line 18 - Does not include funds from surcharge, assessments, or other services purchased through Area Office.

Line 22 - Funds retained for ANTHC for all co-signers except YKHC, SCF, & KIC.

Line 24 - Does not include NR SFC funds for Health Facilities design and construction oversight.

Appendix A - Financial Summary for Annual Funding Agreement - Headquarters Tribal Shares
Chickaloon

Sub Act.	Line Item	Account	TSA	PF	BB	National FY 2022 TSA Pool	Chickaloon inc in All AK	Knik in All AK	All Alaska	ATHC Eligible Shares Total ATHC TS	ATHC Eligible Shares Chick. Eligible shares	Co - Signer 0% Retained	Co - Signer 0 Due
						Column 1				*Column 2*	*Column 3*	*Column 4*	*Column 5*
Hospitals and Clinics													
	101	Emergency Fund		x		$3,956,016			$462,063	462,063	End of year funds to be dist. on AK TSA formula.		
	104	Inter-Agency Agreements				$0			$138,380	138,380	$200	$0	$200
	105	Management Initiatives		x		$2,049,512			$239,383	239,383	End of year funds to be dist. on AK. TSA formula.		
	106	A.C.O.G. Contract	x			$98,592			11,209	11,209	$16	$16	$0
	107	H.P./D.P. Initiatives	x			$3,484,867			200,844	200,844	$291	$0	$291
	110	N.E.C.I.	x			$1,107,951			124,173	124,173	$180	$0	$180
	111	Nurse Initiatives	x			$1,287,656			140,892	140,892	$204	$0	$204
	112	Nursing Co-steps	x			$648,528			72,677	72,677	$105	$0	$105
	113	Chief Clinical Consultant	x			$277,340			31,086	31,086	$45	$0	$45
	115	Emer. Medical Svcs	x			$465,222			41,980	41,980	$61	$0	$61
	117	Traditional Advocacy Prog.	x			$100,578			11,272	11,272	$16	$0	$16
	118	Research Projects	x			$1,283,252			143,088	143,088	$207	$0	$207
	119	A.A.I.P. Contract	x			$26,731			2,994	2,994	$4	$0	$4
	120	Clinical Support Center-Phoenix	x			$1,744,883			204,917	204,917	$297	$45	$252
	121	Co-steps Non-physicians	x			$81,839			9,159	9,159	$13	$0	$13
	123	Physician Residency	x			$277,416			31,093	31,093	$45	$0	$45
	124	Recruitment/Retention	x			$2,057,393			230,592	230,592	$334	$0	$334
	125	U.S.U.H.S., etc.	x			$3,071,317			344,246	344,246	$499	$0	$499
	126	DIR Support Fund	x			$24,915,898			2,762,946	2,762,946	$4,003	$1,113	$2,890
	127	Evaluation	x			$1,063,992			119,272	119,272	$173	$0	$173
	128	National Indian Health Board	x			$459,114			51,111	51,111	$74	$0	$74
	129	Albq./HQ Administration	x			$892,404			112,813	112,813	$163	$0	$163
	130	Nutrition Training Center	x			$345,053			41,806	41,806	$61	$0	$61
	131	Diabetes Program- Albq./HQ	x			$1,295,589			151,342	151,342	$219	$0	$219
	132	Cancer Prevention- Albq./HQ	x			$716,968			84,278	84,278	$122	$0	$122
	133	Health Records	x			$136,277			12,043	12,043	$17	$0	$17
	134	AIDS Program	x			$422,971			78,823	78,823	$114	$0	$114
	135	Handicapped Children	x			$346,083			40,775	40,775	$59	$0	$59
	137	National OIT Sup.- Albq./HQ	x			$8,292,508			925,939	925,939	$1,341	$373	$969
	154	Prescription Drug Monitoring	x			$1,002,361			$115,171	115,171	$167	$0	$167
Dental Health										-			
	201	IHS Dental Program	x			$2,505,120			$300,609	300,609	$436	$0	$436
	202	IHS Dental Program- Program formula		x		$5,268,414					$0	$0	$0
Mental Health													
	301	MH/SS Tech. Asst.	x			$1,542,507			$174,272	174,272	$252	$0	$252
	302	C.M.I. Grants	x			$628,310			$70,130	70,130	$102	$0	$102
	303	National Conference	x			$107,552			$11,990	11,990	$17	$0	$17
Alcohol/Sub. Abuse													
	401	Clinical Advocacy	x			$3,148,617			$516,623	516,623	$748	$0	$748
	402	Collaborative Initiatives	x			$848,033			$48,451	48,451	$70	$0	$70

Appendix A - Financial Summary for Annual Funding Agreement - Headquarters Tribal Shares
Chickaloon

Sub Act.	Line Item	Account	TSA	PF	BB	National FY 2022 TSA Pool	Chickaloon inc in All AK	Knik in All AK	All Alaska	ATHC Eligible Shares Total ATHC TS	Chick. Eligible shares	Co - Signer 0% Retained	0 Due
						Column 1				*Column 2*	*Column 3*	*Column 4*	*Column 5*
Contract Health Care													
	501	Fiscal Immediary		x						$0	$0	$0	$0
	504	C.H.S. Reserve & Undistrib.	x			$3,377,832			$361,250	361,250	$523	$0	$523
Public Health Nursing													
	601	Preventive Health Initiatives	x			$951,210			$103,180	103,180	$149	$0	$149
	602	Preventive H. Init. - Prog. Formula		x							$0	$0	$0
Health Education													
	701	IHS Health Education Program	x			$1,133,793			$127,796	127,796	$185	$0	$185
CHR													
	801	IHS CHR Program	x			$2,412,266			$267,854	267,854	$388	$0	$388
Direct Operations													
	1301	Direct Operations	x			$13,847,784			$1,557,559	1,557,559	$2,257	$0	$2,257
	1301a	Direct Operations- OIT	x			$2,716,551			$305,550	305,550	$443	$93	$349
	1302	Direct Ops Dental	x			$0			$0	-	$0	$0	$0
Facilities and Environmental Health Services													
	2401	Sanitation Fac. Construction Sup.		x		$6,761,916				$325,101	$0	$0	$0
	2402	Environmental Health Ser. Support		x		$5,130,837				$197,905	$31	$31	$0
	2403	Facilities & Property Support		x		$24,305,205				$221,409	$1	$1	$0
	2404	Facilities Engineering Support		x						$0	$0	$0	$0
	2405	Engineering Services Support		x						$51,699	$0	$0	$0
TOTAL TSA AMOUNT						$89,122,358	$0	$0	$10,080,185	10,080,185	$14,604	$1,640	$12,964
TOTAL PROGRAM FORMULA AMOUNT						$47,471,900				$1,497,560	32	$32	$0
TOTAL HEADQUARTERS TRIBAL SHARE						$136,594,258				$11,577,745	$14,636	$1,672	$12,964

Column 1 - All numbers are based on HQ PFSAs for FY21 Table #4 dated 5/4/21 & FY22 Table 4F dated 8/9/21 (facilities)
Column 2 - All numbers are based on HQ PFSAs for FY21 Table #4 dated 5/4/21 & FY22 Table 4F dated 8/9/21 (facilities)

Column 3 - Individual Co-Signer share of column 2.
Column 4 - Co-Signer amounts left with (retained by) IHS to provide service- If service is not available IHS shall pay to each Co-Signer amount provided.
Column 5 - This column (col. 3 - col. 4) is the HQ. TS funds due to Co-Signer, calculated by Alaska TSA formula.
All Headquarters Tribal Shares shall be recurring except for Facilities (lines 2401 -2405) and funds in lines 101 and 105.
Line 101 - Any funds remaining will be distributed non recurring on 9/30 (from HQ by TSA formula) and to each Co-Signer on ATHC distribution method.
Line 105 - Any funds remaining will be distributed non recurring on 9/30 (from HQ by TSA formula) and to each Co-Signer on ATHC distribution method.
Line 106 - All Alaska Co-Signers restricted all funds to continued advanced OB training opportunities for all Alaska Area physicians.
Line 120 -Alaska Co-Signers restricted a total of $31,000 dollars for the clinical support center for CME certification and "IHS Provider" magazine.
Line 124 - BBAHC, EAT, Chugachmiut, Eyak, and Maniilaq retrocede 50% of line 124 to IHS in exchange for use of recruitment website ihs.gov/jobs.
Line 126, 137 -DIR withheld were computed at 27.8% of each Co-Signer on ATHC proposal. See Section 1 of the Funding Agreement.
Line 0154 New line for Prescription Drug monitoring. Full share included in co-signers TS.
Line 201 - Dental Program - Direct Ops Dental from line 1302 is now here. No impact on TS.
Line 1301a - DIR Withheld was computed at 16.4% of each Co-Signer share based on continuing agreements with Dir. DIR.
Linr 1302 - Direct Ops Dental is now in line 201
Lines 2401-2405 - Funds available for OEHE support functions (from table 4f) provided based on national formula at tribal option.

Name of Tribe/Tribal Org. **Chickaloon**

Contract/Compact Period **October 1, 2021 through September 30, 2022** **58G110101**

	Budget Activity	Program/Service Unit Base		Area Tribal Share	Headquarter Tribal Share	Contract (Reductions)	Net Annual Payment Obligation
		Recurring	non recurr.	0.001431039		IPA/MOA	
		(1)	(2)	(3)	(4)	(5)	1+2+3+4+5=(6)
1	Hospitals & Clinics	$12,517		$4,854	$7,486	$0	$24,857
2	Dental	$464		$300	$436	$0	$1,200
3	Mental Health	$109		$1,848	$371		$2,328
4	Alcohol & Substance Abuse	$298		$1,225	$819		$2,342
5	Public Health Nursing	$90		$175	$149		$414
6	Health Education	$25		$359	$185		$569
7	Community Health Reps.	$101		$132	$388		$621
8	Immunization(AK only)	$43		$498	$0	$0	$541
9	Direct Operations	$48		$6,120	$2,606		$8,774
10							
11							
12	Self-Governance				$0		$0
13	Other, Services (Annual)						
14	TOTAL, Services (Annual)	$13,695	$0	$15,511	$12,440	$0	$41,646
15	Purchased/Referred Care	$13,988		$2,080	$523		$16,591
16	Operation Cost for Tribal Clinics					0	$0
17	Environmental Health Support	$0		$844			$844
18	Facilities Support	$0		$53			$53
19	OEHE Support				$0		$0
20	Maintenance and Improvement		$0		$0		$0
21	Sanitation Facilities - Housing				$0		$0
22	Sanitation Facilities - Regular				$0		$0
23	Equipment		$0				$0
24	TOTAL, Facilities	$0	$0	$897	$0	$0	$897
25	Current year CSC Direct	$16,180					$16,180
26	Current year CSC Indirect		$13,482				$13,482
27							
28	Other (See Remarks)						$0
29	TOTAL, CSC	$16,180	$13,482	$0	$0	$0	$29,662
30	Quarters						$0
31	Contract Hlth Svs (Pr Yr)						$0
32	Indian Hlth Facil (Prior Year)						$0
33	Others						
34	TOTAL, Other	$0	$0	$0	$0	$0	$0
35					$0		$0
36	**GRAND TOTAL, AFA**	**$43,863**	**$13,482**	**$18,488**	**$12,963**	**$0**	**$88,796**

FOOTNOTES

The FA program funding amount in column 1 and 2 are as of FA 12 dated 9/30/2021

Line 20 and 23 - Routine M&I and Equipment funding is estimated at 90% of prior FY amount for lump sum payment -subject to a with Sec. 4 of the FA.

Chickaloon
Withhold Calculation

The co-signer will "withhold" 100% of all estimated costs for IPA/MOA, SSC, VBC, surcharge 0.285% — **U** (Yes or no)

The co-signer will "withhold" the minimum intial amount for IPA, etc and "buyback" services 0.285% — **yes** (Yes or no)

Service	Annual amount				Est. monthly payment	Initial auth. withhold
	Cost of Services	IPA/MOA CPE	Surcharge	Total annual estimated cost		
	(1)	(2)	(3)	1+2+3=(4)	(4)/12=(5)	see footnotes
H & C						
IPA/MOA Personnel Costs		$0	$0	$0	$0	$0
VBC			$0	$0	$0	$0
Other			$0	$0	$0	$0
SUBTOTAL H & C	$0	$0	$0	$0	$0	$0
DENTAL						
IPA/MOA personnel costs			$0	$0	$0	$0
Supply Service Center		$0	$0	$0	$0	$0
All other costs-			$0	$0	$0	$0
SUBTOTAL DENTAL	$0	$0	$0	$0	$0	$0
IMMUNIZATIONS						
IPA/MOA personnel costs			$0	$0	$0	$0
Supply Service Center		$0	$0	$0	$0	$0
Village Clinic Leases			$0	$0	$0	$0
All other costs-			$0	$0	$0	$0
SUBTOTAL IMM.	$0	$0	$0	$0	$0	$0
T-CLINIC						
VBC Increases			$0	$0	$0	$0
		$0	$0	$0	$0	$0
			$0	$0	$0	$0
SUBTOTAL T-CLINIC	$0	$0	$0	$0	$0	$0
Withhold Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

FOOTNOTES

Column 1- Initial withhold for IPA/MOA and VBC is 4 months (3 months deposit and October advanced payment); for all other co

Column 2 - IPA/MOA Centrally Paid Expenses are estimated at $588 for each IPA and $6,243.81 for each MOA.

Employee Dispute Pool Costs are no longer charged in advance (*see* Section 2.3.2.3 of Buyback Agreement).

These charges will be reconciled to actual cost per employee as incurred by the Service and Supply fund for CPE expenses.

Column 3 - Surcharge for all Co-Signers using buyback is .285%

Appendix B

Continuing Services Agreement for FY 2020

MEMORANDUM OF AGREEMENT DESCRIBING THE CONTINUING SERVICES OF THE INDIAN HEALTH SERVICE, ALASKA AREA NATIVE HEALTH SERVICE TO CHICKALOON NATIVE VILLAGE FOR FY 2020

I. INTRODUCTION

This agreement provides for the continuation by the Indian Health Service (IHS) of certain services from the Alaska Area Office for the benefit of Chickaloon Native Village under its Funding Agreement (FA) under the Alaska Tribal Health Compact (ATHC) Self-Governance Compact.

This agreement is limited to the programs, services, functions, and activities (PSFAs) performed by the residual and transitional federal staff of the Alaska Area Office.

This agreement should be interpreted in conjunction with Chickaloon Native Village's FA and Appendix A to that FA, which may provide for additional detail on "restrictions" of funds at the Area or Headquarters level to ensure that specific services are continued to the individual Co-Signer.

In FY 2020, funding for these continuing services and activities will be from the funds, which have been designated as residual and from funds, which have been designated in support of temporary transitional federal PSFAs. In addition funding to purchase specific services, i.e., use of IPA/MOA assignees and Village Built Clinic leases, may be provided through reimbursement by Chickaloon Native Village to the IHS.

II. DEFINITIONS

The following definitions are in common usage in the Alaska Area:

A. ATHC Tribal Restricted Share - Used in Alaska to refer to those retained Tribal shares all compacting Tribes jointly initially agreed to leave in the Area Office in support of Alaska Area state wide PSFAs. Pursuant to Section 325 of PL 105-83, these shares now are in the Alaska Native Tribal Health Consortium (ANTHC) FA or are used for transitional federal PSFAs.

B. Buyback - The process by which Co-Signers use cash to purchase Area services from the Area Office. Requires accurate description and pricing of service, and mechanism for Area to invoice and receive payment.

C. Co-Signer Restricted Shares - Used in Alaska to refer to "retained Tribal shares" that have been left at the Area Office or Headquarters on an individual basis by a Co-Signer to allow the Area, Headquarters or ANTHC to provide specific services to the Co-Signer. Pursuant to Section 325 of PL 105-83, these Area shares now are in the ANTHC FA or are used for transitional federal PSFAs.

D. Residual - The resources necessary to support the PSFAs required for the United

States Government to fulfill and maintain its moral and legal responsibilities based on treaties, statute, and Executive order that are essential for the federal government to fulfill its "inherent federal functions".

E. Transition Plan - Plan initially agreed to by the Alaska Tribes to allow a transition of less than 100% of the Area Office Tribal shares to the Co-Signers collectively. (This definition is included for historical purposes only.)

F. Tribal Share - That portion of Headquarters or Area resources not determined to be residual and allocated to individual Tribes or to Tribes collectively, via Tribal organizations, utilizing an agreed upon methodology.

G. Tribe - As used in this Agreement, "Tribe" refers to Tribes and Tribal organizations, as those terms are defined respectively in Sections 4(e) and (*l*) of P.L. 93-638, the Indian Self-Determination and Education Assistance Act, as amended (the Act).

III. AREA SERVICE DELIVERY AGREEMENT

Nothing in this agreement is intended by Chickaloon Native Village or the IHS, nor shall be interpreted by any party, to limit or reduce in any way the PSFAs that any Tribe or Tribal organization is eligible to receive from the Area Office under Sec. 102 of Title I of the Act, under Sections 505 and 515(a) of Title V of the Act, or any other applicable federal law.

The table for each "Office" (or separate organizational component) presents the PSFAs currently performed and the staffing to perform the PSFAs. The residual PSFAs described in this Continuing Services Agreement serve all Co-Signers. The transitional personnel shown in this Agreement primarily support ANTHC PSFAs; however, some support other Co-Signers (e.g. IPA/MOA). PSFAs and the associated funds and personnel performing transitional PSFAs in support of the ANTHC (and Southcentral Foundation (SCF) for certain designated human resources PSFAs) under this Agreement may be transferred to the ANTHC or SCF under its FA.

A. OFFICE OF THE DIRECTOR

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional	Staffing (FTE)
Director	Provides overall executive direction and support on behalf of the Secretary.	R	1
Deputy Director, Chief Medical Officer	Provides public health advocacy; clinical consultation (CMO); legally required certification of health aide credentials and oversight of CHAP certification process; consultation in CHAP/Rural Health program management.	R	1
Executive Officer	Serves as principal advisor to the Director on overall management policies and procedures.	R	1
Attorney	Provides Region X attorney support and consultation.	R	1
EEO	Provides EEO support. 1		
Support Staff	Secretarial, clerical and administrative support to inherent and transitional federal functions at all levels of the Area Office.	R T	3 1
Planning, Evaluation & Statistics	Prepare statistical reports and publications in support of planning, evaluation and resource allocation requirements.	R	2
	Total		10

The Office will provide the specific PSFAs defined below:

1. Executive direction on behalf of the Secretary to the remaining inherently federal functions.
2. Advocacy at national level on behalf of the Tribes of Alaska including: legislative, policy, resource allocation, and appropriation advocacy.
3. Policy formulation and interpretation; supervision of non-IPA/MOA federal employees; negotiate, execute and administer compacts and FAs; resource allocation.
4. Public health coordination with Tribal, state and federal governments.
5. Provide legal advice and consultation on behalf of the Secretary.
6. Provides representation on the Executive Committee and Planning Committee of the Alaska Federal Health Care Partnership (AFHCP). Through the government-to-government relationship with Tribes and Tribal organizations, provides the mechanism for Tribal membership on the AFHCP.
7. Eligibility determinations assistance.
8. Equal Employment Opportunity program management in support of federal employment rights.
9. Oversight of certification of Community Health Aides as outlined by law and the *IHS Community Health Aide Program Certification Board Standards and Procedures*.
10. Consultation and technical assistance to Tribes and Tribal organizations staff and programs including
    a. Program review or evaluation at the request of the Area Director or the invitation of Tribal programs;
    b. Submission of electronic health record data to IHS National Data Warehouse; and
    c. Maintain current Area statistics to provide statistical analysis in support of resource needs and allocations.

1 The EEO function is provided under an intra-agency agreement among the IHS Alaska, California and Portland Area Offices.

d. Review and validate Alaska active user populations.

e. Publish *Census Based Alaska Native Population Counts* to supplement and cross check the accuracy of the user populations.

f. Verify the permanent staff increase Resource Requirement Methodology Needs Assessment (RRMNA) prepared by Tribes to determine staff needed for new facilities.

g. Collate data submitted for IHS distribution of specially earmarked funds following national allocation guidelines, when available, and suggest alternate distribution methods to program directors.

h. Publish the *Alaska Area Profile.*

i. Maintain the Alaska Area IHS website and publish Area Director's quarterly newsletter.

j. Publish the *Area Senior Executive Service Workplan* to support agency evaluation of the goals and accomplishments of the Area Office, its Director and Office Directors.

k. In cooperation with the AANHS/OEHE and ANTHC's Division of Environmental Health and Engineering and Co-Signers, provide user population and workload data, assist Co-Signers with preparation of applications; verify applications and planning documents prepared by Tribes (Health System Planning -HSP, PORs, and PJDs) for health facility expansion and replacement; and assist Co-Signers in the Headquarters' review process.

l. Communication between Tribal programs and IHS by seeking legal opinion from Region X attorney on issues which affect health care delivery by Community Health Aides such as standards of care, certification, Clinical Laboratory Improvement Act (CLIA) regulations, and Federal Tort Claims Act coverage.

11. Provide health program technical assistance and consultation on a limited basis as expertise and resources permit. This includes consultation on PSFA descriptions in Title I contracts, Title V FAs, specified grants and personal service and other contracts.

12. Support staff for the Director's Office and all other Area Office components without specific support staff.

13. Provide reimbursement to Headquarters for certain centrally paid expenses to include 100 percent of Department of Health and Human Services financial services and portions of other such expenses as reflected in the negotiated transitional budget for the ANTHC.

14. Performs the responsibilities identified in section 1 of the FA regarding ANTHC and SCF assurances.

15. Perform delegated functions to approve and administer FAs and amendments. The delegation includes the performance of Single Agency Audit, audit resolution for Title V awardees (Co-Signers); the function is provided using a multi-member Area-based team.

16. Responsibility for the Area Internal Control/Management Control programs, IHS Succession Plan and the Strategic Human Capital initiative.

17. As federal supervisor of Commissioned Officers serving under MOAs, the Area Director: functions as Reviewing Official for completion of annual Commissioned Officer Evaluation Reports; provides the Reviewing Official Statement for each officer when they are considered for promotion; and, fulfills any other action required as an officer's Reviewing Official. The Area Director may delegate this responsibility to Area Federal Staff as needed.

B. OFFICE OF ACQUISITION AND PROPERTY MANAGEMENT [2]

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional	Staffing (FTE)
Federal Contracting „ Personal Property, and FOIA Coordination	Responsible for federal acquisitions to support the Alaska Area Office, including the federal credit card program. Maintains the federal personal property inventory. Provides or coordinates various administrative services for the Alaska Area Office.	R	1
	Total		1

The Office will provide the specific PSFAs defined below:

1. Negotiate, award and administer federal acquisitions.
2. Maintain or develop Alaska Area Interagency and Cooperative Agreements in close partnership with appropriate IHS or other federal, state or Tribal entity(s).
3. Coordinate various administration functions including Freedom of Information Act requests and IHS delegations and directives.
4. Maintain the federal personal property management inventory, including excess and disposal.
5. Provide technical assistance to Tribally managed facilities on procurement issues as requested regarding procurement issues and acquired federal excess property.
6. Maintain the federal credit card program.

2 Residual (1) FTE moved to Office of Tribal Programs in support of Title 1 contracts and audit resolution.

C. OFFICE OF ENVIRONMENTAL HEALTH & ENGINEERING

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional	Staffing (FTE)
Director	Management, supervision and administrative support.	R	2
Sanitation Facilities	Maintenance of Sanitation Facilities Construction (SFC) data information systems for program allocations, National Environmental Policy Act (NEPA) approval, oversight of IHS funded SFC projects.	R T	1 1
Environmental Health	Environmental services associated with federal employees[3]/		
Health Facilities	Support, direction and general administrative support, maintenance of Maintenance & Improvement (M&I), Equipment and other data for program allocation.	R	1
Realty	Maintain government property inventory; manage VBC leases; supports the Alaska Area ISDEAA Section 105(l) lease program; and inspect government-owned facilities	R	1
	Total		6

The Office will provide the specific PSFAs defined below:

1. Sanitation Facilities:

a. Allocation of federal funds under Title V of the Act utilizing subpart N Construction Project Agreements and P.L. 86-121 Project Funding Agreements for project funding.

b. Provide required IHS oversight, facilitation and management of contributed sanitation facility construction funding from other federal and state agencies.

c. Directly allocate IHS resources using data provided by prescribed allocation formulas and justification rationales.

d. Evaluate and approve proposed projects, prepare budget summaries and justifications. Advocate statewide and nationally for the ANTHC Division of Environmental Health and Engineering (DEHE) program and facilitate its implementation.

e. Maintain project information and deficiency databases in the IHS Web-based Sanitation Tracking and Reporting System (W-STARS) to justify congressional funding requests in support of distribution logic.

f. Verify project development, documentation, funding, construction and closeout. Approve project agreements, to include making the determination of National Environmental Policy Act (NEPA) compliance based on information submitted by ANTHC DEHE.

g. Consult on and accept processes and priorities developed through the Sanitation Facilities Advisory Committee and SFC process in conformance with IHS national project eligibility criteria.

h. Onsite reviews of projects may be conducted annually to insure conformance with laws and regulations, e.g., NEPA and National Historic Preservation Act (NHPA) and to verify accuracy of data and programmatic assumptions.

i. Approve earmarked and emergency project funds dispersal.

2. Environmental Health: PSFAs include:

3 The PSFA conducted under this function are performed by all Office staff and others in the Area Office.

a. Overall direction of resources and related environmental surveillance for statewide public health impacts.

b. Continue to carry out functions related to serving as one of the health and medical representatives to the Alaska Federal Emergency Response Group.

c. Provide management and verification of tribal input data in the IHS Environmental Health Services data system known as the Web-based Environmental Health Reporting System (WebEHRS).

d. Provide safety assurance, compliance and reporting relating to federal workers, and professional programmatic support for staff.

e. In the event of a national disaster situation as defined in the Federal Response Plan, IHS is the lead agency for emergency response related to water and sewer damage assessment and mitigation.

3. Health Facilities: PSFAs include:

a. Perform budget allocation;

b. Support and approve project or resource allocations derived through a priority system developed through the Maintenance & Improvement Resource Allocation Committee (MIRAC) and ANTHC process consistent with IHS national project eligibility criteria. Verify data submittals and manage IHS facilities databases in conformance with IHS national project and health facilities space eligibility criteria.

c. Respond to Congressional inquiries;

d. Review Project Justification Document/Program Of Requirements (PJD/POR) documents prepared by others;

e. Review and approve national priority systems applications, including Tribal Equipment Funds and Dental Facilities Funds;

f. Maintenance of Alaska portion of the IHS Healthcare Facilities Data System (HFDS) including the Facilities Maintenance and Improvement/Equipment database for federally and Tribally owned health facilities;

g. Support for new health facility construction project funds distribution and project development;

h. Stewardship responsibility for oversight of environmental cleanup of federally owned real property;

i. Approve workload statistics;

j. Advocate statewide and nationally for the DEHE program and facilitates its implementation.

4. **Realty:** PSFAs include:

a. Monitor and manage real property assets in accordance with Executive Order 13327, "Federal Real Property Asset Management" and existing authority under law or by executive order for real property, capital improvements, square footage, use or disposal.

b. Maintain the IHS Real Property Inventory by updating the asset book values with costs relating to acquisition of real property, capital improvements, square footage, use or disposal.

c. Verify construction project closeout documentation for capital improvements made to federal facilities prior to adjusting the real property subsidiary ledger.

d. Perform annual review of real property.

e. Warranted Lease Contracting Officer authorized to lease Village Built Clinics

(VBC) on behalf of the Community Health Aide Program (CHAP).

f. Provide guidance to clinic owners and Tribal organizations with community health aides operating VBC leased clinics.

g. Determine correct process for disposing of excess real property and manages project to end.

h. Develop and recommend IHS Policy formulation on real property, leases and quarters;

i. Provide management and verification of real property and lease data within the health care facilities database.

j. Provide direct guidance and assistance in federal acquisitions of land and/or buildings.

k. Calculate and distribute rental rates for government owned quarters.

l. Prepare for approval all easements, utility rights-of-way, rights-of-way during construction, revocable licenses, and use permits.

m. Cost analysis and negotiation support for ISDEAA 105(l) leases.

D. OFFICE OF FINANCIAL MANAGEMENT

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional Buyback	Staffing (FTE)
Director	Financial Management Officer: Overall management, supervision, consultation, and surveillance	R	1
Tribal Accounting	Accounting advice; reconciliation; amendment and electronic payment assistance; monitors transactions in Buyback Account; and prepares Status of Buyback Statement with supporting documents.	R T	1 1
Budget	Budget projections and reports; fund control; Operating Resources Detail (formerly called Advice of Allowance)/Allocations.	R B	1 1
Accounting	Verifies accuracy and appropriateness of transactions; expenditures; general ledger; travel; project accounts; certifies vouchers; prepares tax withholding; and provides disbursement services.	R B	2 1
	Total		8

The office will provide the specific PSFAs defined below:

1. All resource allocation activities conducted by the Area.
2. Management controls of funds under Area control; responds to and provides data for annual agency audit.
3. Research and prepare routine, ad hoc, and special financial reports, prepare and reconcile status of funds reports for Area and Co-Signers. This includes providing Co-Signers with information necessary to manage the PSFAs they have assumed under their FAs and information necessary to negotiate those agreements.
4. Preparation and submittal of annual spending plan and budget/information to IHS for compacting and contracting Tribes and remaining AANHS/IHS activity.
5. Process financial documents for payment by U.S. Treasury, including payments related to continuing federal contracts in support of Tribally operated programs.
6. Process payroll for 340 federal (includes 58 IPA & 254 MOA) employees; maintain current position database for same; provide quarterly manpower reports to all Alaska locations using federal employees. Process and track all personnel actions.
7. Coordinate with Area OTP to allocate funding, initiate funding documents and assists

Co-Signers and contractors to maintain accurate records of funding allocations, reconciliations and cash management issues.

8. Reconciliation, billing and amendment management related to contractor and compactor use of federal resources including but not limited to IPA/MOA employees and the Village Built Clinic lease program. Reconciliation includes transaction verification of buyback services with corrections and reports.

9. Support withhold and buyback management including payment for continuing government contracts for goods and services, permanent change of station moves, etc.

10. Monthly general ledger reconciliation including cash management related to Prompt Pay Act, Treasury, cash and others.

11. Process reimbursement requests including Beneficiary Medical Program (BMP), Interagency Payment and Collections (IPAC), quarters collections, CHEF and others. Make deposits and transfers of such reimbursements to Co-Signers no less often than monthly.

12. Assist Tribes during annual Budget Formulation for the second succeeding year's annual budget, including preparation for the National Budget Formulation meeting.

E. OFFICE OF HUMAN RESOURCES

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional	Staffing (FTE)
Civil Service Staffing, Classification & Employee/ Labor Relations	Advertise and recruit for federal, direct and IPA/MOA replacements; process personnel and pay actions; provide job information; maintain official records; rate applicants, appoint new employees, and provide HR consultation; Title 38 and Physician's Comparability Allowance, Market Pay & Locality Pay maintenance; process Reduction in Force and counseling; provides transportation services and relocation assistance for federal employees and consultation re: Tribal direct hires as requested; administers Workers' Compensation program; grievances, discipline/adverse actions; Merit Systems Protection Board, appeals and agency representation; performance management; retirements; payroll; benefits; outside activities; ethics program; suitability adjudication; manage Federal Employee Assistance program and Family Medical Leave and Family Friendly Acts consultation; conducts desk audits; applies Classification Standards and consultation. Initiate and assure completion of suitability investigations as needed on federal employees and personal services contractors.	R T	2 0
	Total		2

Under the direction of the IHS Western Region Human Resources Director, the Office of Human Resources will provide the specific PSFAs defined below for the current approximately 340 federal employees employed either directly or through Civil Service IPAs (58) or Commissioned Corps MOAs (254):

1. Advertise and recruit for direct federal employees. Replacement IPA positions may be filled with a current IPA already on board (such as by reassignment) or a new or replacement MOA. Process Reductions In Force (RIF). Provide counseling on RIF.

2. Maintain official personnel files (electronic and paper) and records for Civil Service employees.

3. Manage employee relations including performance management; employee benefit programs (retirement counseling and calculations, etc.); Worker's Compensation; incentive awards; ethics and conduct; suitability adjudications; Merit Systems Protection Board (MSPB) representation; third party representation; Employee Assistance Program; Family Medical Leave Act (FMLA) consultation; and Labor Relations.

4. Counsel Civil Service employees.

5. Administer performance management program for non-IPA/MOA Civil Service employees.

6. Director performs proposing federal official function in progressive disciplinary actions on federal IPA employees.

7. Process personnel actions for Civil Service employees.

8. Process payroll, including assisting timekeepers and assuring transmission of payroll for all Civil Service employees.

9. Correct pay and leave errors.

10. Manage federal classification system. Provide consultation on same.

11. Issue government Personal Identification Verification (PIV) Smart cards for Area Office employees and for those IPA/MOAs who need access to federal facilities or ITAS as Timekeepers or Leave Approving Officials. Proof of federal employment will be given to those IPA employees who do not receive a PIV Smart card.

12. Provide, on request, consultation on employee relation issues to Co-Signer.

13. Maintain database on IPAs and MOAs and provide to Co-Signer no less than quarterly.

14. Provide, on request, general consultation and support on Co-Signer personnel issues (travel outside Anchorage to provide requested on-site consultation will be at expense of Co-Signer).

15. Provide transportation services and relocation assistance for federal employees.

16. Coordinate arrangements for volunteer health provider services for Co-Signers.

17. Provide assistance in managing employee absences due to on the job injuries (worker’s compensation) to minimize the impact on Co-Signers.

18. Initiate and assure completion of suitability investigations as needed on federal employees and personal services contractors.

19. Implement Alaska Area responsibilities set forth in the IHS Succession Plan.

20. Implement Alaska Area responsibilities related to IHS Development of Human Capital Initiative.

F. COMMISSIONED CORPS PERSONNEL[4]

P/S/F/A	MAJOR FUNCTIONS	Buyback	Staffing (FTE)
Commissioned Corps Personnel	Orient and assist officers and their families to include: recruitment support, liaison between areas, TRICARE advice, wage verifications, grievances, leave programs, COERs and COSTEP. As necessary, Corps-specific personnel discipline advice to CEOs and HR staff of 638 awardees with MOA assignees and supervisors of MOAs.	B	2
	Total		2

Under the direction of the IHS Division of Commissioned Personnel Support, the Commissioned Corps Personnel component will provide the specific PSFAs defined below for the approximately 259 USPHS Commissioned Officers in the Alaska Area:

1. Provide general orientation to new Commissioned Officers.
2. Counsel Commissioned Officers; provide Corps-specific discipline advice to appropriate Co-Signer managers.
3. Maintain unofficial files and records for Commissioned Officers.
4. Process required federal personnel actions for Commissioned Officers including orders for deployment.
5. Assist and consult with officers and their supervisors.

G. OFFICE OF TRIBAL PROGRAMS

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional	Staffing (FTE)
Director	Management of Area Title V responsibilities for Self-Governance and Title I review, approval and technical assistance. Managing CHEF submissions, and fund distribution; clerical and secretarial support.	T	1
Health Care (Management) Consultation	Title V compacts/FAs (including amendments and database management of same), cooperative agreements, and grants; negotiate and administer CSC funds.	T	3
Health Care [5] (Management) Consultation	Negotiate, manage, and execute Title I contracts. Review audit findings and work with Tribal contractors to resolve as needed.	R	1
	Total		5

The Office will provide the specific PSFAs defined below:

1. Provide or facilitate technical assistance to Tribes which may or may not lead to the preparation of proposal(s) to assume PSFAs for Title I contracting, Title V compacting and Tribal Management grants for Tribes and Tribal organizations
2. Evaluate P.L. 93-638 proposal(s) to determine acceptance, declination or rejection; if

4 During FY 2005 this PSFA was centralized under the Division of Commissioned Personnel Support at IHS Headquarters. Effective FY 2006, it is funded by assessing the locations that use Commissioned Officers. See, also, Appendix A.

5 Formally P/S/F/A: Federal Contracting Title I awards, (1) Residual FTE moved from the Office of Acquisition and Property Management; to support Title I contracts and audit resolution.

the Title I proposal is accepted, serve as the contract designated federal official (project officer) for the award. In the case of declination or rejection, further technical assistance will be offered to overcome declination or rejection.

3. Analyze and negotiate Contract Support Costs (CSC) for start up and ongoing direct and indirect-type CSC requests, and the maintenance of CSC records in support of Area-wide CSC needs in accord with IHS policy. Currently records are maintained for 36 Alaska awardees. The office will continue to administer the CSC funds (Indian Self-Determination Fund start-up, direct and indirect administrative cost funds). Allocation plans and funding applications will be developed, maintained and negotiated on behalf of Tribes and Tribal organizations. The office will continue to develop and maintain the Alaska Area Tribal database for the CSC fund, which clearly documents, for IHS and Congress, Tribal shortfall and start-up needs.

4. Support and clearance of submissions of CHEF requests to the national CHEF pool, unless a lawful alternative methodology is developed enabling direct submission by Tribal health programs participating in the CHEF program. More specifically this includes education and technical assistance on the process for requesting reimbursement and the maintenance of records on submittals, reimbursements, cancellations and supplemental requests.

5. Prepare Title V FA amendments at the request of Co-Signer, upon notification of change in funding, or as negotiated.

6. Provide information to Tribes on any proposed changes to the CHS fiscal intermediary contract, and advocates for revisions requested by Tribes.

7. Negotiate, execute, and administer all P.L. 93-638 Title I contracts including close out and site reviews as requested or required.

8. Coordinate with IHS Headquarters, the National External Audit Review Office, and Tribal contractors to resolve audit findings for Title I contracts and Title V funding agreements.

United States of America
Secretary of
Department of Health and Human Services

By: Evangelyn L. Dotomain -S
Digitally signed by Evangelyn L. Dotomain -S
Date: 2022.03.03 13:54:40 -09'00'

Director
Alaska Area Native Health Service, IHS

Date: _____

Chickaloon Native Village
on Behalf of Itself and Certain Alaska Tribes,
Identified in Exhibit A to the Compact.

By: Chief Gary Harrison
Chief Gary Harrison (Feb 1, 2022 14:52 PST)

Gary Harrison, Traditional Chief
Chickaloon Native Village

Date: Feb 1, 2022

Appendix C

Resolution No. 101020-01

APPENDIX D

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Chickaloon Native Village
(Nay'dini'aa Na')

Gary Harrison, Traditional Chief

Doug Wade, Chairman/Elder

Ricky Harrison, Vice-Chairman

Penny Westing, Secretary

Jesse Lanman, Elder Member

Larry Wade Elder Member

Burt Shaginoff, Elder Member

Albert Harrison, Elder Member

Jennifer D. Harrison, Executive Director

RESOLUTION TO PROVIDE HEALTH SERVICES TO NON-INDIAN HEALTH SERVICE BENEFICIARIES

RESOLUTION 101020-01

WHEREAS, Chickaloon Village Traditional Council is an Indigenous Government with full power and authority to act for Chickaloon Native Village, and/or Chickaloon Village (Nay'dini'aa Na'); and

WHEREAS, Chickaloon Village is part of the Athabascan Nation and is a distinct, independent political community, and as such is qualified and exercises powers of self-government by reason of its original Tribal sovereignty as passed down from its ancestors since time immemorial; and nothing in this resolution shall be in conflict therewith; and

WHEREAS, Chickaloon Native Village is a Federally-recognized Tribal Government in Alaska (Federal Register, Volume 58, Number 202, November 24, 1982), with full power and authority to negotiate with the Federal Government; and

WHEREAS, Chickaloon Village Traditional Council did not cede, terminate, extinguish, or relinquish its original, possessory and aboriginal rights; and

WHEREAS, Chickaloon Village Traditional Council is the governing body of Chickaloon Village as recognized by the Chickaloon Tribal citizens; and has a responsibility to provide a government for the good health and welfare of its Tribal citizens, address any needs in its community; and

WHEREAS, Chickaloon Village Traditional Council's strategic plan identifies delivery of health services as a short-term goal in order to reach our long-term goal of exercising and asserting our self-determination by developing and managing programs to serve our health, social, housing, educational, judicial, transportation, and economic development needs; and

WHEREAS, the Chickaloon Village Traditional Council has provided health services pursuant to a contract with the Indian Health Service pursuant to Title I of the Indian Self-Determination and Education Assistance Act and is entering into the Alaska Tribal Health Compact as of FY 2011 pursuant to Title V of the Indian Self-Determination and Education Assistance Act in order to expand its ability to meet the needs of its tribal citizens and other Indian Health Service beneficiaries; and

WHEREAS, Section 813 of the Indian Health Care Improvement Act, as amended, authorizes the governing body of an Indian Tribe providing health services under a compact to determine whether such health services should be made available to individuals not otherwise eligible for such health services; and

WHEREAS, the Chickaloon Village Traditional Council has determined that it will be able to provide a broader array of services to its tribal citizens and other IHS beneficiaries if it also serves individuals not otherwise eligible for such health services since those services will generate needed third-party revenues; and

WHEREAS, the Chickaloon Village Traditional Council has determined that providing such services will not result in the denial or diminution of health services by any Indian or Alaska Native entitled to such health services; and

WHEREAS, the Chickaloon Village Traditional Council health programs have the capacity to bill and collect to ensure that it recovers the cost of delivering health services provided to an individual who is not otherwise entitled to services under the Compact and Funding Agreement; and

WHEREAS, the Chickaloon Village Traditional Council has determined that the conditions of Section 813, as amended, are satisfied;

NOW THEREFORE BE IT RESOLVED, that Chickaloon Village Traditional Council hereby authorizes delivery of health services to individuals who would not be otherwise eligible for health services in accordance with the requirements of Section 813 of the Indian Health Care Improvement Act, as amended, that such services will not result in denial or diminishment of health services to those otherwise entitled to health services under the Chickaloon Village Traditional Council's Compact and Funding Agreement with the Secretary of Health and Human Services; AND

BE IT FURTHER RESOLVED the Chickaloon Village Traditional Council hereby authorizes its Health Director to monitor the delivery of health services offered pursuant to this Resolution and to report to the Chickaloon Village Traditional Council if, at any time, it appears that offering services pursuant to this Resolution may result in denial or diminishment of services to individuals otherwise eligible for services. ; and

It is hereby certified that this resolution was duly considered and approved this 12th day of October 2010, ✓ unanimous; or with a majority vote of 0 affirmative; 0 negative; 0 abstention, and/or 0 absent votes.

Douglas Wade,
Chairman

Penny Westing,
Secretary

Gary Harrison,
Traditional Chief

Appendix D

[RESERVED]

Appendix E

FY 2023 Facilities List

DEPARTMENT	WORK #	FAX #	Address:	City/State/Zip	Other Uses
Accounting / Administration Ggax Hwnax (Rabbit House) Environmental Stewardship	745-0749	745-0709	9255 North Glenn Highway	Palmer, AK 99645	Accounting, I/T, Administration, and Ahtna Language program offices Environmental Services and Education
Red Building Udzih Hwnax	745-0749	745-0709	9255 North Glenn Highway	Palmer, AK 99645	Used to house culture and Tribal Historic Preservation Office;
Benteh Nuutah Valley Native Primary Care Center			1001 S Knik-Goose Bay Rd.	Wasilla, AK 99654	Chickaloon HSS has an office here, used for meetings and trainings.
Education Campus (Ya Ne Dah As)YNDAS/Preschool Tikaandi Hwnax (Wolf House)	745-0722	745-7154	9109 North Glenn Highway	Palmer, AK 99645	Counseling and testing, culture and language programs; Pre-K through 8th grade school that does health promotion and prevention, including teaching western academics, Ahtna language and culture, experiential learning outside. Facilities also used for meetings, Beading Class, Parenting Classes, and family Counseling.
Tribal Government, Justice Department, Tribal Court Ne'iine' Hwnax (Chickadee House)	745-0704	745-0708	16166 North Glenn Highway	Sutton, AK 99674	Counseling, Elders' Lunches, staff trainings, Traditional Council Meetings, education and health training; and case management services. The Justice Department and Court resides in the lower part of the building.
Health & Social Services C'eyiits' Hwnax (Life House) Clinic			111495 North Callison St.	Sutton, AK 99674	Health & Social Services Department, ICWA offices, and Clinic; some space shared with SCF and CITC.
Green House C'etaan Hwnax (Green House)	N/A	N/A	21117 East Myers Ave. Log Building	Sutton, AK 99674	Traditional Healing and Nutrition Gardens/Volunteer Opportunities
Affordable Housing			All Elk Rd.	Sutton, AK 99674	14-15 units, with 1-2 being added per year for transitional living/housing for those in recovery
School Storage – Blue Building Debae Hwnax (Sheep House)	745-0793		9109 N Glenn Highway	Sutton, AK 99674	Storage for the School.
Storage Office - Green Building Naggets'I Hwnax (Red Fox House)	N/A	N/A	9255 North Glenn Highway	Palmer, AK 99645	Administrative Records Storage/Classroom
Transit/Transportation Ł̨ukae Hwnax (Fish House)	745-1735	745-0654	21117 East Myers Ave.	Sutton, AK 99674	Heath and wellness transportation including on-demand transit to the Clinic, HHS programming (such as the elders program), and wellness activities. Also includes HSS

DEPARTMENT	WORK #	FAX #	Address:	City/State/Zip	Other Uses
					transportation and advocacy services by reservation, which provides outreach, behavioral health, medical, elders (to pay bills, get groceries, etc.) Also provides employment transportation.
Sutton Library			11301 Chickaloon Way	Sutton, AK 99674	Health fairs, training
Alpine Historical Park			Mile 61.6 Glenn Highway	Sutton, AK 99674	Adjacent to library. Chickaloon conducts trainings here.
Raven Hall			State Fairgrounds (2075 Glenn Highway)	Palmer, AK 99645	Annual Gathering health fair every summer
Moose Creek Campground			Mile 54 ½ Glenn Highway	Sutton, AK 99674	Training; staff meetings; educational sessions held in summer.
Larry Wade House			8975 N Glenn Hwy	Palmer, AK 99645	New house and workshop space, PPE storage and office records storage, and workspace for wellness projects; also serves as temporary quarantine/isolation location to mitigate the spread of COVID-19, in accordance with applicable standards, and/or infection control procedures.
Hemmer House			2301 N Hemmer Rd	Palmer, AK 99645	New health department office (public health) in Unit A. Also serves as temporary quarantine/isolation location in Units B and C of the building - to mitigate the spread of COVID-19, in accordance with applicable standards, and/or infection control procedures.

Appendix F-4

Project Summary Document

IV-1.
Policy #4*.
Project Summary Document Formats

Project Summary Documents describe projects being submitted to the MIRAC for funding from the maintenance & improvement funds (both competitive BEMAR funds and non-routine non-competitive Oklahoma Formula funds). Supporting documents to the PSD typically entail 100% design drawings (for projects requesting construction funds), construction cost estimates, product literature (for equipment specific PSDs), and contractor proposals or cost estimates.

A cover letter accompanies submitted PSDs, which affirms the organization's desire to submit these projects to the MIRAC for consideration.

The sections of the PSD are listed below.

PROJECT SUMMARY DOCUMENT

[Name of Project]
[Facility Priority Number] (use for multiple PSD submittals to prioritize your projects)
[Date]
[Facilities Board Project Number]
[Facility Name]
[Location], [State]

I. SUMMARY

[Summarize the project and include what is to be done, why (e.g., to add 135 gross square meters of space or replace a boiler), and the type of funding (e.g., Maintenance and Improvement, Quarters, Corporate Cost Sharing, etc.). This section should be no more than two paragraphs. Use attachments for project location maps and facility drawings.]

II. PROJECT SCOPE AND DESCRIPTION

A. Description of Project. [Provide a detailed explanation of the work to be accomplished by the project and the desired outcome of the project. Include all items reflected in the cost estimate. This information can be presented in bullet/list or narrative form.]

B. Project Justification. [Explain why the project is necessary. Link the justification to the developed Health Facilities Master Plan if appropriate. Discuss how the project will meet program needs, and how it will comply with legal, code, accreditation, and certification

* Sections of this policy modified by DEHE Staff to reflect formation of the MIRAC and for clarification of non-competitive project submittals.

requirements. Cite specific, code or JCAHO references by standard clause, chapter, paragraph, etc.]

III. DEFICIENCIES

The following deficiencies will be corrected as part of this project:

[List and describe only those facility deficiencies this project will address. The types of deficiencies include BEMAR, JCAHO, NFPA, HFPM, Public Law compliance items, ADA, etc.]

IV. COST ESTIMATE

Provide a budgetary cost estimate and the funding sources for the proposed project, including separate line items for design Architect/Engineer fees, project construction, construction contract administration fees, and project contingency.

V. PROJECT SCORE SHEET DOCUMENT (*only required for BEMAR competitive pool funds*)

Complete a project score sheet further detailing the scope, impact and benefits of this project. Provide the information required by the project score sheet.

VI. OTHER PROJECT ITEMS TO BE ADDRESSED

Supporting Documents: Drawings, Photos, Estimates, Etc.

Appendix F-5

Environmental Information and Documentation

ENVIRONMENTAL INFORMATION AND DOCUMENTATION

Tribe:	Reservation:
Project, Program, Grant Description & Location:	

Considerations	Basis for Determination (Documentation)
1. Will the proposed action result in a known violation or continuance of a violation of applicable (Federal, Tribal, State or local) laws or requirements for protection of environment or public health and safety?	Yes or No. Explanation.
2. Will the proposed action result in a conflict with existing or proposed federal, Tribal, state, and local land use plans?	Yes or No. Explanation.
3. Is there a controversy with respect to environmental effects of the proposed action based on reasonable and substantial issues?	Yes or No. Explanation.
4. Is the proposed action significantly greater in scope than normal for the area or does it have significant unusual characteristics?	Yes or No. Explanation.
5. Does the proposed action establish a precedent for future action or represent a decision in principle about future actions with potentially significant environmental effects?	Yes or No. Explanation.

Tribe:	Reservation:
Project, Program, Grant Description & Location:	

6. Does the proposed action have significant adverse direct or indirect effects on park land, other public lands, or areas of recognized scenic or recreational value?	Yes or No. Explanation.
7. Does the proposed action include construction of a new municipal solid waste landfill at a new solid waste disposal site?	Yes or No. Explanation.
8. Will the proposed action create a need for additional capacity at solid waste disposal facilities?	Yes or No. Explanation.
9. Does the proposed action include construction of a new wastewater treatment facility that will discharge treated sewage effluent to the waters of the U.S.	Yes or No. Explanation.
10. Will the proposed action create a need for additional capacity at wastewater treatment facilities?	Yes or No. Explanation.
11. Will the proposed action create a need for additional capacity in the drinking water supply?	Yes or No. Explanation.
12. Are there other considerations about the proposed action that could adversely affect the environment and/or public health and safety?	Yes or No. Explanation.

Tribe:	Reservation:
Project, Program, Grant Description & Location:	

13. Will the proposed action create a need for additional capacity in health care facilities and for health care services?	Yes or No. Explanation.
14. Will the proposed action create a need for additional energy supply or generation?	Yes or No. Explanation.
15. Will the proposed action create a need for additional capacity in educational facilities?	Yes or No. Explanation.
16. Will the proposed action create a need for additional capacity in transportation systems?	Yes or No. Explanation.
17.Historic Preservation: a. Does the proposed action involve the purchase, construction, alteration, renovation, or lease of a building or portion of a building that is more that 50 years old?	Yes or No. Explanation.
b. Will the proposed action adversely affect properties listed, or eligible for listing, on the National Register of Historic Places?	Yes or No. Explanation. or No

Tribe:	Reservation:
Project, Program, Grant Description & Location:	

18. Endangered Species Act: Is the proposed action likely to adversely affect a plant or animal species listed on the Federal or applicable state list of endangered or threatened species or a specific critical habitat of an endangered or threatened species?	Yes or No. Explanation.
19. Will the proposed action require major sedimentation and erosion control measures?	Yes or No. Explanation.
20. Will the proposed action violate a storm water permit or a wastewater discharge permit either for construction or on-going operations?	Yes or No. Explanation.
21. Safe Drinking Water Act: Will the proposed action impact an EPA designated sole source aquifer?	Yes or No. Explanation.
22. Wetlands and Water Resources (lakes, rivers, ponds, streams, etc.): Will the proposed action violate a Section 404 (Clean Water Act) permit for actions in a wetland and/or Section 10 (Rivers and Harbors Act) permit for actions in a stream or river?	Yes or No. Explanation.

Tribe:	Reservation:
Project, Program, Grant Description & Location:	

23. Floodplains: a. Is the proposed action located in either a 100-year or, for critical actions, a 500-year floodplain? (If Flood Insurance Rate Maps do not exist for the project site, a floodplain survey or consultation may be required. Also may need to consider if the facility will require flood insurance).	Yes or No. Explanation.
b. Will the proposed action adversely impact flood flows in a floodplain or support development in a floodplain?	Yes or No. Explanation.
24. Existing site: Would the proposed action involve the purchase, construction or lease of new facilities (including portable facilities and trailers), substantially increase the capacity of an existing health care facility?	Yes or No. Explanation.
25. New site: Does the proposed action involve purchase, construction, or lease of new facilities (including portable facilities and trailers) where such action is for buildings equal to or more than 12,000 square feet (1080 square meters) of useable space when more than 5 acres (2 hectares) of surface land area are involved at a new site?	Yes or No. Explanation.

Tribe:	Reservation:
Project, Program, Grant Description & Location:	

26. New site: Does the proposed action involve purchase, construction, or lease of health care facilities (other than buildings) for projects equal to or more than 5 acres (2 hectares) of surface land area at a new site?	Yes or No. Explanation.
27. Does the proposed action involve the sale or transfer of real property, on which any hazardous substance was stored for one year or more, known to have been released, or disposed of? (Provide relevant documentation for any hazardous substance releases. See 40 CFR 373.2(b), 302.4, and 261.30 for reportable quantities.)	Yes or No. Explanation.
28. Does the proposed action involve the sale or transfer of real property, on which underground or above ground storage tanks are located?	Yes or No. Explanation.

Tribe:	Reservation:
Project, Program, Grant Description & Location:	

29. Will the proposed action violate Tribal, local, state, or federal law on the use and storage of hazardous substances or the transportation, storage, and disposal of hazardous wastes or medical wastes? (Activities that may generate reportable quantities include air conditioning repair and service, pesticide application, motor pools, automobile repair, welding, landscaping, agricultural activities, print shops, hospitals, clinics, & medical centers. Repair, renovation, or demolition activities can generate waste that has asbestos-containing materials, asbestos, lead-based paint, PCBs, CFCs, etc.)	Yes or No. Explanation.
30. Will the proposed action adversely affect community air pollution for a long period of time?	Yes or No. Explanation.
31. If the proposed action is implemented, will it have a disproportionately high and adverse human health or environmental impact on the Tribe, low-income populations, or minority populations?	Yes or No. Explanation.
32. Will the proposed action adversely affect community noise levels?	Yes or No. Explanation.

Tribe:	Reservation:
Project, Program, Grant Description & Location:	

33. Wilderness Act: Will the proposed action adversely impact a Wilderness Area?	Yes or No. Explanation.
34. Farmland Protection Policy Act: Will the proposed action convert significant agricultural lands to non-agricultural uses and exceed 160-point score on the farmland impact rating?	Yes or No. Explanation.
35. Coastal Zone Management Act: Will the proposed action directly affect a Coastal Zone in a manner inconsistent with the State Coastal Zone Management Plan?	Yes or No. Explanation.
36. Wild and Scenic Rivers Act: Will the proposed action affect a wild, scenic, or recreational river area or create conditions inconsistent with the character of the river? (A consideration for activities that are in or near any wild and scenic waterway including construction of stream/river crossings, intake structures, outfalls, etc.)	Yes or No. Explanation.

I certify that to the best of my knowledge and ability the information presented above is true and correct. The record was examined to identify potential extraordinary or exceptional circumstances which would require further environmental review.

Review by:

Tribe:	Reservation:
Project, Program, Grant Description & Location:	

Title	Date	Environmental Coordinator	Date

Appendix G

Actions Requiring IHS Environmental Review and Determination

APPENDIX G – Actions Requiring IHS Environmental Review and Determination

For actions outlined in the below table, which are to be undertaken by Chickaloon Native Village, Chickaloon shall submit a proposal package that includes a completed Project Summary Document (See Appendix F-4) and Environmental Information and Documentation Form (See Appendix F-5) to the IHS. Coordination time between Chickaloon and the IHS to complete the Environmental Review and Determination process varies for each group of actions. The timing provided below indicates the expected timeline to complete the process for each group of actions. Early coordination in the planning phase of a project between Chickaloon, IHS, and other stakeholders will help ensure environmental concerns are addressed in a timely manner and project delays are minimized so that IHS can complete its environmental responsibilities and issue a Determination Document as early as possible.

	Action	Expected Timelines
	Categorically excluded actions per Federal Register Vol. 58, No. 3, pg 571(I)(3), (I)(4), (I)(6), and (I)(7), dated January 6, 1993.	**The Environmental Review and Determination Process for this group of actions ranges from 45 to 90 days from the receipt by the IHS of the proposal package.***
[]	Pg 571 (I)(3): Building alteration or renovation that does not substantially change the function or general appearance of existing buildings.	
[]	Pg 571 (I)(4): Construction or lease of new facilities (including portable facilities and trailers) where such lease or construction: (a) is at the site of existing health care facility and the facility capacity is not substantially increased, (b) is for building of less than 12,000 square feet of useable space when less than five acres of surface land area are involved at a new site, or (c) is for projects other than buildings when less than five acres of surface land area are involved at a new site.	
[]	Pg 571 (I)(6): Acquisition of space by lease, use agreement, transfer, gift or similar arrangement for which: (a) the intended use of the space is consistent with the functional design of the building, and (b) the acquisition is consistent with an applicable master plan, if such plan exists.	
[]	Pg 571 (I)(7): The acquisition, sale, release, abandonment, closure or transfer of real property, provided the action: (a) is consistent with any applicable master plan, if such a plan exits, (b) conforms to local zoning and land use ordinances, if such ordinances exist, (c) is consistent with the functional design of the facility, (d) would not violate applicable Federal, State, or local environmental protection or historic preservation laws, and (e) satisfies the requirements of applicable comprehensive Environmental Response Compensation and Liability Act (CERCLA)section 120 (h) provisions.	
	Any normally categorically excluded actions that may have Extraordinary or Exceptional Circumstances per Federal Register Vol. 58, No. 3, pg 571-72(K), dated January 6, 1993.	**The Environmental Review and Determination Process for this group of actions ranges from 60 to 180 days from the receipt by the IHS of the proposal package.**
[]	Pg 571 (K)(1): Those with potential to change the existing environment where such change violates directives or other controls that are imposed by any governmental body having jurisdiction, for the purpose of protecting or otherwise affecting that environment;	
[]	Pg 571 (K)(2): Those with potential or real threat of violation, or continued violation, of an applicable Federal, State, or local law or requirement imposed for protection of the environment or to ensure public health and safety;	
[]	Pg 571 (K)(3): Those likely to cause controversy with respect to the types or extent of the resulting environmental effects where such controversy is based on pertinent and substantial issues;	

[]	Pg 571 (K)(4): Those involving the use of technology where the possible effects are highly uncertain or involve unique or unknown risks and where such technology has not been assessed previously for environmental impact;
[]	Pg 571 (K)(5): Those which have adverse effects on unique geographic characteristics (e.g. historic, archeological, or cultural resources, park recreation or refuge lands, wilderness, areas, wild or scenic rivers, sole or principal drinking water aquifers, prime farmlands, wetlands, floodplains, coastal management zones, or ecological or critical areas including those listed on the Department of Interior National Register of National landmarks);
[]	Pg 571 (K)(6): Those which establish a precedent for future action or represent a decision in principle about future actions with potentially significant environmental effects;
[]	Pg 571 (K)(7): Those which have adverse effects on properties listed or eligible for listing on the National Register of Historic Places;
[]	Pg 571 (K)(8): Those which have adverse effects on species listed by the Federal Government as Endangered or Threatened Species, or which have adverse effects on any designated critical habitat for these species;
[]	Pg 571 (K)(9): Those which require assessment in accordance with Executive Order 11988 (Floodplain Management), or Executive Order 11990 (Protection of Wetlands), or the Fish and Wildlife Coordination Act; and
[]	Pg 572 (K)(10): Those which involve the use, transfer, or lease of real property which has been determined, after investigation in accordance with the provisions of CERCLA 120 (h), to have been used as a storage facility for hazardous waste for more than 1 year; and
[]	Pg 572 (K)(11): Construction projects which are significantly greater in scope or size than normally experienced for a particular category of action.

Any action NOT categorically excluded per Federal Register Vol. 58, No. 3, pg 569-572, dated January 6, 1993 attached hereto.	**The Environmental Review and Determination Process for this group of actions ranges from 60 to 180 days from the receipt by the IHS of the proposal package.**

* The time needed to complete Environmental Reviews is highly dependent on required consultations with other Federal and State Agencies. As an example, the NHPA Section 106 Process requires the State Historic Preservation Officer (SHPO) be allotted 30 days to review and comment on a proposed action (36 CFR Part 800.3(c)(4)). Furthermore, additional time beyond the 30 days may be required for consultation with SHPO to adequately review and determine the effects of the proposed action on existing historical resources. Coordination early in the planning phase of the project can help identify these potential issues and allow Chickaloon and IHS to resolve them early.

DEPARTMENT	WORK #	FAX #	Address:	City/State/Zip	Other Uses
Accounting / Administration Ggax Hwnax (Rabbit House) Environmental Stewardship	745-0749	745-0709	9255 North Glenn Highway	Palmer, AK 99645	Accounting, I/T, Administration, and Ahtna Language program offices Environmental Services and Education
Red Building Udzih Hwnax	745-0749	745-0709	9255 North Glenn Highway	Palmer, AK 99645	Used to house culture and Tribal Historic Preservation Office;
Benteh Nuutah Valley Native Primary Care Center			1001 S Knik-Goose Bay Rd.	Wasilla, AK 99654	Chickaloon HSS has an office here, used for meetings and trainings.
Education Campus (Ya Ne Dah As)YNDAS/Preschool Tikaandi Hwnax (Wolf House)	745-0722	745-7154	9109 North Glenn Highway	Palmer, AK 99645	Counseling and testing, culture and language programs; Pre-K through 8th grade school that does health promotion and prevention, including teaching western academics, Ahtna language and culture, experiential learning outside. Facilities also used for meetings, Beading Class, Parenting Classes, and family Counseling.
Tribal Government, Justice Department, Tribal Court Ne'iine' Hwnax (Chickadee House)	745-0704	745-0708	16166 North Glenn Highway	Sutton, AK 99674	Counseling, Elders' Lunches, staff trainings, Traditional Council Meetings, education and health training; and case management services. The Justice Department and Court resides in the lower part of the building.
Health & Social Services C'eyiits' Hwnax (Life House) Clinic			111495 North Callison St.	Sutton, AK 99674	Health & Social Services Department, ICWA offices, and Clinic; some space shared with SCF and CITC.
Green House C'etaan Hwnax (Green House)	N/A	N/A	21117 East Myers Ave. Log Building	Sutton, AK 99674	Traditional Healing and Nutrition Gardens/Volunteer Opportunities
Affordable Housing			All Elk Rd.	Sutton, AK 99674	14-15 units, with 1-2 being added per year for transitional living/housing for those in recovery
School Storage – Blue Building Debae Hwnax (Sheep House)	745-0793		9109 N Glenn Highway	Sutton, AK 99674	Storage for the School.
Storage Office - Green Building Naggets'I Hwnax (Red Fox House)	N/A	N/A	9255 North Glenn Highway	Palmer, AK 99645	Administrative Records Storage/Classroom
Transit/Transportation Ł̨ukae Hwnax (Fish House)	745-1735	745-0654	21117 East Myers Ave.	Sutton, AK 99674	Heath and wellness transportation including on-demand transit to the Clinic, HHS programming (such as the elders program), and wellness activities. Also includes HSS

DEPARTMENT	WORK #	FAX #	Address:	City/State/Zip	Other Uses
					transportation and advocacy services by reservation, which provides outreach, behavioral health, medical, elders (to pay bills, get groceries, etc.) Also provides employment transportation.
Sutton Library			11301 Chickaloon Way	Sutton, AK 99674	Health fairs, training
Alpine Historical Park			Mile 61.6 Glenn Highway	Sutton, AK 99674	Adjacent to library. Chickaloon conducts trainings here.
Raven Hall			State Fairgrounds (2075 Glenn Highway)	Palmer, AK 99645	Annual Gathering health fair every summer
Moose Creek Campground			Mile 54 ½ Glenn Highway	Sutton, AK 99674	Training; staff meetings; educational sessions held in summer.
Larry Wade House			8975 N Glenn Hwy	Palmer, AK 99645	New house and workshop space, PPE storage and office records storage, and workspace for wellness projects; also serves as temporary quarantine/isolation location to mitigate the spread of COVID-19, in accordance with applicable standards, and/or infection control procedures.
Hemmer House			2301 N Hemmer Rd	Palmer, AK 99645	New health department office (public health) in Unit A. Also serves as temporary quarantine/isolation location in Units B and C of the building - to mitigate the spread of COVID-19, in accordance with applicable standards, and/or infection control procedures.

Funding Agreement
between
Chickaloon Native Village
and
the Secretary of the Department of Health and Human Services
of the
United States of America
Fiscal Years 2023-2025

mis Funding Agreement is entered into by and between the Chickaloon Native Village and the Secretary of the Department of Health and Human Services r?lthe United States qf America. The Chickaloon Native Village has been authorized by resolution of'its Yi·aditional Council Io enter into this Funding Agreement and to be responsible for and cany out the terms of this Funding Agreement.

Section 1 - Obligations of the Indian Health Service.

1.1 Generally. Under the authority of Section 325 of P.L. I 05-83 and P.L. 93-638 as amended, non-residual programs, services, functions and activities ("PSFAs") of the Alaska Area Office and the Alaska Native Medical Center ("ANMC") have been transferred to tribal management.

Delivery of PSFAs shall be consistent with each Co-Signer's Funding Agreement. The Indian Health Service ("IHS") shall remain responsible for performing all federal residual PSFAs. lHS shall remain responsible for negotiating assurances with the Alaska Native Tribal Health Consortium ("ANTHC") and Southcentral Foundation ("SCF") on behalf of Alaska Natives and American Indians to the effect that Co-Signers continue to receive non-residual PSFAs from the ANMC and Area Office and provided by ANTHC and SCF at a minimum at the level that such PSFAs were provided by !HS as of October 1, 1997, to the extent permitted by Section 325 of P.L. I 05-83. To the extent authorized by federal law, IHS will respond to written Co-Signer concerns about the extent with which such assurances have not been complied and take appropriate action. IHS shall further be responsible for performing its responsibilities as provided in the Indian Health Care Improvement Act, the Indian Self-Determination and Education Assistance Act, as amended ("the Act"), and other applicable provisions of federal law.

This Funding Agreement obligates IHS to provide funding and services identified herein and as provided in the Alaska Tribal Health Compact ("Compact") between the Chickaloon Native Village ("Chickaloon") and certain other Co-Signers thereof and the United States in Fiscal Years 2023-2025.

Jn addition, although funds are provided from Headquarters and Area Office in support of this Compact, !HS will agree to continue to make available to Co-Signer, PSFAs from both Area Office and Headquarters unless I00 percent of the total tribal shares for these PSFAs have been specifically included in this Funding Agreement. In cases where a portion of tribal shares have been transferred, there may be some diminishment in the level of PSFAs provided by]HS. Fu1thermore, IHS will reorganize both Headquarters and the Area Office to continue to provide the remaining PSFAs, which have not been incl ucled in this Agreement, in the most effective and efficient manner possible, provided that decisions about the array and level of services to be offered by THS shall be made in consultation with Alaska Tribes. THS PSFAs not negotiated into or listed

in Appendix *A* will be the responsibility of IHS.[1] The "Memorandum of Agreement Describing the Continuing Services of lHS, Alaska Area Native Health Service" among the Co-Signers and the Alaska Area Native Health Service ("AANHS") reflects the understanding of the parties regarding services to be provided by the AANHS to Co-Signers. This document, attached as Appendix B, is hereby incorporated by reference.

Unless funds are specifically provided from Headquarters, Headquarters retains all PSFAs and Chickaloon wilI not be denied access to, or services from, Headquarters. Specifically, Chickaloon will receive the following services from IHS Headquarters:

1.1.1 Information Services. lHS will provide the full range of Office of Information Technology (OIT) national support to ANTHC and ANMC. OlT will provide specified services directly to Chickaloon. Tn addition, OTT will provide support to ANTHC to assist it to carry out its responsibility to provide day-to-day technical support, user support, distribution of software and files and other typical information technology support to Co-Signers as defined in the Assurances Appendix to the ANTHC funding agreement. Upon request of ANTHC, after good faith efforts to resolve Chickaloon's technical issue, Off's support of Chickaloon will include technical support needed on-site by Chickaloon. A list of the services due under this paragraph, with identification of the method of delivery, is shown below.

Office of lnfonnat'ion Technolouv Provides:	**Dii·ectly to ANTHC**	**Directly to Cosi1mer**	**Indirectly to Cosigner through ANTHC**
National Database Services			
I00% Data Center Services	X		
Process Data ExDorls into National Database		X	
Evaluate, Correct, Convert Site Data for National Database		X	
Telecommunications M2mt Services			
100% Telecommunications Mgmt Services	X		
Maintain IHS to Alaska Connection		X	
Email Transfer and Global Address Listinu		X	
SMTP Gatewav		X	
Intranet and Internet Access (to available bandwidth)		X	
Antivirus Software			X
Software Develoomeot and Maintenance			
I00% Software Development and Maintenance	X		
Use of IHS Contract Vehicles		X	
RPMS Integrated Commercial-Off-The-Sbclf packages (Average Wholesale Prices, CPT, ICD-9, Immunization Algorithm) Licenses (This docs not include licenses for stand-alone or interfaced commercial sothvarc.)			X
RPMS Package Support/Installation			X
System S111mort and Trainin2			
100% Svstcm St1D1JOrt and Trainin!!	X		
Nationallv Available OIT Training lnsh·uction (as available)		X	

[1] All references to Appendix A and Appendix B in this Funding Agreement are to the Appendix for the applicable fiscal year.

Office of information Technoloe.y Provides:	Directly to ANTHC	Directly to Cosie:ner	Indirectly to Cosigner through ANTI-IC
Alaska On-site Trainin_g lnslrnction (four annual classes)			X
Hardware and Operating System Suooort			X
Cache Uograde (initial installation)			X
National Patient File (2000) Conversion			X
Envov (WcbMD) Installation			X
Additional Services - Fee for Service	X	X	X

J.1.2 Access to Training and Technical Assistance. To the extent funds are retained by IHS, Chickaloon shall have access to training, continuing education, and technical assistance in the manner and to the same extent Chickaloon would have received such services if it were not a Self-Governance Co-Signer.

l.1.3 Intellectual Property. IHS, through contracts, grants, sub-grants, license agreements, or other agreements may have acquired rights or entered into license agreements directed to copyrighted material. Chickaloon may use, reproduce, publish, or allow others to use, reproduce, or publish such material only to the extent that lHS's contracts, grants, sub-grants, license agreements, or other agreements provide that IRS has the right to allow a tribe to do so and IHS determines that it will extend its rights to Chickaloon. Chickaloon's use of any such copyrighted material and licenses is limited to the scope of use defined in the agreements.

J.1.4 HIPAA Compliance. lHS retains the responsibility for complying with the Health lnsurance Portability and Accountability Act of 1996 (HIPAA) for retained IHS health care component activities.

1.2 Historical PSFAs. Chickaloon has historically received certain PSFAs from ANMC and AANHS. Responsibility for these PSFAs have been transfeJTed to ANTHC and SCF from IHS.

1.3 Community Health Aide Program Certification. IHS retains the responsibility, pursuant to Section 119 of the Indian Health Care Improvement Act, as amended, to maintain the II-IS Community Health Aide Program Certification Board (CHA PCB), which was established by and is under the direct control and supervision of IHS, to accredit training for and to certify community health aides, which includes Communjty Health Aides/Practitioners, Dental Health Aides, and Behavioral Health Aides/Practitioners as those terms are defined and used in the CHAPCB *Standardv and f'roced11res.*

1.4 Access to Federal Insurance. IHS will assist Chickaloon to obtain information about the coverage, rights and benefits available for its employees under chapters 87 and 89 of title 5, United States Code, the cost of such coverage, rights and benefits (including any options in coverage, rights and benefits that may be available), and the procedures by which Chickaloon may exercise its rights under Section 409 of the IHCIA, as amended, to have access to such Federal insurance for its employees.

Section 2 - Obligations of the Co-Signer. This Funding Agreement obligates Chickaloon, subject to the availability of funding, to be responsible for and to provide health

PSFAs utilizing the resources transferred under this Funding Agreement and other funds as they may become available to Chickaloon. This Funding Agreement further authorizes Chickaloon to consolidate and redesign PSFAs identified in Section 3 [Tribal Programs and Budget] as provided in the Indian Self-Determination and Education Assistance Act, as amended, and the Compact.

Section 3 - Tribal Programs and Budget. Chickaloon agrees, subject to the availability of f1mding, to administer, provide, and be responsible for the health PSFAs, directly and through contract health services and other purchased services, identified below in accordance with the Compact and this Funding Agreement. For the purposes of the Funding Agreement, Chickaloon's general budget categories consolidate related health PSFAs as described in this section, or as necessary to fully provide for the needs of persons served under this Funding Agreement. Chickaloon is committed to and will strive to provide quality health services and will strive to meet standards Chickaloon believes to be appropriate and applicable to the delivery of those health services.

Chickaloon Native Village health services programs have been designed and established to provide lHS beneficiaries with health service programs to address a wide variety of health and social service needs. Such services include, but are not limited to: prima1y health care services; public safety services; child and family advocacy services; assisting the community with health maintenance, interpretation, access and/or referral to other services; provision of health promotion and disease prevention services and educational opportunities; provision of substance abuse prevention, intervention, assessment, outpatient and after-care services; Tribal wellness activities; provision of counseling on a wide variety of concerns; provision of health office administrative duties; planning and implementation of an Electronic Health Records system; and provision of managerial support to the tribal office. This program has four goals which are: (I) to provide the services, (2) to manage the services, (3) to evaluate the services to monitor quality assurance, and (4) to report the outcomes of the services provided in efforts to meet the ever changing need(s) of the community. All programs are under the direction of the Tribal administration and the Chickaloon Village Traditional Council, which provides policy, administrative and executive direction. Chickaloon's wide range of services are provided and facilitated directly, and in cooperation with ANMC, ANTHC, SCF,_other Co-Signers, and Cook Inlet Tribal Council, including through field clinics, refen-al to ANMC, and other arrangements with Tribal health organizations. Any PSFA described in this section 3 [Tribal Programs and Budget] may be performed by any organizational unit of Chickaloon at Chickaloon 's direction.

Chickaloon is committed to and strives to provide quality health services in the community through advocacy, networking and collaborative efforts. As defined by the Chickaloon Village Traditional Council, Chickaloon and its staff may provide services in facilities and settings other than those controlled by Chickaloon. Informational, preventive, and educational services are disseminated through various mediums and include a variety of subjects to promote cultural pride, leadership, healthy lifestyles and life management skills. Employees may travel to various locations in the community to make presentations on such subjects to schools, public and private groups, and to participate in community-sponsored events.

3.1 Primary Health Care Services. Primary Health Care Services may include, but are not limited to:

3.1.J clinical outpatient services including, but not limited to, family practice, well baby exams, women's health services, health referral services, case management, medication management, and radiography;

3.1.2 setting up/scheduling appointments as needed or when needed for persons served at ANMC and other medical facilities and participating in discharge planning;

3.l.3 maintaining patient cha1ts/files documentation for Tribal program records, and referral efforts to physicians or specialty clinic personnel;

3.1.4 routine ground transportation services to facilitate access to healthcare services;

3.1.5 providing home visits, monitoring and other care to patients who cannot come to the village clinic, such as those who are chronically ill, elderly or infants;

3.J.6 providing integrated case management and patient referrals;

3.1.7 follow-up care for patients coming from hospitals or other treatment facilities;

3.1.8 interpreting prescriptions for patients, upon request;

3.1.9 provide referral and paperwork preparation assistance for access to other community health and social services resources, including, but not limited to, WIC, Food Stamp Office, Alaska Division of Public Assistance, Food Bank, Salvation Army, Catholic Social Services, Alaska Office of Children's Services, and other social services that can contribute to health status;

3.1.10 assist in care and treatment of substance abuse by providing assessments, interventions, referrals, outpatient monitoring, and after care compliance;

3.1.11 maintain a health clinic;

3.1.12 comprehensive services to raise dental health and lower the incidence of dental disease, including, but not limited to, general dentistry, dental hygiene, dental education;

3.1.13 services to reduce the incidence and prevalence of hearing loss, including education, diagnosis and treatment, including audiology clinics;

3.1.14 eye care services;

3.1.15 traditional, complementary and alternative medicine provides traditional healing services in coordination with existing western medicine services; and complementary and alternative patient care services demonstrated to be reasonably safe and effective and indicated for the patient's diagnosis or condition may be provided following a referral from a primary care provider (defined as an MD, DO, DDS, DMD, PA, or ANP);

3.1.16 provides or supports specialty clinics that may be provided by ANMC or other providers; and

3.1.17 engages in clinical quality assurance initiatives and clinical quality improvement efforts, and compliance activities.

3.2 Emergency Medical Services. Emergency Medical Services may include, but is not limited to:

3.2.1 when appropriate, coordinating treatment and care with physicians, other health care providers, and community EMS responders;

3.2.2 maintaining earthquake emergency supplies kit;

3.2.3 handling minor emergencies such as cuts, scrapes, burns, bee stings, slivers, etc.

3.3 Community Safety and Injury Prevention Services. Chickaloon provides community education, community safety patrols, and serves as a liaison with local, state and federal agencies directed al preventing intentional and non-intentional injury and death.

3.4 Public Health, Preventive Care and Health Education Services may include, but are not limited to, education and training about health promotion, disease and injury prevention, prenatal, postnatal, well baby, family planning, substance abuse treatment, mental health education, educational activities, health and wellness recreational and exercise activities, home visits, immunizations, blood pressure checks, oral health programs, and counseling. These health education services are coordinated with the related direct care programs offered by Chickaloon.

Chickaloon created a public health program in response to COVID-19 in order to perform contact tracing, engage in public health awareness and education, and to mitigate the spread of COVID-19 and other infectious diseases, such as by providing personal protective equipment and masks to the community.

Chickaloon also collaborates and coordinates with Tribal partners, and local, state, and federal agencies in response to COVID-19.

3.5 Behavioral Health includes:

3.5.1 Health promotion and education (including youth development services and programs, Tribal wellness and sobriety programs or activities, prevention of interpersonal violence, and environmental services); substance use disorder intervention (including services provided to beneficiaries referred by the courts); mental health disorder outreach and referrals; client advocacy and case management for services described in this Funding Agreement; crisis intervention; support services for individuals with severe mental illnesses, emotional disturbances, or substance abuse problems, psychiatric services and general mental health services.

3.5.2 Tribal Opioid Response services that provide outreach and referrals, client advocacy, and case management for services pertaining to substance misuse.

3.6 Wellness.

3.6.1 Generally. Chickaloon promotes the physical, mental and spiritual well-being of individuals, families and the Tribe through all of its programs. Chickaloon promotes healthy lifestyles through a number of community outreach activities, including health promotion and disease prevention events; promotion of cultural traditions, healthy relationships, sobriety, and self-sufficiency, wellness improvements (with emphasis on achieving and maintaining sobriety through a variety of methods and programs that include public education and training, support for positive community events, restorative justice and Tribal court improvements (includingjuvenile and drug court; support for Tribal empowerment and public safety; and case management and other services for individuals who have experienced conflict in the community because of substance abuse or behavioral health issues.

3.6.2 Environmental Health and Injury Prevention. Chickaloon provides environmental health, including, but not limited to, consultation, advocacy, facilitation, and

training regarding such matters as septic systems, landfills, identification, evaluation and control of biological, chemical and physical factors in the environment that may have an adverse impact on health; working with State and local agencies to reduce air contamination; and working directly and with governmental agencies to improve road safety and the availability of emergency transport. Chickaloon provides programs and activities to lower the numbers of intentional and unintentional injuries, deaths and disabilities by offering a variety of prevention activities including a summer safety swim program, fire extinguishers, carbon monoxide detectors, chimney cleaning, and smoke detectors.

3.6.3 Child and Family Services. Chickaloon provides assistance and services to children and families who have experienced or are at risk of child physical abuse, sexual abuse, and neglect and other conditions that place a child at physical or emotional risk; including services to assure a safe environment for the welfare of the child and work toward the ultimate rehabilitation of the child and family.

3.6.4 Home- and Community-Based Care. In accordance with Section 205(a)(2) of the Indian Health Care Improvement Act, as amended ("JHCIA"), codified at 25 U.S.C. § 1621d, Chickaloon provides through a combination of western methods and traditional modalities, home care and other community-based services including assistance with activities of daily living. These services are provided to individuals who are unable lo perform their activities of daily living on their own, or when the families are unable to meet all of their needs.

3.6.5 Health Education provides services to inform, educate, and motivate residents to adopt healthy lifestyles, including but not limited to, fetal alcohol spectrum disorder (FASD) prevention and treatment.

3.6.6 Maternal and Child Health Program provides prenatal care, family planning and newborn patient education, assistance in risk screening, coordination of prenatal care.

3.6.7 Elder Outreach and Health Program provides nutrition services to Elders 55 years of age and over and their spouses; escort, shopping assistance, passenger assistance, transpo1tation, outreach and advocacy, information, and refe1nl services to Elders and persons with handicaps or disabilities.

3.6.8 Nutrition and Fitness. Chickaloon provides nutnt1011education, food supplements, counseling, monitoring and other services for those of all ages who are at nutritional risk; and programs to encourage healthy and subsistence-based lifestyles and individual and community wellness, through community and individual activity, physical fitness, and other wellness programs.

3.6.9 Community Support provides assistance to elders, low income and handicapped and disabled individuals and families to maintain safe, independent housing, including education of household members and assistance with home maintenance, including snow removal and safe, reliable heating.

3.6.10 Transportation Services. Chickaloon provides patient travel (including escorts) in accordance with Section 2l 3(a) of the IHCIA, as amended, codified at 25 U.S.C. § 1621/.

3.7 Purchased/Referred Care. Chickaloon purchases health services not othetwise available or accessible to eligible beneficiaries in the area Chickaloon serves. Program administrative activities include, but are not limited to, patient advocacy, monitoring of patient care for appropriateness of services, medical necessity policies, and eligibility detenninations.

3.8 Administrative Support Services. Provides a complement of services required to support the provision of health services, including, but not limited to, the PSFAs described below.

3.8.1 General. Chickaloon pe1forms administrative functions, including, but not limited to, providing direction, program and staff supervision, organizational and program planning, administrative support, facilities and equipment management, maintenance and improvement of facilities; inventory control; budget development and maintenance; third party billing; grant writing; legal consultation; accounting functions; contract development and management; purchasing management; technology management; and repo11ing statistics as appropriate.

3.8.2 Human Resources provides personnel services including staffing, recruitment, retention, job classification, pay and benefits administration, training, continuing education and development, employee relations, human resources information systems; and staff health education.

3.8.3 Finance performs accounting, statistical records, payroll, accounts payable, grant requests and administration, reporting, and other finance activities, and coordinates reimbursement, budgeting and forecasting programs, cash management and annual third party audits.

3.8.4 Technology/Telecommunication Services direct, coordinate and execute telecommunications, telephone, data processing, training and education, network and information management for operations and regulatory compliance; provides maintenance, inventory, and equipment repair and disposal; coordinates with regional and statewide efforts for telemedicine, telehealth, telepharmacy, and teleradiology services; and planning and implementation of an electronic health record system.

3.8.5 Facilities Management and Planning provides assistance, planning, design, management and general contracting for construction, demolition and clean-up, renovation, maintenance, security, and operation of all facilities and properties used by Chickaloon under this Funding Agreement.

3.8.6 Compliance Coonlination promotes responsible ethical behavior and business practices consistent with Chickaloon 's mission, vision, and values; risk management; HIPAA compliance, policy and procedure development and enforcement; and quality assurance and improvement activities.

3.8.7 Patient Registration includes administrative services such as RPMS data entry; medical manager data entry maintenance; and health information management.

3.8.8 Benefits Eligibility determines eligibility for medical insurance and assistance with applications for same; and assisting individuals in obtaining alternative funding for health care services.

3.9 Tribal Representation provides Tribal representation on a regional, state, and national level, including, but not limited to, Tribal representation to the ANHB, ANTHC, Anchorage Service Unit Tribal Health Council, and tribal caucus meetings, along with payment of dues and pro-rated consultation fees.

3.10 Traditional Council. The Chickaloon Village Traditional Council actively provides policy and direction regarding all PSFAs caITied out under this Funding Agreement.

3.11 Other Programs/Services Funded.

3.1t.1 Generally. This funding agreement includes programs, functions, services and activities resulting from Tribal redesign, or consolidation, reallocation or redirection of funds, including its own funds or funds from other sources, provided that such consolidation, redesign, or reallocation or redirection of funds results in carrying out programs, functions, services and activities that may be included in the funding agreement pursuant to section 505 of Title V and Article Ill, Section 6 [Consolidation with Other Programs] of the Compact. This includes any other new health care programs, including, but not limited to, those identified in the Indian Health Care Improvement Act funded during the fiscal year.

3.11.2 Non-IHS Funding. Chickaloon will complement and supplement the PSFAs described in Section 3 [Tribal Programs and Budget] with funding from sources other than !HS through this Funding Agreement, subject to the availability of such other funding sources. Consistent with Article 111, Section 5 [Reallocation], 6 [Merging with Other Programs], 7 [Program Income] of the Compact, non-THS funds will be added to or merged with funds provided by IHS through this Funding Agreement.

3.12 Applicability of the Federal Tort Claims Act. The Federal Tort Claims Act applies to Chickaloon's PSFAs under this Funding Agreement as provided in Section 516(a) of Title V (which incorporates Section I 02(d) of Title l of the Act and Section 314 of P. L. IO1-512) and Article V, Section 3 [Federal Tort Claims Act Coverage, Insurance] of the Alaska Tribal Health Compact. The extent of Federal Tort Claims Act coverage is described more particularly in 25 C.F.R. §§ 900.180-900.210.

Section 4 - Amounts Available During the Term of the Funding Agreement

4.1 The following amounts shall be available to Chickaloon in Fiscal Years 2020-2022 pursuant to the Compact and Title V of the Act, and are subject to reductions only in accordance with Section 508(d) of Title V and Section 106 of Title l of the Act.[2]

/\ breakout of these funds is shown in Appendix A, which cites the source document used to detennine the amounts. These amounts arc subject to change under the Act and as provided in this Funding Agreement. For other fiscal years to which this Funding Agreement is applicable, a replacement Appendix A will be negotiated between !HS and Chickaloon for the respective year and amended to this Funding Agreement and incorporated by reference, accordingly.

	Annual Funding
Recurring base: Inclusive of all recurring funding, including recurring contract support funds.[3]	$43,863
Non-recurring funding.[4]	$13,482
Subtotal: (This amount is subject to amendments in accordance with Section 12 [Amendment or Modification of this Funding Agreement])	$57,345
Area "tribal" share to include funding identified from Area Office and identified in Appendix A to this Funding Agreement.[5]	$18,488
Headquarters - Tribal share: "Tribal Size Adjustment Pool," including all funds identified in Appendix A. The amount identified is exclusive of funds for which a distribution amount has not been determined. The final amount due shall be determined as set forth in this Funding Agreement or Appendix A.[6]	$12,963
Headquarters - Tribal share: "program formula pool" - to include all funds identified in Appendix A, and such additional funds which IHS may make available on a program formula basis during the year based on the programs accepted for this allocation in Appendix A. The amount identified is exclusive of funds for which a distribution amount has not been determined. The final amount due shall be determined as set forth in this Funding Agreement or Appendix A.	$0
Subtotal - Tribal Shares[7]	$31,451
TOTAL COMPACT FUNDING[8]	$88,796

See Footnote 2.

4 These non-recurring funds are shown in Appendix A. Other non-recurring funds are not specifically idenlificd in lhis Agreement, but will be provided to the Chickaloon Native Village in the future by amendment. *See* Footnote 2.

5 *See* Footnote 2. Funds from Area were distributed according to methodologies agreed upon in a caucus open lo all Alaska Tribes and tribal organizations. The specific methodologies arc identified in Appendix A.

6 *See* Footnote 2. Headquarters shares were allocated according to the following process, which was adopted in a caucus open to all Alaska Tribes and tribal organizations. The Alaska Area Tribal Share of Headqua11ers was first defined using the national IHS recommended methodology. The total Alaska Area Tribal Share was then reallocated to each Co-Signer according to the agreed upon Alaska Area methodology, which is identified specifically for each line in Appendix A. Tn addition to the Funding amount, Chickaloon is entitled to additional Headquarters' tribal shares in an amount identified as "Subtotal Headquarters TS amounts" in the "Chickaloon Restricted" column on Page I of Appendix A.

The subtotal of tribal shares docs not include certain Headquarters' tribal shares for which the amount or availability have not been determined. This amount will be adjusted to make available all funds for which the Chickaloon Native Village is eligible.

For the reasons noted regarding the amounts that make up this total and because full funding amounts under the predecessor contract may not have been fully identified or reconciled as of the time this funding Agreement is being executed, all amounts to be paid in the fiscal year for this Funding Agreement are estimates and are subject to amendment to reflect the full amount due for this fiscal year.

These amounts are subject to additions of new funds received during the term of this Funding Agreement including amounts that have historically been distributed as non-recurring funds under Title I of the Indian Self-Determination and Education Assistance Act, as amended. Any amounts remaining unspent under Contract No. 243-97-6038, after adjustment and reconciliation of the withheld amounts for supplies and services, if any, as of the last day of the fiscal year, shall be included in this Funding Agreement.

The parties agree Section 505(b)(2) of Title V provides, among other things, that grants administered by the Department of Health and Human Services through IHS may be added to Chickaloon's Funding Agreement after award of such grants. In accordance with this provision of Title V and its implementing regulations, the Secretary will add any statutorily mandated grant(s) administered by the Department through lHS to this Funding Agreement after such grant(s) have been awarded. Any other statutorily mandated grants administered by the Department through !HS and awarded to Chickaloon may be added to this Funding Agreement after such grants have been awarded. Grant funds will be paid to Chickaloon as a lump sum advance payment through the PMS grants payment system as soon as practicable after award of the grant. Chickaloon will use interest earned on such funds to enhance the purposes of the grant including allowable administrative costs. Chickaloon will comply with all terms and conditions of any such grant award, including reporting requirements, and will not reallocate grant funds nor redesign the grant program, except as provided in the implementing regulations or the terms of the grant.

4.2 Contract Support Costs. Contract support costs (CSC) will be paid in accordance with 25 U.S.C. § 5325 and §5388 (c). The paities agree that, according to the best data available as of the date of execution of this agreement, the amount to be paid under the fiscal year covered by this agreement, which represents the parties' estimate of Chickaloon's full CSC requirement pursuant to 25 U.S.C. § 5325, is $29,662, including $ I 6,180 for direct CSC and $13,482 for indirect or indirect-like CSC. This estimate shall be recalculated as necessary as additional data becomes available including information regarding the direct cost base, pass throughs and exclusions, and the indirect cost rates to reflect the full CSC required under 25 U.S.C. § 5325. The parties will cooperate in updating the relevant data to make any agreed upon adjustments. ln the event the parties disagree on the CSC amounts estimated and paid pursuant to this paragraph and Chickaloon's full CSC requirement under the ISDEAA, the parties may pursue any remedies available to them under the TSDEAA, the Compact, and the Contract Disputes Act, 41 U.S.C. § 710 I et seq.

Section 5 - Method of Payment.

5.1 Payment Schedule. Except as provided in subsections 5.2 [Availability of Tribal Shares], 5.3 [Buyback/Withhold], and 5.4 [Periodic Payments] of this section, all funds identified in Section 4 [Amounts Available During the Term of the Funding Agreement] of this Funding Agreement shall be paid to Chickaloon, in accordance with Article 11, Section 4 (a) [Payment Schedule] of the Compact; payment to Chickaloon to be made as follows:

One annual payment in lump sum to be made annually in advance by check or wire transfer.

5.2 Availability of Tribal Shares. Chickaloon will be paid I 00 percent of Headquaiters and Area Tribal Shares in its initial lump sum payment, as negotiated in this Funding Agreement.

5.3 Buyback/Withhold.[9] Chickaloon may carry out its responsibility to provide ce,tain PSFAs included in this Funding Agreement by using services or other resources of the Federal government under Article V, Section 22 [Purchases from lHS) of the Compact, as permitted by law. Chickaloon does not wish to exercise this option at this time. If Chickaloon chooses to accept this option during the effective period of this Funding Agreement, Chickaloon and lHS will amend this Funding Agreement to incorporate the common Compact Funding Agreement provision applicable to Buyback/Withhold and Chickaloon and JHS will enter into the current common Alaska Tribal Health Compact, Buyback/Withhold Agreement.

5.4 Periodic Payments. Payment of funds othe1wise due to Chickaloon under this Funding Agreement, which are added or identified after the initial payment is made, shall be made promptly upon request of Chickaloon by check or wire transfer.

Section 6 - Adjustments.

6.1 Due to Congressional Actions. The parties to this Funding Agreement recognize that the total amount of the funding in this Funding Agreement is subject to adjustment due to Congressional action in appropriations Acts or other law affecting availability of funds to 11-lS and the Department of Health and Human Services. Upon enactment of any such Act or law, the amount of funding provided to Chickaloon in this Funding Agreement shall be adjusted as necessary, after Chickaloon has been notified of such pending action and subject to any rights which the Co-Signer may have under this Funding Agreement, the Compact, or the law.

Section 7 - Records.

7.1 Incorporation of the Privacy Act. Pursuant to Section 506(d)(l) of Title V, records acquired, generated or maintained by Chickaloon shall not be treated as Federal records under Chapter 5 of Title 5 of the United States Code, except that:

7.1. l patient medical records, financial records and personnel records may be disclosed only in accordance with 5 U.S.C. Section 552a(b); and

7.1.2 pursuant to Section 105(0) of Title I, the medical records generated by Chickaloon shall, at the option of Chickaloon be stored with the National Archives and Records Administration, and Chickaloon shall have access to such records.

7.2 Confidentiality Standards. Chickaloon will seek to comply with the Administrative Simplification provisions of the Health Insurance Portability and Act of 1996 (HlPAA), including, but not limited to, privacy, security, transactions, and code set regulations, codified at 45 CFR Patts 160, 162 and 164. If a record is not subject to HIPAA, Chickaloon will maintain the confidentiality of its records in accordance with policies and procedures consistent with the purposes and guidelines of HIPAA and the Federal Privacy Act of 1974.

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9 Chickaloon cu1Tently docs not exercise any buyback.

Section 8 - Program Rules. Chickaloon will make a best effort to catTy out the health PSFAs in this Funding Agreement in compliance with applicable standards and guidelines adopted by the Traditional Council.

Except as specifically set forth in this section, pursuant to Section 5 I 7(e) of Title V, Chickaloon does not agree to be subject to any agency circular, policy, manual, guidance or rule adopted by THS, except for the eligibility provisions of Section 105(g) and the regulations promulgated under Section 517 of Title V, unless otherwise waived.

Section 9- National Environmental Policy Act. The National Environmental Policy Act (NEPA), National Historic Preservation Act (NHPA), and related provisions of law require IHS to review and approve actions resulting in the use or commitment of IRS funds or that affect IHS property, and which may significantly impact the environment or cultural resources. Unless Chickaloon has assumed these responsibilities under a construction project agreement in accordance with Section 509 of Title V and 42 C.F.R. § 137.285-312, IHS must carry out these responsibilities and has elected to utilize Appendix G. Where Chickaloon plans to undertake an action, as described in Appendix G, on IHS owned real property or utilizing IRS funds received through this Funding Agreement and Chickaloon has not assumed these responsibilities, Chickaloon will provide IHS with a Project Summary Document (see Appendix F-4) and a completed Environmental Information and Documentation Form (see Appendix F-5) so that LHS can accomplish these requirements, and issue a Determination Document (Categorical Exclusion (CATEX) or Finding of No Significant Impact (FONST)), as soon as possible. All documentation shall be submitted to IHS as early as possiblt::in the planning phase of the project to prevent delays in the action. No irreversible action can be taken by Chickaloon until IHS completes its compliance responsibilities and so advises the Co-Signer with a Determination Document). Pending resource availability, IHS is available for education and consultation on NEPA, NHPA, and related provisions of law on an as needed basis.

Section 10 - Retrocession. The retrocession provisions of Section 506(t) of the Act are herein adopted, except that the effective date of a retrocession request from the Compact and Funding Agreement, in whole or in part, shall be six months from the date of the request by the Chickaloon Native Village. Retrocession may be effective with less than six months notice, providing the Chickaloon Native Village and IHS agree to an effective date of less than six months from the date of the retrocession request.

Section 1 J - Consolidation of Contracts and Previous Annual Funding Agreements. The contract listed below and all previous Annual Funding Agreements shall be amended or terminated, as appropriate, to transfer applicable contract funds into this Funding Agreement for programs, services, functions, and activities, provided to the Co-Signer.

Contract No: 243-97-6038, as modified.

Section 12 - Amendment 01· Modification of this Funding Agreement.

12.I **Form of Amendments.** Except as otherwise provided by this Funding Agreement, the Compact, or by law, any modifications of this Funding Agreement shall be in the fotm of a written amendment and shall require written consent of the Chickaloon Native Village and the

United States. Pa1ticipation or written consent of Tribes and Co-Signer(s) not subject to the terms of this Funding Agreement shall not be required.

12.2 Services from 11-1S. Should Chickaloon determine that it wishes IHS to provide PSFAs included in this Funding Agreement for which funding has been identified but not provided, the pai1ies shall negotiate an amendment to the Funding Agreement to reflect the transfer of responsibilities from the Co-Signer back to !HS and the pro-rata share of funding for that program, service, function or activity shall be retained by IHS. Unless otherwise negotiated, IHS will not transfer centrally paid expenses including but not limited to Workers Compensation to any Co-Signer.

12.3 Due to Addition of New Programs. Should Chickaloon determine that it wishes to provide a program, function, service or activity ofIHS not included in this Funding Agreement, Chickaloon shall submit a proposal to IHS to provide such program, service, function or activity. The parties agree to negotiate such a proposal and, should the parties fail to reach agreement, Chickaloon may submit a final offer in accordance with Title V procedures set forth in Section 507(6)-(d) of Title V. A proposal submitted pursuant to this section shall be treated as a request for amendment to the Funding Agreement and, once approved by IHS, the Alaska Area Office shall prepare within 30 days an amendment to this Funding Agreement and the amendment shall be executed through the Area Office and added to this Funding Agreement.

12.4 Due to Availability of Additional Funding. Co-Signer shall be eligible for any increases in funding or funding for Medicaid, Medicare, maintenance and improvement, other reimbursements and new programs for which it would have been eligible had it been administering programs under a self-determination contract, rather than under the Compact and this Funding Agreement, and for any other funds that are not restricted by appropriations language for which any Alaska Tribe or tribal organizations may be eligible, including any new funds appropriated for lHS Headquarters and funds passed to Alaska Area as recurring or non-recurring funds, and this Funding Agreement shall be amended to provide for timely payment of such new funds to Co-Signer. Such amendment shall be originated and prepared within 30 days by the Alaska Area Office and executed through the Area Office in consultation with the Co-Signer.

12.5 Other Adjustments. Upon written authorization by the Chickaloon Native Village and agreed to by IHS, IRS may reallocate funds retained by IHS, which are obligated to Chickaloon, for the purpose of reimbursing IHS for services or equipment provided to Chickaloon to assist the Chickaloon Native Village in carrying out the terms of the Compact and this Funding Agreement.

12.6 General Procedures for Amending or Modifying this Funding Agreement. Amendments or modification proposed by Chickaloon shall be submitted in writing to IHS, Alaska Area Director with a copy to the Office of T1ibal Self-Governance at IHS Headquarters. Except as provided with respect to the incorporation of a provision of Title J of the Act under Article V, Section 21 [Applicability of Title I Provisions] of the Compact, or as provided above in paragraphs 12.4 [Due to Availability of Additional Funding], and 12.7 [Funding Increases] of this section, a request to amend or modify this Funding Agreement submitted by Chickaloon shall be processed in accordance with Section 507(6)-(d) of Title V of the Act, and all provisions of those identified sub-sections are incorporated herein for this purpose.

12.7 Funding Increases.

12.7.1 Written consent of Chickaloon shall only be required for issuing amendments for those funds which:

12.7.1.l require a change to Section 3 -Tribal Programs and Budget;

12.7.1.2 require a specific commitment by Chickaloon (e.g., Maintenance & Improvement projects and prior fiscal year Sanitation Facility Construction projects); or

12.7.1.3 reduce funding other than changes in Congressional appropriations pursuant to Section 6.1 [Due to Congressional Action].

12.7.2 Amendments not requiring written consent may include, but are not limited to:

12.7.2.l Program/Area/HQ Mandatories;

12.7.2.2 Program/Area/HQ End-of-Year Distributions;

12.7.2.3 CHEF, subject to the condition that if a case initially qualifying for reimbursement is paid (in whole or in part) by an alternate resource or cancels for any reason, Chickaloon will return the unused amount to the IHS CHEF account;

12.7.2.4 CHS Deferred Services;

12.7.2.5 Routine Maintenance & Improvement; or

12.7.2.6 Collections and reimbursements.

12.7.3 Amendments reflecting payment of these funds shall be provided to Chickaloon after any such funds are added to the Funding Agreement. Chickaloon retains the right to reject the addition of such funds to the Funding Agreement and return the funds to lHS.

Section 13 - Third Party Recoveries. Any funds recovered by Chickaloon through the filing, Iitigating, or settling a claim against a third party shall be the property of Chickaloon and shall be considered program income to be utilized by Chickaloon as provided in Article Ill, Section 7 [Program Income] of the ATHC. Any prospective recovery of funds for such services shall likewise be considered program income to be utilized pursuant to Article III, Section 7 [Program Income] of the Compact.

Section 14- Payer of Last Resort. Whether providing, purchasing, or authorizing health care services described in the Compact and this Funding Agreement, in accordance with Section 2901(b) of Pub. L. 111-148 [25 U.S.C. § 1623(b)], and as otherwise provided in law, Chickaloon shall be the payer of last resort.

Section 15 - Service to Non-Beneficiaries. Section 813 of the Indian Health Care Improvement Act, as amended, 25 U.S.C. 1680c, (Section 813), authorizes the governing body of a Tribal Organization carrying out: health services of !HS under tbe lndian Self-Determination and Education Assistance Act to determine whether health services should be provided under the Tribal Organization's funding agreement with IHS "to individuals who are not eligible for such health services under any other subsection of this section or under any other provision of law" 25 U.S.C. § 1680c(c)(2). The Chickaloon Village Tribal Council has made such determination consistent with Section 813, and provides for its findings in Resolution No. 101020-01. Resolution

101020-0 I is attached as Appendix C and incorporated by reference herein. Chickaloon may provide services under this Funding Agreement to non-beneficiaries as described in Resolution No. 101020-01. ln addition, services may be provided to U.S. Public Health Service Commissioned Corps Officers and their dependents.

Section 16 - Memorializing Disputes. The parties to this Funding Agreement may have failed to reach agreement on certain matters which remain unresolved and in dispute. Such matters are set forth in an attachment to this annual Funding Agreement, which shall be identified as Addendum 2, "Memorialization of Matters Remaining in Dispute." This attachment shall not be considered a part of this Funding Agreement, but is attached for the purpose of recording matters in dispute for future reference, discussion and resolution as appropriate. Chickaloon does not waive any remedy it may have under the law with regard to these issues and any others not listed herein.

Section 17 - Severabilit)'.

This Funding Agreement shall not be considered invalid, void or voidable if any section or provision of this Funding Agreement is found to be invalid, unlawful or unenforceable by a court of competent jurisdiction. Should such a court make such a finding, the parties will seek agreement to amend, revise, or delete any such invalid, unlawful or unenforceable sections or provision, in accordance with the provisions of the Compact.

Section 18 - Title I Provisions Applicable to This Funding Agreement. As authorized in 25 U.S.C. § 5396(6), Chickaloon exercises its option to include the following provisions of Title I of the Act as pmt of this Funding Agreement, and these provisions shall have the force and effect as if they were set out in full in Title V of the Acl.

18.1 25 U.S.C. § 5304(e) (definition of "Indian Tribe");
18.2 25 U.S.C. § 5322(6) (related to grants for health facility construction and planning, training and evaluation);
18.3 25 U.S.C. § 5322(d)(l) (related to duty of IHS to provide technical assistance);
18.4 25 U.S.C. § 5324(a)(I) (exemption from Federal procurement and other contracting laws and regulations);
18.5 25 U.S.C. § 5328(6) (conflicting provisions of law);
18.6 25 U.S.C. § 5329(c) section I (b)(S)(F) (screener identification);
18.7 25 U.S.C. § 5329(c) section l(b)(9) (availability of funds);
18.8 25 U.S.C. § 5329(c) section I (d)(l)(B) (construction of contract);
18.9 25 U.S.C. § 5329(c) section l(d)(2) (good faith).

Section 19- Effective Date and Duration. The effective date of this Funding Agreement is October 1, 2022 the Funding Agreement will remain in effect through the 2025 Federal Fiscal

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Year or until a subsequent agreement is negotiated and becomes effective pursuant to Article II, Section 12 (Subsequent Funding Agreements] of the Compact.

United States of America
Secretary of
Department of Health and Human Services

By: Evangelyn L. Dotomain -S

Digitally signed by Evangelyn L. Dotomain -S
Date: 2022.11.04 10:09:15-08'00'

Evangelyn Dotomain
Alaska Area Director
Indian Health Service

Date: .....

Chickaloon Native Village

By: Chief Gary Harrison

chief Gtry I1firiiso11(May 30, 7022 09:25 AKDI)

Gary Harrison, Traditional Chief

Date: May 30, 2022

Funding Agreement
between
Chickaloon Native Village
and
the Secretary of the Department of Health and Human Services
of the
United States of America
Fiscal Years 2011 – 2012

This Funding Agreement is entered into by and between the Chickaloon Native Village and the Secretary of the Department of Health and Human Services of the United States of America. The Chickaloon Native Village has been authorized by resolution of its Traditional Council to enter into this Funding Agreement and to be responsible for and carry out the terms of this Funding Agreement.

Section 1 – Obligations of the Indian Health Service.

1.1 Generally. Under the authority of Section 325 of P.L. 105-83 and P.L. 93-638 as amended, non-residual programs, services, functions and activities ("PSFAs") of the Alaska Area Office and the Alaska Native Medical Center ("ANMC") have been transferred to tribal management.

Delivery of PSFAs shall be consistent with each Co-Signer's Funding Agreement. IHS shall remain responsible for performing all federal residual PSFAs. The IHS shall remain responsible for negotiating assurances with the Alaska Native Tribal Health Consortium ("ANTHC") and Southcentral Foundation ("SCF") on behalf of Alaska Natives and American Indians to the effect that Co-Signers continue to receive non-residual PSFAs from the ANMC and Area Office and provided by ANTHC and SCF at a minimum at the level that such PSFAs were provided by the IHS as of October 1, 1997, to the extent permitted by Section 325 of P.L. 105-83. To the extent authorized by federal law, the IHS will respond to written Co-Signer concerns about the extent with which such assurances have not been complied and take appropriate action. IHS shall further be responsible for performing its responsibilities as provided in the Indian Health Care Improvement Act, the Indian Self-Determination and Education Assistance Act, as amended ("the Act"), and other applicable provisions of federal law.

This Funding Agreement obligates the Indian Health Service ("IHS") to provide funding and services identified herein and as provided in the Alaska Tribal Health Compact ("Compact") between the Chickaloon Native Village ("Chickaloon") and certain other Co-Signers thereof and the United States in Fiscal Years 2011-2012.

In addition, although funds are provided from Headquarters and Area Office in support of this Compact, the IHS will agree to continue to make available to Co-Signer, PSFAs from both Area Office and Headquarters unless 100 percent of the total tribal shares for these PSFAs have been specifically included in this Funding Agreement. In cases where a portion of tribal shares have been transferred, there may be some diminishment in the level of PSFAs provided by the IHS. Furthermore, the IHS will reorganize both Headquarters and the Area Office to continue to provide the remaining PSFAs, which have not been included in this Agreement, in the most effective and efficient manner possible, provided that decisions about the array and level of services to be offered by the IHS shall be made in consultation with Alaska Tribes. The IHS PSFAs not negotiated into or listed in Appendix A will be the responsibility of the IHS.[1/] The "Memorandum of Agreement Describing the Continuing Services of the IHS, Alaska Area Native Health Service" among the Co-

1/ All references to Appendix A and Appendix B in this Funding Agreement are to the Appendix for the applicable fiscal year.

Signers and the Alaska Area Native Health Service ("AANHS") reflects the understanding of the parties regarding services to be provided by the AANHS to Co-Signers. This document, attached as Appendix B, is hereby incorporated by reference.

Unless funds are specifically provided from Headquarters, Headquarters retains all PSFAs and Chickaloon will not be denied access to, or services from, Headquarters. Specifically, Chickaloon will receive the following services from the IHS Headquarters:

1.1.1 Information Services. The IHS will provide the full range of Office of Information Technology (OIT) national support to ANTHC and ANMC. OIT will provide specified services directly to Chickaloon. In addition, OIT will provide support to ANTHC to assist it to carry out its responsibility to provide day-to-day technical support, user support, distribution of software and files and other typical information technology support to Co-Signers as defined in the Assurances Appendix to the ANTHC funding agreement. Upon request of ANTHC, after good faith efforts to resolve Chickaloon's technical issue, OIT's support of Chickaloon will include technical support needed on-site by Chickaloon. A list of the services due under this paragraph, with identification of the method of delivery, is shown below.

Office of Information Technology Provides:	Directly to ANTHC	Directly to Cosigner	Indirectly to Cosigner through ANTHC
National Database Services			
100% Data Center Services	X		
Process Data exports into National Database		X	
Evaluate, correct, convert site data for National Database		X	
Telecommunications Mgmt Services			
100% Telecommunications Mgmt Services	X		
Maintain IHS to Alaska connection		X	
Email transfer and global address listing		X	
SMTP Gateway		X	
Intranet and Internet Access (to available bandwidth)		X	
Antivirus Software			X
Software Development and Maintenance			
100% Software Development and Maintenance	X		
Use of IHS contract vehicles		X	
RPMS Integrated Commercial-Off-The-Shelf packages (Average Wholesale Prices, CPT, ICD-9, Immunization Algorithm) licenses (This does not include licenses for stand-alone or interfaced commercial software.)			X
RPMS Package Support/Installation			X

Office of Information Technology Provides:	Directly to ANTHC	Directly to Cosigner	Indirectly to Cosigner through ANTHC
System Support and Training			
100% System Support and Training	X		
Nationally Available OIT Training instruction (as available)		X	
Alaska On-site training instruction (four annual classes)			X
Hardware and Operating System Support			X
Cache Upgrade (initial installation)			X
National Patient File (2000) conversion			X
Envoy (WebMD) installation			X
Additional Services – Fee for Service	X	X	X

1.1.2 Access to Training and Technical Assistance. To the extent funds are retained by the IHS, Chickaloon shall have access to training, continuing education, and technical assistance in the manner and to the same extent Chickaloon would have received such services if it were not a Self-Governance Co-Signer.

1.1.3 Intellectual Property. In the course of administering federal contracts, grants, subgrants, and other agreements, IHS acquired various copyrights and licenses, including licenses pursuant to 45 CFR § 74.36 and 45 CFR § 92.34, in works which the IHS possessed, reproduced, published and otherwise used and allowed others to possess, reproduce, publish, and otherwise use. To carry out the PSFAs assumed by Chickaloon under this funding agreement and its predecessor contract Chickaloon has the delegated authority and permission from IHS to use and allow others to reproduce, publish, and otherwise make use of these works to the same extent as IHS, consistent with the copyrights or licenses acquired by IHS in such works.

1.1.4 HIPAA Compliance. IHS retains the responsibility for complying with the Health Insurance Portability and Accountability Act of 1996 (HIPAA) for retained IHS health care component activities.

1.2 Historical PSFAs. Chickaloon has historically received certain PSFAs from ANMC and AANHS. Responsibility for these PSFAs have been transferred to ANTHC and SCF from the IHS.

1.3 Community Health Aide Program Certification. The IHS retains the responsibility, pursuant to Section 119 of the Indian Health Care Improvement Act, as amended, to maintain the IHS Community Health Aide Program Certification Board (CHAPCB), which was established by and is under the direct control and supervision of IHS, to accredit training for and to certify community health aides, which includes Community Health Aides/Practitioners, Dental Health Aides, and Behavioral Health Aides/Practitioners as those terms are defined and used in the CHAPCB *Standards and Procedures*.

1.4 Access to Federal Insurance. IHS will assist Chickaloon to obtain information about the coverage, rights and benefits available for its employees under chapters 87 and 89 of title 5, United States Code, the cost of such coverage, rights and benefits (including any options in coverage, rights and benefits that may be available), and the procedures by which Chickaloon may exercise its rights under Section 409 of the IHCIA, as amended, to have access to such Federal insurance for its employees.

Section 2 – Obligations of the Co-Signer. This Funding Agreement obligates Chickaloon, subject to the availability of funding, to be responsible for and to provide health PSFAs utilizing the resources transferred under this Funding Agreement and other funds as they may become available to Chickaloon. This Funding Agreement further authorizes Chickaloon to consolidate and redesign PSFAs identified in Section 3 [Tribal Programs and Budget] as provided in the Indian Self-Determination and Education Assistance Act, as amended, and the Compact.

Section 3 – Tribal Programs and Budget. Chickaloon agrees, subject to the availability of funding, to administer, provide, and be responsible for the health PSFAs, directly and through contract health services and other purchased services, identified below in accordance with the Compact and this Funding Agreement. For the purposes of the Funding Agreement, Chickaloon's general budget categories consolidate related health PSFAs as described in this section, or as necessary to fully provide for the needs of persons served under this Funding Agreement. Chickaloon is committed to and will strive to provide quality health services and will strive to meet standards Chickaloon believes to be appropriate and applicable to the delivery of those health services.

Chickaloon Native Village health services programs have been designed and established to provide IHS beneficiaries with health service program personnel to address a wide variety of health and social service needs. Such services include, but are not limited to: primary health care services; public safety services; child and family advocacy services; assisting the community with health maintenance, interpretation, access and/or referral to other services; provision of health promotion and disease prevention services and educational opportunities; provision of substance abuse prevention, intervention, assessment, outpatient and after-care services; tribal wellness activities; provision of counseling on a wide variety of concerns; provision of health office administrative duties; planning and implementation of an Electronic Health Records system; and provision of managerial support to the tribal office. This program has four goals which are: (1) to provide the services, (2) to manage the services, (3) to evaluate the services to monitor quality assurance, and (4) to report the outcomes of the services provided in efforts to meet the ever changing need(s). All programs are under the direction of the tribal administration and Traditional Council, which provides policy, administrative and executive direction. Chickaloon's wide range of services are provided and facilitated directly, and in cooperation with ANMC, ANTHC, SCF and other Co-Signers, including through field clinics, referral to ANMC, and other arrangements with Tribal health organizations. Any PSFA described in this section 3 [Tribal Programs and Budget] may be performed by any organizational unit of Chickaloon at Chickaloon's direction.

Chickaloon is committed to and strives to provide quality health services in the community through advocacy, networking and collaborative efforts. As defined by the Chickaloon Village Traditional Council, Chickaloon and its staff may provide services in facilities and settings other than those controlled by Chickaloon. Informational, preventive, and educational services are disseminated through various mediums and include a variety of subjects to promote cultural pride, leadership, healthy lifestyles and life management skills. Employees may travel to various locations in the community to make presentations on such subjects to schools, public and private groups, and to participate in community-sponsored events.

3.1 Primary Health Care Services. Primary Health Care Services may include, but are not limited to:

3.1.1 clinical services that provide primary outpatient health care services including, but not limited to, family practice, well baby exams, health referral services, case management, and women's health services;

3.1.2 setting up/scheduling appointments as needed or when needed for persons served at ANMC and other medical facilities;

3.1.3 maintaining patient charts/files documentation for tribal program records, and referral efforts to physicians or specialty clinic personnel;

3.1.4 routine ground transportation services to facilitate access to healthcare services;

3.1.5 providing home visits, monitoring and other care to patients who cannot come to the village clinic, such as those who are chronically ill, elderly or infants;

3.1.6 providing integrated case management and patient referrals;

3.1.7 follow-up care for patients coming from hospitals or other treatment facilities;

3.1.8 interpreting prescriptions for patients, upon request;

3.1.9 provide referral and paperwork preparation assistance for access to other community health and social services resources, including, but not limited to, WIC, Food Stamp Office, Alaska Division of Public Assistance, Food Bank, Salvation Army, Catholic Social Services, Alaska Office of Children's Services, and other social services that can contribute to health status;

3.1.10 assist in care and treatment of substance abuse by providing assessments, interventions, referrals, outpatient monitoring, and after care compliance;

3.1.11 maintain a health clinic; and

3.1.12 comprehensive services to raise dental health and lower the incidence of dental disease, including, but not limited to, general dentistry, dental hygiene, dental education;

3.1.13 services to reduce the incidence and prevalence of hearing loss, including education, diagnosis and treatment, including audiology clinics;

3.1.14 eye care services;

3.1.15 traditional, complementary and alternative medicine provides traditional healing services in coordination with existing western medicine services; and complementary and alternative patient care services demonstrated to be reasonably safe and effective and indicated for the patient's diagnosis or condition may be provided following a referral from a primary care provider (defined as an MD, DO, DDS, DMD, PA, or ANP); and

3.1.16 provides or supports specialty clinics that may be provided by ANMC or other providers.

3.2 Emergency Medical Services. Emergency Medical Services may include, but is not limited to:

3.2.1 when appropriate, coordinating treatment and care with physician and community EMS providers;

3.2.2 maintaining earthquake emergency supplies kit;

3.2.3 handling minor emergencies such as cuts, scrapes, burns, bee stings, slivers, etc.

3.3 Community Safety and Injury Prevention Services. Chickaloon provides community education, community safety patrols, liaison with local, state and federal agencies directed at preventing intentional and non-intentional injury and death.

3.4 Preventive Care and Health Education Services may include, but are not limited to, training about health promotion, disease prevention, prenatal, postnatal, well baby, family planning, substance abuse treatment, mental health education, educational activities, health and wellness recreational activities, home visits, immunizations, blood pressure checks, oral health programs, and counseling.

3.5 Behavioral Health provides health promotion and education (including youth development services and programs, Tribal wellness and sobriety programs or activities, prevention of interpersonal violence, and environmental services); substance use disorder intervention (including services provided to beneficiaries referred by the courts); mental health disorder outreach and referrals; client advocacy and case management for services described in this Funding Agreement; crisis intervention; support services for individuals with severe mental illnesses, emotional disturbances, or substance abuse problems, psychiatric services and general mental health services.

3.6 Wellness.

3.6.1 Generally. Chickaloon promotes the physical, mental and spiritual well-being of individuals, families and the Tribe through all of its programs. Chickaloon promotes healthy life styles through a number of community outreach activities, including health promotion and disease prevention events; promotion of cultural traditions, healthy relationships, sobriety, and self-sufficiency, wellness improvements (with emphasis on achieving and maintaining sobriety) through a variety of methods and programs that include public education and training, support for positive community events, restorative justice and tribal court improvements (including juvenile and drug court); support for tribal empowerment and public safety; and case management and other services for individuals who have experienced conflict in the community because of substance abuse or behavioral health issues.

3.6.2 Environmental Health and Injury Prevention. Chickaloon provides environmental health, including, but not limited to, consultation, advocacy, facilitation, and training regarding such matters as septic systems, landfills, identification, evaluation and control of biological, chemical and physical factors in the environment that may have an adverse impact on health; working with State and local agencies to reduce air contamination; and working directly and with governmental agencies to improve road safety and the availability of emergency transport. Chickaloon provides programs and activities to lower the numbers of intentional and unintentional injuries, deaths and disabilities by offering a variety of prevention activities including a summer safety swim program, fire extinguishers, carbon monoxide detectors, chimney cleaning, and smoke detectors.

3.6.3 Child and Family Services. Chickaloon provides assistance and services to children and families who have experienced or are at risk of child physical abuse, sexual abuse, and neglect and other conditions that place a child at physical or emotional risk; including services to assure a safe environment for the welfare of the child and work toward the ultimate rehabilitation of the child and family.

3.6.4 Home- and Community-Based Care. In accordance with Section 205(a)(2) of the Indian Health Care Improvement Act, as amended ("IHCIA"), codified at 25 U.S.C. § 1621d, Chickaloon provides through a combination of western methods and traditional modalities, home care and other community-based services including assistance with activities of daily living. These services are provided to individuals who are unable to perform their activities of daily living on their own, or when the families are unable to meet all of their needs.

3.6.5 Health Education provides services to inform, educate, and motivate residents to adopt healthy lifestyles, including but not limited to, fetal alcohol spectrum disorder (FASD) prevention and treatment.

3.6.6 Maternal and Child Health Program provides prenatal care, family planning and new born patient education, assistance in risk screening, coordination of prenatal care.

3.6.7 Elder Outreach and Health Program provides nutrition services to Elders 55 years of age and over and their spouses; escort, shopping assistance, passenger assistance, transportation, outreach and advocacy, information, and referral services to Elders and persons with handicaps or disabilities.

3.6.8 Nutrition and Fitness. Chickaloon provides nutrition education, food supplements, counseling, monitoring and other services for those of all ages who are at nutritional risk; and programs to encourage healthy and subsistence-based lifestyles and individual and community wellness, through community and individual activity, physical fitness, and other wellness programs.

3.6.9 Community Support provides assistance to elders, low income and handicapped and disabled individuals and families to maintain safe, independent housing, including education of household members and assistance with home maintenance, including snow removal and safe, reliable heating.

3.6.10 Transportation Services. Chickaloon provides patient travel (including escorts) in accordance with Section 213(a) of the IHCIA, as amended, codified at 25 U.S.C. § 1621*l*.

3.7 Contract Health Care. Chickaloon purchases health services not otherwise available or accessible to eligible beneficiaries in the area Chickaloon serves. Program administrative activities include, but not are limited to, patient advocacy, monitoring of patient care for appropriateness of services, medical necessity policies, and eligibility determinations.

3.8 Administrative Support Services. Provides a complement of services required to support the provision of health services, including, but not limited to, the PSFAs described below.

3.8.1 General. Chickaloon performs administrative functions, including, but not limited to, providing direction, program and staff supervision, organizational and program planning, administrative support, facilities and equipment management, maintenance and improvement of facilities; inventory control; budget development and maintenance; third party billing; grant writing; legal consultation; accounting functions; contract development and management; purchasing management; technology management; and reporting statistics as appropriate.

3.8.2 Human Resources provides personnel services including staffing, recruitment, retention, job classification, pay and benefits administration, training, continuing education and development, employee relations, human resources information systems; and staff health education.

3.8.3 Finance performs accounting, statistical records, payroll, accounts payable, grant requests and administration, reporting, and other finance activities, and coordinates reimbursement, budgeting and forecasting programs, cash management and annual third party audits.

3.8.4 Technology/Telecommunication Services direct, coordinate and execute telecommunications, telephone, data processing, training and education, network and information management for operations and regulatory compliance; provides maintenance, inventory, and equipment repair and disposal; coordinates with regional and statewide efforts for telemedicine, telehealth, telepharmacy, and teleradiology services; and planning and implementation of an electronic health record system.

3.8.5 Facilities Management and Planning: provides assistance, planning, design, management and general contracting for construction, demolition and clean-up, renovation, maintenance, security, and operation of all facilities and properties used by Chickaloon under this Funding Agreement.

3.8.6 Compliance Coordination promotes responsible ethical behavior and business practices consistent with Chickaloon's mission, vision, and values; risk management; HIPAA compliance, policy and procedure development and enforcement; and quality assurance and improvement activities.

3.8.7 Patient Registration includes administrative services such as RPMS data entry; medical manager data entry maintenance; and health information management.

3.8.8 Benefits Eligibility determines eligibility for medical insurance and assistance with applications for same; and assisting individuals in obtaining alternative funding for health care services.

3.9 Tribal Representation provides Tribal representation on a regional, state, and national level, including, but not limited to, tribal representation to the ANHB, ANTHC, Anchorage Service Unit Tribal Health Council, and tribal caucus meetings, along with payment of dues and pro-rated consultation fees.

3.10 Traditional Council. The Chickaloon Village Traditional Council actively provides policy and direction regarding all PSFAs carried out under this Funding Agreement.

3.11 Other Programs/Services Funded.

3.11.1 Generally. This funding agreement includes programs, functions, services and activities resulting from tribal redesign, or consolidation, reallocation or redirection of funds, including its own funds or funds from other sources, provided that such consolidation, redesign, or reallocation or redirection of funds results in carrying out programs, functions, services and activities that may be included in the funding agreement pursuant to section 505 of Title V and Article III, Section 6 [Consolidation with Other Programs] of the Compact. This includes any other new health care programs, including, but not limited to, those identified in the Indian Health Care Improvement Act funded during the fiscal year.

3.11.2 Non-IHS Funding. Chickaloon will complement and supplement the PSFAs described in Section 3 [Tribal Programs and Budget] with funding from sources other than the IHS through this Funding Agreement, subject to the availability of such other funding sources. Consistent with Article III, Section 5 [Reallocation], 6 [Merging with Other Programs], 7 [Program Income] of the Compact, non-IHS funds will be added to or merged with funds provided by the IHS through this Funding Agreement.

3.12 Applicability of the Federal Tort Claims Act. The Federal Tort Claims Act applies to Chickaloon's PSFAs under this Funding Agreement as provided in Section 516(a) of Title V (which incorporates Section 102(d) of Title I of the Act and Section 314 of P.L. 101-512) and Article V, Section 3 [Federal Tort Claims Act Coverage, Insurance] of the Alaska Tribal Health Compact. The extent of Federal Tort Claims Act coverage is described more particularly in 25 C.F.R. §§ 900.180-900.210.

Section 4 – Amounts Available During the Term of the Funding Agreement

4.1 The following amounts shall be available to Chickaloon in Fiscal Year 2011 pursuant to the Compact and Title V of the Act, and are subject to reductions only in accordance with Section 508(d) of Title V and Section 106 of Title I of the Act.[2/]

	Annual Funding
Recurring base: Inclusive of all recurring funding, including recurring contract support funds.[3/]	$23,685
Non-recurring funding.[4/]	$5,799
Subtotal: (This amount is subject to amendments in accordance with Section 12 [Amendment or Modification of this Funding Agreement])	$29,484
Area "tribal" share to include funding identified from Area Office and identified in Appendix A to this Funding Agreement.[5/]	$14,528
Headquarters - Tribal share: "Tribal Size Adjustment Pool," including all funds identified in Appendix A. The amount identified is exclusive of funds for which a distribution amount has not been determined. The final amount due shall be determined as set forth in this Funding Agreement or Appendix A.[6/]	$9,974

2/ The amounts shown in Section 4.1 are for 78.36 percent of the FY 2011 amounts broken out in Appendix A, which cites the source document used to determine the full fiscal year amount. 21.64 percent of the amounts shown in Appendix A was paid to Chickaloon under its Title I contract to avoid a break in IHS funded services from Chickaloon. These amounts are subject to change under the Act and as provided in this Funding Agreement. For other fiscal years to which this Funding Agreement is applicable, a replacement Appendix A will be negotiated between IHS and Chickaloon for the respective year and amended to this Funding Agreement and incorporated by reference, accordingly.

3/ *See*, Footnote 2.

4/ These non-recurring funds are shown in Appendix A. Other non-recurring funds are not specifically identified in this Agreement, but will be provided to the Chickaloon Native Village in the future by amendment. *See*, Footnote 2.

5/ *See*, Footnote 2. Funds from Area were distributed according to methodologies agreed upon in a caucus open to all Alaska Tribes and tribal organizations. The specific methodologies are identified in Appendix A.

6/ *See*, Footnote 2. Headquarters shares were allocated according to the following process, which was adopted in a caucus open to all Alaska Tribes and tribal organizations. The Alaska Area Tribal Share of Headquarters was first defined using the national IHS recommended methodology. The total Alaska Area Tribal Share was then reallocated to each Co-Signer according to the agreed upon Alaska Area methodology, which is identified specifically for each line in Appendix A. In addition to the Funding amount, Chickaloon is entitled to additional Headquarters' tribal shares in an amount identified as "Subtotal Headquarters TS amounts" in the "Chickaloon Restricted" column on Page 1 of Appendix A.

	Annual Funding
Headquarters - Tribal share: "program formula pool" - to include all funds identified in Appendix A, and such additional funds which the IHS may make available on a program formula basis during the year based on the programs accepted for this allocation in Appendix A. The amount identified is exclusive of funds for which a distribution amount has not been determined. The final amount due shall be determined as set forth in this Funding Agreement or Appendix A.	$0
Subtotal – Tribal Shares [7/]	$24,502
TOTAL COMPACT FUNDING [8/]	$53,986

These amounts are subject to additions of new funds received during the term of this Funding Agreement including amounts that have historically been distributed as non-recurring funds under Title I of the Indian Self-Determination and Education Assistance Act, as amended. Any amounts remaining unspent under Contract No. 243-97-6038, after adjustment and reconciliation of the withheld amounts for supplies and services, if any, as of the last day of the fiscal year, shall be included in this Funding Agreement.

The parties agree Section 505(b)(2) of Title V provides, among other things, that grants administered by the Department of Health and Human Services through the IHS may be added to Chickaloon's Funding Agreement after award of such grants. In accordance with this provision of Title V and its implementing regulations, the Secretary will add any statutorily mandated grant(s) administered by the Department through the IHS to this Funding Agreement after such grant(s) have been awarded. Any other statutorily mandated grants administered by the Department through the IHS and awarded to Chickaloon may be added to this Funding Agreement after such grants have been awarded. Grant funds will be paid to Chickaloon as a lump sum advance payment through the PMS grants payment system as soon as practicable after award of the grant. Chickaloon will use interest earned on such funds to enhance the purposes of the grant including allowable administrative costs. Chickaloon will comply with all terms and conditions of any such grant award, including reporting requirements, and will not reallocate grant funds nor redesign the grant program, except as provided in the implementing regulations or the terms of the grant.

4.2 Contract Support Costs. For purposes of this Funding Agreement, IHS will comply with Sections 508(c), 519(b) and 106 of the Act, and any statutory restrictions imposed by Congress. IHS will in the fiscal years covered by this Funding Agreement calculate and pay Chickaloon contract support costs in an amount no less than that due under IHS Manual, Part 6, Chapter 3, Contract Support Costs, that was approved by the IHS Director on April 6, 2007. The IHS will provide any shortfall report required by Section 106(c). Nothing in this provision shall be construed to waive any statutory claim that Chickaloon may assert it is entitled to under the Act.

7/ The subtotal of tribal shares does not include certain Headquarters' tribal shares for which the amount or availability have not been determined. This amount will be adjusted to make available all funds for which the Chickaloon Native Village is eligible.

8/ For the reasons noted regarding the amounts that make up this total and because full funding amounts under the predecessor contract may not have been fully identified or reconciled as of the time this Funding Agreement is being executed, all amounts to be paid in the fiscal year for this Funding Agreement are estimates and are subject to amendment to reflect the full amount due for this fiscal year.

Section 5 – Method of Payment.

5.1 Payment Schedule. Except as provided in subsections 5.2 [Availability of Tribal Shares], 5.3 [Buyback/Withholding], and 5.4 [Periodic Payments] of this section, all funds identified in Section 4 [Amounts Available During the Term of the Funding Agreement] of this Funding Agreement shall be paid to Chickaloon, in accordance with Article II, Section 4 (a) [Payment Schedule] of the Compact; payment to Chickaloon to be made as follows:

One annual payment in lump sum to be made annually in advance by check or wire transfer.

5.2 Availability of Tribal Shares. Chickaloon will be paid 100 percent of Headquarters and Area Tribal Shares in its initial lump sum payment, as negotiated in this Funding Agreement.

5.3 Buyback/Withholding.[9/] Chickaloon may carry out its responsibility to provide certain PSFAs included in this Funding Agreement by using services or other resources of the Federal government under Article V, Section 22 [Purchases from the IHS] of the Compact, as permitted by law. Chickaloon does not wish to exercise this option at this time. If Chickaloon chooses to accept this option during the effective period of this Funding Agreement, Chickaloon and IHS will amend this Funding Agreement to incorporate the common Compact Funding Agreement provision applicable to Buyback/Withhold and Chickaloon and IHS will enter into the current common Alaska Tribal Health Compact, Buyback/Withhold Agreement.

5.4 Periodic Payments. Payment of funds otherwise due to Chickaloon under this Funding Agreement, which are added or identified after the initial payment is made, shall be made promptly upon request of Chickaloon by check or wire transfer.

Section 6 – Adjustments.

6.1 Due to Congressional Actions. The parties to this Funding Agreement recognize that the total amount of the funding in this Funding Agreement is subject to adjustment due to Congressional action in appropriations Acts or other law affecting availability of funds to the IHS and the Department of Health and Human Services. Upon enactment of any such Act or law, the amount of funding provided to Chickaloon in this Funding Agreement shall be adjusted as necessary, after Chickaloon has been notified of such pending action and subject to any rights which the Co-Signer may have under this Funding Agreement, the Compact, or the law.

Section 7 – Records.

7.1 Incorporation of the Privacy Act. Pursuant to Section 506(d)(1) of Title V, records acquired, generated or maintained by Chickaloon shall not be treated as Federal records under Chapter 5 of Title 5 of the United States Code, except that:

7.1.1 patient medical records, financial records and personnel records may be disclosed only in accordance with 5 U.S.C. Section 552a(b); and

7.1.2 pursuant to Section 105(o) of Title I, the medical records generated by Chickaloon shall, at the option of Chickaloon be stored with the National Archives and Records Administration, and Chickaloon shall have access to such records.

9/ Chickaloon currently does not exercise any buyback.

7.2 Confidentiality Standards. Chickaloon will seek to comply with the Administrative Simplification provisions of the Health Insurance Portability and Act of 1996 (HIPAA), including, but not limited to, privacy, security, transactions, and code set regulations, codified at 45 CFR Parts 160, 162 and 164. If a record is not subject to HIPAA, Chickaloon will maintain the confidentiality of its records in accordance with policies and procedures consistent with the purposes and guidelines of HIPAA and the Federal Privacy Act of 1974.

Section 8 – Program Rules. Chickaloon will make a best effort to carry out the health PSFAs in this Funding Agreement in compliance with applicable standards and guidelines adopted by the Traditional Council.

Except as specifically set forth in this section, pursuant to Section 517(e) of Title V, Chickaloon does not agree to be subject to any agency circular, policy, manual, guidance or rule adopted by the IHS, except for the eligibility provisions of Section 105(g) and the regulations promulgated under Section 517 of Title V, unless otherwise waived.

Section 9 – Retrocession. The retrocession provisions of Section 506(f) of the Act are herein adopted, except that the effective date of a retrocession request of the Compact and Funding Agreement, in whole or in part, shall be six months from the date of the request by the Chickaloon Native Village. Retrocession may be effective with less than six months notice, providing the Chickaloon Native Village and the IHS agree to an effective date of less than six months from the date of the retrocession request.

Section 10 – Consolidation of Contracts and Previous Annual Funding Agreements. The contract listed below and all previous Annual Funding Agreements shall be amended or terminated, as appropriate, to transfer applicable contract funds into this Funding Agreement for programs, services, functions, and activities, provided to the Co-Signer.

Contract No: 243-97-6038, as modified.

Section 11 – Amendment or Modification of this Funding Agreement.

11.1 Form of Amendments. Except as otherwise provided by this Funding Agreement, the Compact, or by law, any modifications of this Funding Agreement shall be in the form of a written amendment and shall require written consent of the Chickaloon Native Village and the United States. Participation or written consent of Tribes and Co-Signer(s) not subject to the terms of this Funding Agreement shall not be required.

11.2 Services from IHS. Should Chickaloon determine that it wishes the IHS to provide PSFAs included in this Funding Agreement for which funding has been identified but not provided, the parties shall negotiate an amendment to the Funding Agreement to reflect the transfer of responsibilities from the Co-Signer back to the IHS and the pro-rata share of funding for that program, service, function or activity shall be retained by the IHS. Unless otherwise negotiated, IHS will not transfer centrally paid expenses including but not limited to Workers Compensation to any Co-Signer.

11.3 Due to Addition of New Programs. Should Chickaloon determine that it wishes to provide a program, function, service or activity of the IHS not included in this Funding Agreement, Chickaloon shall submit a proposal to the IHS to provide such program, service, function or activity. The parties agree to negotiate such a proposal and, should the parties fail to reach agreement, Chickaloon may submit a final offer in accordance with Title V procedures set forth in Section

507(b)-(d) of Title V. A proposal submitted pursuant to this section shall be treated as a request for amendment to the Funding Agreement and, once approved by the IHS, the Alaska Area Office shall prepare within 30 days an amendment to this Funding Agreement and the amendment shall be executed through the Area Office and added to this Funding Agreement.

11.4 Due to Availability of Additional Funding. Co-Signer shall be eligible for any increases in funding or funding for Medicaid, Medicare, maintenance and improvement, other reimbursements and new programs for which it would have been eligible had it been administering programs under a self-determination contract, rather than under the Compact and this Funding Agreement, and for any other funds that are not restricted by appropriations language for which any Alaska Tribe or tribal organizations may be eligible, including any new funds appropriated for IHS Headquarters and funds passed to Alaska Area as recurring or non-recurring funds, and this Funding Agreement shall be amended to provide for timely payment of such new funds to Co-Signer. Such amendment shall be originated and prepared within 30 days by the Alaska Area Office and executed through the Area Office in consultation with the Co-Signer.

11.5 Other Adjustments. Upon written authorization by the Chickaloon Native Village and agreed to by the IHS, the IHS may reallocate funds retained by the IHS, which are obligated to Chickaloon, for the purpose of reimbursing the IHS for services or equipment provided to Chickaloon to assist the Chickaloon Native Village in carrying out the terms of the Compact and this Funding Agreement.

11.6 General Procedures for Amending or Modifying this Funding Agreement. Amendments or modification proposed by Chickaloon shall be submitted in writing to the IHS, Alaska Area Director with a copy to the Office of Tribal Self-Governance at IHS Headquarters. Except as provided with respect to the incorporation of a provision of Title I of the Act under Article V, Section 21 [Applicability of Title I Provisions] of the Compact, or as provided above in paragraphs 12.4 [Due to Availability of Additional Funding], and 12.7 [Funding Increases] of this section, a request to amend or modify this Funding Agreement submitted by Chickaloon shall be processed in accordance with Section 507(b)-(d) of Title V of the Act, and all provisions of those identified sub-sections are incorporated herein for this purpose.

11.7 Funding Increases.

11.7.1 Written consent of Chickaloon shall only be required for issuing amendments for those funds which:

11.7.1.1 require a change to Section 3 – Tribal Programs and Budget;
11.7.1.2 require a specific commitment by Chickaloon (e.g., Maintenance & Improvement projects and prior fiscal year Sanitation Facility Construction projects); or
11.7.1.3 reduce funding other than changes in Congressional appropriations pursuant to Section 6.1 [Due to Congressional Action].

11.7.2 Amendments not requiring written consent may include, but are not limited to:

11.7.2.1 Program/Area/HQ Mandatories;
11.7.2.2 Program/Area/HQ End-of-Year Distributions;
11.7.2.3 CHEF, subject to the condition that if a case initially qualifying for reimbursement is paid (in whole or in part) by an alternate resource or cancels for any reason, Chickaloon will return the unused amount to the IHS CHEF account;
11.7.2.4 CHS Deferred Services;
11.7.2.5 Routine Maintenance & Improvement; or
11.7.2.6 Collections and reimbursements.

11.7.3 Amendments reflecting payment of these funds shall be provided to Chickaloon after any such funds are added to the Funding Agreement. Chickaloon retains the right to reject the addition of such funds to the Funding Agreement and return the funds to the IHS.

Section 12 – Third Party Recoveries. Any funds recovered by Chickaloon through the filing, litigating, or settling a claim against a third party shall be the property of Chickaloon and shall be considered program income to be utilized by Chickaloon as provided in Article III, Section 7 [Program Income] of the ATHC. Any prospective recovery of funds for such services shall likewise be considered program income to be utilized pursuant to Article III, Section 7 [Program Income] of the Compact.

Section 13 – Payer of Last Resort. Whether providing, purchasing, or authorizing health care services described in the Compact and this Funding Agreement, in accordance with Section 2901(b) of Pub. L. 111-148 [25 U.S.C. § 1623(b)], and as otherwise provided in law, Chickaloon shall be the payer of last resort.

Section 14 – Service to Non-Beneficiaries. Section 813 of the Indian Health Care Improvement Act, as amended, 25 U.S.C. 1680c, (Section 813), authorizes the governing body of a Tribal Organization carrying out health services of the IHS under the Indian Self-Determination and Education Assistance Act to determine whether health services should be provided under the Tribal Organization's funding agreement with the IHS "to individuals who are not eligible for such health services under any other subsection of this section or under any other provision of law" 25 U.S.C. 1680c(b)(1)(B). The Chickaloon Village Tribal Council has made such determination consistent with Section 813, and provides for its findings in Resolution No. 101020-01. Resolution 101020-01 is attached as Appendix C and incorporated by reference herein. Chickaloon may provide services under this Funding Agreement to non-beneficiaries as described in Resolution No. 101020-01. In addition services may be provided to U.S. Public Health Service Commissioned Corps Officers and their dependents.

Section 15 – Memorializing Disputes. The parties to this Funding Agreement may have failed to reach agreement on certain matters which remain unresolved and in dispute. Such matters are set forth in an attachment to this annual Funding Agreement, which shall be identified as Addendum 2, "Memorialization of Matters Remaining in Dispute." This attachment shall not be considered a part of this Funding Agreement, but is attached for the purpose of recording matters in dispute for future reference, discussion and resolution as appropriate. Chickaloon does not waive any remedy it may have under the law with regard to these issues and any others not listed herein.

Section 16 – Severability.

This Funding Agreement shall not be considered invalid, void or voidable if any section or provision of this Funding Agreement is found to be invalid, unlawful or unenforceable by a court of competent jurisdiction. Should such a court make such a finding, the parties will seek agreement to amend, revise, or delete any such invalid, unlawful or unenforceable sections or provision, in accordance with the provisions of the Compact.

Section 17 – Title I Provisions Applicable to This Funding Agreement. As authorized in 25 U.S.C. § 458aaa-15(b), Chickaloon exercises its option to include the following provisions of Title I of the Act as part of this Funding Agreement, and these provisions shall have the force and effect as if they were set out in full in Title V of the Act.

17.1. 25 U.S.C. § 450b(e) (definition of "Indian Tribe");
17.2. 25 U.S.C. § 450h(b) (related to grants for health facility construction and planning, training and evaluation);
17.3. 25 U.S.C. § 450h(d)(1) (related to duty of IHS to provide technical assistance);

17.4. 25 U.S.C. § 450j(a)(1) (exemption from Federal procurement and other contracting laws and regulations);

17.5. 25 U.S.C. §450k(b), (conflicting provisions of law);

17.6. 25 U.S.C. § 450l(c), section 1(b)(8)(F) (screener identification);

17.7. 25 U.S.C. § 450l(c), section 1(b)(9) (availability of funds);

17.8. 25 U.S.C. § 450l(c), section 1(d)(1)(B) (construction of contract);

17.9. 25 U.S.C. § 450l(c), section 1(d)(2) (good faith).

Section 18 – Effective Date and Duration. This Funding Agreement is effective on the date executed by the Director of the Indian Health Service and will remain in effect through the 2012 Federal Fiscal Year or until a subsequent agreement is negotiated and becomes effective pursuant to Article II, Section 12 [Subsequent Funding Agreements] of the Compact.

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United States of America
Secretary of
Department of Health and Human Services

By: _____
for **Director, Indian Health Service**

Date: 2-15-11

Chickaloon Native Village

By: _____
Gary Harrison, Traditional Chief

Date: 12-22-10

APPENDIX D

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Chickaloon Native Village
(Nay'dini'aa Na')

Gary Harrison, Traditional Chief

Doug Wade, Chairman/Elder

Ricky Harrison, Vice-Chairman

Penny Westing, Secretary

Jesse Lanman, Elder Member

Larry Wade Elder Member

Burt Shaginoff, Elder Member

Albert Harrison, Elder Member

Jennifer D. Harrison, Executive Director

RESOLUTION TO PROVIDE HEALTH SERVICES TO NON-INDIAN HEALTH SERVICE BENEFICIARIES

RESOLUTION 101020-01

WHEREAS, Chickaloon Village Traditional Council is an Indigenous Government with full power and authority to act for Chickaloon Native Village, and/or Chickaloon Village (Nay'dini'aa Na'); and

WHEREAS, Chickaloon Village is part of the Athabascan Nation and is a distinct, independent political community, and as such is qualified and exercises powers of self-government by reason of its original Tribal sovereignty as passed down from its ancestors since time immemorial; and nothing in this resolution shall be in conflict therewith; and

WHEREAS, Chickaloon Native Village is a Federally-recognized Tribal Government in Alaska (Federal Register, Volume 58, Number 202, November 24, 1982), with full power and authority to negotiate with the Federal Government; and

WHEREAS, Chickaloon Village Traditional Council did not cede, terminate, extinguish, or relinquish its original, possessory and aboriginal rights; and

WHEREAS, Chickaloon Village Traditional Council is the governing body of Chickaloon Village as recognized by the Chickaloon Tribal citizens; and has a responsibility to provide a government for the good health and welfare of its Tribal citizens, address any needs in its community; and

WHEREAS, Chickaloon Village Traditional Council's strategic plan identifies delivery of health services as a short-term goal in order to reach our long-term goal of exercising and asserting our self-determination by developing and managing programs to serve our health, social, housing, educational, judicial, transportation, and economic development needs; and

WHEREAS, the Chickaloon Village Traditional Council has provided health services pursuant to a contract with the Indian Health Service pursuant to Title I of the Indian Self-Determination and Education Assistance Act and is entering into the Alaska Tribal Health Compact as of FY 2011 pursuant to Title V of the Indian Self-Determination and Education Assistance Act in order to expand its ability to meet the needs of its tribal citizens and other Indian Health Service beneficiaries; and

WHEREAS, Section 813 of the Indian Health Care Improvement Act, as amended, authorizes the governing body of an Indian Tribe providing health services under a compact to determine whether such health services should be made available to individuals not otherwise eligible for such health services; and

WHEREAS, the Chickaloon Village Traditional Council has determined that it will be able to provide a broader array of services to its tribal citizens and other IHS beneficiaries if it also serves individuals not otherwise eligible for such health services since those services will generate needed third-party revenues; and

WHEREAS, the Chickaloon Village Traditional Council has determined that providing such services will not result in the denial or diminution of health services by any Indian or Alaska Native entitled to such health services; and

WHEREAS, the Chickaloon Village Traditional Council health programs have the capacity to bill and collect to ensure that it recovers the cost of delivering health services provided to an individual who is not otherwise entitled to services under the Compact and Funding Agreement; and

WHEREAS, the Chickaloon Village Traditional Council has determined that the conditions of Section 813, as amended, are satisfied;

NOW THEREFORE BE IT RESOLVED, that Chickaloon Village Traditional Council hereby authorizes delivery of health services to individuals who would not be otherwise eligible for health services in accordance with the requirements of Section 813 of the Indian Health Care Improvement Act, as amended, that such services will not result in denial or diminishment of health services to those otherwise entitled to health services under the Chickaloon Village Traditional Council's Compact and Funding Agreement with the Secretary of Health and Human Services; AND

BE IT FURTHER RESOLVED the Chickaloon Village Traditional Council hereby authorizes its Health Director to monitor the delivery of health services offered pursuant to this Resolution and to report to the Chickaloon Village Traditional Council if, at any time, it appears that offering services pursuant to this Resolution may result in denial or diminishment of services to individuals otherwise eligible for services. ; and

It is hereby certified that this resolution was duly considered and approved this 12th day of October 2010, ✓ unanimous; or with a majority vote of 0 affirmative; 0 negative; 0 abstention, and/or 0 absent votes.

Douglas Wade,
Chairman

Penny Westing,
Secretary

Gary Harrison,
Traditional Chief

APPENDIX B
TO FUNDING AGREEMENT BETWEEN IHS AND CHICKALOON NATIVE VILLAGE

MEMORANDUM OF AGREEMENT
DESCRIBING
THE CONTINUING SERVICES OF
THE INDIAN HEALTH SERVICE, ALASKA AREA NATIVE HEALTH SERVICE
TO CHICKALOON NATIVE VILLAGE
FOR FY 2011

I. INTRODUCTION

This agreement provides for the continuation by the Indian Health Service (IHS) of certain services from the Alaska Area Office for the benefit of Chickaloon Village ("Chickaloon") under its Funding Agreement (FA) under the Alaska Tribal Health Compact (ATHC) Self-Governance Compact.

This agreement is limited to the programs, services, functions, and activities (PSFAs) performed by the residual and transitional federal staff of the Alaska Area Office.

This agreement should be interpreted in conjunction with Chickaloon's FA and Appendix A to that FA, which may provide for additional detail on "restrictions" of funds at the Area or Headquarters level to ensure that specific services are continued to the individual Co-Signer.

In FY 2011, funding for these continuing services and activities will be from the funds, which have been designated as residual and from funds, which have been designated in support of temporary transitional federal PSFAs. In addition funding to purchase specific services, i.e., use of IPA/MOA assignees and Village Built Clinic leases, may be provided through reimbursement by Chickaloon to the IHS.

II. DEFINITIONS

The following definitions are in common usage in the Alaska Area:

A. ATHC Tribal Restricted Share - Used in Alaska to refer to those retained Tribal shares all compacting Tribes jointly initially agreed to leave in the Area Office in support of Alaska Area state wide PSFAs. Pursuant to Section 325 of PL 105-83, these shares now are in the Alaska Native Tribal Health Consortium (ANTHC) FA or are used for transitional federal PSFAs.

B. Buyback - The process by which Co-Signers use cash to purchase Area services from the Area Office. Requires accurate description and pricing of service, and mechanism for Area to invoice and receive payment.

C. Co-Signer Restricted Shares - Used in Alaska to refer to "retained Tribal shares" that have been left at the Area Office or Headquarters on an individual basis by a Co-Signer to allow the Area, Headquarters or ANTHC to provide specific services to the Co-Signer. Pursuant to Section 325 of PL 105-83, these Area shares now are in the ANTHC FA or are used for transitional federal PSFAs.

D. Residual - The resources necessary to support the PSFAs required for the United States Government to fulfill and maintain its moral and legal responsibilities based on treaties, statute, and Executive order that are essential for the federal government to fulfill its "inherent federal functions".

E. Transition Plan - Plan initially agreed to by the Alaska Tribes to allow a transition of less than 100% of the Area Office Tribal shares to the Co-Signers collectively. (This definition is included for historical purposes only.)

F. Tribal Share - That portion of Headquarters or Area resources not determined to be residual and allocated to individual Tribes or to Tribes collectively, via Tribal organizations, utilizing an agreed upon methodology.

G. Tribe - As used in this Agreement, "Tribe" refers to Tribes and Tribal organizations, as those terms are defined respectively in Sections 4(e) and (*l*) of P.L. 93-638, the Indian Self-Determination and Education Assistance Act, as amended (the Act).

III. AREA SERVICE DELIVERY AGREEMENT

Nothing in this agreement is intended by Chickaloon or the IHS, nor shall be interpreted by any party, to limit or reduce in any way the PSFAs that any Tribe or Tribal organization is eligible to receive from the Area Office under Sec. 102 of Title I of the Act, under Sections 505 and 515(a) of Title V of the Act, or any other applicable federal law.

The table for each "Office" (or separate organizational component) presents the PSFAs currently performed and the staffing to perform the PSFAs. The residual PSFAs described in this Continuing Services Agreement serve all Co-Signers. The transitional personnel shown in this Agreement primarily support ANTHC PSFAs: however, some support other Co-Signers (e.g. IPA/MOA). PSFAs and the associated funds and personnel performing transitional PSFAs in support of the ANTHC (and Southcentral Foundation (SCF) for certain designated human resources PSFAs) under this Agreement may be transferred to the ANTHC or SCF under its FA.

A. OFFICE OF THE DIRECTOR

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional	Staffing (FTE)
Director	Provides overall executive direction and support on behalf of the Secretary.	R	1
Deputy Director, Chief Medical Officer	Provides public health advocacy; clinical consultation (CMO); legally required certification of health aide credentials and oversight of CHAP certification process; consultation in CHAP/Rural Health program management.	R	1
Executive Officer	Serves as principal advisor to the Director on overall management policies and procedures; serves as Financial Management Officer.	R	1
Attorney	Provides Region X attorney support and consultation.	R	1
EEO	Provides EEO support. 1		
Support Staff	Secretarial, clerical and administrative support to inherent and transitional federal functions at all levels of the Area Office.	R T	3 1
	Total		8

The Office will provide the specific PSFAs defined below:

1. Executive direction on behalf of the Secretary to the remaining inherently federal functions.
2. Advocacy at national level on behalf of the Tribes of Alaska including: legislative, policy, resource allocation, and appropriation advocacy.
3. Policy formulation and interpretation; supervision of non-IPA/MOA federal employees; negotiate, execute and administer compacts and FAs; resource allocation.
4. Public health coordination with Tribal, state and federal governments.
5. Provide legal advice and consultation on behalf of the Secretary.
6. Provides representation on the Executive Committee and Planning Committee of the Alaska Federal Health Care Partnership (AFHCP). Through the government-to-government relationship with Tribes and Tribal organizations, provides the mechanism for Tribal membership on the AFHCP (e.g., ANTHC and ANMC).
7. Eligibility determinations.
8. Equal Employment Opportunity program management in support of federal employment rights.
9. Oversight of certification of community health aides as outlined by law and the *IHS Community Health Aide Program Certification Board Standards and Procedures.*
10. Consultation and technical assistance to Tribes and Tribal organizations staff and programs including
    a. Onsite program review or evaluation at the request of the Area Director or the invitation of Tribal programs;
    b. Collect and publish program and epidemiological data and national guidelines to assist rural health programs to meet their stated objectives; and
    c. Communication between Tribal programs and IHS by seeking legal opinion from Region X attorney on issues which affect health care delivery by community health

1 The EEO function is provided under an intra-agency agreement among the IHS Alaska, California and Portland Area Offices.

aides such as standards of care, certification, Clinical Laboratory Improvement Act (CLIA) regulations, and Federal Tort Claim Act coverage.

11. Provide health program technical assistance and consultation on a limited basis as expertise and resources permit. This includes consultation on PSFA descriptions in Title I contracts, Title V FAs, specified grants and personal service and other contracts.

12. Support staff for the Director's Office and all other Area Office components without specific support staff.

13. Provide reimbursement to Headquarters for certain centrally paid expenses to include 100 percent of Department of Health and Human Services financial services and portions of other such expenses as reflected in the negotiated transitional budget for the ANTHC.

14. Performs the responsibilities identified in section 1 of the FA regarding ANTHC and SCF assurances.

15. Perform delegated functions to approve and administer FAs and amendments. The delegation includes the performance of Single Agency Audit, audit resolution for Title V awardees (Co-Signers); the function is provided using a multi-member Area-based team.

16. Provide overall management, supervision, consultation and surveillance of the Office of Financial Management.

17. Responsibility for the Area Internal Control/Management Control programs, IHS Succession Plan and the Strategic Human Capital initiative.

B. OFFICE OF ACQUISITION AND PROPERTY MANAGEMENT

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional	Staffing (FTE)
Federal Contracting Title I awards, Personal Property, and Prime Vendor program	Responsible for federal acquisitions to support the Alaska Area Office and Anchorage-based Centers for Disease Control and those required or elected in support of Tribally operated PSFAs. Responsible for the negotiation, award and administration of Title I, P.L.93-638 contracts. Maintains the federal personal property inventory. Manages the Pharmacy Prime Vendor program. Provides or coordinates certain administrative services for the Alaska Area office.	R	2
	Total		2

The Office will provide the specific PSFAs defined below:

1. Negotiate, award and administer federal acquisitions including, for example, support to Tribally managed facilities utilizing Personal Service Contracts for health care providers.

2. Maintains or develops Area agreements (Inter/Intra-Agency Agreements, Cooperative Agreements, Memoranda of Agreement) in close partnership with appropriate IHS or other federal, state or Tribal entity(s).

3. Negotiate, execute and administer all P.L. 93-638, Title I contracts including close out and site reviews as requested or required.

4. Coordinate records and documentation for Interagency and Cooperative Agreements, and DHHS and IHS delegations and directives.

5. Provides assistance to tribally managed facilities in acquiring excess federal property.

6. Maintain the federal property inventory process including excess and disposal.

7. Coordinate with IHS Headquarters, the National External Audit Review Office and

Tribal contractors to resolve audit findings for Title I contracts and Title V funding agreements.

8. Manage the Pharmacy Prime Vendor Program for the Alaska Area including placing daily pharmacy orders and resolving discrepancies and problems in ordering, shipping and delivery.

9. Process Volunteer Agreements for health care professionals providing services to Tribally managed facilities.

10. Provide technical assistance to Tribally managed facilities on procurement issues.

11. Maintain the federal credit card program.

12. Privacy Act and HIPAA coordination; Freedom of Information Act coordination.

C. OFFICE OF ENVIRONMENTAL HEALTH & ENGINEERING

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional	Staffing (FTE)
Director	Management, supervision and secretarial support.	R	2
Sanitation Facilities	Maintenance of Sanitation Facilities Construction (SFC) data information systems for program allocations, National Environmental Policy Act (NEPA) approval, oversight of IHS funded SFC projects.	R T	1 1
Environmental Health	Environmental services associated with federal employees[2]/		
Health Facilities	Support, direction and general administrative support, maintenance of Maintenance & Improvement (M&I), Equipment and other data for program allocation.	R	1
Realty	Maintain government property inventory; manage VBC leases and inspect government housing	R	1
	Total		6

The Office will provide the specific PSFAs defined below:

1. Sanitation Facilities:

a. Allocation of federal funds under Title V of the Act utilizing subpart N Construction Project Agreements and P.L. 86-121 Project Funding Agreements for project funding.

b. Provide required IHS oversight, facilitation and management of contributed sanitation facility construction funding from other federal and state agencies (currently approximately $70 million).

c. Directly allocate IHS resources (currently approximately $17 million annually) using data provided by prescribed allocation formulas and justification rationales.

d. Evaluate and approve proposed projects, prepare budget summaries and justifications. Advocate statewide and nationally for the ANTHC Division of Environmental Health and Engineering (DEHE) program and facilitate its implementation.

e. Maintain project information and deficiency databases to justify congressional funding requests in support of distribution logic.

f. Verify project development, documentation, funding, construction and closeout. Approve project agreements, to include making the determination of National Environmental Policy Act (NEPA) compliance based on information submitted by

2 The PSFA conducted under this function are performed by all Office staff and others in the Area Office.

ANTHC DEHE.

g. Consult on and accept processes and priorities developed through the Sanitation Facilities Advisory Committee and SFC process in conformance with IHS national project eligibility criteria.

h. Onsite reviews of projects may be conducted annually to insure conformance with laws and regulations, e.g., NEPA and National Historic Preservation Act (NHPA) and to verify accuracy of data and programmatic assumptions.

i. Approve earmarked and emergency project funds dispersal.

2. Environmental Health: PSFAs include:

a. Overall direction of resources and related environmental surveillance for statewide public health impacts.

b. Continue to carry out functions related to serving as one of the health and medical representatives to the Alaska Federal Emergency Response Group.

c. Provide management and verification of Facilities Data System (FDS) data and Sanitation Deficiency System (SDS) health related information.

d. Provide safety assurance, compliance and reporting relating to federal workers, and professional programmatic support for staff.

e. In the event of a national disaster situation as defined in the Federal Response Plan, IHS is the lead agency for emergency response related to water and sewer damage assessment and mitigation.

3. Health Facilities: PSFAs include:

a. Perform budget allocation (about $10.9 million of Maintenance & Improvement funds, $2.4 million of equipment replacement funds, and $10.1 million Facilities Support Account funds);

b. Support and approve project or resource allocations derived through a priority system developed through the Maintenance & Improvement Resource Allocation Committee (MIRAC) and ANTHC process consistent with IHS national project eligibility criteria. Verify data submittals and manage IHS facilities databases in conformance with IHS national project and health facilities space eligibility criteria.

c. Respond to Congressional inquiries;

d. Review Project Justification Document/Program Of Requirements (PJD/POR) documents prepared by others;

e. Review and approve national priority systems applications, including Tribal Equipment Funds and Dental Facilities Funds;

f. Maintenance of Alaska portion of the Facilities Maintenance and Improvement/Equipment database for federally and Tribally owned health facilities;

g. Support for new health facility construction project funds distribution and project development;

h. Stewardship responsibility for oversight of environmental cleanup of federally owned real property;

i. Approve workload statistics;

j. Advocate statewide and nationally for the DEHE program and facilitates its implementation.

4. Realty: PSFAs include:

a. Monitors and manages real property assets in accordance with Executive Order

13327, "Federal Real Property Asset Management" and existing authority under law or by executive order for real property, capital improvements, square footage, use or disposal.

b. Maintains the IHS Real Property Inventory by updating the asset book values with costs relating to acquisition of real property, capital improvements, square footage, use or disposal.

c. Verify construction project closeout documentation for capital improvements made to federal facilities prior to adjusting the real property subsidiary ledger.

d. Performs annual review of real property.

e. Warranted Lease Contracting Officer authorized to lease Village Built Clinics (VBC) on behalf of the Community Health Aide Program (CHAP).

f. Provides guidance to clinic owners and Tribal organizations with community health aides operating VBC leased clinics.

g. Determines correct process for disposing of excess real property and manages project to end.

h. Develops and recommends IHS Policy formulation on real property, leases and quarters;

i. Provide management and verification of real property and lease data within the health care facilities database.

j. Provides direct guidance and assistance in federal acquisitions of land and/or buildings.

k. Calculates and distributes rental rates for government owned quarters.

l. Prepares for approval all easements, utility rights-of-way, rights-of-way during construction, revocable licenses, and use permits.

D. OFFICE OF FINANCIAL MANAGEMENT

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional Buyback	Staffing (FTE)
Tribal Accounting	Accounting advice; reconciliation; amendment and electronic payment assistance; monitors transactions in Buyback Account; and prepares Status of Buyback Statement with supporting documents.	R T	2 1
Budget	Budget projections and reports; fund control; Operating Resources Detail (formerly called Advice of Allowance)/Allocations.	R	1
Accounting	Verifies accuracy and appropriateness of transactions; expenditures; general ledger; travel; project accounts; certifies vouchers; prepares tax withholding; and provides disbursement services.	R B	2 2
	Total		8

Under the overall management, supervision, consultation and surveillance by the Area Executive Officer, the office will provide the specific PSFAs defined below:

1. All resource allocation activities conducted by the Area.
2. Management controls of funds under Area control; responds to and provides data for annual agency audit.
3. Research and prepare routine and special reports, prepare and reconcile Operating Resources Detail, and status reports for Area and Co-Signers. This includes providing Co-Signers with information necessary to manage the PSFAs they have assumed under their FAs and information necessary to negotiate those agreements.
4. Preparation and submittal of annual spending plan and budget/information to IHS for compacting and contracting Tribes and remaining AANHS/IHS activity.
5. Process financial documents for payment by U.S. Treasury, including payments related to continuing federal contracts in support of Tribally operated programs.
6. Process payroll for 576 federal (includes 234 IPA & 311 MOA) employees; maintain current position database for same; provide quarterly manpower reports to all Alaska locations using federal employees. Process and track all personnel actions.
7. Coordinate with Area OTP to allocate funding, initiate funding documents and assists Co-Signers and contractors to maintain accurate records of funding allocations, reconciliations and cash management issues.
8. Reconciliation, billing and amendment management related to contractor and compactor use of federal resources including but not limited to IPA/MOA employees and the Village Built Clinic lease program. Reconciliation includes transaction verification of buyback services with corrections and reports.
9. Support withhold and buyback management including payment for continuing government contracts for goods and services, permanent change of station moves, etc.
10. Monthly general ledger reconciliation including cash management related to Prompt Pay Act, Treasury, cash and others.
11. Process reimbursement requests including Beneficiary Medical Program (BMP), Interagency Payment and Collections (IPAC), quarters collections, CHEF and others. Make deposits and transfers of such reimbursements to Co-Signers no less often than monthly.

E. OFFICE OF HUMAN RESOURCES

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional	Staffing (FTE)
Civil Service Staffing, Classification & Employee/ Labor Relations	Advertise and recruit for federal, direct and IPA/MOA replacements; process personnel and pay actions; provide job information; maintain official records; rate applicants, appoint new employees, and provide HR consultation; Title 38 and Physician's Comparability Allowance, Market Pay & Locality Pay maintenance; process Reduction in Force and counseling; provides transportation services and relocation assistance for federal employees and consultation re: Tribal direct hires as requested; administers Workers' Compensation program; grievances, discipline/adverse actions; Merit Systems Protection Board, appeals and agency representation; performance management; retirements; payroll; benefits; outside activities; ethics program; suitability adjudication; manage Federal Employee Assistance program and Family Medical Leave and Family Friendly Acts consultation; conducts desk audits; applies Classification Standards and consultation. Initiate and assure completion of suitability investigations as needed on federal employees and personal services contractors.	R T	2 2
	Total		4

Under the direction of the IHS Western Region Human Resources Director, the Office of Human Resources will provide the specific PSFAs defined below for the current approximately 576 federal employees employed either directly or through Civil Service IPAs (234) or Commissioned Corps MOAs (311):

1. Advertise and recruit for direct federal employees and replacement IPA employees. Replacement IPA positions may be filled with an IPA or a new or replacement MOA. Process Reductions In Force (RIF). Provide counseling on RIF.
2. Maintain official personnel files (electronic and paper) and records for Civil Service employees.
3. Manage employee relations including performance management; employee benefit programs (retirement counseling and calculations, etc.); Worker's Compensation; incentive awards; ethics and conduct; suitability adjudications; Merit Systems Protection Board (MSPB) representation; third party representation; Employee Assistance Program; Family Medical Leave Act (FMLA) consultation; and Labor Relations.
4. Counsel Civil Service employees.
5. Administer performance management program for non-IPA/MOA Civil Service employees.
6. Director performs proposing federal official function in progressive disciplinary actions on federal IPA employees.
7. Process personnel actions for Civil Service employees.
8. Process payroll, including assisting timekeepers and assuring transmission of payroll for all Civil Service employees.
9. Correct pay and leave errors.
10. Manage federal classification system. Provide consultation on same.

11. Issue government ID cards or proof of federal employment.
12. Provide, on request, consultation on employee relation issues to Co-Signer.
13. Maintain database on IPAs and MOAs and provide to Co-Signer no less than quarterly.
14. Provide, on request, general consultation and support on Co-Signer personnel issues (travel outside Anchorage to provide requested on-site consultation will be at expense of Co-Signer).
15. Provide transportation services and relocation assistance for federal employees.
16. Coordinate arrangements for volunteer health provider services for Co-Signers.
17. Provide assistance in managing employee absences due to on the job injuries (worker's compensation) to minimize the impact on Co-Signers.
18. Initiate and assure completion of suitability investigations as needed on federal employees and personal services contractors.
19. Implement Alaska Area responsibilities set forth in the IHS Succession Plan.
20. Implement Alaska Area responsibilities related to IHS Development of Human Capital Initiative.

F. COMMISSIONED CORPS PERSONNEL[3/]

P/S/F/A	MAJOR FUNCTIONS	Buyback	Staffing (FTE)
Commissioned Corps Personnel	Orient and assist officers and their families to include: recruitment support, liaison between areas, TRICARE advice, wage verifications, grievances, leave programs, COERs and COSTEP. As necessary, Corps-specific personnel discipline advice to CEOs and HR staff of 638 awardees with MOA assignees and supervisors of MOAs. Federal supervisor function for purposes of clearance of required annual COERs for MOAs.	B	2
	Total		2

Under the direction of the IHS Division of Commissioned Personnel Support, the Commissioned Corps Personnel component will provide the specific PSFAs defined below for the current approximately 315 Commissioned Officers:

1. Provide general orientation to new Commissioned Officers.
2. Counsel Commissioned Officers; provide Corps-specific discipline advice to appropriate Co-Signer managers.
3. Maintain unofficial files and records for Commissioned Officers.
4. Perform supervisor functions for clearance of required annual Commissioned Officer Evaluation Reports.
5. Process required federal personnel actions for Commissioned Officers including orders for deployment.
6. Assist and consult with officers and their supervisors.

3 During FY 2005 this PSFA was centralized under the Division of Commissioned Personnel Support at IHS Headquarters. Effective FY 2006, it is funded by assessing the locations that use Commissioned Officers. See, also, Appendix A.

G. OFFICE OF PLANNING, EVALUATION AND HEALTH STATISTICS

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional	Staffing (FTE)
Planning, Evaluation & Statistics	Prepare statistical reports and publications in support of planning, evaluation and resource allocation requirements.	R	2
		Total	2

The Office will provide the specific PSFAs defined below:

1. Application of resource allocation methodologies and development of new ones as necessary.

2. Maintain current Area statistics to provide statistical analysis in support of resource needs and allocations.

a. Prepare Alaska active user populations.

b. Publish *Census Based Alaska Native Population Counts* to supplement and cross check the accuracy of the user populations.

c. Verify the permanent staff increase Resource Requirement Methodology Needs Assessment (RRMNA) prepared by Tribes to determine staff needed for new facilities.

d. Prepare resource allocation methodologies for the distribution of specially earmarked funds following national allocation guidelines, when available, and suggest alternate distribution methods to program directors.

e. Publish the Alaska Area Profile.

f. Publish the *Area Senior Executive Service Workplan* to support agency evaluation of the goals and accomplishments of the Area Office, its Director and Office Directors.

g. Act as a clearinghouse between Tribes and the IHS for the submission of research and evaluation proposals to fund health program evaluations, policy analysis and health services research projects.

h. In cooperation with the ANTHC's Division of Environmental Health and Engineering and Co-Signers, provide workload data, assist Co-Signers with preparation of applications; verify applications and planning documents prepared by Tribes (Health System Planning -HSP, PORs, and PJDs) for health facility expansion and replacement; and assist Co-Signers in the Headquarters' review process.

H. OFFICE OF TRIBAL PROGRAMS

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional	Staffing (FTE)
Director	Management of Area Title V responsibilities for Self-Governance and Title I review, approval and technical assistance. Managing CHEF submissions, and fund distribution; clerical and secretarial support.	T	1
Health Care (Management) Consultation	Technical support of P.L. 93-638 Title I contracts, Title V compacts/FAs (including amendments and database management of same), cooperative agreements, and grants; negotiate and administer CSC funds.	T	3
	Total		4

The Office will provide the specific PSFAs defined below:

1. Provide or facilitate technical assistance to Tribes which may or may not lead to the preparation of proposal(s) to assume PSFAs for Title I contracting, Title V compacting and Tribal Management grants for Tribes and Tribal organizations

2. Evaluate P.L. 93-638 proposal(s) to determine acceptance, declination or rejection; if the Title I proposal is accepted, serve as the contract designated federal official (project officer) for the award (currently 16 Title I contracts). In the case of declination or rejection, further technical assistance will be offered to overcome declination or rejection.

3. Analyze and negotiate Contract Support Costs (CSC) for start up and ongoing direct and indirect-type CSC requests, and the maintenance of CSC records in support of Area-wide CSC needs in accord with IHS policy. Currently records are maintained for 39 Alaska awardees. The office will continue to administer the CSC funds (Indian Self-Determination Fund start-up, direct and indirect administrative cost funds). Allocation plans and funding applications will be developed, maintained and negotiated on behalf of Tribes and Tribal organizations. The office will continue to develop and maintain the Alaska Area Tribal database for the CSC fund, which clearly documents, for IHS and Congress, Tribal shortfall and start-up needs.

4. Support and clearance of submissions of CHEF requests to the national CHEF pool, unless a lawful alternative methodology is developed enabling direct submission by Tribal health programs participating in the CHEF program. More specifically this includes education and technical assistance on the process for requesting reimbursement and the maintenance of records on submittals, reimbursements, cancellations and supplemental requests. In FY 2009, the Alaska Area received in excess of $3.77 million in CHEF reimbursements.

5. Prepare Title V FA amendments at the request of Co-Signer, upon notification of change in funding, or as negotiated.

6. Provide information to Tribes on any proposed changes to the CHS fiscal intermediary contract, and advocates for revisions requested by Tribes.

United States of America
Secretary of
Department of Health and Human Services

By: _____
Director
Alaska Area Native Health Service, IHS

Date: 1/3/2011

Chickaloon Village
on Behalf of Itself and Certain Alaska Tribes,
Identified in Exhibit A to the Compact.

By: _____
Gary Harrison, Chief
Chickaloon Village

Date: 12-22-10

Chickaloon Village

Traditional Council
(Nay'dini'aa Na')

Gary Harrison,
Traditional Chief

Doug Wade,
Chairman/Elder

Rick Harrison,
Vice-Chairman

Penny Westing,
Secretary

Albert Harrison,
Treasurer/Elder

Jess Lanman,
Elder Member

Burt Shaginoff,
Elder Member

Larry Wade,
Elder Member

Jennifer Harrison,
Executive Director

December 20, 2010

Delivered by E-Mail to hankie.ortiz@ihs.gov

Hankie Ortiz
Director, Office of Tribal Self-Governance
Indian Health Service
801 Thompson Avenue
Rockville, MD

Dear Ms. Ortiz:

This is to certify that the Chickaloon Native Village has successfully completed the Indian Health Service Self-Governance planning phase to the satisfaction of the Tribe in accordance with Section 503(d) of Title V of the Indian Self-Determination and Education Assistance Act, as amended.

We are very pleased to be joining the Alaska Tribal Health Compact effective FY 2011.

May Creator Guide Our Footsteps,

Gary Harrison
Traditional Chief

cc: Tena Larney, OTSG
Christopher Mandregan, Alaska Area Director
James Armbrust, Alaska Area Lead Negotiator
Myra M. Munson, Legal Counsel

2011 JAN -5 AM 10:54

P. O. BOX 1105 Chickaloon, Alaska 99674 Phone (907) 745-0707 Fax (907) 745-0709
e-mail: cvadmin@chickaloon.org *Home Page: http://www.chickaloon.org*

Funding Agreement
between
Chickaloon Native Village
and
the Secretary of the Department of Health and Human Services
of the
United States of America
Fiscal Years 2017-2019

This Funding Agreement is entered into by and between the Chickaloon Native Village and the Secretary of the Department of Health and Human Services of the United States of America. The Chickaloon Native Village has been authorized by resolution of its Traditional Council to enter into this Funding Agreement and to be responsible for and carry out the terms of this Funding Agreement.

Section 1 – Obligations of the Indian Health Service.

1.1 Generally. Under the authority of Section 325 of P.L. 105-83 and P.L. 93-638 as amended, non-residual programs, services, functions and activities ("PSFAs") of the Alaska Area Office and the Alaska Native Medical Center ("ANMC") have been transferred to tribal management.

Delivery of PSFAs shall be consistent with each Co-Signer's Funding Agreement. IHS shall remain responsible for performing all federal residual PSFAs. The IHS shall remain responsible for negotiating assurances with the Alaska Native Tribal Health Consortium ("ANTHC") and Southcentral Foundation ("SCF") on behalf of Alaska Natives and American Indians to the effect that Co-Signers continue to receive non-residual PSFAs from the ANMC and Area Office and provided by ANTHC and SCF at a minimum at the level that such PSFAs were provided by the IHS as of October 1, 1997, to the extent permitted by Section 325 of P.L. 105-83. To the extent authorized by federal law, the IHS will respond to written Co-Signer concerns about the extent with which such assurances have not been complied and take appropriate action. IHS shall further be responsible for performing its responsibilities as provided in the Indian Health Care Improvement Act, the Indian Self-Determination and Education Assistance Act, as amended ("the Act"), and other applicable provisions of federal law.

This Funding Agreement obligates the Indian Health Service ("IHS") to provide funding and services identified herein and as provided in the Alaska Tribal Health Compact ("Compact") between the Chickaloon Native Village ("Chickaloon") and certain other Co-Signers thereof and the United States in Fiscal Years 2017-2019.

In addition, although funds are provided from Headquarters and Area Office in support of this Compact, the IHS will agree to continue to make available to Co-Signer, PSFAs from both Area Office and Headquarters unless 100 percent of the total tribal shares for these PSFAs have been specifically included in this Funding Agreement. In cases where a portion of tribal shares have been transferred, there may be some diminishment in the level of PSFAs provided by the IHS. Furthermore, the IHS will reorganize both Headquarters and the Area Office to continue to provide the remaining PSFAs, which have not been included in this Agreement, in the most effective and efficient manner possible, provided that decisions about the array and level of

services to be offered by the IHS shall be made in consultation with Alaska Tribes. The IHS PSFAs not negotiated into or listed in Appendix A will be the responsibility of the IHS.[1] The "Memorandum of Agreement Describing the Continuing Services of the IHS, Alaska Area Native Health Service" among the Co-Signers and the Alaska Area Native Health Service ("AANHS") reflects the understanding of the parties regarding services to be provided by the AANHS to Co-Signers. This document, attached as Appendix B, is hereby incorporated by reference.

Unless funds are specifically provided from Headquarters, Headquarters retains all PSFAs and Chickaloon will not be denied access to, or services from, Headquarters. Specifically, Chickaloon will receive the following services from the IHS Headquarters:

1.1.1 Information Services. The IHS will provide the full range of Office of Information Technology (OIT) national support to ANTHC and ANMC. OIT will provide specified services directly to Chickaloon. In addition, OIT will provide support to ANTHC to assist it to carry out its responsibility to provide day-to-day technical support, user support, distribution of software and files and other typical information technology support to Co-Signers as defined in the Assurances Appendix to the ANTHC funding agreement. Upon request of ANTHC, after good faith efforts to resolve Chickaloon's technical issue, OIT's support of Chickaloon will include technical support needed on-site by Chickaloon. A list of the services due under this paragraph, with identification of the method of delivery, is shown below.

Office of Information Technology Provides:	Directly to ANTHC	Directly to Cosigner	Indirectly to Cosigner through ANTHC
National Database Services			
100% Data Center Services	X		
Process Data Exports into National Database		X	
Evaluate, Correct, Convert Site Data for National Database		X	
Telecommunications Mgmt Services			
100% Telecommunications Mgmt Services	X		
Maintain IHS to Alaska Connection		X	
Email Transfer and Global Address Listing		X	
SMTP Gateway		X	
Intranet and Internet Access (to available bandwidth)		X	
Antivirus Software			X
Software Development and Maintenance			
100% Software Development and Maintenance	X		
Use of IHS Contract Vehicles		X	
RPMS Integrated Commercial-Off-The-Shelf packages (Average Wholesale Prices, CPT, ICD-9, Immunization Algorithm) Licenses (This does not include licenses for stand-alone or interfaced commercial software.)			X
RPMS Package Support/Installation			X

[1] All references to Appendix A and Appendix B in this Funding Agreement are to the Appendix for the applicable fiscal year.

Office of Information Technology Provides:	Directly to ANTHC	Directly to Cosigner	Indirectly to Cosigner through ANTHC
System Support and Training			
100% System Support and Training	X		
Nationally Available OIT Training Instruction (as available)		X	
Alaska On-site Training Instruction (four annual classes)			X
Hardware and Operating System Support			X
Cache Upgrade (initial installation)			X
National Patient File (2000) Conversion			X
Envoy (WebMD) Installation			X
Additional Services – Fee for Service	X	X	X

1.1.2 Access to Training and Technical Assistance. To the extent funds are retained by the IHS, Chickaloon shall have access to training, continuing education, and technical assistance in the manner and to the same extent Chickaloon would have received such services if it were not a Self-Governance Co-Signer.

1.1.3 Intellectual Property. In the course of administering federal contracts, grants, subgrants, and other agreements, IHS acquired various copyrights and licenses, including licenses pursuant to 45 CFR § 74.36 and 45 CFR § 92.34, in works which the IHS possessed, reproduced, published and otherwise used and allowed others to possess, reproduce, publish, and otherwise use. To carry out the PSFAs assumed by Chickaloon under this funding agreement and its predecessor contract Chickaloon has the delegated authority and permission from IHS to use and allow others to reproduce, publish, and otherwise make use of these works to the same extent as IHS, consistent with the copyrights or licenses acquired by IHS in such works.

1.1.4 HIPAA Compliance. IHS retains the responsibility for complying with the Health Insurance Portability and Accountability Act of 1996 (HIPAA) for retained IHS health care component activities.

1.2 Historical PSFAs. Chickaloon has historically received certain PSFAs from ANMC and AANHS. Responsibility for these PSFAs have been transferred to ANTHC and SCF from the IHS.

1.3 Community Health Aide Program Certification. The IHS retains the responsibility, pursuant to Section 119 of the Indian Health Care Improvement Act, as amended, to maintain the IHS Community Health Aide Program Certification Board (CHAPCB), which was established by and is under the direct control and supervision of IHS, to accredit training for and to certify community health aides, which includes Community Health Aides/Practitioners, Dental Health Aides, and Behavioral Health Aides/Practitioners as those terms are defined and used in the CHAPCB *Standards and Procedures*.

1.4 Access to Federal Insurance. IHS will assist Chickaloon to obtain information about the coverage, rights and benefits available for its employees under chapters 87 and 89 of title 5, United States Code, the cost of such coverage, rights and benefits (including any options in coverage, rights and benefits that may be available), and the procedures by which Chickaloon

may exercise its rights under Section 409 of the IHCIA, as amended, to have access to such Federal insurance for its employees.

Section 2 – Obligations of the Co-Signer. This Funding Agreement obligates Chickaloon, subject to the availability of funding, to be responsible for and to provide health PSFAs utilizing the resources transferred under this Funding Agreement and other funds as they may become available to Chickaloon. This Funding Agreement further authorizes Chickaloon to consolidate and redesign PSFAs identified in Section 3 [Tribal Programs and Budget] as provided in the Indian Self-Determination and Education Assistance Act, as amended, and the Compact.

Section 3 – Tribal Programs and Budget. Chickaloon agrees, subject to the availability of funding, to administer, provide, and be responsible for the health PSFAs, directly and through contract health services and other purchased services, identified below in accordance with the Compact and this Funding Agreement. For the purposes of the Funding Agreement, Chickaloon's general budget categories consolidate related health PSFAs as described in this section, or as necessary to fully provide for the needs of persons served under this Funding Agreement. Chickaloon is committed to and will strive to provide quality health services and will strive to meet standards Chickaloon believes to be appropriate and applicable to the delivery of those health services.

Chickaloon Native Village health services programs have been designed and established to provide IHS beneficiaries with health service program personnel to address a wide variety of health and social service needs. Such services include, but are not limited to: primary health care services; public safety services; child and family advocacy services; assisting the community with health maintenance, interpretation, access and/or referral to other services; provision of health promotion and disease prevention services and educational opportunities; provision of substance abuse prevention, intervention, assessment, outpatient and after-care services; tribal wellness activities; provision of counseling on a wide variety of concerns; provision of health office administrative duties; planning and implementation of an Electronic Health Records system; and provision of managerial support to the tribal office. This program has four goals which are: (1) to provide the services, (2) to manage the services, (3) to evaluate the services to monitor quality assurance, and (4) to report the outcomes of the services provided in efforts to meet the ever changing need(s). All programs are under the direction of the tribal administration and Traditional Council, which provides policy, administrative and executive direction. Chickaloon's wide range of services are provided and facilitated directly, and in cooperation with ANMC, ANTHC, SCF and other Co-Signers, including through field clinics, referral to ANMC, and other arrangements with Tribal health organizations. Any PSFA described in this section 3 [Tribal Programs and Budget] may be performed by any organizational unit of Chickaloon at Chickaloon's direction.

Chickaloon is committed to and strives to provide quality health services in the community through advocacy, networking and collaborative efforts. As defined by the Chickaloon Village Traditional Council, Chickaloon and its staff may provide services in facilities and settings other than those controlled by Chickaloon. Informational, preventive, and educational services are disseminated through various mediums and include a variety of subjects to promote cultural pride, leadership, healthy lifestyles and life management skills. Employees

may travel to various locations in the community to make presentations on such subjects to schools, public and private groups, and to participate in community-sponsored events. Chickaloon carries out many of its health services with the support of, and in collaboration with, Southcentral Foundation.

3.1 Primary Health Care Services. Primary Health Care Services may include, but are not limited to:

3.1.1 clinical outpatient services including, but not limited to, family practice, well baby exams, women's health services, health referral services, case management, medication management, and radiography;

3.1.2 setting up/scheduling appointments as needed or when needed for persons served at ANMC and other medical facilities and participating in discharge planning;

3.1.3 maintaining patient charts/files documentation for tribal program records, and referral efforts to physicians or specialty clinic personnel;

3.1.4 routine ground transportation services to facilitate access to healthcare services;

3.1.5 providing home visits, monitoring and other care to patients who cannot come to the village clinic, such as those who are chronically ill, elderly or infants;

3.1.6 providing integrated case management and patient referrals;

3.1.7 follow-up care for patients coming from hospitals or other treatment facilities;

3.1.8 interpreting prescriptions for patients, upon request;

3.1.9 provide referral and paperwork preparation assistance for access to other community health and social services resources, including, but not limited to, WIC, Food Stamp Office, Alaska Division of Public Assistance, Food Bank, Salvation Army, Catholic Social Services, Alaska Office of Children's Services, and other social services that can contribute to health status;

3.1.10 assist in care and treatment of substance abuse by providing assessments, interventions, referrals, outpatient monitoring, and after care compliance;

3.1.11 maintain a health clinic;

3.1.12 comprehensive services to raise dental health and lower the incidence of dental disease, including, but not limited to, general dentistry, dental hygiene, dental education;

3.1.13 services to reduce the incidence and prevalence of hearing loss, including education, diagnosis and treatment, including audiology clinics;

3.1.14 eye care services;

3.1.15 traditional, complementary and alternative medicine provides traditional healing services in coordination with existing western medicine services; and complementary and alternative patient care services demonstrated to be reasonably safe and effective and indicated for the patient's diagnosis or condition may be provided following a referral from a primary care provider (defined as an MD, DO, DDS, DMD, PA, or ANP);

3.1.16 provides or supports specialty clinics that may be provided by ANMC or other providers; and

3.1.17 engages in clinical quality assurance initiatives and clinical quality improvement efforts, and compliance activities.

3.2 Emergency Medical Services. Emergency Medical Services may include, but is not limited to:

3.2.1 when appropriate, coordinating treatment and care with physicians, other health care providers, and community EMS responders;

3.2.2 maintaining earthquake emergency supplies kit;

3.2.3 handling minor emergencies such as cuts, scrapes, burns, bee stings, slivers, etc.

3.3 Community Safety and Injury Prevention Services. Chickaloon provides community education, community safety patrols, liaison with local, state and federal agencies directed at preventing intentional and non-intentional injury and death.

3.4 Preventive Care and Health Education Services may include, but are not limited to, education and training about health promotion, disease and injury prevention, prenatal, postnatal, well baby, family planning, substance abuse treatment, mental health education, educational activities, health and wellness recreational and exercise activities, home visits, immunizations, blood pressure checks, oral health programs, and counseling. These health education services are coordinated with the related direct care programs offered by Chickaloon.

3.5 Behavioral Health provides health promotion and education (including youth development services and programs, Tribal wellness and sobriety programs or activities, prevention of interpersonal violence, and environmental services); substance use disorder intervention (including services provided to beneficiaries referred by the courts); mental health disorder outreach and referrals; client advocacy and case management for services described in this Funding Agreement; crisis intervention; support services for individuals with severe mental illnesses, emotional disturbances, or substance abuse problems, psychiatric services and general mental health services.

3.6 Wellness.

3.6.1 Generally. Chickaloon promotes the physical, mental and spiritual well-being of individuals, families and the Tribe through all of its programs. Chickaloon promotes healthy life styles through a number of community outreach activities, including health promotion and disease prevention events; promotion of cultural traditions, healthy relationships, sobriety, and self-sufficiency, wellness improvements (with emphasis on achieving and maintaining sobriety through a variety of methods and programs that include public education and training, support for positive community events, restorative justice and tribal court improvements (including juvenile and drug court; support for tribal empowerment and public safety; and case management and other services for individuals who have experienced conflict in the community because of substance abuse or behavioral health issues.

3.6.2 Environmental Health and Injury Prevention. Chickaloon provides environmental health, including, but not limited to, consultation, advocacy, facilitation, and training regarding such matters as septic systems, landfills, identification, evaluation and control of biological, chemical and physical factors in the environment that may have an adverse impact on health; working with State and local agencies to reduce air contamination; and working directly and with governmental agencies to improve road safety and the availability of emergency transport. Chickaloon provides programs and activities to lower the numbers of

intentional and unintentional injuries, deaths and disabilities by offering a variety of prevention activities including a summer safety swim program, fire extinguishers, carbon monoxide detectors, chimney cleaning, and smoke detectors.

3.6.3 Child and Family Services. Chickaloon provides assistance and services to children and families who have experienced or are at risk of child physical abuse, sexual abuse, and neglect and other conditions that place a child at physical or emotional risk; including services to assure a safe environment for the welfare of the child and work toward the ultimate rehabilitation of the child and family.

3.6.4 Home- and Community-Based Care. In accordance with Section 205(a)(2) of the Indian Health Care Improvement Act, as amended ("IHCIA"), codified at 25 U.S.C. § 1621d, Chickaloon provides through a combination of western methods and traditional modalities, home care and other community-based services including assistance with activities of daily living. These services are provided to individuals who are unable to perform their activities of daily living on their own, or when the families are unable to meet all of their needs.

3.6.5 Health Education provides services to inform, educate, and motivate residents to adopt healthy lifestyles, including but not limited to, fetal alcohol spectrum disorder (FASD) prevention and treatment.

3.6.6 Maternal and Child Health Program provides prenatal care, family planning and new born patient education, assistance in risk screening, coordination of prenatal care.

3.6.7 Elder Outreach and Health Program provides nutrition services to Elders 55 years of age and over and their spouses; escort, shopping assistance, passenger assistance, transportation, outreach and advocacy, information, and referral services to Elders and persons with handicaps or disabilities.

3.6.8 Nutrition and Fitness. Chickaloon provides nutrition education, food supplements, counseling, monitoring and other services for those of all ages who are at nutritional risk; and programs to encourage healthy and subsistence-based lifestyles and individual and community wellness, through community and individual activity, physical fitness, and other wellness programs.

3.6.9 Community Support provides assistance to elders, low income and handicapped and disabled individuals and families to maintain safe, independent housing, including education of household members and assistance with home maintenance, including snow removal and safe, reliable heating.

3.6.10 Transportation Services. Chickaloon provides patient travel (including escorts) in accordance with Section 213(a) of the IHCIA, as amended, codified at 25 U.S.C. § 1621*l*.

3.7 Contract Health Care. Chickaloon purchases health services not otherwise available or accessible to eligible beneficiaries in the area Chickaloon serves. Program

administrative activities include, but not are limited to, patient advocacy, monitoring of patient care for appropriateness of services, medical necessity policies, and eligibility determinations.

3.8 Administrative Support Services. Provides a complement of services required to support the provision of health services, including, but not limited to, the PSFAs described below.

3.8.1 General. Chickaloon performs administrative functions, including, but not limited to, providing direction, program and staff supervision, organizational and program planning, administrative support, facilities and equipment management, maintenance and improvement of facilities; inventory control; budget development and maintenance; third party billing; grant writing; legal consultation; accounting functions; contract development and management; purchasing management; technology management; and reporting statistics as appropriate.

3.8.2 Human Resources provides personnel services including staffing, recruitment, retention, job classification, pay and benefits administration, training, continuing education and development, employee relations, human resources information systems; and staff health education.

3.8.3 Finance performs accounting, statistical records, payroll, accounts payable, grant requests and administration, reporting, and other finance activities, and coordinates reimbursement, budgeting and forecasting programs, cash management and annual third party audits.

3.8.4 Technology/Telecommunication Services direct, coordinate and execute telecommunications, telephone, data processing, training and education, network and information management for operations and regulatory compliance; provides maintenance, inventory, and equipment repair and disposal; coordinates with regional and statewide efforts for telemedicine, telehealth, telepharmacy, and teleradiology services; and planning and implementation of an electronic health record system.

3.8.5 Facilities Management and Planning provides assistance, planning, design, management and general contracting for construction, demolition and clean-up, renovation, maintenance, security, and operation of all facilities and properties used by Chickaloon under this Funding Agreement.

3.8.6 Compliance Coordination promotes responsible ethical behavior and business practices consistent with Chickaloon's mission, vision, and values; risk management; HIPAA compliance, policy and procedure development and enforcement; and quality assurance and improvement activities.

3.8.7 Patient Registration includes administrative services such as RPMS data entry; medical manager data entry maintenance; and health information management.

3.8.8 Benefits Eligibility determines eligibility for medical insurance and assistance with applications for same; and assisting individuals in obtaining alternative funding for health care services.

3.9 Tribal Representation provides Tribal representation on a regional, state, and national level, including, but not limited to, tribal representation to the ANHB, ANTHC, Anchorage Service Unit Tribal Health Council, and tribal caucus meetings, along with payment of dues and pro-rated consultation fees.

3.10 Traditional Council. The Chickaloon Village Traditional Council actively provides policy and direction regarding all PSFAs carried out under this Funding Agreement.

3.11 Other Programs/Services Funded.

3.11.1 Generally. This funding agreement includes programs, functions, services and activities resulting from tribal redesign, or consolidation, reallocation or redirection of funds, including its own funds or funds from other sources, provided that such consolidation, redesign, or reallocation or redirection of funds results in carrying out programs, functions, services and activities that may be included in the funding agreement pursuant to section 505 of Title V and Article III, Section 6 [Consolidation with Other Programs] of the Compact. This includes any other new health care programs, including, but not limited to, those identified in the Indian Health Care Improvement Act funded during the fiscal year.

3.11.2 Non-IHS Funding. Chickaloon will complement and supplement the PSFAs described in Section 3 [Tribal Programs and Budget] with funding from sources other than the IHS through this Funding Agreement, subject to the availability of such other funding sources. Consistent with Article III, Section 5 [Reallocation], 6 [Merging with Other Programs], 7 [Program Income] of the Compact, non-IHS funds will be added to or merged with funds provided by the IHS through this Funding Agreement.

3.12 Applicability of the Federal Tort Claims Act. The Federal Tort Claims Act applies to Chickaloon's PSFAs under this Funding Agreement as provided in Section 516(a) of Title V (which incorporates Section 102(d) of Title I of the Act and Section 314 of P.L. 101-512) and Article V, Section 3 [Federal Tort Claims Act Coverage, Insurance] of the Alaska Tribal Health Compact. The extent of Federal Tort Claims Act coverage is described more particularly in 25 C.F.R. §§ 900.180-900.210.

Section 4 – Amounts Available During the Term of the Funding Agreement

4.1 The following amounts shall be available to Chickaloon in Fiscal Years 2017-2019 pursuant to the Compact and Title V of the Act, and are subject to reductions only in accordance with Section 508(d) of Title V and Section 106 of Title I of the Act.[2]

[2] The amounts shown in Section 4.1 are for 78.36 percent of the FY 2017 amounts broken out in Appendix A, which cites the source document used to determine the full fiscal year amount. 21.64 percent of the amounts shown in Appendix A was paid to Chickaloon under its Title I contract to avoid a break in IHS funded services from Chickaloon. These amounts are subject to change under the Act and as provided in this Funding Agreement. For other fiscal years to which this Funding Agreement is applicable, a replacement Appendix A will be negotiated

	Annual Funding
Recurring base: Inclusive of all recurring funding, including recurring contract support funds.[3]	$40,667
Non-recurring funding.[4]	$13,342
Subtotal: (This amount is subject to amendments in accordance with Section 12 [Amendment or Modification of this Funding Agreement])	$54,009
Area "tribal" share to include funding identified from Area Office and identified in Appendix A to this Funding Agreement.[5]	$17,795
Headquarters - Tribal share: "Tribal Size Adjustment Pool," including all funds identified in Appendix A. The amount identified is exclusive of funds for which a distribution amount has not been determined. The final amount due shall be determined as set forth in this Funding Agreement or Appendix A.[6]	$12,547
Headquarters - Tribal share: "program formula pool" - to include all funds identified in Appendix A, and such additional funds which the IHS may make available on a program formula basis during the year based on the programs accepted for this allocation in Appendix A. The amount identified is exclusive of funds for which a distribution amount has not been determined. The final amount due shall be determined as set forth in this Funding Agreement or Appendix A.	$0
Subtotal – Tribal Shares [7]	$30,341

between IHS and Chickaloon for the respective year and amended to this Funding Agreement and incorporated by reference, accordingly.

3 *See*, Footnote 2.

4 These non-recurring funds are shown in Appendix A. Other non-recurring funds are not specifically identified in this Agreement, but will be provided to the Chickaloon Native Village in the future by amendment. *See*, Footnote 2.

5 *See*, Footnote 2. Funds from Area were distributed according to methodologies agreed upon in a caucus open to all Alaska Tribes and tribal organizations. The specific methodologies are identified in Appendix A.

6 *See*, Footnote 2. Headquarters shares were allocated according to the following process, which was adopted in a caucus open to all Alaska Tribes and tribal organizations. The Alaska Area Tribal Share of Headquarters was first defined using the national IHS recommended methodology. The total Alaska Area Tribal Share was then reallocated to each Co-Signer according to the agreed upon Alaska Area methodology, which is identified specifically for each line in Appendix A. In addition to the Funding amount, Chickaloon is entitled to additional Headquarters' tribal shares in an amount identified as "Subtotal Headquarters TS amounts" in the "Chickaloon Restricted" column on Page 1 of Appendix A.

7 The subtotal of tribal shares does not include certain Headquarters' tribal shares for which the amount or availability have not been determined. This amount will be adjusted to make available all funds for which the Chickaloon Native Village is eligible.

	Annual Funding
TOTAL COMPACT FUNDING [8]	$84,350

These amounts are subject to additions of new funds received during the term of this Funding Agreement including amounts that have historically been distributed as non-recurring funds under Title I of the Indian Self-Determination and Education Assistance Act, as amended. Any amounts remaining unspent under Contract No. 243-97-6038, after adjustment and reconciliation of the withheld amounts for supplies and services, if any, as of the last day of the fiscal year, shall be included in this Funding Agreement.

The parties agree Section 505(b)(2) of Title V provides, among other things, that grants administered by the Department of Health and Human Services through the IHS may be added to Chickaloon's Funding Agreement after award of such grants. In accordance with this provision of Title V and its implementing regulations, the Secretary will add any statutorily mandated grant(s) administered by the Department through the IHS to this Funding Agreement after such grant(s) have been awarded. Any other statutorily mandated grants administered by the Department through the IHS and awarded to Chickaloon may be added to this Funding Agreement after such grants have been awarded. Grant funds will be paid to Chickaloon as a lump sum advance payment through the PMS grants payment system as soon as practicable after award of the grant. Chickaloon will use interest earned on such funds to enhance the purposes of the grant including allowable administrative costs. Chickaloon will comply with all terms and conditions of any such grant award, including reporting requirements, and will not reallocate grant funds nor redesign the grant program, except as provided in the implementing regulations or the terms of the grant.

4.2 Contract Support Costs. Contract support costs (CSC) will be paid in accordance with 25 U.S.C. § 450j-1 and §458aaa-7(c). The parties agree that, according to the best data available as of the date of execution of this agreement, the amount to be paid under the FY covered by this agreement, which represents the parties' estimate of Chickaloon's full CSC requirement pursuant to 25 U.S.C. § 450j-1, is $27,365, including $14,023 for direct CSC and $13,342 for indirect or indirect-like CSC. This estimate shall be recalculated as necessary as additional data becomes available including information regarding the direct cost base, pass throughs and exclusions, and the indirect cost rates to reflect the full CSC required under 25 U.S.C. § 450j-1, and, to the extent not inconsistent with the ISDEAA, as specified in IHS Manual Part 6, Chapter 3 (approved Apr. 6, 2007). The parties will cooperate in updating the relevant data to make any agreed upon adjustments. In the event the parties disagree on the CSC amounts estimated and paid pursuant to this paragraph and Chickaloon's full CSC requirement under the ISDEAA, the parties may pursue any remedies available to them under the ISDEAA, the Compact, and the Contract Disputes Act, 41 U.S.C. §7101 et seq.

Section 5 – Method of Payment.

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[8] For the reasons noted regarding the amounts that make up this total and because full funding amounts under the predecessor contract may not have been fully identified or reconciled as of the time this Funding Agreement is being executed, all amounts to be paid in the fiscal year for this Funding Agreement are estimates and are subject to amendment to reflect the full amount due for this fiscal year.

5.1 Payment Schedule. Except as provided in subsections 5.2 [Availability of Tribal Shares], 5.3 [Buyback/Withhold], and 5.4 [Periodic Payments] of this section, all funds identified in Section 4 [Amounts Available During the Term of the Funding Agreement] of this Funding Agreement shall be paid to Chickaloon, in accordance with Article II, Section 4 (a) [Payment Schedule] of the Compact; payment to Chickaloon to be made as follows:

> One annual payment in lump sum to be made annually in advance by check or wire transfer.

5.2 Availability of Tribal Shares. Chickaloon will be paid 100 percent of Headquarters and Area Tribal Shares in its initial lump sum payment, as negotiated in this Funding Agreement.

5.3 Buyback/Withhold.[9] Chickaloon may carry out its responsibility to provide certain PSFAs included in this Funding Agreement by using services or other resources of the Federal government under Article V, Section 22 [Purchases from the IHS] of the Compact, as permitted by law. Chickaloon does not wish to exercise this option at this time. If Chickaloon chooses to accept this option during the effective period of this Funding Agreement, Chickaloon and IHS will amend this Funding Agreement to incorporate the common Compact Funding Agreement provision applicable to Buyback/Withhold and Chickaloon and IHS will enter into the current common Alaska Tribal Health Compact, Buyback/Withhold Agreement.

5.4 Periodic Payments. Payment of funds otherwise due to Chickaloon under this Funding Agreement, which are added or identified after the initial payment is made, shall be made promptly upon request of Chickaloon by check or wire transfer.

Section 6 – Adjustments.

6.1 Due to Congressional Actions. The parties to this Funding Agreement recognize that the total amount of the funding in this Funding Agreement is subject to adjustment due to Congressional action in appropriations Acts or other law affecting availability of funds to the IHS and the Department of Health and Human Services. Upon enactment of any such Act or law, the amount of funding provided to Chickaloon in this Funding Agreement shall be adjusted as necessary, after Chickaloon has been notified of such pending action and subject to any rights which the Co-Signer may have under this Funding Agreement, the Compact, or the law.

Section 7 – Records.

7.1 Incorporation of the Privacy Act. Pursuant to Section 506(d)(1) of Title V, records acquired, generated or maintained by Chickaloon shall not be treated as Federal records under Chapter 5 of Title 5 of the United States Code, except that:

7.1.1 patient medical records, financial records and personnel records may be disclosed only in accordance with 5 U.S.C. Section 552a(b); and

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[9] Chickaloon currently does not exercise any buyback.

7.1.2 pursuant to Section 105(o) of Title I, the medical records generated by Chickaloon shall, at the option of Chickaloon be stored with the National Archives and Records Administration, and Chickaloon shall have access to such records.

7.2 Confidentiality Standards. Chickaloon will seek to comply with the Administrative Simplification provisions of the Health Insurance Portability and Act of 1996 (HIPAA), including, but not limited to, privacy, security, transactions, and code set regulations, codified at 45 CFR Parts 160, 162 and 164. If a record is not subject to HIPAA, Chickaloon will maintain the confidentiality of its records in accordance with policies and procedures consistent with the purposes and guidelines of HIPAA and the Federal Privacy Act of 1974.

Section 8 – Program Rules. Chickaloon will make a best effort to carry out the health PSFAs in this Funding Agreement in compliance with applicable standards and guidelines adopted by the Traditional Council.

Except as specifically set forth in this section, pursuant to Section 517(e) of Title V, Chickaloon does not agree to be subject to any agency circular, policy, manual, guidance or rule adopted by the IHS, except for the eligibility provisions of Section 105(g) and the regulations promulgated under Section 517 of Title V, unless otherwise waived.

Section 9 – National Environmental Policy Act. The National Environmental Policy Act (NEPA), National Historic Preservation Act (NHPA), and related provisions of law require the IHS to review and approve actions resulting in the use or commitment of IHS funds or that affect IHS property, and which may significantly impact the environment or cultural resources. Unless Chickaloon has assumed these responsibilities under a construction project agreement in accordance with Section 509 of Title V and 42 C.F.R. § 137.285-312, the IHS must carry out these responsibilities and has elected to utilize Appendix G. Where Chickaloon plans to undertake an action, as described in Appendix G, on IHS owned real property or utilizing IHS funds received through this Funding Agreement and Chickaloon has not assumed these responsibilities, Chickaloon will provide the IHS with a Project Summary Document (see Appendix F-4) and a completed Environmental Information and Documentation Form (see Appendix F-5) so that the IHS can accomplish these requirements, and issue a Determination Document (Categorical Exclusion (CATEX) or Finding of No Significant Impact (FONSI)), as soon as possible. All documentation shall be submitted to the IHS as early as possible in the planning phase of the project to prevent delays in the action. No irreversible action can be taken by Chickaloon until the IHS completes its compliance responsibilities and so advises the Co-Signer with a Determination Document). Pending resource availability, the IHS is available for education and consultation on NEPA, NHPA, and related provisions of law on an as needed basis.

Section 10 – Retrocession. The retrocession provisions of Section 506(f) of the Act are herein adopted, except that the effective date of a retrocession request of the Compact and Funding Agreement, in whole or in part, shall be six months from the date of the request by the Chickaloon Native Village. Retrocession may be effective with less than six months notice, providing the Chickaloon Native Village and the IHS agree to an effective date of less than six months from the date of the retrocession request.

Section 11 – Consolidation of Contracts and Previous Annual Funding Agreements. The contract listed below and all previous Annual Funding Agreements shall be amended or terminated, as appropriate, to transfer applicable contract funds into this Funding Agreement for programs, services, functions, and activities, provided to the Co-Signer.

Contract No: 243-97-6038, as modified.

Section 12 – Amendment or Modification of this Funding Agreement.

12.1 Form of Amendments. Except as otherwise provided by this Funding Agreement, the Compact, or by law, any modifications of this Funding Agreement shall be in the form of a written amendment and shall require written consent of the Chickaloon Native Village and the United States. Participation or written consent of Tribes and Co-Signer(s) not subject to the terms of this Funding Agreement shall not be required.

12.2 Services from IHS. Should Chickaloon determine that it wishes the IHS to provide PSFAs included in this Funding Agreement for which funding has been identified but not provided, the parties shall negotiate an amendment to the Funding Agreement to reflect the transfer of responsibilities from the Co-Signer back to the IHS and the pro-rata share of funding for that program, service, function or activity shall be retained by the IHS. Unless otherwise negotiated, IHS will not transfer centrally paid expenses including but not limited to Workers Compensation to any Co-Signer.

12.3 Due to Addition of New Programs. Should Chickaloon determine that it wishes to provide a program, function, service or activity of the IHS not included in this Funding Agreement, Chickaloon shall submit a proposal to the IHS to provide such program, service, function or activity. The parties agree to negotiate such a proposal and, should the parties fail to reach agreement, Chickaloon may submit a final offer in accordance with Title V procedures set forth in Section 507(b)-(d) of Title V. A proposal submitted pursuant to this section shall be treated as a request for amendment to the Funding Agreement and, once approved by the IHS, the Alaska Area Office shall prepare within 30 days an amendment to this Funding Agreement and the amendment shall be executed through the Area Office and added to this Funding Agreement.

12.4 Due to Availability of Additional Funding. Co-Signer shall be eligible for any increases in funding or funding for Medicaid, Medicare, maintenance and improvement, other reimbursements and new programs for which it would have been eligible had it been administering programs under a self-determination contract, rather than under the Compact and this Funding Agreement, and for any other funds that are not restricted by appropriations language for which any Alaska Tribe or tribal organizations may be eligible, including any new funds appropriated for IHS Headquarters and funds passed to Alaska Area as recurring or non-recurring funds, and this Funding Agreement shall be amended to provide for timely payment of such new funds to Co-Signer. Such amendment shall be originated and prepared within 30 days by the Alaska Area Office and executed through the Area Office in consultation with the Co-Signer.

12.5 Other Adjustments. Upon written authorization by the Chickaloon Native Village and agreed to by the IHS, the IHS may reallocate funds retained by the IHS, which are obligated to Chickaloon, for the purpose of reimbursing the IHS for services or equipment provided to Chickaloon to assist the Chickaloon Native Village in carrying out the terms of the Compact and this Funding Agreement.

12.6 General Procedures for Amending or Modifying this Funding Agreement. Amendments or modification proposed by Chickaloon shall be submitted in writing to the IHS, Alaska Area Director with a copy to the Office of Tribal Self-Governance at IHS Headquarters. Except as provided with respect to the incorporation of a provision of Title I of the Act under Article V, Section 21 [Applicability of Title I Provisions] of the Compact, or as provided above in paragraphs 12.4 [Due to Availability of Additional Funding], and 12.7 [Funding Increases] of this section, a request to amend or modify this Funding Agreement submitted by Chickaloon shall be processed in accordance with Section 507(b)-(d) of Title V of the Act, and all provisions of those identified sub-sections are incorporated herein for this purpose.

12.7 Funding Increases.

12.7.1 Written consent of Chickaloon shall only be required for issuing amendments for those funds which:

12.7.1.1 require a change to Section 3 – Tribal Programs and Budget;

12.7.1.2 require a specific commitment by Chickaloon (e.g., Maintenance & Improvement projects and prior fiscal year Sanitation Facility Construction projects); or

12.7.1.3 reduce funding other than changes in Congressional appropriations pursuant to Section 6.1 [Due to Congressional Action].

12.7.2 Amendments not requiring written consent may include, but are not limited to:

12.7.2.1 Program/Area/HQ Mandatories;
12.7.2.2 Program/Area/HQ End-of-Year Distributions;
12.7.2.3 CHEF, subject to the condition that if a case initially qualifying for reimbursement is paid (in whole or in part) by an alternate resource or cancels for any reason, Chickaloon will return the unused amount to the IHS CHEF account;
12.7.2.4 CHS Deferred Services;
12.7.2.5 Routine Maintenance & Improvement; or
12.7.2.6 Collections and reimbursements.

12.7.3 Amendments reflecting payment of these funds shall be provided to Chickaloon after any such funds are added to the Funding Agreement. Chickaloon retains the right to reject the addition of such funds to the Funding Agreement and return the funds to the IHS.

Section 13 – Third Party Recoveries. Any funds recovered by Chickaloon through the filing, litigating, or settling a claim against a third party shall be the property of Chickaloon and

shall be considered program income to be utilized by Chickaloon as provided in Article III, Section 7 [Program Income] of the ATHC. Any prospective recovery of funds for such services shall likewise be considered program income to be utilized pursuant to Article III, Section 7 [Program Income] of the Compact.

Section 14 – Payer of Last Resort. Whether providing, purchasing, or authorizing health care services described in the Compact and this Funding Agreement, in accordance with Section 2901(b) of Pub. L. 111-148 [25 U.S.C. § 1623(b)], and as otherwise provided in law, Chickaloon shall be the payer of last resort.

Section 15 – Service to Non-Beneficiaries. Section 813 of the Indian Health Care Improvement Act, as amended, 25 U.S.C. 1680c, (Section 813), authorizes the governing body of a Tribal Organization carrying out health services of the IHS under the Indian Self-Determination and Education Assistance Act to determine whether health services should be provided under the Tribal Organization's funding agreement with the IHS "to individuals who are not eligible for such health services under any other subsection of this section or under any other provision of law" 25 U.S.C. 1680c(b)(1)(B). The Chickaloon Village Tribal Council has made such determination consistent with Section 813, and provides for its findings in Resolution No. 101020-01. Resolution 101020-01 is attached as Appendix C and incorporated by reference herein. Chickaloon may provide services under this Funding Agreement to non-beneficiaries as described in Resolution No. 101020-01. In addition services may be provided to U.S. Public Health Service Commissioned Corps Officers and their dependents.

Section 16 – Memorializing Disputes. The parties to this Funding Agreement may have failed to reach agreement on certain matters which remain unresolved and in dispute. Such matters are set forth in an attachment to this annual Funding Agreement, which shall be identified as Addendum 2, "Memorialization of Matters Remaining in Dispute." This attachment shall not be considered a part of this Funding Agreement, but is attached for the purpose of recording matters in dispute for future reference, discussion and resolution as appropriate. Chickaloon does not waive any remedy it may have under the law with regard to these issues and any others not listed herein.

Section 17 – Severability.

This Funding Agreement shall not be considered invalid, void or voidable if any section or provision of this Funding Agreement is found to be invalid, unlawful or unenforceable by a court of competent jurisdiction. Should such a court make such a finding, the parties will seek agreement to amend, revise, or delete any such invalid, unlawful or unenforceable sections or provision, in accordance with the provisions of the Compact.

Section 18 – Title I Provisions Applicable to This Funding Agreement. As authorized in 25 U.S.C. § 458aaa-15(b), Chickaloon exercises its option to include the following provisions of Title I of the Act as part of this Funding Agreement, and these provisions shall have the force and effect as if they were set out in full in Title V of the Act.

18.1 25 U.S.C. § 450b(e) (definition of "Indian Tribe");

18.2 25 U.S.C. § 450h(b) (related to grants for health facility construction and planning, training and evaluation);

18.3 25 U.S.C. § 450h(d)(1) (related to duty of IHS to provide technical assistance);

18.4 25 U.S.C. § 450j(a)(1) (exemption from Federal procurement and other contracting laws and regulations);

18.5 25 U.S.C. § 450k(b), (conflicting provisions of law);

18.6 25 U.S.C. § 450l(c), section 1(b)(8)(F) (screener identification);

18.7 25 U.S.C. § 450l(c), section 1(b)(9) (availability of funds);

18.8 25 U.S.C. § 450l(c), section 1(d)(1)(B) (construction of contract);

18.9 25 U.S.C. § 450l(c), section 1(d)(2) (good faith).

Section 19 – Effective Date and Duration. The effective date of this Funding Agreement is October 1, 2016 and the Funding Agreement will remain in effect through the 2019 Federal Fiscal Year or until a subsequent agreement is negotiated and becomes effective pursuant to Article II, Section 12 [Subsequent Funding Agreements] of the Compact.

United States of America
Secretary of
Department of Health and Human Services

By: _____
Director, Indian Health Service

Date: 11/30/17

Chickaloon Native Village

By: Chief Gary Harrison
Gary Harrison, Traditional Chief

Date: 8-10-17

Chickaloon

Appendix A - Financial Summary Tribal Shares Funding Agreement - FY 2017

Tribal Share Summary Chickaloon	FY 2017 Negotiated Amount	Chick. Restricted	Total Due Chick.	Initial Lump Sum Payment
Area TS Amount	$18,594	$800	$17,795	$17,795
	0		0	0
Subtotal Area TS Amount	$18,594	$800	$17,795	$17,795
Headquarters TSA Amount	$14,171	$1,624	$12,547	$12,547
Headquarters Other Program Formula (OEHE)	$44	$44	$0	$0
Subtotal Headquarters TS amounts	$14,215	$1,668	$12,547	$12,547
Total Tribal Shares	$32,809	$2,468	$30,341	$30,341

Driving Variables Chickaloon	FY 2017
Population (2010 Census AN/AI population)	33
Tribes (Federally Recognized Tribes)	1
Recurring Base - FY 2013 (less VBC)	$31,284
Percentage of Total Area TS (of all Alaska Tribes)	0.14311%
Percentage of ATHC (of all Title V Alaska Tribes)	0.14488%
Number of MOA employees	0
Number of IPA employees	0

Individually Restricted Items Chickaloon	FY 2017
Area Office (Individual Restricted Only)	
Supply Service Center	YES
Emergency Medical Services	NO
Village Clinic Leasing Management	YES
Headquarters (ATHC Restricted Only)	
ACOG	YES
OIT - Negotiated Alaska Plan	YES
Clinical Sup. Ctr. (Inc. CME Cert.)	YES

YKHC Notes: The totals above include amounts due to Akiachak for area and headquarters tribal shares. (See line 36 page 7)

Appendix A - Financial Summary for Funding Agreement-Area Tribal Shares

Chickaloon

Line #	FY 2017 Budget Activity/Service	Total Area Budget	Residual Amount	ATHC restricted		Total AO Tribal Shares	Chick. AK Dist.	Chick. Retained	Chick. Total TS Due
				Trans. Fed.	ANTHC				
		(Column 1)	*(Column 2)*	*(Column 3)*	*(Column 4)*	*(Column 5)*	*(Column 6)*	*(Column 7)*	*(Column 8)*
1	TRIBAL SHARE FUNDS	#########	$0		$0	$11,445,624	$16,380		$16,380
2									
3	AREA OFFICE PFSAs (excluding OEHE)								
4	Area Office PFSA's	$4,188,441	$2,442,960	$676,132	$1,069,349	$0	$0		$0
5	Lease Costs-	$1,655,763	$185,820	$191,716	$1,278,227	$0	$0		$0
5a	Space Costs- negotiations	$19,000	$0	$19,000					
6	Area Director's Reserve	$95,000	$0	$95,000	$0	$0	$0		$0
7	Headquarters Assessments	$488,763	$54,720	$230,375	$203,668	$0	$0		$0
8	Human Resources	$848,841	$210,962	$355,711	$282,168	$0	$0		$0
9	Human Resources (ANMC) fund	$0	$0	$0	$0	$0	$0		$0
10	Area PFSA transferred to ANTH(	$3,028,546	$0	$0	$3,028,546	$0	$0		$0
11	CHC Reserve	$1,555,064	$0	$0	$1,555,064	$0	$0		$0
12	Area Managed Care	$723,423	$0	$0	$723,423	$0	$0		$0
13	ANHB (inc. tobacco funds)	$389,983	$0	$0	$389,983	$0	$0		$0
14	Supply Service Center	$853,749	$0	$0	$335,598	$518,151	$742	$742	$0
15	Epidemiologists	$196,885	$0	$0	$0	$196,885	$282		$282
16	EMS program at ANMC	$195,140	$0		$0	$195,140	$279	*$0*	$279
17	Centers for Disease Control	$282,902	$0	$0	$282,902	$0	$0		$0
18	Subtotal Area PFSAs (ex. OEHE)	#########	$2,894,462	$1,567,934	$9,148,927	$910,176	$1,303	$742	$561
19									
20	OFFICE OF ENVIRONMENTAL HEALTH AND DESIGN								
21	Office of Envir. Hlth and Eng.-.(I	$5,933,505	$244,466		$5,127,476	$561,563	$804		$804
22	Real Property/Realty (FSA)	$147,819	$92,682		$14,547	$40,590	$58	$58	$0
23	Health Facilities/Main./ Spec. Pro	$1,365,811	$114,204		$1,216,669	$34,938	$50		$50
24	Subtotal OEHE	$7,447,135	$451,352	$0	$6,358,692	$637,091	$912	$58	$854
25	**TOTAL AREA OFFICE**	#########	$3,345,814	$1,567,934	$15,507,619	$12,992,891	$18,594	$800	$17,795

General Notes on Alaska Area Office Tribal Shares

Column 1 - Includes all FY16 changes allocated to TS, Residual, & Transitional as of 5.16. In FY 2017 TS changes will be added as received.

Column 2 - Residual includes no changes in residual functions. Based on FY2017 Area approved residual budgets.
Remaining funds at 9/30 distributed (Non-Recurring) to all Alaska Area health programs based on recurring ba:

Column 3 - Transitional funds agreed by co-signers to remain at Area Office. Based on FY2017 approved transitional budget.

Column 4 - Restricted by all co-signers & transferred to the ANTHC to provide "Area PSFAs" .

Column 5 - Includes Area TS for all Alaska Tribes, including Title I & Title V. FY17 mandatories to be added if received.

Column 6 - Available Tribal shares for Co-Signer (amounts for ANTHC include pass-through to awardees with shares captured by Sec. 325).
Distributed by the approved ATHC methodology of - 30% # of Tribes / 35% 2010 Census Pop. / 35% 2013 Rec. Base (less VBC).
All Area TS for Services line items will be recurring, Area TS for Facilities will be non recurring.

Column 7 - Items restricted by individual co-signer to pay for continued services from ANTHC. (Restricted amounts are added to ANTHC FA.)

Column 8 - The agreed upon amount due (col. 6 - col. 7) to the co-signer after all retained shares are withheld.

Line 1 - All TS funds for non-OEHE Area Office PSFAs except where co-signers have individually decided to retain certain PSFAs at the ANTHC or AANHS.

Line 5 - Lease on Inuit Building.

Line 5a - $20,000 (less sequester) from transitional funding held by IHS to rent space for annual negotiations. Funds transferred to ANTHC upon confirmation of s

Line 7 - Centrally paid expenses, including personnel & finance support for Area positions, costs & funds for departmental assessments.

Line 8 - Area Human Resources functions (previously Office of Personnel & Training).

Line 9 - Funding originally from ANMC - have all been returned to SCF/ANTHC as IPA/MOAs were reduced.

Line 10 - Includes funding for Area PSFAs transferred to ANTHC under Section 325.

Line 11 - Funds to ANTHC to support the statewide Contract Health Services reserve program.

Line 12 - Funds to ANTHC to support specialized services in Barrow, NSHC, & BBAHC & certain statewide laboratory contracts.

Line 13 - ANHB funds from Loc 77 including previous tobacco prevention funding.

Line 14 - Supply Service Center individually withheld amounts retained for ANTHC for all co-signers except YKHC, Seldovia, & Eklutna.

Line 15 - Funds distributed to support the Epidemiology Center distributed to co-signers for individual payment to ANTHC.

Line 16 - Funds for EMS training. Retained by IHS for transfer to ANTHC for Maniilaq, BBAHC, & Chugachmiut for EMS training at ANMC.

Line 18 - Does not include funds from surcharge, assessments, or other services purchased through Area Office.

Line 22 - Funds retained for ANTHC for all co-signers except YKHC, SCF, & KIC.

Line 24 - Does not include NR SFC funds for Health Facilities design and construction oversight.

Appendix A - Financial Summary for Annual Funding Agreement - Headquarters Tribal Shares
Chickaloon

Sub Act.	Line Item	Account	TSA	PF	BB	National FY 2017 TSA Pool	ATHC Eligible Shares Total ATHC TS	ATHC Eligible Shares Chick. Eligible shares	Co - Signer 0% Retained	Co - Signer 0 Due
						Column 1	*Column 2*	*Column 3*	*Column 4*	*Column 5*
Hospitals and Clinics										
	101	Emergency Fund		x		$3,917,812	457,600	End of year funds to be dist. on AK TSA formula.		
	104	Inter-Agency Agreements	x			$0	137,044	$199	$0	$199
	105	Management Initiatives		x		$2,028,923	236,978	End of year funds to be dist. on AK. TSA formula.		
	106	A.C.O.G. Contract	x			$97,638	11,101	$16	$16	$0
	107	H.P./D.P. Initiatives	x	x		$3,445,414	198,418	$287	$0	$287
	110	N.E.C.I.	x			$1,097,215	122,974	$178	$0	$178
	111	Nurse Initiatives	x			$1,271,513	139,126	$202	$0	$202
	112	Nursing Co-steps	x			$640,399	71,765	$104	$0	$104
	113	Chief Clinical Consultant	x			$274,663	30,786	$45	$0	$45
	115	Emer. Medical Svcs	x			$460,729	41,575	$60	$0	$60
	117	Traditional Advocacy Prog.	x			$99,618	11,164	$16	$0	$16
	118	Research Projects	x			$1,267,626	141,346	$205	$0	$205
	119	A.A.I.P. Contract	x			$26,473	2,965	$4	$0	$4
	120	Clinical Support Center-Phoenix	x			$1,720,085	202,005	$293	$45	$248
	121	Co-steps Non-physicians	x			$80,744	9,036	$13	$0	$13
	123	Physician Residency	x			$273,702	30,677	$44	$0	$44
	124	Recruitment/Retention	x			$2,034,533	228,030	$330	$0	$330
	125	U.S.U.H.S., etc.	x			$3,030,199	339,637	$492	$0	$492
	126	DIR Support Fund	x			$24,675,281	2,736,264	$3,964	$1,102	$2,862
	127	Evaluation	x			$1,052,827	118,020	$171	$0	$171
	128	National Indian Health Board	x			$454,680	50,617	$73	$0	$73
	129	Albq./HQ Administration	x			$882,548	111,567	$162	$0	$162
	130	Nutrition Training Center	x			$341,720	41,402	$60	$0	$60
	131	Diabetes Program- Albq./HQ	x			$1,275,948	149,048	$216	$0	$216
	132	Cancer Prevention- Albq./HQ	x			$709,642	83,423	$121	$0	$121
	133	Health Records	x			$134,961	11,927	$17	$0	$17
	134	AIDS Program	x			$418,887	78,061	$113	$0	$113
	135	Handicapped Children	x			$342,682	40,374	$58	$0	$58
	137	National OIT Sup.- Albq./HQ	x			$8,212,425	916,996	$1,329	$369	$959
Dental Health										
	201	IHS Dental Program	x			$2,439,917	291,444	$422	$0	$422
	202	IHS Dental Program- Program formula		x		$5,152,515		$0	$0	$0
Mental Health										
	301	MH/SS Tech. Asst.	x			$1,498,497	169,300	$245	$0	$245
	302	C.M.I. Grants	x			$616,920	68,859	$100	$0	$100
	303	National Conference	x			$105,602	11,773	$17	$0	$17
Alcohol/Sub. Abuse										
	401	Clinical Advocacy	x			$2,928,199	480,457	$696	$0	$696
	402	Collaborative Initiatives	x			$789,994	45,135	$65	$0	$65

Appendix A - Financial Summary for Annual Funding Agreement - Headquarters Tribal Shares
Chickaloon

Sub Act.	Line Item	Account	TSA	PF	BB	National FY 2017 TSA Pool *Column 1*	ATHC Eligible Shares Total ATHC TS *Column 2*	ATHC Eligible Shares Chick. Eligible shares *Column 3*	Co - Signer 0% Retained *Column 4*	Co - Signer 0 Due *Column 5*
Contract Health Care										
	501	Fiscal Immediary		x		$8,206,272	$0	$0	$0	$0
	504	C.H.S. Reserve & Undistrib.	x			$3,218,110	344,168	$499	$0	$499
Public Health Nursing										
	601	Preventive Health Initiatives	x			$923,990	100,227	$145	$0	$145
	602	Preventive H. Init. - Prog. Formula		x		$2,351,667		$0	$0	$0
Health Education										
	701	IHS Health Education Program	x			$1,115,522	125,737	$182	$0	$182
CHR										
	801	IHS CHR Program	x			$2,322,506	257,887	$374	$0	$374
Direct Operations										
	1301	Direct Operations	x			$13,605,050	1,530,257	$2,217	$0	$2,217
	1301a	Direct Operations- OIT	x			$2,668,933	300,194	$435	$92	$343
Facilities and Environmental Health Services										
	2401	Sanitation Fac. Construction Sup.		x		$2,289,337	$331,334	$0	$0	$0
	2402	Environmental Health Ser. Support		x		$1,562,461	$200,296	$43	$43	$0
	2403	Facilities & Property Support		x		$2,246,378	$160,949	$1	$1	$0
	2404	Facilities Engineering Support		x		$1,334,526	$0	$0	$0	$0
	2405	Engineering Services Support		x		$473,919	$102,153	$0	$0	$0
TOTAL TSA AMOUNT						$86,555,392	$9,780,786	$14,171	$1,624	$12,547
TOTAL PROGRAM FORMULA AMOUNT						$29,563,810	$1,489,311	44	$44	$0
TOTAL HEADQUARTERS TRIBAL SHARE						$116,119,202	$11,270,097	$14,215	$1,668	$12,547

Column 1 - All numbers are based on FY 2016 appropriations and taken from final negotiation tables (table 4), dated 6/13/16 (received from IHS Octol
Column 2 -All numbers are based on FY 2016 appropriations and taken from final negotiation tables (table 4), dated 6/13/16 (received from IHS Octob
Includes Chickaloon, Knik and All Alaska HQE TS.
Column 3 - Individual Co-Signer share of column 2.
Column 4 - Co-Signer amounts left with (retained by) IHS to provide service- If service is not available IHS shall pay to each Co-Signer amount provic
Column 5 - This column (col. 3 - col. 4) is the HQ TS funds due to Co-Signer, calculated by Alaska TSA formula. Increases for FY 2015 will be ad
All Headquarters Tribal Shares shall be recurring except for Facilities (lines 2401 -2405) and funds in lines 101 and 105.
Line 101 - Any funds remaining will be distributed non recurring on 9/30 (from HQ by TSA formula) and to each Co-Signer on ATHC distribution m
Line 105 - Any funds remaining will be distributed non recurring on 9/30 (from HQ by TSA formula) and to each Co-Signer on ATHC distribution me
Line 106 - All Alaska Co-Signers restricted all funds to continued advanced OB training opportunities for all Alaska Area physicians.
Line 120 -Alaska Co-Signers restricted a total of $31,000 dollars for the clinical support center for CME certification and "IHS Provider" magazine.
Line 126, 137 -DIR withheld were computed at 27.8% of each Co-Signer on ATHC proposal. See Section 1 of the Funding Agreement.
Line 1301a - DIR Withheld was computed at 21.1% of each Co-Signer share based on continuing agreements with Dir. DIR.
Lines 2401-2405 - Funds available for OEHE support functions (from table 4f) provided based on national formula at tribal option.

Name of Tribe/Tribal Org. **Chickaloon**

Contract/Compact Period October 1, 2016 through September 30, 2017 **58G110101**

	Budget Activity	Program/Service Unit Base		Area Tribal Share	Headquarter Tribal Share	Contract (Reductions)	Net Annual Payment Obligation
		Recurring	non recurr	0 001431108		IPA/MOA	
		(1)	(2)	(3)	(4)	(5)	1+2+3+4+5=(6)
1	Hospitals & Clinics	$12,226		$4,714	$7,241	$0	$24,181
2	Dental	$444		$287	$422	$0	$1,153
3	Mental Health	$105		$1,787	$362		$2,255
4	Alcohol & Substance Abuse	$287		$1,179	$762		$2,227
5	Public Health Nursing	$87		$169	$145		$401
6	Health Education	$25		$349	$182		$556
7	Community Health Reps	$96		$126	$374		$596
8	Immunization(AK only)	$41		$472	$0	$0	$513
9	Direct Operations	$46		$5,883	$2,560		$8,489
10							
11							
12	Self-Governance				$0		$0
13	Other, Services (Annual)						
14	TOTAL, Services (Annual)	$13,357	$0	$14,965	$12,048	$0	$40,370
15	Purchased/Referred Care	$13,287		$1,976	$499		$15,761
16	Environmental Health Support			$804		$0	$804
17	Facilities Support			$50			$50
18	OEHE Support				$0		$0
19	Maintenance and Improvement		$0		$0		$0
20	Sanitation Facilities - Housing				$0		$0
21	Sanitation Facilities - Regular				$0		$0
22	Equipment		$0				$0
23	TOTAL, Facilities	$0	$0	$854	$0	$0	$854
24	Current year CSC Direct	$14,023					$14,023
25	Current year CSC Indirect		$13,342				$13,342
26							
27	Other (See Remarks)						$0
28	TOTAL, CSC	$14,023	$13,342	$0	$0	$0	$27,365
29	Quarters						$0
30	Contract Hlth Svs (Pr Yr)						$0
31	Indian Hlth Facil (Prior Year)						$0
32	Others						
33	TOTAL, Other	$0	$0	$0	$0	$0	$0
34					$0		$0
35	**GRAND TOTAL, AFA**	**$40,667**	**$13,342**	**$17,795**	**$12,547**	**$0**	**$84,350**

FOOTNOTES

The FA program funding amount in column 1 and 2 are as of amendment no. 7 dated 9/14/2016

Line 19 and 22 - Routine M&I and Equipment funding is estimated at 90% of prior FY amount for lump sum payment -subject to adjustments in with Sec. 4 of the FA.

Chickaloon
Withhold Calculation

The co-signer will "withhold" 100% of all estimated costs for IPA/MOA, SSC, VBC, U (Yes or no)

surcharge 0.00285

The co-signer will "withhold" the minimum intial amount for IPA, etc and "buyback" services yes (Yes or no)

0.285%

Service	Annual amount				Est. monthly payment	Initial auth. withhold
	Cost of Services	IPA/MOA CPE	Surcharge	Total annual estimated costs		
	(1)	(2)	(3)	1+2+3=(4)	(4)/12=(5)	see footnotes
H & C						
IPA/MOA personnel costs		$0	$0	$0	$0	$0
Supply Service Center			$0	$0	$0	$0
Village Clinic Leases			$0	$0	$0	$0
SUBTOTAL H & C	$0	$0	$0	$0	$0	$0
DENTAL						
IPA/MOA personnel costs			$0	$0	$0	$0
Supply Service Center		$0	$0	$0	$0	$0
All other costs-			$0	$0	$0	$0
SUBTOTAL DENTAL	$0	$0	$0	$0	$0	$0
IMMUNIZATIONS						
IPA/MOA personnel costs			$0	$0	$0	$0
Supply Service Center		$0	$0	$0	$0	$0
Village Clinic Leases			$0	$0	$0	$0
All other costs-			$0	$0	$0	$0
SUBTOTAL IMM.	$0	$0	$0	$0	$0	$0
ENVIR. HEALTH						
IPA/MOA personnel costs			$0	$0	$0	$0
Supply Service Center		$0	$0	$0	$0	$0
All other costs-			$0	$0	$0	$0
SUBTOTAL EHVIR HEA. SER.	$0	$0	$0	$0	$0	$0
Withhold Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

FOOTNOTES

Column 1- Initial withhold for IPA/MOA and VBC is 4 months (3 months deposit and October advanced payment); for all other costs, 2 months

Column 2 - IPA/MOA Centrally Paid Expenses are estimated at $284 for each IPA and $2,990 for each MOA.

Employee Dispute Pool Costs are no longer charged in advance (see Section 2.3.2.3 of Buyback Ag

These charges will be reconciled to actual cost per employee as incurred by the Service and Supply fund for CPE expenses.

Column 3 - Surcharge for all Co-Signers using buyback is .285%

This sheet not to be included in Appendix A- Provided to assit in completing section 5 of the AFA then

Chickaloon	
Recurring base	
Non Recurring base	$13,342
Subtotal recurring and non recurrin	$54,009
Area tribal Share	$17,795
HDQ TSA Tribal Share	$12,547
HDQ program formula tribal share	**$0**
Subtotal tribal shares	$30,341
TOTAL Funding Agreement	$84,350

Funding Agreement
between
Chickaloon Native Village
and
the Secretary of the Department of Health and Human Services
of the
United States of America
Fiscal Years 2020–2022

This Funding Agreement is entered into by and between the Chickaloon Native Village and the Secretary of the Department of Health and Human Services of the United States of America. The Chickaloon Native Village has been authorized by resolution of its Traditional Council to enter into this Funding Agreement and to be responsible for and carry out the terms of this Funding Agreement.

Section 1 – Obligations of the Indian Health Service.

1.1 Generally. Under the authority of Section 325 of P.L. 105-83 and P.L. 93-638 as amended, non-residual programs, services, functions and activities ("PSFAs") of the Alaska Area Office and the Alaska Native Medical Center ("ANMC") have been transferred to tribal management.

Delivery of PSFAs shall be consistent with each Co-Signer's Funding Agreement. The Indian Health Service ("IHS") shall remain responsible for performing all federal residual PSFAs. IHS shall remain responsible for negotiating assurances with the Alaska Native Tribal Health Consortium ("ANTHC") and Southcentral Foundation ("SCF") on behalf of Alaska Natives and American Indians to the effect that Co-Signers continue to receive non-residual PSFAs from the ANMC and Area Office and provided by ANTHC and SCF at a minimum at the level that such PSFAs were provided by IHS as of October 1, 1997, to the extent permitted by Section 325 of P.L. 105-83. To the extent authorized by federal law, IHS will respond to written Co-Signer concerns about the extent with which such assurances have not been complied and take appropriate action. IHS shall further be responsible for performing its responsibilities as provided in the Indian Health Care Improvement Act, the Indian Self-Determination and Education Assistance Act, as amended ("the Act"), and other applicable provisions of federal law.

This Funding Agreement obligates IHS to provide funding and services identified herein and as provided in the Alaska Tribal Health Compact ("Compact") between the Chickaloon Native Village ("Chickaloon") and certain other Co-Signers thereof and the United States in Fiscal Years 2020–2022.

In addition, although funds are provided from Headquarters and Area Office in support of this Compact, IHS will agree to continue to make available to Co-Signer, PSFAs from both Area Office and Headquarters unless 100 percent of the total tribal shares for these PSFAs have been specifically included in this Funding Agreement. In cases where a portion of tribal shares have been transferred, there may be some diminishment in the level of PSFAs provided by IHS. Furthermore, IHS will reorganize both Headquarters and the Area Office to continue to provide the remaining PSFAs, which have not been included in this Agreement, in the most effective and efficient manner possible, provided that decisions about the array and level of services to be offered by IHS shall be made in consultation with Alaska Tribes. IHS PSFAs not negotiated into or listed

in Appendix A will be the responsibility of IHS.[1] The "Memorandum of Agreement Describing the Continuing Services of IHS, Alaska Area Native Health Service" among the Co-Signers and the Alaska Area Native Health Service ("AANHS") reflects the understanding of the parties regarding services to be provided by the AANHS to Co-Signers. This document, attached as Appendix B, is hereby incorporated by reference.

Unless funds are specifically provided from Headquarters, Headquarters retains all PSFAs and Chickaloon will not be denied access to, or services from, Headquarters. Specifically, Chickaloon will receive the following services from IHS Headquarters:

1.1.1 Information Services. IHS will provide the full range of Office of Information Technology (OIT) national support to ANTHC and ANMC. OIT will provide specified services directly to Chickaloon. In addition, OIT will provide support to ANTHC to assist it to carry out its responsibility to provide day-to-day technical support, user support, distribution of software and files and other typical information technology support to Co-Signers as defined in the Assurances Appendix to the ANTHC funding agreement. Upon request of ANTHC, after good faith efforts to resolve Chickaloon's technical issue, OIT's support of Chickaloon will include technical support needed on-site by Chickaloon. A list of the services due under this paragraph, with identification of the method of delivery, is shown below.

Office of Information Technology Provides:	Directly to ANTHC	Directly to Cosigner	Indirectly to Cosigner through ANTHC
National Database Services			
100% Data Center Services	X		
Process Data Exports into National Database		X	
Evaluate, Correct, Convert Site Data for National Database		X	
Telecommunications Mgmt Services			
100% Telecommunications Mgmt Services	X		
Maintain IHS to Alaska Connection		X	
Email Transfer and Global Address Listing		X	
SMTP Gateway		X	
Intranet and Internet Access (to available bandwidth)		X	
Antivirus Software			X
Software Development and Maintenance			
100% Software Development and Maintenance	X		
Use of IHS Contract Vehicles		X	
RPMS Integrated Commercial-Off-The-Shelf packages (Average Wholesale Prices, CPT, ICD-9, Immunization Algorithm) Licenses (This does not include licenses for stand-alone or interfaced commercial software.)			X
RPMS Package Support/Installation			X
System Support and Training			
100% System Support and Training	X		
Nationally Available OIT Training Instruction (as available)		X	

[1] All references to Appendix A and Appendix B in this Funding Agreement are to the Appendix for the applicable fiscal year.

Office of Information Technology Provides:	Directly to ANTHC	Directly to Cosigner	Indirectly to Cosigner through ANTHC
Alaska On-site Training Instruction (four annual classes)			X
Hardware and Operating System Support			X
Cache Upgrade (initial installation)			X
National Patient File (2000) Conversion			X
Envoy (WebMD) Installation			X
Additional Services – Fee for Service	X	X	X

1.1.2 Access to Training and Technical Assistance. To the extent funds are retained by IHS, Chickaloon shall have access to training, continuing education, and technical assistance in the manner and to the same extent Chickaloon would have received such services if it were not a Self-Governance Co-Signer.

1.1.3 Intellectual Property. In the course of administering federal contracts, grants, subgrants, and other agreements, IHS acquired various copyrights and licenses, including licenses pursuant to 45 CFR § 74.36 and 45 CFR § 92.34, in works which IHS possessed, reproduced, published and otherwise used and allowed others to possess, reproduce, publish, and otherwise use. To carry out the PSFAs assumed by Chickaloon under this funding agreement and its predecessor contract Chickaloon has the delegated authority and permission from IHS to use and allow others to reproduce, publish, and otherwise make use of these works to the same extent as IHS, consistent with the copyrights or licenses acquired by IHS in such works.

1.1.4 HIPAA Compliance. IHS retains the responsibility for complying with the Health Insurance Portability and Accountability Act of 1996 (HIPAA) for retained IHS health care component activities.

1.2 Historical PSFAs. Chickaloon has historically received certain PSFAs from ANMC and AANHS. Responsibility for these PSFAs have been transferred to ANTHC and SCF from IHS.

1.3 Community Health Aide Program Certification. IHS retains the responsibility, pursuant to Section 119 of the Indian Health Care Improvement Act, as amended, to maintain the IHS Community Health Aide Program Certification Board (CHAPCB), which was established by and is under the direct control and supervision of IHS, to accredit training for and to certify community health aides, which includes Community Health Aides/Practitioners, Dental Health Aides, and Behavioral Health Aides/Practitioners as those terms are defined and used in the CHAPCB *Standards and Procedures*.

1.4 Access to Federal Insurance. IHS will assist Chickaloon to obtain information about the coverage, rights and benefits available for its employees under chapters 87 and 89 of title 5, United States Code, the cost of such coverage, rights and benefits (including any options in coverage, rights and benefits that may be available), and the procedures by which Chickaloon may exercise its rights under Section 409 of the IHCIA, as amended, to have access to such Federal insurance for its employees.

Section 2 – Obligations of the Co-Signer. This Funding Agreement obligates Chickaloon, subject to the availability of funding, to be responsible for and to provide health PSFAs utilizing the resources transferred under this Funding Agreement and other funds as they may become available to Chickaloon. This Funding Agreement further authorizes Chickaloon to consolidate and redesign PSFAs identified in Section 3 [Tribal Programs and Budget] as provided in the Indian Self-Determination and Education Assistance Act, as amended, and the Compact.

Section 3 – Tribal Programs and Budget. Chickaloon agrees, subject to the availability of funding, to administer, provide, and be responsible for the health PSFAs, directly and through contract health services and other purchased services, identified below in accordance with the Compact and this Funding Agreement. For the purposes of the Funding Agreement, Chickaloon's general budget categories consolidate related health PSFAs as described in this section, or as necessary to fully provide for the needs of persons served under this Funding Agreement. Chickaloon is committed to and will strive to provide quality health services and will strive to meet standards Chickaloon believes to be appropriate and applicable to the delivery of those health services.

Chickaloon Native Village health services programs have been designed and established to provide IHS beneficiaries with health service program personnel to address a wide variety of health and social service needs. Such services include, but are not limited to: primary health care services; public safety services; child and family advocacy services; assisting the community with health maintenance, interpretation, access and/or referral to other services; provision of health promotion and disease prevention services and educational opportunities; provision of substance abuse prevention, intervention, assessment, outpatient and after-care services; tribal wellness activities; provision of counseling on a wide variety of concerns; provision of health office administrative duties; planning and implementation of an Electronic Health Records system; and provision of managerial support to the tribal office. This program has four goals which are: (1) to provide the services, (2) to manage the services, (3) to evaluate the services to monitor quality assurance, and (4) to report the outcomes of the services provided in efforts to meet the ever changing need(s). All programs are under the direction of the tribal administration and Traditional Council, which provides policy, administrative and executive direction. Chickaloon's wide range of services are provided and facilitated directly, and in cooperation with ANMC, ANTHC, SCF, other Co-Signers, and the Cook Inlet Tribal Council, including through field clinics, referral to ANMC, and other arrangements with Tribal health organizations. Any PSFA described in this section 3 [Tribal Programs and Budget] may be performed by any organizational unit of Chickaloon at Chickaloon's direction.

Chickaloon is committed to and strives to provide quality health services in the community through advocacy, networking and collaborative efforts. As defined by the Chickaloon Village Traditional Council, Chickaloon and its staff may provide services in facilities and settings other than those controlled by Chickaloon. Informational, preventive, and educational services are disseminated through various mediums and include a variety of subjects to promote cultural pride, leadership, healthy lifestyles and life management skills. Employees may travel to various locations in the community to make presentations on such subjects to schools, public and private groups, and to participate in community-sponsored events.

3.1 Primary Health Care Services. Primary Health Care Services may include, but are not limited to:

3.1.1 clinical outpatient services including, but not limited to, family practice, well baby exams, women's health services, health referral services, case management, medication management, and radiography;

3.1.2 setting up/scheduling appointments as needed or when needed for persons served at ANMC and other medical facilities and participating in discharge planning;

3.1.3 maintaining patient charts/files documentation for tribal program records, and referral efforts to physicians or specialty clinic personnel;

3.1.4 routine ground transportation services to facilitate access to healthcare services;

3.1.5 providing home visits, monitoring and other care to patients who cannot come to the village clinic, such as those who are chronically ill, elderly or infants;

3.1.6 providing integrated case management and patient referrals;

3.1.7 follow-up care for patients coming from hospitals or other treatment facilities;

3.1.8 interpreting prescriptions for patients, upon request;

3.1.9 provide referral and paperwork preparation assistance for access to other community health and social services resources, including, but not limited to, WIC, Food Stamp Office, Alaska Division of Public Assistance, Food Bank, Salvation Army, Catholic Social Services, Alaska Office of Children's Services, and other social services that can contribute to health status;

3.1.10 assist in care and treatment of substance abuse by providing assessments, interventions, referrals, outpatient monitoring, and after care compliance;

3.1.11 maintain a health clinic;

3.1.12 comprehensive services to raise dental health and lower the incidence of dental disease, including, but not limited to, general dentistry, dental hygiene, dental education;

3.1.13 services to reduce the incidence and prevalence of hearing loss, including education, diagnosis and treatment, including audiology clinics;

3.1.14 eye care services;

3.1.15 traditional, complementary and alternative medicine provides traditional healing services in coordination with existing western medicine services; and complementary and alternative patient care services demonstrated to be reasonably safe and effective and indicated for the patient's diagnosis or condition may be provided following a referral from a primary care provider (defined as an MD, DO, DDS, DMD, PA, or ANP);

3.1.16 provides or supports specialty clinics that may be provided by ANMC or other providers; and

3.1.17 engages in clinical quality assurance initiatives and clinical quality improvement efforts, and compliance activities.

3.2 Emergency Medical Services. Emergency Medical Services may include, but is not limited to:

3.2.1 when appropriate, coordinating treatment and care with physicians, other health care providers, and community EMS responders;

3.2.2 maintaining earthquake emergency supplies kit;

3.2.3 handling minor emergencies such as cuts, scrapes, burns, bee stings, slivers, etc.

3.3 Community Safety and Injury Prevention Services. Chickaloon provides community education, community safety patrols, and serves as a liaison with local, state and federal agencies directed at preventing intentional and non-intentional injury and death.

3.4 Preventive Care and Health Education Services may include, but are not limited to, education and training about health promotion, disease and injury prevention, prenatal, postnatal, well baby, family planning, substance abuse treatment, mental health education, educational activities, health and wellness recreational and exercise activities, home visits, immunizations, blood pressure checks, oral health programs, and counseling. These health education services are coordinated with the related direct care programs offered by Chickaloon.

3.5 Behavioral Health provides health promotion and education (including youth development services and programs, Tribal wellness and sobriety programs or activities, prevention of interpersonal violence, and environmental services); substance use disorder intervention (including services provided to beneficiaries referred by the courts); mental health disorder outreach and referrals; client advocacy and case management for services described in this Funding Agreement; crisis intervention; support services for individuals with severe mental illnesses, emotional disturbances, or substance abuse problems, psychiatric services and general mental health services.

3.6 Wellness.

3.6.1 Generally. Chickaloon promotes the physical, mental and spiritual well-being of individuals, families and the Tribe through all of its programs. Chickaloon promotes healthy lifestyles through a number of community outreach activities, including health promotion and disease prevention events; promotion of cultural traditions, healthy relationships, sobriety, and self-sufficiency, wellness improvements (with emphasis on achieving and maintaining sobriety through a variety of methods and programs that include public education and training, support for positive community events, restorative justice and tribal court improvements (including juvenile and drug court; support for tribal empowerment and public safety; and case management and other services for individuals who have experienced conflict in the community because of substance abuse or behavioral health issues.

3.6.2 Environmental Health and Injury Prevention. Chickaloon provides environmental health, including, but not limited to, consultation, advocacy, facilitation, and training regarding such matters as septic systems, landfills, identification, evaluation and control of biological, chemical and physical factors in the environment that may have an adverse impact on health; working with State and local agencies to reduce air contamination; and working directly and with governmental agencies to improve road safety and the availability of emergency transport. Chickaloon provides programs and activities to lower the numbers of intentional and unintentional injuries, deaths and disabilities by offering a variety of prevention activities including a summer safety swim program, fire extinguishers, carbon monoxide detectors, chimney cleaning, and smoke detectors.

3.6.3 Child and Family Services. Chickaloon provides assistance and services to children and families who have experienced or are at risk of child physical abuse, sexual abuse, and neglect and other conditions that place a child at physical or emotional risk; including services

to assure a safe environment for the welfare of the child and work toward the ultimate rehabilitation of the child and family.

3.6.4 Home- and Community-Based Care. In accordance with Section 205(a)(2) of the Indian Health Care Improvement Act, as amended ("IHCIA"), codified at 25 U.S.C. § 1621d, Chickaloon provides through a combination of western methods and traditional modalities, home care and other community-based services including assistance with activities of daily living. These services are provided to individuals who are unable to perform their activities of daily living on their own, or when the families are unable to meet all of their needs.

3.6.5 Health Education provides services to inform, educate, and motivate residents to adopt healthy lifestyles, including but not limited to, fetal alcohol spectrum disorder (FASD) prevention and treatment.

3.6.6 Maternal and Child Health Program provides prenatal care, family planning and newborn patient education, assistance in risk screening, coordination of prenatal care.

3.6.7 Elder Outreach and Health Program provides nutrition services to Elders 55 years of age and over and their spouses; escort, shopping assistance, passenger assistance, transportation, outreach and advocacy, information, and referral services to Elders and persons with handicaps or disabilities.

3.6.8 Nutrition and Fitness. Chickaloon provides nutrition education, food supplements, counseling, monitoring and other services for those of all ages who are at nutritional risk; and programs to encourage healthy and subsistence-based lifestyles and individual and community wellness, through community and individual activity, physical fitness, and other wellness programs.

3.6.9 Community Support provides assistance to elders, low income and handicapped and disabled individuals and families to maintain safe, independent housing, including education of household members and assistance with home maintenance, including snow removal and safe, reliable heating.

3.6.10 Transportation Services. Chickaloon provides patient travel (including escorts) in accordance with Section 213(a) of the IHCIA, as amended, codified at 25 U.S.C. § 1621*l*.

3.7 Purchased/Referred Care. Chickaloon purchases health services not otherwise available or accessible to eligible beneficiaries in the area Chickaloon serves. Program administrative activities include, but are not limited to, patient advocacy, monitoring of patient care for appropriateness of services, medical necessity policies, and eligibility determinations.

3.8 Administrative Support Services. Provides a complement of services required to support the provision of health services, including, but not limited to, the PSFAs described below.

3.8.1 General. Chickaloon performs administrative functions, including, but not limited to, providing direction, program and staff supervision, organizational and program planning, administrative support, facilities and equipment management, maintenance and

improvement of facilities; inventory control; budget development and maintenance; third party billing; grant writing; legal consultation; accounting functions; contract development and management; purchasing management; technology management; and reporting statistics as appropriate.

3.8.2 Human Resources provides personnel services including staffing, recruitment, retention, job classification, pay and benefits administration, training, continuing education and development, employee relations, human resources information systems; and staff health education.

3.8.3 Finance performs accounting, statistical records, payroll, accounts payable, grant requests and administration, reporting, and other finance activities, and coordinates reimbursement, budgeting and forecasting programs, cash management and annual third party audits.

3.8.4 Technology/Telecommunication Services direct, coordinate and execute telecommunications, telephone, data processing, training and education, network and information management for operations and regulatory compliance; provides maintenance, inventory, and equipment repair and disposal; coordinates with regional and statewide efforts for telemedicine, telehealth, telepharmacy, and teleradiology services; and planning and implementation of an electronic health record system.

3.8.5 Facilities Management and Planning provides assistance, planning, design, management and general contracting for construction, demolition and clean-up, renovation, maintenance, security, and operation of all facilities and properties used by Chickaloon under this Funding Agreement.

3.8.6 Compliance Coordination promotes responsible ethical behavior and business practices consistent with Chickaloon's mission, vision, and values; risk management; HIPAA compliance, policy and procedure development and enforcement; and quality assurance and improvement activities.

3.8.7 Patient Registration includes administrative services such as RPMS data entry; medical manager data entry maintenance; and health information management.

3.8.8 Benefits Eligibility determines eligibility for medical insurance and assistance with applications for same; and assisting individuals in obtaining alternative funding for health care services.

3.9 Tribal Representation provides Tribal representation on a regional, state, and national level, including, but not limited to, tribal representation to the ANHB, ANTHC, Anchorage Service Unit Tribal Health Council, and tribal caucus meetings, along with payment of dues and pro-rated consultation fees.

3.10 Traditional Council. The Chickaloon Village Traditional Council actively provides policy and direction regarding all PSFAs carried out under this Funding Agreement.

3.11 Other Programs/Services Funded.

3.11.1 Generally. This funding agreement includes programs, functions, services and activities resulting from tribal redesign, or consolidation, reallocation or redirection of funds, including its own funds or funds from other sources, provided that such consolidation, redesign, or reallocation or redirection of funds results in carrying out programs, functions, services and activities that may be included in the funding agreement pursuant to section 505 of Title V and Article III, Section 6 [Consolidation with Other Programs] of the Compact. This includes any other new health care programs, including, but not limited to, those identified in the Indian Health Care Improvement Act funded during the fiscal year.

3.11.2 Non-IHS Funding. Chickaloon will complement and supplement the PSFAs described in Section 3 [Tribal Programs and Budget] with funding from sources other than IHS through this Funding Agreement, subject to the availability of such other funding sources. Consistent with Article III, Section 5 [Reallocation], 6 [Merging with Other Programs], 7 [Program Income] of the Compact, non-IHS funds will be added to or merged with funds provided by IHS through this Funding Agreement.

3.12 Applicability of the Federal Tort Claims Act. The Federal Tort Claims Act applies to Chickaloon's PSFAs under this Funding Agreement as provided in Section 516(a) of Title V (which incorporates Section 102(d) of Title I of the Act and Section 314 of P.L. 101-512) and Article V, Section 3 [Federal Tort Claims Act Coverage, Insurance] of the Alaska Tribal Health Compact. The extent of Federal Tort Claims Act coverage is described more particularly in 25 C.F.R. §§ 900.180-900.210.

Section 4 – Amounts Available During the Term of the Funding Agreement

4.1 The following amounts shall be available to Chickaloon in Fiscal Years 2020–2022 pursuant to the Compact and Title V of the Act, and are subject to reductions only in accordance with Section 508(d) of Title V and Section 106 of Title I of the Act.[2]

	Annual Funding
Recurring base: Inclusive of all recurring funding, including recurring contract support funds.[3]	$42,647
Non-recurring funding.[4]	$10,808
Subtotal: (This amount is subject to amendments in accordance with Section 12 [Amendment or Modification of this Funding Agreement])	$53,455

[2] A breakout of these funds is shown in Appendix A, which cites the source document used to determine the amounts. These amounts are subject to change under the Act and as provided in this Funding Agreement. For other fiscal years to which this Funding Agreement is applicable, a replacement Appendix A will be negotiated between IHS and Chickaloon for the respective year and amended to this Funding Agreement and incorporated by reference, accordingly.

[3] *See* Footnote 2.x

[4] These non-recurring funds are shown in Appendix A. Other non-recurring funds are not specifically identified in this Agreement, but will be provided to the Chickaloon Native Village in the future by amendment. *See* Footnote 2.

	Annual Funding
Area "tribal" share to include funding identified from Area Office and identified in Appendix A to this Funding Agreement.[5]	$18,469
Headquarters - Tribal share: "Tribal Size Adjustment Pool," including all funds identified in Appendix A. The amount identified is exclusive of funds for which a distribution amount has not been determined. The final amount due shall be determined as set forth in this Funding Agreement or Appendix A.[6]	$12,964
Headquarters - Tribal share: "program formula pool" - to include all funds identified in Appendix A, and such additional funds which IHS may make available on a program formula basis during the year based on the programs accepted for this allocation in Appendix A. The amount identified is exclusive of funds for which a distribution amount has not been determined. The final amount due shall be determined as set forth in this Funding Agreement or Appendix A.	$0
Subtotal – Tribal Shares [7]	$31,434
TOTAL COMPACT FUNDING [8]	$84,889

These amounts are subject to additions of new funds received during the term of this Funding Agreement including amounts that have historically been distributed as non-recurring funds under Title I of the Indian Self-Determination and Education Assistance Act, as amended. Any amounts remaining unspent under Contract No. 243-97-6038, after adjustment and reconciliation of the withheld amounts for supplies and services, if any, as of the last day of the fiscal year, shall be included in this Funding Agreement.

The parties agree Section 505(b)(2) of Title V provides, among other things, that grants administered by the Department of Health and Human Services through ~~the~~ IHS may be added to Chickaloon's Funding Agreement after award of such grants. In accordance with this provision

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5 *See* Footnote 2. Funds from Area were distributed according to methodologies agreed upon in a caucus open to all Alaska Tribes and tribal organizations. The specific methodologies are identified in Appendix A.

6 *See* Footnote 2. Headquarters shares were allocated according to the following process, which was adopted in a caucus open to all Alaska Tribes and tribal organizations. The Alaska Area Tribal Share of Headquarters was first defined using the national IHS recommended methodology. The total Alaska Area Tribal Share was then reallocated to each Co-Signer according to the agreed upon Alaska Area methodology, which is identified specifically for each line in Appendix A. In addition to the Funding amount, Chickaloon is entitled to additional Headquarters' tribal shares in an amount identified as "Subtotal Headquarters TS amounts" in the "Chickaloon Restricted" column on Page 1 of Appendix A.

7 The subtotal of tribal shares does not include certain Headquarters' tribal shares for which the amount or availability have not been determined. This amount will be adjusted to make available all funds for which the Chickaloon Native Village is eligible.

8 For the reasons noted regarding the amounts that make up this total and because full funding amounts under the predecessor contract may not have been fully identified or reconciled as of the time this Funding Agreement is being executed, all amounts to be paid in the fiscal year for this Funding Agreement are estimates and are subject to amendment to reflect the full amount due for this fiscal year.

of Title V and its implementing regulations, the Secretary will add any statutorily mandated grant(s) administered by the Department through IHS to this Funding Agreement after such grant(s) have been awarded. Any other statutorily mandated grants administered by the Department through IHS and awarded to Chickaloon may be added to this Funding Agreement after such grants have been awarded. Grant funds will be paid to Chickaloon as a lump sum advance payment through the PMS grants payment system as soon as practicable after award of the grant. Chickaloon will use interest earned on such funds to enhance the purposes of the grant including allowable administrative costs. Chickaloon will comply with all terms and conditions of any such grant award, including reporting requirements, and will not reallocate grant funds nor redesign the grant program, except as provided in the implementing regulations or the terms of the grant.

4.2 Contract Support Costs. Contract support costs (CSC) will be paid in accordance with 25 U.S.C. § 5325 and §5388 (c). The parties agree that, according to the best data available as of the date of execution of this agreement, the amount to be paid under the fiscal year covered by this agreement, which represents the parties' estimate of Chickaloon's full CSC requirement pursuant to 25 U.S.C. § 5325, is $25,772, including $14,964 for direct CSC and $10,808 for indirect or indirect-like CSC. This estimate shall be recalculated as necessary as additional data becomes available including information regarding the direct cost base, pass throughs and exclusions, and the indirect cost rates to reflect the full CSC required under 25 U.S.C. § 5325. The parties will cooperate in updating the relevant data to make any agreed upon adjustments. In the event the parties disagree on the CSC amounts estimated and paid pursuant to this paragraph and Chickaloon's full CSC requirement under the ISDEAA, the parties may pursue any remedies available to them under the ISDEAA, the Compact, and the Contract Disputes Act, 41 U.S.C. § 7101 et seq.

Section 5 – Method of Payment.

5.1 Payment Schedule. Except as provided in subsections 5.2 [Availability of Tribal Shares], 5.3 [Buyback/Withhold], and 5.4 [Periodic Payments] of this section, all funds identified in Section 4 [Amounts Available During the Term of the Funding Agreement] of this Funding Agreement shall be paid to Chickaloon, in accordance with Article II, Section 4 (a) [Payment Schedule] of the Compact; payment to Chickaloon to be made as follows:

> One annual payment in lump sum to be made annually in advance by check or wire transfer.

5.2 Availability of Tribal Shares. Chickaloon will be paid 100 percent of Headquarters and Area Tribal Shares in its initial lump sum payment, as negotiated in this Funding Agreement.

5.3 Buyback/Withhold.[9] Chickaloon may carry out its responsibility to provide certain PSFAs included in this Funding Agreement by using services or other resources of the Federal government under Article V, Section 22 [Purchases from IHS] of the Compact, as permitted by law. Chickaloon does not wish to exercise this option at this time. If Chickaloon chooses to accept this option during the effective period of this Funding Agreement, Chickaloon

[9] Chickaloon currently does not exercise any buyback.

and IHS will amend this Funding Agreement to incorporate the common Compact Funding Agreement provision applicable to Buyback/Withhold and Chickaloon and IHS will enter into the current common Alaska Tribal Health Compact, Buyback/Withhold Agreement.

5.4 Periodic Payments. Payment of funds otherwise due to Chickaloon under this Funding Agreement, which are added or identified after the initial payment is made, shall be made promptly upon request of Chickaloon by check or wire transfer.

Section 6 – Adjustments.

6.1 Due to Congressional Actions. The parties to this Funding Agreement recognize that the total amount of the funding in this Funding Agreement is subject to adjustment due to Congressional action in appropriations Acts or other law affecting availability of funds to IHS and the Department of Health and Human Services. Upon enactment of any such Act or law, the amount of funding provided to Chickaloon in this Funding Agreement shall be adjusted as necessary, after Chickaloon has been notified of such pending action and subject to any rights which the Co-Signer may have under this Funding Agreement, the Compact, or the law.

Section 7 – Records.

7.1 Incorporation of the Privacy Act. Pursuant to Section 506(d)(1) of Title V, records acquired, generated or maintained by Chickaloon shall not be treated as Federal records under Chapter 5 of Title 5 of the United States Code, except that:

7.1.1 patient medical records, financial records and personnel records may be disclosed only in accordance with 5 U.S.C. Section 552a(b); and

7.1.2 pursuant to Section 105(o) of Title I, the medical records generated by Chickaloon shall, at the option of Chickaloon be stored with the National Archives and Records Administration, and Chickaloon shall have access to such records.

7.2 Confidentiality Standards. Chickaloon will seek to comply with the Administrative Simplification provisions of the Health Insurance Portability and Act of 1996 (HIPAA), including, but not limited to, privacy, security, transactions, and code set regulations, codified at 45 CFR Parts 160, 162 and 164. If a record is not subject to HIPAA, Chickaloon will maintain the confidentiality of its records in accordance with policies and procedures consistent with the purposes and guidelines of HIPAA and the Federal Privacy Act of 1974.

Section 8 – Program Rules. Chickaloon will make a best effort to carry out the health PSFAs in this Funding Agreement in compliance with applicable standards and guidelines adopted by the Traditional Council.

Except as specifically set forth in this section, pursuant to Section 517(e) of Title V, Chickaloon does not agree to be subject to any agency circular, policy, manual, guidance or rule adopted by IHS, except for the eligibility provisions of Section 105(g) and the regulations promulgated under Section 517 of Title V, unless otherwise waived.

Section 9 – National Environmental Policy Act. The National Environmental Policy Act (NEPA), National Historic Preservation Act (NHPA), and related provisions of law require IHS to review and approve actions resulting in the use or commitment of IHS funds or that affect IHS property, and which may significantly impact the environment or cultural resources. Unless Chickaloon has assumed these responsibilities under a construction project agreement in accordance with Section 509 of Title V and 42 C.F.R. § 137.285–312, IHS must carry out these responsibilities and has elected to utilize Appendix G. Where Chickaloon plans to undertake an action, as described in Appendix G, on IHS owned real property or utilizing IHS funds received through this Funding Agreement and Chickaloon has not assumed these responsibilities, Chickaloon will provide IHS with a Project Summary Document (see Appendix F-4) and a completed Environmental Information and Documentation Form (see Appendix F-5) so that IHS can accomplish these requirements, and issue a Determination Document (Categorical Exclusion (CATEX) or Finding of No Significant Impact (FONSI)), as soon as possible. All documentation shall be submitted to IHS as early as possible in the planning phase of the project to prevent delays in the action. No irreversible action can be taken by Chickaloon until IHS completes its compliance responsibilities and so advises the Co-Signer with a Determination Document). Pending resource availability, IHS is available for education and consultation on NEPA, NHPA, and related provisions of law on an as needed basis.

Section 10 – Retrocession. The retrocession provisions of Section 506(f) of the Act are herein adopted, except that the effective date of a retrocession request from the Compact and Funding Agreement, in whole or in part, shall be six months from the date of the request by the Chickaloon Native Village. Retrocession may be effective with less than six months notice, providing the Chickaloon Native Village and IHS agree to an effective date of less than six months from the date of the retrocession request.

Section 11 – Consolidation of Contracts and Previous Annual Funding Agreements. The contract listed below and all previous Annual Funding Agreements shall be amended or terminated, as appropriate, to transfer applicable contract funds into this Funding Agreement for programs, services, functions, and activities, provided to the Co-Signer.

Contract No: 243-97-6038, as modified.

Section 12 – Amendment or Modification of this Funding Agreement.

12.1 Form of Amendments. Except as otherwise provided by this Funding Agreement, the Compact, or by law, any modifications of this Funding Agreement shall be in the form of a written amendment and shall require written consent of the Chickaloon Native Village and the United States. Participation or written consent of Tribes and Co-Signer(s) not subject to the terms of this Funding Agreement shall not be required.

12.2 Services from IHS. Should Chickaloon determine that it wishes IHS to provide PSFAs included in this Funding Agreement for which funding has been identified but not provided, the parties shall negotiate an amendment to the Funding Agreement to reflect the transfer of responsibilities from the Co-Signer back to IHS and the pro-rata share of funding for that program, service, function or activity shall be retained by IHS. Unless otherwise negotiated, IHS will not transfer centrally paid expenses including but not limited to Workers Compensation to any Co-Signer.

12.3 Due to Addition of New Programs. Should Chickaloon determine that it wishes to provide a program, function, service or activity of IHS not included in this Funding Agreement, Chickaloon shall submit a proposal to IHS to provide such program, service, function or activity. The parties agree to negotiate such a proposal and, should the parties fail to reach agreement, Chickaloon may submit a final offer in accordance with Title V procedures set forth in Section 507(b)–(d) of Title V. A proposal submitted pursuant to this section shall be treated as a request for amendment to the Funding Agreement and, once approved by IHS, the Alaska Area Office shall prepare within 30 days an amendment to this Funding Agreement and the amendment shall be executed through the Area Office and added to this Funding Agreement.

12.4 Due to Availability of Additional Funding. Co-Signer shall be eligible for any increases in funding or funding for Medicaid, Medicare, maintenance and improvement, other reimbursements and new programs for which it would have been eligible had it been administering programs under a self-determination contract, rather than under the Compact and this Funding Agreement, and for any other funds that are not restricted by appropriations language for which any Alaska Tribe or tribal organizations may be eligible, including any new funds appropriated for IHS Headquarters and funds passed to Alaska Area as recurring or non-recurring funds, and this Funding Agreement shall be amended to provide for timely payment of such new funds to Co-Signer. Such amendment shall be originated and prepared within 30 days by the Alaska Area Office and executed through the Area Office in consultation with the Co-Signer.

12.5 Other Adjustments. Upon written authorization by the Chickaloon Native Village and agreed to by IHS, IHS may reallocate funds retained by IHS, which are obligated to Chickaloon, for the purpose of reimbursing IHS for services or equipment provided to Chickaloon to assist the Chickaloon Native Village in carrying out the terms of the Compact and this Funding Agreement.

12.6 General Procedures for Amending or Modifying this Funding Agreement. Amendments or modification proposed by Chickaloon shall be submitted in writing to IHS, Alaska Area Director with a copy to the Office of Tribal Self-Governance at IHS Headquarters. Except as provided with respect to the incorporation of a provision of Title I of the Act under Article V, Section 21 [Applicability of Title I Provisions] of the Compact, or as provided above in paragraphs 12.4 [Due to Availability of Additional Funding], and 12.7 [Funding Increases] of this section, a request to amend or modify this Funding Agreement submitted by Chickaloon shall be processed in accordance with Section 507(b)–(d) of Title V of the Act, and all provisions of those identified sub-sections are incorporated herein for this purpose.

12.7 Funding Increases.

12.7.1 Written consent of Chickaloon shall only be required for issuing amendments for those funds which:

12.7.1.1 require a change to Section 3 – Tribal Programs and Budget;
12.7.1.2 require a specific commitment by Chickaloon (e.g., Maintenance & Improvement projects and prior fiscal year Sanitation Facility Construction projects); or

12.7.1.3 reduce funding other than changes in Congressional appropriations pursuant to Section 6.1 [Due to Congressional Action].

12.7.2 Amendments not requiring written consent may include, but are not limited to:

12.7.2.1 Program/Area/HQ Mandatories;
12.7.2.2 Program/Area/HQ End-of-Year Distributions;
12.7.2.3 CHEF, subject to the condition that if a case initially qualifying for reimbursement is paid (in whole or in part) by an alternate resource or cancels for any reason, Chickaloon will return the unused amount to the IHS CHEF account;
12.7.2.4 CHS Deferred Services;
12.7.2.5 Routine Maintenance & Improvement; or
12.7.2.6 Collections and reimbursements.

12.7.3 Amendments reflecting payment of these funds shall be provided to Chickaloon after any such funds are added to the Funding Agreement. Chickaloon retains the right to reject the addition of such funds to the Funding Agreement and return the funds to IHS.

Section 13 – Third Party Recoveries. Any funds recovered by Chickaloon through the filing, litigating, or settling a claim against a third party shall be the property of Chickaloon and shall be considered program income to be utilized by Chickaloon as provided in Article III, Section 7 [Program Income] of the ATHC. Any prospective recovery of funds for such services shall likewise be considered program income to be utilized pursuant to Article III, Section 7 [Program Income] of the Compact.

Section 14 – Payer of Last Resort. Whether providing, purchasing, or authorizing health care services described in the Compact and this Funding Agreement, in accordance with Section 2901(b) of Pub. L. 111-148 [25 U.S.C. § 1623(b)], and as otherwise provided in law, Chickaloon shall be the payer of last resort.

Section 15 – Service to Non-Beneficiaries. Section 813 of the Indian Health Care Improvement Act, as amended, 25 U.S.C. 1680c, (Section 813), authorizes the governing body of a Tribal Organization carrying out health services of IHS under the Indian Self-Determination and Education Assistance Act to determine whether health services should be provided under the Tribal Organization's funding agreement with IHS "to individuals who are not eligible for such health services under any other subsection of this section or under any other provision of law" 25 U.S.C. § 1680c(c)(2). The Chickaloon Village Tribal Council has made such determination consistent with Section 813, and provides for its findings in Resolution No. 101020-01. Resolution 101020-01 is attached as Appendix C and incorporated by reference herein. Chickaloon may provide services under this Funding Agreement to non-beneficiaries as described in Resolution No. 101020-01. In addition, services may be provided to U.S. Public Health Service Commissioned Corps Officers and their dependents.

Section 16 – Memorializing Disputes. The parties to this Funding Agreement may have failed to reach agreement on certain matters which remain unresolved and in dispute. Such matters are set forth in an attachment to this annual Funding Agreement, which shall be identified as Addendum 2, "Memorialization of Matters Remaining in Dispute." This attachment shall not be

considered a part of this Funding Agreement, but is attached for the purpose of recording matters in dispute for future reference, discussion and resolution as appropriate. Chickaloon does not waive any remedy it may have under the law with regard to these issues and any others not listed herein.

Section 17 – Severability.

This Funding Agreement shall not be considered invalid, void or voidable if any section or provision of this Funding Agreement is found to be invalid, unlawful or unenforceable by a court of competent jurisdiction. Should such a court make such a finding, the parties will seek agreement to amend, revise, or delete any such invalid, unlawful or unenforceable sections or provision, in accordance with the provisions of the Compact.

Section 18 – Title I Provisions Applicable to This Funding Agreement. As authorized in 25 U.S.C. § 5396(b), Chickaloon exercises its option to include the following provisions of Title I of the Act as part of this Funding Agreement, and these provisions shall have the force and effect as if they were set out in full in Title V of the Act.

18.1 25 U.S.C. § 5304(e) (definition of "Indian Tribe");
18.2 25 U.S.C. § 5322(b) (related to grants for health facility construction and planning, training and evaluation);
18.3 25 U.S.C. § 5322(d)(1) (related to duty of IHS to provide technical assistance);
18.4 25 U.S.C. § 5324(a)(1) (exemption from Federal procurement and other contracting laws and regulations);
18.5 25 U.S.C. § 5328(b) (conflicting provisions of law);
18.6 25 U.S.C. § 5329(c) section 1(b)(8)(F) (screener identification);
18.7 25 U.S.C. § 5329(c) section 1(b)(9) (availability of funds);
18.8 25 U.S.C. § 5329(c) section 1(d)(1)(B) (construction of contract);
18.9 25 U.S.C. § 5329(c) section 1(d)(2) (good faith).

Section 19 – Effective Date and Duration. The effective date of this Funding Agreement is October 1, 2019 the Funding Agreement will remain in effect through the 2022 Federal Fiscal

Year or until a subsequent agreement is negotiated and becomes effective pursuant to Article II, Section 12 [Subsequent Funding Agreements] of the Compact.

United States of America
Secretary of
Department of Health and Human Services

By: _____
Director, Indian Health Service

Date: 9/11/19

Chickaloon Native Village

By: Chief Gary Harrison
Gary Harrison, Traditional Chief

Date: 6-21-19

Appendix A

FY 2019 Financial Summary

Chickaloon

Appendix A - Financial Summary Tribal Shares Funding Agreement - FY 2019

Tribal Share Summary Chickaloon	FY 2019 Negotiated Amount	Chick. Restricted	Total Due Chick.	Initial Lump Sum Payment
Area TS Amount	$19,271	$801	$18,469	$18,469
	0		0	0
Subtotal Area TS Amount	$19,271	$801	$18,469	$18,469
Headquarters TSA Amount	$14,605	$1,640	$12,964	$12,964
Headquarters Other Program Formula (OEHE)	$42	$42	$0	$0
Subtotal Headquarters TS amounts	$14,647	$1,682	$12,964	$12,964
Total Tribal Shares	$33,917	$2,484	$31,434	$31,434

Driving Variables Chickaloon	FY 2019
Population (2010 Census AN/AI population)	33
Tribes (Federally Recognized Tribes)	1
Recurring Base - FY 2013 (less VBC)	$31,284
Percentage of Total Area TS (of all Alaska Tribes)	0.14311%
Percentage of ATHC (of all Title V Alaska Tribes)	0.14488%
Number of MOA employees	0
Number of IPA employees	0

Individually Restricted Items Chickaloon	FY 2019
Area Office (Individual Restricted Only)	
Supply Service Center	YES
Emergency Medical Services	NO
Village Clinic Leasing Management	YES
Headquarters (ATHC Restricted Only)	
ACOG	YES
OIT - Negotiated Alaska Plan	YES
Clinical Sup. Ctr. (Inc. CME Cert.)	YES

Appendix A - Financial Summary for Funding Agreement-Area Tribal Shares

Chickaloon

Line #	FY 2019 Budget Activity/Service	Total Area Budget	Residual Amount	ATHC restricted		Total AO Tribal Shares	Chick. AK Dist.	Chick. Retained	Chick. Total TS Due
				Trans. Fed.	ANTHC				
		(Column 1)	*(Column 2)*	*(Column 3)*	*(Column 4)*	*(Column 5)*	*(Column 6)*	*(Column 7)*	*(Column 8)*
1	TRIBAL SHARE FUNDS	$11,900,108	$0		$0	$11,900,108	$17,030		$17,030
2									
3	AREA OFFICE PFSAs (excluding OEHE)								
4	Area Office PFSA's	$4,193,809	$2,442,960	$681,500	$1,069,349	$0	$0		$0
5	Lease Costs-	$1,657,267	$185,820	$193,220	$1,278,227	$0	$0		$0
5a	Space Costs- negotiations	$19,000	$0	$19,000					
6	Area Director's Reserve	$100,000	$0	$100,000	$0	$0	$0		$0
7	Headquarters Assessments	$488,590	$54,720	$230,202	$203,668	$0	$0		$0
8	Human Resources	$849,441	$210,962	$356,311	$282,168	$0	$0		$0
9	Human Resources (ANMC) funds	$0	$0	$0	$0	$0	$0		$0
10	Area PFSA transferred to ANTHC	$3,028,546	$0	$0	$3,028,546	$0	$0		$0
11	CHC Reserve	$1,555,064	$0	$0	$1,555,064	$0	$0		$0
12	Area Managed Care	$723,423	$0	$0	$723,423	$0	$0		$0
13	ANHB (inc. tobacco funds)	$389,983	$0	$0	$389,983	$0	$0		$0
14	Supply Service Center	$853,749	$0	$0	$335,598	$518,151	$742	$742	$0
15	Epidemiologists	$196,885	$0	$0	$0	$196,885	$282		$282
16	EMS program at ANMC	$195,140	$0		$0	$195,140	$279	*$0*	$279
17	Centers for Disease Control	$282,902	$0	$0	$282,902	$0	$0		$0
18	Subtotal Area PFSAs (ex. OEHE)	$14,533,798	$2,894,462	$1,580,233	$9,148,927	$910,176	$1,303	$742	$561
19									
20	OFFICE OF ENVIRONMENTAL HEALTH AND DESIGN								
21	Office of Envir. Hlth and Eng.-(EI	$5,949,472	$244,466		$5,127,476	$577,530	$827		$827
22	Real Property/Realty (FSA)	$148,888	$92,682		$14,547	$41,659	$60	$60	$0
23	Health Facilities/Main./ Spec. Prc	$1,366,865	$114,204		$1,216,669	$35,992	$52		$52
24	Subtotal OEHE	$7,465,225	$451,352	$0	$6,358,692	$655,181	$938	$60	$878
25	**TOTAL AREA OFFICE**	$33,899,131	$3,345,814	$1,580,233	$15,507,619	$13,465,466	$19,271	$801	$18,469

General Notes on Alaska Area Office Tribal Shares

Column 1 - Includes all FY17 changes allocated to TS, Residual, & Transitional as of FY17. In FY 2019 TS changes will be added as received.

Column 2 - Residual includes no changes in residual functions. Based on FY2018 Area approved residual budgets.
Remaining funds at 9/30 distributed (Non-Recurring) to all Alaska Area health programs based on recurring base.

Column 3 - Transitional funds agreed by co-signers to remain at Area Office. Based on FY2018 approved transitional budget.

Column 4 - Restricted by all co-signers & transferred to the ANTHC to provide "Area PSFAs" .

Column 5 - Includes Area TS for all Alaska Tribes, including Title I & Title V. FY19 mandatories to be added if received.

Column 6 - Available Tribal shares for Co-Signer (amounts for ANTHC include pass-through to awardees with shares captured by Sec. 325).
Distributed by the approved ATHC methodology of - 30% # of Tribes / 35% 2010 Census Pop. / 35% 2013 Rec. Base (less VBC).
All Area TS for Services line items will be recurring, Area TS for Facilities will be non recurring.

Column 7 - Items restricted by individual co-signer to pay for continued services from ANTHC. (Restricted amounts are added to ANTHC FA.)

Column 8 - The agreed upon amount due (col. 6 - col. 7) to the co-signer after all retained shares are withheld.

Line 1 - All TS funds for non-OEHE Area Office PSFAs except where co-signers have individually decided to retain certain PSFAs at the ANTHC or AANHS.

Line 5 - Lease on Inuit Building.

Line 5a - $20,000 (less sequester) from transitional funding held by IHS to rent space for annual negotiations. Funds transferred to ANTHC upon confirmation of space avail

Line 7 - Centrally paid expenses, including personnel & finance support for Area positions, costs & funds for departmental assessments.

Line 8 - Area Human Resources functions (previously Office of Personnel & Training).

Line 9 - Funding originally from ANMC - have all been returned to SCF/ANTHC as IPA/MOAs were reduced.

Line 10 - Includes funding for Area PSFAs transferred to ANTHC under Section 325.

Line 11 - Funds to ANTHC to support the statewide Contract Health Services reserve program.

Line 12 - Funds to ANTHC to support specialized services in Barrow, NSHC, & BBAHC & certain statewide laboratory contracts.

Line 13 - ANHB funds from Loc 77 including previous tobacco prevention funding.

Line 14 - Supply Service Center individually withheld amounts retained for ANTHC for all co-signers except YKHC, Seldovia, & Eklutna.

Line 15 - Funds distributed to support the Epidemiology Center distributed to co-signers for individual payment to ANTHC.

Line 16 - Funds for EMS training. Retained by IHS for transfer to ANTHC for Maniilaq, BBAHC, & Chugachmiut for EMS training at ANMC.

Line 18 - Does not include funds from surcharge, assessments, or other services purchased through Area Office.

Line 22 - Funds retained for ANTHC for all co-signers except YKHC, SCF, & KIC.

Line 24 - Does not include NR SFC funds for Health Facilities design and construction oversight.

Appendix A - Financial Summary for Annual Funding Agreement - Headquarters Tribal Shares
Chickaloon

Sub Act.	Line Item	Account	TSA	PF	BB	National FY 2019 TSA Pool	Chickaloon inc in All AK	Knik in All AK	All Alaska	ATHC Eligible Shares Total ATHC TS	Chick. Eligible shares	Co - Signer 0% Retained	0 Due
						Column 1				*Column 2*	*Column 3*	*Column 4*	*Column 5*
Hospitals and Clinics													
	101	Emergency Fund		x		$3,956,016			$462,063	462,063	End of year funds to be dist. on AK TSA formula.		
	104	Inter-Agency Agreements				$0			$138,380	138,380	$200	$0	$200
	105	Management Initiatives		x		$2,049,512			$239,383	239,383	End of year funds to be dist. on AK. TSA formula.		
	106	A.C.O.G. Contract	x			$98,592			11,209	11,209	$16	$16	$0
	107	H.P./D.P. Initiatives	x			$3,484,867			200,844	200,844	$291	$0	$291
	110	N.E.C.I.	x			$1,107,951			124,173	124,173	$180	$0	$180
	111	Nurse Initiatives	x			$1,287,656			140,892	140,892	$204	$0	$204
	112	Nursing Co-steps	x			$648,528			72,677	72,677	$105	$0	$105
	113	Chief Clinical Consultant	x			$277,340			31,086	31,086	$45	$0	$45
	115	Emer. Medical Svcs	x			$465,222			41,980	41,980	$61	$0	$61
	117	Traditional Advocacy Prog.	x			$100,578			11,272	11,272	$16	$0	$16
	118	Research Projects	x			$1,283,252			143,088	143,088	$207	$0	$207
	119	A.A.I.P. Contract	x			$26,731			2,994	2,994	$4	$0	$4
	120	Clinical Support Center-Phoenix	x			$1,744,883			204,917	204,917	$297	$45	$252
	121	Co-steps Non-physicians	x			$81,839			9,159	9,159	$13	$0	$13
	123	Physician Residency	x			$277,416			31,093	31,093	$45	$0	$45
	124	Recruitment/Retention	x			$2,057,393			230,592	230,592	$334	$0	$334
	125	U.S.U.H.S., etc.	x			$3,071,317			344,246	344,246	$499	$0	$499
	126	DIR Support Fund	x			$24,915,898			2,762,946	2,762,946	$4,003	$1,113	$2,890
	127	Evaluation	x			$1,063,992			119,272	119,272	$173	$0	$173
	128	National Indian Health Board	x			$459,114			51,111	51,111	$74	$0	$74
	129	Albq./HQ Administration	x			$892,404			112,813	112,813	$163	$0	$163
	130	Nutrition Training Center	x			$345,053			41,806	41,806	$61	$0	$61
	131	Diabetes Program- Albq./HQ	x			$1,295,589			151,342	151,342	$219	$0	$219
	132	Cancer Prevention- Albq./HQ	x			$716,968			84,278	84,278	$122	$0	$122
	133	Health Records	x			$136,277			12,043	12,043	$17	$0	$17
	134	AIDS Program	x			$422,971			78,823	78,823	$114	$0	$114
	135	Handicapped Children	x			$346,083			40,775	40,775	$59	$0	$59
	137	National OIT Sup.- Albq./HQ	x			$8,292,508			925,939	925,939	$1,342	$373	$969
	154	Prescription Drug Monitoring	x			$1,002,361			$115,171	115,171	$167	$0	$167
Dental Health										-			
	201	IHS Dental Program	x			$2,505,120			$300,609	300,609	$436	$0	$436
	202	IHS Dental Program- Program formula		x		$5,269,192					$0	$0	$0
Mental Health													
	301	MH/SS Tech. Asst.	x			$1,542,507			$174,272	174,272	$252	$0	$252
	302	C.M.I. Grants	x			$628,310			$70,130	70,130	$102	$0	$102
	303	National Conference	x			$107,552			$11,990	11,990	$17	$0	$17
Alcohol/Sub. Abuse													
	401	Clinical Advocacy	x			$3,148,617			$516,623	516,623	$749	$0	$749
	402	Collaborative Initiatives	x			$848,033			$48,451	48,451	$70	$0	$70

Appendix A - Financial Summary for Annual Funding Agreement - Headquarters Tribal Shares
Chickaloon

Sub Act.	Line Item	Account	TSA	PF	BB	National FY 2019 TSA Pool	Chickaloon inc in All AK	Knik in All AK	All Alaska	ATHC Eligible Shares Total ATHC TS	ATHC Eligible Shares Chick. Eligible shares	Co - Signer 0% Retained	Co - Signer 0 Due
						Column 1				*Column 2*	*Column 3*	*Column 4*	*Column 5*
Contract Health Care													
	501	Fiscal Immediary		x						$0	$0	$0	$0
	504	C.H.S. Reserve & Undistrib.	x			$3,377,832			$361,250	361,250	$523	$0	$523
Public Health Nursing													
	601	Preventive Health Initiatives	x			$951,210			$103,180	103,180	$149	$0	$149
	602	Preventive H. Init. - Prog. Formula		x							$0	$0	$0
Health Education													
	701	IHS Health Education Program	x			$1,133,793			$127,796	127,796	$185	$0	$185
CHR													
	801	IHS CHR Program	x			$2,412,266			$267,854	267,854	$388	$0	$388
Direct Operations													
	1301	Direct Operations	x			$13,847,784			$1,557,559	1,557,559	$2,257	$0	$2,257
	1301a	Direct Operations- OIT	x			$2,716,551			$305,550	305,550	$443	$93	$349
	1302	Direct Ops Dental	x			$0			$0	-	$0	$0	$0
Facilities and Environmental Health Services													
	2401	Sanitation Fac. Construction Sup.		x		$6,621,201				$325,101	$0	$0	$0
	2402	Environmental Health Ser. Support		x		$4,030,650				$197,905	$41	$41	$0
	2403	Facilities & Property Support		x		$18,605,839				$221,409	$1	$1	$0
	2404	Facilities Engineering Support		x						$0	$0	$0	$0
	2405	Engineering Services Support		x						$51,699	$0	$0	$0
TOTAL TSA AMOUNT						$89,122,358	$0	$0	$10,080,185	10,080,185	$14,605	$1,640	$12,964
TOTAL PROGRAM FORMULA AMOUNT						$40,532,410				$1,497,560	42	$42	$0
TOTAL HEADQUARTERS TRIBAL SHARE						$129,654,768				$11,577,745	$14,647	$1,682	$12,964

Column 1 - All numbers are based on HQ PFSAs for FY19 Table #4 dated 9/14/18
Column 2 - All numbers are based on HQ PFSAs for FY19 Table #4 dated 9/14/18

Column 3 - Individual Co-Signer share of column 2.
Column 4 - Co-Signer amounts left with (retained by) IHS to provide service- If service is not available IHS shall pay to each Co-Signer amount provided.
Column 5 - This column (col. 3 - col. 4) is the HQ. TS funds due to Co-Signer, calculated by Alaska TSA formula.
All Headquarters Tribal Shares shall be recurring except for Facilities (lines 2401 -2405) and funds in lines 101 and 105.
Line 101 - Any funds remaining will be distributed non recurring on 9/30 (from HQ by TSA formula) and to each Co-Signer on ATHC distribution method.
Line 105 - Any funds remaining will be distributed non recurring on 9/30 (from HQ by TSA formula) and to each Co-Signer on ATHC distribution method.
Line 106 - All Alaska Co-Signers restricted all funds to continued advanced OB training opportunities for all Alaska Area physicians.
Line 120 -Alaska Co-Signers restricted a total of $31,000 dollars for the clinical support center for CME certification and "IHS Provider" magazine.
Line 124 - BBAHC, EAT, Chugachmiut, Eyak, and Maniilaq retrocede 50% of line 124 to IHS in exchange for use of recruitment website ihs.gov/jobs.
Line 126, 137 -DIR withheld were computed at 27.8% of each Co-Signer on ATHC proposal. See Section 1 of the Funding Agreement.
Line 0154 New line for Prescription Drug monitoring. Full share included in co-signers TS.
Line 201 - Dental Program - approximately $800,000 transferred to line 1302 in Direct Ops Dental. No impact on TS.
Line 1301a - DIR Withheld was computed at 21.1% of each Co-Signer share based on continuing agreements with Dir. DIR.
Linr 1302 - Direct Ops Dental is now in line 201
Lines 2401-2405 - Funds available for OEHE support functions (from table 4f) provided based on national formula at tribal option.

Name of Tribe/Tribal Org. **Chickaloon**

Contract/Compact Period October 1, 2018 through September 30, 2019 **58G110101**

	Budget Activity	Program/Service Unit Base		Area Tribal Share	Headquarter Tribal Share	Contract (Reductions)	Net Annual Payment Obligation
		Recurring	non recurr.	0.001431108		IPA/MOA	
		(1)	(2)	(3)	(4)	(5)	1+2+3+4+5=(6)
1	Hospitals & Clinics	$12,517		$4,853	$7,486	$0	$24,856
2	Dental	$464		$300	$436	$0	$1,199
3	Mental Health	$109		$1,848	$371		$2,328
4	Alcohol & Substance Abuse	$298		$1,225	$819		$2,342
5	Public Health Nursing	$90		$175	$149		$415
6	Health Education	$25		$359	$185		$570
7	Community Health Reps.	$101		$132	$388		$622
8	Immunization(AK only)	$43		$498	$0	$0	$541
9	Direct Operations	$48		$6,120	$2,606		$8,774
10							
11							
12	Self-Governance				$0		$0
13	Other, Services (Annual)						
14	TOTAL, Services (Annual)	$13,695	$0	$15,511	$12,441	$0	$41,647
15	Purchased/Referred Care	$13,988		$2,080	$523		$16,591
16	Operation Cost for Tribal Clinics						$0
17	Environmental Health Support	$0		$827		$0	$827
18	Facilities Support	$0		$52			$52
19	OEHE Support				$0		$0
20	Maintenance and Improvement		$0		$0		$0
21	Sanitation Facilities - Housing				$0		$0
22	Sanitation Facilities - Regular				$0		$0
23	Equipment		$0				$0
24	TOTAL, Facilities	$0	$0	$878	$0	$0	$878
25	Current year CSC Direct	$14,964					$14,964
26	Current year CSC Indirect		$10,808				$10,808
27							
28	Other (See Remarks)						$0
29	TOTAL, CSC	$14,964	$10,808	$0	$0	$0	$25,772
30	Quarters						$0
31	Contract Hlth Svs (Pr Yr)						$0
32	Indian Hlth Facil (Prior Year)						$0
33	Others						
34	TOTAL, Other	$0	$0	$0	$0	$0	$0
35					$0		$0
36	**GRAND TOTAL, AFA**	**$42,647**	**$10,808**	**$18,469**	**$12,964**	**$0**	**$84,889**

FOOTNOTES

The FA program funding amount in column 1 and 2 are as of FA 9 dated 9/24/2018

Line 20 and 23 - Routine M&I and Equipment funding is estimated at 90% of prior FY amount for lump sum payment -subject to a with Sec. 4 of the FA.

Chickaloon
Withhold Calculation

The co-signer will "withhold" 100% of all estimated costs for IPA/MOA, SSC, VBC, **U**
surcharge **0.285%** (Yes or no)
The co-signer will "withhold" the minimum intial amount for IPA, etc and "buyback" services **yes**
0.285% (Yes or no)

Service	Annual amount				Est. monthly payment	Initial auth. withhold
	Cost of Services	IPA/MOA CPE	Surcharge	Total annual estimated		
	(1)	(2)	(3)	1+2+3=(4)	(4)/12=(5)	see footnotes
H & C						
IPA/MOA personnel costs		$0	$0	$0	$0	$0
Supply Service Center			$0	$0	$0	$0
Village Clinic Leases			$0	$0	$0	$0
SUBTOTAL H & C	$0	$0	$0	$0	$0	$0
DENTAL						
IPA/MOA personnel costs			$0	$0	$0	$0
Supply Service Center		$0	$0	$0	$0	$0
All other costs-			$0	$0	$0	$0
SUBTOTAL DENTAL	$0	$0	$0	$0	$0	$0
IMMUNIZATIONS						
IPA/MOA personnel costs			$0	$0	$0	$0
Supply Service Center		$0	$0	$0	$0	$0
Village Clinic Leases			$0	$0	$0	$0
All other costs-			$0	$0	$0	$0
SUBTOTAL IMM.	$0	$0	$0	$0	$0	$0
ENVIR. HEALTH						
IPA/MOA personnel costs			$0	$0	$0	$0
Supply Service Center		$0	$0	$0	$0	$0
All other costs-			$0	$0	$0	$0
SUBTOTAL EHVIR HEA. SER.	$0	$0	$0	$0	$0	$0
Withhold Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

FOOTNOTES

Column 1- Initial withhold for IPA/MOA and VBC is 4 months (3 months deposit and October advanced payment); for all other co
Column 2 - IPA/MOA Centrally Paid Expenses are estimated at $588 for each IPA and $5,293.74 for each MOA.
Employee Dispute Pool Costs are no longer charged in advance (*see* Section 2.3.2.3 of Buyback Agreement).
These charges will be reconciled to actual cost per employee as incurred by the Service and Supply fund for CPE expenses.
Column 3 - Surcharge for all Co-Signers using buyback is .285%

Appendix B

Continuing Services Agreement for FY 2016

MEMORANDUM OF AGREEMENT DESCRIBING THE CONTINUING SERVICES OF THE INDIAN HEALTH SERVICE, ALASKA AREA NATIVE HEALTH SERVICE TO CHICKALOON NATIVE VILLAGE FOR FY 2016

I. INTRODUCTION

This agreement provides for the continuation by the Indian Health Service (IHS) of certain services from the Alaska Area Office for the benefit of Chickaloon Native Village ("Chickaloon") under its Funding Agreement (FA) under the Alaska Tribal Health Compact (ATHC) Self-Governance Compact.

This agreement is limited to the programs, services, functions, and activities (PSFAs) performed by the residual and transitional federal staff of the Alaska Area Office.

This agreement should be interpreted in conjunction with Chickaloon's FA and Appendix A to that FA, which may provide for additional detail on "restrictions" of funds at the Area or Headquarters level to ensure that specific services are continued to the individual Co-Signer.

In FY 2014, funding for these continuing services and activities will be from the funds, which have been designated as residual and from funds, which have been designated in support of temporary transitional federal PSFAs. In addition funding to purchase specific services, i.e., use of IPA/MOA assignees and Village Built Clinic leases, may be provided through reimbursement by Chickaloon to the IHS.

II. DEFINITIONS

The following definitions are in common usage in the Alaska Area:

A. ATHC Tribal Restricted Share - Used in Alaska to refer to those retained Tribal shares all compacting Tribes jointly initially agreed to leave in the Area Office in support of Alaska Area state wide PSFAs. Pursuant to Section 325 of PL 105-83, these shares now are in the Alaska Native Tribal Health Consortium (ANTHC) FA or are used for transitional federal PSFAs.

B. Buyback - The process by which Co-Signers use cash to purchase Area services from the Area Office. Requires accurate description and pricing of service, and mechanism for Area to invoice and receive payment.

C. Co-Signer Restricted Shares - Used in Alaska to refer to "retained Tribal shares" that have been left at the Area Office or Headquarters on an individual basis by a Co-Signer to allow the Area, Headquarters or ANTHC to provide specific services to the Co-Signer. Pursuant to Section 325 of PL 105-83, these Area shares now are in the ANTHC FA or are used for

transitional federal PSFAs.

D. Residual - The resources necessary to support the PSFAs required for the United States Government to fulfill and maintain its moral and legal responsibilities based on treaties, statute, and Executive order that are essential for the federal government to fulfill its "inherent federal functions".

E. Transition Plan - Plan initially agreed to by the Alaska Tribes to allow a transition of less than 100% of the Area Office Tribal shares to the Co-Signers collectively. (This definition is included for historical purposes only.)

F. Tribal Share - That portion of Headquarters or Area resources not determined to be residual and allocated to individual Tribes or to Tribes collectively, via Tribal organizations, utilizing an agreed upon methodology.

G. Tribe - As used in this Agreement, "Tribe" refers to Tribes and Tribal organizations, as those terms are defined respectively in Sections 4(e) and (*l*) of P.L. 93-638, the Indian Self-Determination and Education Assistance Act, as amended (the Act).

III. AREA SERVICE DELIVERY AGREEMENT

Nothing in this agreement is intended by Chickaloon or the IHS, nor shall be interpreted by any party, to limit or reduce in any way the PSFAs that any Tribe or Tribal organization is eligible to receive from the Area Office under Sec. 102 of Title I of the Act, under Sections 505 and 515(a) of Title V of the Act, or any other applicable federal law.

The table for each "Office" (or separate organizational component) presents the PSFAs currently performed and the staffing to perform the PSFAs. The residual PSFAs described in this Continuing Services Agreement serve all Co-Signers. The transitional personnel shown in this Agreement primarily support ANTHC PSFAs; however, some support other Co-Signers (e.g. IPA/MOA). PSFAs and the associated funds and personnel performing transitional PSFAs in support of the ANTHC (and Southcentral Foundation (SCF) for certain designated human resources PSFAs) under this Agreement may be transferred to the ANTHC or SCF under its FA.

A. OFFICE OF THE DIRECTOR

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional	Staffing (FTE)
Director	Provides overall executive direction and support on behalf of the Secretary.	R	1
Deputy Director, Chief Medical Officer	Provides public health advocacy; clinical consultation (CMO); legally required certification of health aide credentials and oversight of CHAP certification process; consultation in CHAP/Rural Health program management.	R	1
Executive Officer	Serves as principal advisor to the Director on overall management policies and procedures.	R	1
Attorney	Provides Region X attorney support and consultation.	R	1
EEO	Provides EEO support. 1		
Support Staff	Secretarial, clerical and administrative support to inherent and transitional federal functions at all levels of the Area Office.	R T	3 1
Planning, Evaluation & Statistics	Prepare statistical reports and publications in support of planning, evaluation and resource allocation requirements.	R	2
	Total		10

The Office will provide the specific PSFAs defined below:

1. Executive direction on behalf of the Secretary to the remaining inherently federal functions.
2. Advocacy at national level on behalf of the Tribes of Alaska including: legislative, policy, resource allocation, and appropriation advocacy.
3. Policy formulation and interpretation; supervision of non-IPA/MOA federal employees; negotiate, execute and administer compacts and FAs; resource allocation.
4. Public health coordination with Tribal, state and federal governments.
5. Provide legal advice and consultation on behalf of the Secretary.
6. Provides representation on the Executive Committee and Planning Committee of the Alaska Federal Health Care Partnership (AFHCP). Through the government-to-government relationship with Tribes and Tribal organizations, provides the mechanism for Tribal membership on the AFHCP.
7. Eligibility determinations assistance.
8. Equal Employment Opportunity program management in support of federal employment rights.
9. Oversight of certification of Community Health Aides as outlined by law and the *IHS Community Health Aide Program Certification Board Standards and Procedures*.
10. Consultation and technical assistance to Tribes and Tribal organizations staff and programs including
    a. Program review or evaluation at the request of the Area Director or the invitation of Tribal programs;
    b. Submission of electronic health record data to IHS National Data Warehouse; and
    c. Maintain current Area statistics to provide statistical analysis in support of resource needs and allocations.

1 The EEO function is provided under an intra-agency agreement among the IHS Alaska, California and Portland Area Offices.

d. Review and validate Alaska active user populations.

e. Publish *Census Based Alaska Native Population Counts* to supplement and cross check the accuracy of the user populations.

f. Verify the permanent staff increase Resource Requirement Methodology Needs Assessment (RRMNA) prepared by Tribes to determine staff needed for new facilities.

g. Collate data submitted for IHS distribution of specially earmarked funds following national allocation guidelines, when available, and suggest alternate distribution methods to program directors.

h. Publish the *Alaska Area Profile.*

i. Maintain the Alaska Area IHS website and publish Area Director's quarterly newsletter.

j. Publish the *Area Senior Executive Service Workplan* to support agency evaluation of the goals and accomplishments of the Area Office, its Director and Office Directors.

k. In cooperation with the AANHS/OEHE and ANTHC's Division of Environmental Health and Engineering and Co-Signers, provide user population and workload data, assist Co-Signers with preparation of applications; verify applications and planning documents prepared by Tribes (Health System Planning -HSP, PORs, and PJDs) for health facility expansion and replacement; and assist Co-Signers in the Headquarters' review process.

l. Communication between Tribal programs and IHS by seeking legal opinion from Region X attorney on issues which affect health care delivery by Community Health Aides such as standards of care, certification, Clinical Laboratory Improvement Act (CLIA) regulations, and Federal Tort Claims Act coverage.

11. Provide health program technical assistance and consultation on a limited basis as expertise and resources permit. This includes consultation on PSFA descriptions in Title I contracts, Title V FAs, specified grants and personal service and other contracts.

12. Support staff for the Director's Office and all other Area Office components without specific support staff.

13. Provide reimbursement to Headquarters for certain centrally paid expenses to include 100 percent of Department of Health and Human Services financial services and portions of other such expenses as reflected in the negotiated transitional budget for the ANTHC.

14. Performs the responsibilities identified in section 1 of the FA regarding ANTHC and SCF assurances.

15. Perform delegated functions to approve and administer FAs and amendments. The delegation includes the performance of Single Agency Audit, audit resolution for Title V awardees (Co-Signers); the function is provided using a multi-member Area-based team.

16. Responsibility for the Area Internal Control/Management Control programs, IHS Succession Plan and the Strategic Human Capital initiative.

17. As federal supervisor of Commissioned Officers serving under MOAs, the Area Director: functions as Reviewing Official for completion of annual Commissioned Officer Evaluation Reports; provides the Reviewing Official Statement for each officer when they are considered for promotion; and, fulfills any other action required as an officer's Reviewing Official. The Area Director may delegate this responsibility to Area Federal Staff as needed.

B. OFFICE OF ACQUISITION AND PROPERTY MANAGEMENT

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional	Staffing (FTE)
Federal Contracting Title I awards, Personal Property, and Prime Vendor program	Responsible for federal acquisitions to support the Alaska Area Office and Anchorage-based Centers for Disease Control and those required or elected in support of Tribally operated PSFAs. Responsible for the negotiation, award and administration of Title I, P.L.93-638 contracts. Maintains the federal personal property inventory. Manages the Pharmacy Prime Vendor program. Provides or coordinates certain administrative services for the Alaska Area office. (Surcharge funded services are also provided as needed and are noted with an asterisk (*))	R	2
	Total		2

The Office will provide the specific PSFAs defined below:

1. Negotiate, award and administer federal acquisitions including those in support of Tribally managed programs.
2. Maintain or develop Area agreements (Inter/Intra-Agency Agreements, Cooperative Agreements, Memoranda of Agreement) in close partnership with appropriate IHS or other federal, state or Tribal entity(s).
3. Negotiate, execute and administer all P.L. 93-638, Title I contracts including close out and site reviews as requested or required.
4. Coordinate records and documentation for Interagency and Cooperative Agreements, and DHHS and IHS delegations and directives.
5. Provide assistance to tribally managed facilities in acquiring excess federal property.*
6. Maintain the federal property inventory process including excess and disposal.
7. Coordinate with IHS Headquarters, the National External Audit Review Office and Tribal contractors to resolve audit findings for Title I contracts and Title V funding agreements.
8. Manage the Pharmacy Prime Vendor Program for the Alaska Area including placing daily pharmacy orders and resolving discrepancies and problems in ordering, shipping and delivery.*
9. Process Volunteer Agreements for health care professionals providing services to Tribally managed facilities.
10. Provide technical assistance to Tribally managed facilities on procurement issues.
11. Maintain the federal credit card program.
12. Privacy Act and Freedom of Information Act coordination.

C. OFFICE OF ENVIRONMENTAL HEALTH & ENGINEERING

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional	Staffing (FTE)
Director	Management, supervision and secretarial support.	R	2
Sanitation Facilities	Maintenance of Sanitation Facilities Construction (SFC) data information systems for program allocations, National Environmental Policy Act (NEPA) approval, oversight of IHS funded SFC projects.	R T	1 1
Environmental Health	Environmental services associated with federal employees[2]/		
Health Facilities	Support, direction and general administrative support, maintenance of Maintenance & Improvement (M&I), Equipment and other data for program allocation.	R	1
Realty	Maintain government property inventory; manage VBC leases and inspect government housing	R	1
	Total		6

The Office will provide the specific PSFAs defined below:

1. Sanitation Facilities:

a. Allocation of federal funds under Title V of the Act utilizing subpart N Construction Project Agreements and P.L. 86-121 Project Funding Agreements for project funding.

b. Provide required IHS oversight, facilitation and management of contributed sanitation facility construction funding from other federal and state agencies (currently approximately $44 million).

c. Directly allocate IHS resources (currently approximately $15 million annually) using data provided by prescribed allocation formulas and justification rationales.

d. Evaluate and approve proposed projects, prepare budget summaries and justifications. Advocate statewide and nationally for the ANTHC Division of Environmental Health and Engineering (DEHE) program and facilitate its implementation.

e. Maintain project information and deficiency databases to justify congressional funding requests in support of distribution logic.

f. Verify project development, documentation, funding, construction and closeout. Approve project agreements, to include making the determination of National Environmental Policy Act (NEPA) compliance based on information submitted by ANTHC DEHE.

g. Consult on and accept processes and priorities developed through the Sanitation Facilities Advisory Committee and SFC process in conformance with IHS national project eligibility criteria.

h. Onsite reviews of projects may be conducted annually to insure conformance with laws and regulations, e.g., NEPA and National Historic Preservation Act (NHPA) and to verify accuracy of data and programmatic assumptions.

i. Approve earmarked and emergency project funds dispersal.

2. Environmental Health: PSFAs include:

2 The PSFA conducted under this function are performed by all Office staff and others in the Area Office.

a. Overall direction of resources and related environmental surveillance for statewide public health impacts.

b. Continue to carry out functions related to serving as one of the health and medical representatives to the Alaska Federal Emergency Response Group.

c. Provide management and verification of Facilities Data System (FDS) data and Sanitation Deficiency System (SDS) health related information.

d. Provide safety assurance, compliance and reporting relating to federal workers, and professional programmatic support for staff.

e. In the event of a national disaster situation as defined in the Federal Response Plan, IHS is the lead agency for emergency response related to water and sewer damage assessment and mitigation.

3. Health Facilities: PSFAs include:

a. Perform budget allocation (about $10.9 million of Maintenance & Improvement funds, $2.4 million of equipment replacement funds, and $10.1 million Facilities Support Account funds);

b. Support and approve project or resource allocations derived through a priority system developed through the Maintenance & Improvement Resource Allocation Committee (MIRAC) and ANTHC process consistent with IHS national project eligibility criteria. Verify data submittals and manage IHS facilities databases in conformance with IHS national project and health facilities space eligibility criteria.

c. Respond to Congressional inquiries;

d. Review Project Justification Document/Program Of Requirements (PJD/POR) documents prepared by others;

e. Review and approve national priority systems applications, including Tribal Equipment Funds and Dental Facilities Funds;

f. Maintenance of Alaska portion of the Facilities Maintenance and Improvement/Equipment database for federally and Tribally owned health facilities;

g. Support for new health facility construction project funds distribution and project development;

h. Stewardship responsibility for oversight of environmental cleanup of federally owned real property;

i. Approve workload statistics;

j. Advocate statewide and nationally for the DEHE program and facilitates its implementation.

4. **Realty:** PSFAs include:

a. Monitor and manage real property assets in accordance with Executive Order 13327, "Federal Real Property Asset Management" and existing authority under law or by executive order for real property, capital improvements, square footage, use or disposal.

b. Maintain the IHS Real Property Inventory by updating the asset book values with costs relating to acquisition of real property, capital improvements, square footage, use or disposal.

c. Verify construction project closeout documentation for capital improvements made to federal facilities prior to adjusting the real property subsidiary ledger.

d. Perform annual review of real property.

e. Warranted Lease Contracting Officer authorized to lease Village Built Clinics

(VBC) on behalf of the Community Health Aide Program (CHAP).

f. Provide guidance to clinic owners and Tribal organizations with community health aides operating VBC leased clinics.

g. Determine correct process for disposing of excess real property and manages project to end.

h. Develop and recommend IHS Policy formulation on real property, leases and quarters;

i. Provide management and verification of real property and lease data within the health care facilities database.

j. Provide direct guidance and assistance in federal acquisitions of land and/or buildings.

k. Calculate and distribute rental rates for government owned quarters.

l. Prepare for approval all easements, utility rights-of-way, rights-of-way during construction, revocable licenses, and use permits.

D. OFFICE OF FINANCIAL MANAGEMENT

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional Buyback	Staffing (FTE)
Director	Financial Management Officer: Overall management, supervision, consultation, and surveillance	R	1
Tribal Accounting	Accounting advice; reconciliation; amendment and electronic payment assistance; monitors transactions in Buyback Account; and prepares Status of Buyback Statement with supporting documents.	R T	1 1
Budget	Budget projections and reports; fund control; Operating Resources Detail (formerly called Advice of Allowance)/Allocations.	R	1
Accounting	Verifies accuracy and appropriateness of transactions; expenditures; general ledger; travel; project accounts; certifies vouchers; prepares tax withholding; and provides disbursement services.	R B	2 2
	Total		8

The office will provide the specific PSFAs defined below:

1. All resource allocation activities conducted by the Area.

2. Management controls of funds under Area control; responds to and provides data for annual agency audit.

3. Research and prepare routine, ad hoc, and special financial reports, prepare and reconcile Operating Resources Detail, and status reports for Area and Co-Signers. This includes providing Co-Signers with information necessary to manage the PSFAs they have assumed under their FAs and information necessary to negotiate those agreements.

4. Preparation and submittal of annual spending plan and budget/information to IHS for compacting and contracting Tribes and remaining AANHS/IHS activity.

5. Process financial documents for payment by U.S. Treasury, including payments related to continuing federal contracts in support of Tribally operated programs.

6. Process payroll for 490 federal (includes 190 IPA & 300 MOA) employees; maintain current position database for same; provide quarterly manpower reports to all Alaska locations using federal employees. Process and track all personnel actions.

7. Coordinate with Area OTP to allocate funding, initiate funding documents and assists Co-Signers and contractors to maintain accurate records of funding allocations, reconciliations

and cash management issues.

8. Reconciliation, billing and amendment management related to contractor and compactor use of federal resources including but not limited to IPA/MOA employees and the Village Built Clinic lease program. Reconciliation includes transaction verification of buyback services with corrections and reports.

9. Support withhold and buyback management including payment for continuing government contracts for goods and services, permanent change of station moves, etc.

10. Monthly general ledger reconciliation including cash management related to Prompt Pay Act, Treasury, cash and others.

11. Process reimbursement requests including Beneficiary Medical Program (BMP), Interagency Payment and Collections (IPAC), quarters collections, CHEF and others. Make deposits and transfers of such reimbursements to Co-Signers no less often than monthly.

12. Assist Tribes during annual Budget Formulation for the second succeeding year's annual budget, including preparation for the National Budget Formulation meeting.

E. OFFICE OF HUMAN RESOURCES

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional	Staffing (FTE)
Civil Service Staffing, Classification & Employee/ Labor Relations	Advertise and recruit for federal, direct and IPA/MOA replacements; process personnel and pay actions; provide job information; maintain official records; rate applicants, appoint new employees, and provide HR consultation; Title 38 and Physician□s Comparability Allowance, Market Pay & Locality Pay maintenance; process Reduction in Force and counseling; provides transportation services and relocation assistance for federal employees and consultation re: Tribal direct hires as requested; administers Workers□ Compensation program; grievances, discipline/adverse actions; Merit Systems Protection Board, appeals and agency representation; performance management; retirements; payroll; benefits; outside activities; ethics program; suitability adjudication; manage Federal Employee Assistance program and Family Medical Leave and Family Friendly Acts consultation; conducts desk audits; applies Classification Standards and consultation. Initiate and assure completion of suitability investigations as needed on federal employees and personal services contractors.	R T	2 0
	Total		2

Under the direction of the IHS Western Region Human Resources Director, the Office of Human Resources will provide the specific PSFAs defined below for the current approximately 430 federal employees employed either directly or through Civil Service IPAs (130) or Commissioned Corps MOAs (300):

1. Advertise and recruit for direct federal employees. Replacement IPA positions may be filled with a current IPA already on board (such as by reassignment) or a new or replacement MOA. Process Reductions In Force (RIF). Provide counseling on RIF.

2. Maintain official personnel files (electronic and paper) and records for Civil Service employees.

3. Manage employee relations including performance management; employee benefit

programs (retirement counseling and calculations, etc.); Worker's Compensation; incentive awards; ethics and conduct; suitability adjudications; Merit Systems Protection Board (MSPB) representation; third party representation; Employee Assistance Program; Family Medical Leave Act (FMLA) consultation; and Labor Relations.

4. Counsel Civil Service employees.

5. Administer performance management program for non-IPA/MOA Civil Service employees.

6. Director performs proposing federal official function in progressive disciplinary actions on federal IPA employees.

7. Process personnel actions for Civil Service employees.

8. Process payroll, including assisting timekeepers and assuring transmission of payroll for all Civil Service employees.

9. Correct pay and leave errors.

10. Manage federal classification system. Provide consultation on same.

11. Issue government Personal Identification Verification (PIV) Smart cards for Area Office employees and for those IPA/MOAs who need access to federal facilities or ITAS as Timekeepers or Leave Approving Officials. Proof of federal employment will be given to those IPA employees who do not receive a PIV Smart card.

12. Provide, on request, consultation on employee relation issues to Co-Signer.

13. Maintain database on IPAs and MOAs and provide to Co-Signer no less than quarterly.

14. Provide, on request, general consultation and support on Co-Signer personnel issues (travel outside Anchorage to provide requested on-site consultation will be at expense of Co-Signer).

15. Provide transportation services and relocation assistance for federal employees.

16. Coordinate arrangements for volunteer health provider services for Co-Signers.

17. Provide assistance in managing employee absences due to on the job injuries (worker's compensation) to minimize the impact on Co-Signers.

18. Initiate and assure completion of suitability investigations as needed on federal employees and personal services contractors.

19. Implement Alaska Area responsibilities set forth in the IHS Succession Plan.

20. Implement Alaska Area responsibilities related to IHS Development of Human Capital Initiative.

F. COMMISSIONED CORPS PERSONNEL[3/]

P/S/F/A	MAJOR FUNCTIONS	Buyback	Staffing (FTE)
Commissioned Corps Personnel	Orient and assist officers and their families to include: recruitment support, liaison between areas, TRICARE advice, wage verifications, grievances, leave programs, COERs and COSTEP. As necessary, Corps-specific personnel discipline advice to CEOs and HR staff of 638 awardees with MOA assignees and supervisors of MOAs.	B	2
	Total		2

Under the direction of the IHS Division of Commissioned Personnel Support, the Commissioned Corps Personnel component will provide the specific PSFAs defined below for the approximately 300 USPHS Commissioned Officers in the Alaska Area:

1. Provide general orientation to new Commissioned Officers.
2. Counsel Commissioned Officers; provide Corps-specific discipline advice to appropriate Co-Signer managers.
3. Maintain unofficial files and records for Commissioned Officers.
4. Process required federal personnel actions for Commissioned Officers including orders for deployment.
5. Assist and consult with officers and their supervisors.

G. OFFICE OF TRIBAL PROGRAMS

P/S/F/A	MAJOR FUNCTIONS	Residual Transitional	Staffing (FTE)
Director	Management of Area Title V responsibilities for Self-Governance and Title I review, approval and technical assistance. Managing CHEF submissions, and fund distribution; clerical and secretarial support.	T	1
Health Care (Management) Consultation	Technical support of P.L. 93-638 Title I contracts, Title V compacts/FAs (including amendments and database management of same), cooperative agreements, and grants; negotiate and administer CSC funds.	T	3
	Total		4

The Office will provide the specific PSFAs defined below:

1. Provide or facilitate technical assistance to Tribes which may or may not lead to the preparation of proposal(s) to assume PSFAs for Title I contracting, Title V compacting and Tribal Management grants for Tribes and Tribal organizations
2. Evaluate P.L. 93-638 proposal(s) to determine acceptance, declination or rejection; if the Title I proposal is accepted, serve as the contract designated federal official (project officer) for the award (currently 14 Title I contracts). In the case of declination or rejection, further technical assistance will be offered to overcome declination or rejection.

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3 During FY 2005 this PSFA was centralized under the Division of Commissioned Personnel Support at IHS Headquarters. Effective FY 2006, it is funded by assessing the locations that use Commissioned Officers. See, also, Appendix A.

3. Analyze and negotiate Contract Support Costs (CSC) for start up and ongoing direct and indirect-type CSC requests, and the maintenance of CSC records in support of Area-wide CSC needs in accord with IHS policy. Currently records are maintained for 39 Alaska awardees. The office will continue to administer the CSC funds (Indian Self-Determination Fund start-up, direct and indirect administrative cost funds). Allocation plans and funding applications will be developed, maintained and negotiated on behalf of Tribes and Tribal organizations. The office will continue to develop and maintain the Alaska Area Tribal database for the CSC fund, which clearly documents, for IHS and Congress, Tribal shortfall and start-up needs.

4. Support and clearance of submissions of CHEF requests to the national CHEF pool, unless a lawful alternative methodology is developed enabling direct submission by Tribal health programs participating in the CHEF program. More specifically this includes education and technical assistance on the process for requesting reimbursement and the maintenance of records on submittals, reimbursements, cancellations and supplemental requests. In FY 2012, the Alaska Area received in excess of $5.1 million in CHEF reimbursements.

5. Prepare Title V FA amendments at the request of Co-Signer, upon notification of change in funding, or as negotiated.

6. Provide information to Tribes on any proposed changes to the CHS fiscal intermediary contract, and advocates for revisions requested by Tribes.

United States of America
Secretary of
Department of Health and Human Services

By: _____
Director
Alaska Area Native Health Service, IHS

Date: 9/21/2017

Chickaloon Native Village
on Behalf of Itself and Certain Alaska Tribes,
Identified in Exhibit A to the Compact

By: Chief Gary Harrison
Gary Harrison, Traditional Chief

Date: 8-10-17

Appendix C

Resolution No. 101020-01

CHICKALOON VILLAGE TRADITIONAL COUNCIL

Chickaloon Native Village
(Nay'dini'aa Na')

Gary Harrison, Traditional Chief

Doug Wade, Chairman/Elder

Ricky Harrison, Vice-Chairman

Penny Westing, Secretary

Jesse Lanman, Elder Member

Larry Wade Elder Member

Burt Shaginoff, Elder Member

Albert Harrison, Elder Member

Jennifer D. Harrison, Executive Director

RESOLUTION TO PROVIDE HEALTH SERVICES TO NON-INDIAN HEALTH SERVICE BENEFICIARIES

RESOLUTION 101020-01

WHEREAS, Chickaloon Village Traditional Council is an Indigenous Government with full power and authority to act for Chickaloon Native Village, and/or Chickaloon Village (Nay'dini'aa Na'); and

WHEREAS, Chickaloon Village is part of the Athabascan Nation and is a distinct, independent political community, and as such is qualified and exercises powers of self-government by reason of its original Tribal sovereignty as passed down from its ancestors since time immemorial; and nothing in this resolution shall be in conflict therewith; and

WHEREAS, Chickaloon Native Village is a Federally-recognized Tribal Government in Alaska (Federal Register, Volume 58, Number 202, November 24, 1982), with full power and authority to negotiate with the Federal Government; and

WHEREAS, Chickaloon Village Traditional Council did not cede, terminate, extinguish, or relinquish its original, possessory and aboriginal rights; and

WHEREAS, Chickaloon Village Traditional Council is the governing body of Chickaloon Village as recognized by the Chickaloon Tribal citizens; and has a responsibility to provide a government for the good health and welfare of its Tribal citizens, address any needs in its community; and

WHEREAS, Chickaloon Village Traditional Council's strategic plan identifies delivery of health services as a short-term goal in order to reach our long-term goal of exercising and asserting our self-determination by developing and managing programs to serve our health, social, housing, educational, judicial, transportation, and economic development needs; and

WHEREAS, the Chickaloon Village Traditional Council has provided health services pursuant to a contract with the Indian Health Service pursuant to Title I of the Indian Self-Determination and Education Assistance Act and is entering into the Alaska Tribal Health Compact as of FY 2011 pursuant to Title V of the Indian Self-Determination and Education Assistance Act in order to expand its ability to meet the needs of its tribal citizens and other Indian Health Service beneficiaries; and

WHEREAS, Section 813 of the Indian Health Care Improvement Act, as amended, authorizes the governing body of an Indian Tribe providing health services under a compact to determine whether such health services should be made available to individuals not otherwise eligible for such health services; and

WHEREAS, the Chickaloon Village Traditional Council has determined that it will be able to provide a broader array of services to its tribal citizens and other IHS beneficiaries if it also serves individuals not otherwise eligible for such health services since those services will generate needed third-party revenues; and

WHEREAS, the Chickaloon Village Traditional Council has determined that providing such services will not result in the denial or diminution of health services by any Indian or Alaska Native entitled to such health services; and

WHEREAS, the Chickaloon Village Traditional Council health programs have the capacity to bill and collect to ensure that it recovers the cost of delivering health services provided to an individual who is not otherwise entitled to services under the Compact and Funding Agreement; and

WHEREAS, the Chickaloon Village Traditional Council has determined that the conditions of Section 813, as amended, are satisfied;

NOW THEREFORE BE IT RESOLVED, that Chickaloon Village Traditional Council hereby authorizes delivery of health services to individuals who would not be otherwise eligible for health services in accordance with the requirements of Section 813 of the Indian Health Care Improvement Act, as amended, that such services will not result in denial or diminishment of health services to those otherwise entitled to health services under the Chickaloon Village Traditional Council's Compact and Funding Agreement with the Secretary of Health and Human Services; AND

BE IT FURTHER RESOLVED the Chickaloon Village Traditional Council hereby authorizes its Health Director to monitor the delivery of health services offered pursuant to this Resolution and to report to the Chickaloon Village Traditional Council if, at any time, it appears that offering services pursuant to this Resolution may result in denial or diminishment of services to individuals otherwise eligible for services.
; and

It is hereby certified that this resolution was duly considered and approved this 12th day of October 2010, V unanimous; or with a majority vote of 0 affirmative; 0 negative; 0 abstention, and/or 0 absent votes.

Douglas Wade,
Chairman

Penny Westing,
Secretary

Gary Harrison,
Traditional Chief

Appendix E

FY 2020 Facilities List

DEPARTMENT	WORK #	FAX #	Address:	City/State/Zip	Other Uses
Accounting / Administration Ggax Hwnax (Rabbit House) Environmental Stewardship Lukae Hwnax (Fish House)	745-0749	745-0709	9255 North Glenn Highway	Palmer, AK 99645	Used to house culture and language programs; Environmental Services and Education
Benteh Nuutah Valley Native Primary Care Center			1001 S Knik-Goose Bay Rd.	Wasilla, AK 99654	Chickaloon HSS has an office here, used for meetings and trainings.
Education Campus (Ya Ne Dah As)YNDAS/Preschool Tikaandi Hwnax (Wolf House) "Green Building"	745-0722	745-7154	9109 North Glenn Highway	Palmer, AK 99645	Counseling and testing, culture and language programs; Pre-K through 8th grade school that does health promotion and prevention, including teaching western academics, Ahtna language and culture, experiential learning outside. Facilities also used for meetings, Beading Class, Parenting Classes, and family Counseling.
Tribal Government Ne'iine' Hwnax (Chickadee House)	745-0704	745-0708	16166 North Glenn Highway	Sutton, AK 99674	Counseling, Elders' Lunches, staff trainings, Traditional Council Meetings, education and health training; and case management services.
Health & Social Services C'eyiits' Hwnax (Life House) Clinic			111495 North Tallison St.	Sutton, AK 99674	Health Department offices and Clinic; some space shared with SCF and CITC.
Green House C'etaan Hwnax (Green House)	N/A	N/A	21117 East Myers Ave. Log Building	Sutton, AK 99674	Traditional Healing and Nutrition Gardens/Volunteer Opportunities
Low Income Housing			All Elk Rd.	Sutton, AK 99674	14-15 units, with 1-2 being added per year for transitional living/housing for those in recovery
ICWA Office Debae Hwnax (Sheep House)	745-0793	745-0654	111495 North Tallison St.	Sutton, AK 99674	Counseling; collaborative efforts with social services programs
Storage Office Delduudi Hwnax (Squirrel House)	N/A	N/A	9255 North Glenn Highway	Palmer, AK 99645	Administrative record Storage
Transit Naggets'I Hwnax (Red Fox House)	745-1735	745-0654	21117 East Myers Ave.	Sutton, AK 99674	Heath transportation including on-demand transit to the Clinic, HHS programming (such as the elders program), and wellness activities. Also includes HSS transportation and advocacy services by reservation, which provides outreach, behavioral health, medical, elders (to pay bills, get groceries, etc.)
Sutton Library			11301 Chickaloon Way	Sutton, AK 99674	Health fairs, training

DEPARTMENT	WORK #	FAX #	Address:	City/State/Zip	Other Uses
Alpine Historical Park			Mile 61.6 Glenn Highway	Sutton, AK 99674	Adjacent to library. Chickaloon conducts trainings here.
Raven Hall			State Fairgrounds (2075 Glenn Highway)	Palmer, AK 99645	Annual Gathering health fair every summer
Moose Creek Campground			Mile 54 ½ Glenn Highway	Sutton, AK 99674	Training; staff meetings; educational sessions held in summer.

Appendix F-4

Project Summary Document

IV-1.
Policy #4*.
Project Summary Document Formats

Project Summary Documents describe projects being submitted to the MIRAC for funding from the maintenance & improvement funds (both competitive BEMAR funds and non-routine non-competitive Oklahoma Formula funds). Supporting documents to the PSD typically entail 100% design drawings (for projects requesting construction funds), construction cost estimates, product literature (for equipment specific PSDs), and contractor proposals or cost estimates.

A cover letter accompanies submitted PSDs, which affirms the organization's desire to submit these projects to the MIRAC for consideration.

The sections of the PSD are listed below.

PROJECT SUMMARY DOCUMENT

[Name of Project]
[Facility Priority Number] (use for multiple PSD submittals to prioritize your projects)
[Date]
[Facilities Board Project Number]
[Facility Name]
[Location], [State]

I. SUMMARY

[Summarize the project and include what is to be done, why (e.g., to add 135 gross square meters of space or replace a boiler), and the type of funding (e.g., Maintenance and Improvement, Quarters, Corporate Cost Sharing, etc.). This section should be no more than two paragraphs. Use attachments for project location maps and facility drawings.]

II. PROJECT SCOPE AND DESCRIPTION

A. Description of Project. [Provide a detailed explanation of the work to be accomplished by the project and the desired outcome of the project. Include all items reflected in the cost estimate. This information can be presented in bullet/list or narrative form.]

B. Project Justification. [Explain why the project is necessary. Link the justification to the developed Health Facilities Master Plan if appropriate. Discuss how the project will meet program needs, and how it will comply with legal, code, accreditation, and certification

* Sections of this policy modified by DEHE Staff to reflect formation of the MIRAC and for clarification of non-competitive project submittals.

requirements. Cite specific, code or JCAHO references by standard clause, chapter, paragraph, etc.]

III. DEFICIENCIES

The following deficiencies will be corrected as part of this project:

[List and describe only those facility deficiencies this project will address. The types of deficiencies include BEMAR, JCAHO, NFPA, HFPM, Public Law compliance items, ADA, etc.]

IV. COST ESTIMATE

Provide a budgetary cost estimate and the funding sources for the proposed project, including separate line items for design Architect/Engineer fees, project construction, construction contract administration fees, and project contingency.

V. PROJECT SCORE SHEET DOCUMENT (*only required for BEMAR competitive pool funds*)

Complete a project score sheet further detailing the scope, impact and benefits of this project. Provide the information required by the project score sheet.

VI. OTHER PROJECT ITEMS TO BE ADDRESSED

Supporting Documents: Drawings, Photos, Estimates, Etc.

Appendix F-5

Environmental Information and Documentation

ENVIRONMENTAL INFORMATION AND DOCUMENTATION

Tribe:	Reservation:
Project, Program, Grant Description & Location:	

Considerations	Basis for Determination (Documentation)
1. Will the proposed action result in a known violation or continuance of a violation of applicable (Federal, Tribal, State or local) laws or requirements for protection of environment or public health and safety?	Yes or No. Explanation.
2. Will the proposed action result in a conflict with existing or proposed federal, Tribal, state, and local land use plans?	Yes or No. Explanation.
3. Is there a controversy with respect to environmental effects of the proposed action based on reasonable and substantial issues?	Yes or No. Explanation.
4. Is the proposed action significantly greater in scope than normal for the area or does it have significant unusual characteristics?	Yes or No. Explanation.
5. Does the proposed action establish a precedent for future action or represent a decision in principle about future actions with potentially significant environmental effects?	Yes or No. Explanation.

Tribe:	Reservation:
Project, Program, Grant Description & Location:	

6. Does the proposed action have significant adverse direct or indirect effects on park land, other public lands, or areas of recognized scenic or recreational value?	Yes or No. Explanation.
7. Does the proposed action include construction of a new municipal solid waste landfill at a new solid waste disposal site?	Yes or No. Explanation.
8. Will the proposed action create a need for additional capacity at solid waste disposal facilities?	Yes or No. Explanation.
9. Does the proposed action include construction of a new wastewater treatment facility that will discharge treated sewage effluent to the waters of the U.S.	Yes or No. Explanation.
10. Will the proposed action create a need for additional capacity at wastewater treatment facilities?	Yes or No. Explanation.
11. Will the proposed action create a need for additional capacity in the drinking water supply?	Yes or No. Explanation.
12. Are there other considerations about the proposed action that could adversely affect the environment and/or public health and safety?	Yes or No. Explanation.

Tribe:	Reservation:
Project, Program, Grant Description & Location:	

13. Will the proposed action create a need for additional capacity in health care facilities and for health care services?	Yes or No. Explanation.
14. Will the proposed action create a need for additional energy supply or generation?	Yes or No. Explanation.
15. Will the proposed action create a need for additional capacity in educational facilities?	Yes or No. Explanation.
16. Will the proposed action create a need for additional capacity in transportation systems?	Yes or No. Explanation.
17.Historic Preservation: a. Does the proposed action involve the purchase, construction, alteration, renovation, or lease of a building or portion of a building that is more that 50 years old?	Yes or No. Explanation.
b. Will the proposed action adversely affect properties listed, or eligible for listing, on the National Register of Historic Places?	Yes or No. Explanation. or No

Tribe:	Reservation:
Project, Program, Grant Description & Location:	

18. Endangered Species Act: Is the proposed action likely to adversely affect a plant or animal species listed on the Federal or applicable state list of endangered or threatened species or a specific critical habitat of an endangered or threatened species?	Yes or No. Explanation.
19. Will the proposed action require major sedimentation and erosion control measures?	Yes or No. Explanation.
20. Will the proposed action violate a storm water permit or a wastewater discharge permit either for construction or on-going operations?	Yes or No. Explanation.
21. Safe Drinking Water Act: Will the proposed action impact an EPA designated sole source aquifer?	Yes or No. Explanation.
22. Wetlands and Water Resources (lakes, rivers, ponds, streams, etc.): Will the proposed action violate a Section 404 (Clean Water Act) permit for actions in a wetland and/or Section 10 (Rivers and Harbors Act) permit for actions in a stream or river?	Yes or No. Explanation.

Tribe:	Reservation:
Project, Program, Grant Description & Location:	

23. Floodplains: a. Is the proposed action located in either a 100-year or, for critical actions, a 500-year floodplain? (If Flood Insurance Rate Maps do not exist for the project site, a floodplain survey or consultation may be required. Also may need to consider if the facility will require flood insurance).	Yes or No. Explanation.
b. Will the proposed action adversely impact flood flows in a floodplain or support development in a floodplain?	Yes or No. Explanation.
24. Existing site: Would the proposed action involve the purchase, construction or lease of new facilities (including portable facilities and trailers), substantially increase the capacity of an existing health care facility?	Yes or No. Explanation.
25. New site: Does the proposed action involve purchase, construction, or lease of new facilities (including portable facilities and trailers) where such action is for buildings equal to or more than 12,000 square feet (1080 square meters) of useable space when more than 5 acres (2 hectares) of surface land area are involved at a new site?	Yes or No. Explanation.

Tribe:	Reservation:
Project, Program, Grant Description & Location:	

26. New site: Does the proposed action involve purchase, construction, or lease of health care facilities (other than buildings) for projects equal to or more than 5 acres (2 hectares) of surface land area at a new site?	Yes or No. Explanation.
27. Does the proposed action involve the sale or transfer of real property, on which any hazardous substance was stored for one year or more, known to have been released, or disposed of? (Provide relevant documentation for any hazardous substance releases. See 40 CFR 373.2(b), 302.4, and 261.30 for reportable quantities.)	Yes or No. Explanation.
28. Does the proposed action involve the sale or transfer of real property, on which underground or above ground storage tanks are located?	Yes or No. Explanation.

Tribe:	Reservation:
Project, Program, Grant Description & Location:	

29. Will the proposed action violate Tribal, local, state, or federal law on the use and storage of hazardous substances or the transportation, storage, and disposal of hazardous wastes or medical wastes? (Activities that may generate reportable quantities include air conditioning repair and service, pesticide application, motor pools, automobile repair, welding, landscaping, agricultural activities, print shops, hospitals, clinics, & medical centers. Repair, renovation, or demolition activities can generate waste that has asbestos-containing materials, asbestos, lead-based paint, PCBs, CFCs, etc.)	Yes or No. Explanation.
30. Will the proposed action adversely affect community air pollution for a long period of time?	Yes or No. Explanation.
31. If the proposed action is implemented, will it have a disproportionately high and adverse human health or environmental impact on the Tribe, low-income populations, or minority populations?	Yes or No. Explanation.
32. Will the proposed action adversely affect community noise levels?	Yes or No. Explanation.

Tribe:	Reservation:
Project, Program, Grant Description & Location:	

33. Wilderness Act: Will the proposed action adversely impact a Wilderness Area?	Yes or No. Explanation.
34. Farmland Protection Policy Act: Will the proposed action convert significant agricultural lands to non-agricultural uses and exceed 160-point score on the farmland impact rating?	Yes or No. Explanation.
35. Coastal Zone Management Act: Will the proposed action directly affect a Coastal Zone in a manner inconsistent with the State Coastal Zone Management Plan?	Yes or No. Explanation.
36. Wild and Scenic Rivers Act: Will the proposed action affect a wild, scenic, or recreational river area or create conditions inconsistent with the character of the river? (A consideration for activities that are in or near any wild and scenic waterway including construction of stream/river crossings, intake structures, outfalls, etc.)	Yes or No. Explanation.

I certify that to the best of my knowledge and ability the information presented above is true and correct. The record was examined to identify potential extraordinary or exceptional circumstances which would require further environmental review.

Review by:

ENVIRONMENTAL INFORMATION AND DOCUMENTATION

Tribe:	Reservation:
Project, Program, Grant Description & Location:	

Title Date Environmental Coordinator Date

Appendix G

Actions Requiring IHS Environmental Review and Determination

APPENDIX G – Actions Requiring IHS Environmental Review and Determination

For actions outlined in the below table, which are to be undertaken by Chickaloon Native Village, Chickaloon shall submit a proposal package that includes a completed Project Summary Document (See Appendix F-4) and Environmental Information and Documentation Form (See Appendix F-5) to the IHS. Coordination time between Chickaloon and the IHS to complete the Environmental Review and Determination process varies for each group of actions. The timing provided below indicates the expected timeline to complete the process for each group of actions. Early coordination in the planning phase of a project between Chickaloon, IHS, and other stakeholders will help ensure environmental concerns are addressed in a timely manner and project delays are minimized so that IHS can complete its environmental responsibilities and issue a Determination Document as early as possible.

	Action	Expected Timelines
	Categorically excluded actions per Federal Register Vol. 58, No. 3, pg 571(I)(3), (I)(4), (I)(6), and (I)(7), dated January 6, 1993.	**The Environmental Review and Determination Process for this group of actions ranges from 45 to 90 days from the receipt by the IHS of the proposal package.***
☐	Pg 571 (I)(3): Building alteration or renovation that does not substantially change the function or general appearance of existing buildings.	
☐	Pg 571 (I)(4): Construction or lease of new facilities (including portable facilities and trailers) where such lease or construction: (a) is at the site of existing health care facility and the facility capacity is not substantially increased, (b) is for building of less than 12,000 square feet of useable space when less than five acres of surface land area are involved at a new site, or (c) is for projects other than buildings when less than five acres of surface land area are involved at a new site.	
☐	Pg 571 (I)(6): Acquisition of space by lease, use agreement, transfer, gift or similar arrangement for which: (a) the intended use of the space is consistent with the functional design of the building, and (b) the acquisition is consistent with an applicable master plan, if such plan exists.	
☐	Pg 571 (I)(7): The acquisition, sale, release, abandonment, closure or transfer of real property, provided the action: (a) is consistent with any applicable master plan, if such a plan exits, (b) conforms to local zoning and land use ordinances, if such ordinances exist, (c) is consistent with the functional design of the facility, (d) would not violate applicable Federal, State, or local environmental protection or historic preservation laws, and (e) satisfies the requirements of applicable comprehensive Environmental Response Compensation and Liability Act (CERCLA)section 120 (h) provisions.	
	Any normally categorically excluded actions that may have Extraordinary or Exceptional Circumstances per Federal Register Vol. 58, No. 3, pg 571-72(K), dated January 6, 1993.	**The Environmental Review and Determination Process for this group of actions ranges from 60 to 180 days from the receipt by the IHS of the proposal package.**
☐	Pg 571 (K)(1): Those with potential to change the existing environment where such change violates directives or other controls that are imposed by any governmental body having jurisdiction, for the purpose of protecting or otherwise affecting that environment;	
☐	Pg 571 (K)(2): Those with potential or real threat of violation, or continued violation, of an applicable Federal, State, or local law or requirement imposed for protection of the environment or to ensure public health and safety;	
☐	Pg 571 (K)(3): Those likely to cause controversy with respect to the types or extent of the resulting environmental effects where such controversy is based on pertinent and substantial issues;	

☐	Pg 571 (K)(4): Those involving the use of technology where the possible effects are highly uncertain or involve unique or unknown risks and where such technology has not been assessed previously for environmental impact;
☐	Pg 571 (K)(5): Those which have adverse effects on unique geographic characteristics (e.g. historic, archeological, or cultural resources, park recreation or refuge lands, wilderness, areas, wild or scenic rivers, sole or principal drinking water aquifers, prime farmlands, wetlands, floodplains, coastal management zones, or ecological or critical areas including those listed on the Department of Interior National Register of National landmarks);
☐	Pg 571 (K)(6): Those which establish a precedent for future action or represent a decision in principle about future actions with potentially significant environmental effects;
☐	Pg 571 (K)(7): Those which have adverse effects on properties listed or eligible for listing on the National Register of Historic Places;
☐	Pg 571 (K)(8): Those which have adverse effects on species listed by the Federal Government as Endangered or Threatened Species, or which have adverse effects on any designated critical habitat for these species;
☐	Pg 571 (K)(9): Those which require assessment in accordance with Executive Order 11988 (Floodplain Management), or Executive Order 11990 (Protection of Wetlands), or the Fish and Wildlife Coordination Act; and
☐	Pg 572 (K)(10): Those which involve the use, transfer, or lease of real property which has been determined, after investigation in accordance with the provisions of CERCLA 120 (h), to have been used as a storage facility for hazardous waste for more than 1 year; and
☐	Pg 572 (K)(11): Construction projects which are significantly greater in scope or size than normally experienced for a particular category of action.

Any action NOT categorically excluded per Federal Register Vol. 58, No. 3, pg 569-572, dated January 6, 1993 attached hereto.	**The Environmental Review and Determination Process for this group of actions ranges from 60 to 180 days from the receipt by the IHS of the proposal package.**

* The time needed to complete Environmental Reviews is highly dependent on required consultations with other Federal and State Agencies. As an example, the NHPA Section 106 Process requires the State Historic Preservation Officer (SHPO) be allotted 30 days to review and comment on a proposed action (36 CFR Part 800.3(c)(4)). Furthermore, additional time beyond the 30 days may be required for consultation with SHPO to adequately review and determine the effects of the proposed action on existing historical resources. Coordination early in the planning phase of the project can help identify these potential issues and allow Chickaloon and IHS to resolve them early.