



Central Council

Tlingit and Haida Indian Tribes of Alaska
9097 Glacier Hwy
Juneau, Alaska 99801

Memo

To: Executive Council, Audit Cmte, Finance Cmte, Managers
From: Sierk Haitsma
Date: September 15, 2008
Subject: Finance Report

General comments:

The accompanying Statement of Revenue and Expenses for the Central Council Tlingit and Haida Indian Tribes of Alaska for the seven-month period ending July 31, 2008, is prepared in accordance with generally accepted accounting and reporting principles for fund accounting and tax-exempt organizations.

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Basis of Accounting:

Accounting records and financial statements are maintained on the accrual basis of accounting. Revenue are recognized when earned, regardless of when the moneys are actually received. Expenditures are recognized as chargeable against grant revenues when the obligation is incurred regardless of when they are paid.

Operating Result:

For the seven-month period ending July 31, 2008, total operating expenses exceed total grant revenue and operating revenue by \$1,116,681. In addition the Tribal Direct expenses totaled \$115,829 for the period.

The total deficit can be broken out as follows:

Indirect under recovery	\$	703,076
Indirect shortfall		336,201
General Fund expenses over budget		44,986
VTRC Operating result		32,418
Tribal Direct		115,829
Total		1,232,510

Loss on Indirect Cost Recovery:

Our loss on indirect recovery consists of two components: Indirect under recovery and Indirect shortfall. The indirect under recovery is caused, both by under spending in direct programs and negative settlements from previous years in our fixed-with-carryforward rate. The indirect shortfall is caused by grants with capped rates, not paying the full negotiated indirect cost rate. The table below breaks out our indirect shortfall per program.

Fund Description	Actual		Calculated		Indirect Shortfall	
	YTD Direct Actual	YTD Indirect Actual	On-site Indirect 31.07%	Off-site Indirect 13.74%		
TANF State	1,226,660	181,760	325,901	24,421	168,562	{2}
TANF Federal	1,158,407	270,426	307,005	23,399	59,978	{2}
USDA Food	76,000	0		10,442	10,442	
CSBG	130,367	6,518	40,505		33,987	
ANA	47,642	3,299	14,802		0	{1}
Dropout Prevention Program	266,521	0		36,620	36,620	
Ras PWF Families	24,189	0		3,324	3,324	
AK NW Native	120,948	18,142	37,578		19,436	
First Alaskans Institute	25,544	0		3,510	3,510	
Craig Hdst Supplies	3,919	196		538	343	
					336,201	

{1} Under the assumption that we will be able to eliminate the Rite Track expenses as capital expenses in our Indirect Proposal.

{2} TANF shortfall peaked at the end of June and now remains constant after the program moved off-site.

**Central Council Tlingit Haida Indian Tribes of AK
Mgmt Expense Summary by Funding Source**

For the Seven Months Ending July 31, 2008

Fund Description	Total		YTD		YTD	
	Direct Budget	Indirect Budget	Direct Budget	Indirect Budget	Direct Actual	Indirect Actual
Direct Expenditures:						
Compact	7,756,898		4,688,736		4,437,624	
State	3,444,438		1,709,062		1,717,482	
Federal	5,457,784		4,160,051		4,083,543	
Foundation	218,133		129,654		145,137	
Contracts	72,882		46,594		142,895	
SE TDOT					334,081	
Total	16,950,135		10,734,097		10,884,113	(150,016)

Fund Description	Total		YTD		YTD	
	Indirect Budget	Direct Budget	Indirect Budget	Direct Budget	Indirect Actual	Direct Actual
Indirect Recovery:						
Compact	1,978,979		1,150,743		1,126,295	
State	517,623		264,781		261,179	
Federal	1,062,606		778,720		795,892	
Foundation	29,609		17,269		18,142	
Contracts	16,119		9,401		36,461	
SE TDOT					43,834	
Total	3,604,936		2,220,914		2,281,803	60,889

Indirect Cost Pool:	
General Fund Expenditures	3,411,375
General Fund Revenue	45,310
Total	3,366,065

Enterprise Activities:	
VTRC Enterprise	(32,418)

Net Surplus (Deficit)	(1,116,681)
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Tribal Direct	115,829
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Central Council Tlingit Haida Indian Tribes of AK
Expense Summary - General Funds
For the Seven Months Ending July 31, 2008

Fund	Fund Description	Total		YTD		YTD		Total	
		General Fund Budget	General Fund Budget	General Fund Actual	General Fund Actual	Budget Variance	Budget Variance	Budget Available	Budget Available
General Administrative									
1001	OOTP	960,391.81	560,175.00	464,394.36	464,394.36	95,780.64	95,780.64	495,997.45	495,997.45
1002	Bus Office	430,103.19	256,904.00	263,268.43	263,268.43	(6,364.43)	(6,364.43)	166,834.76	166,834.76
1003	Finance	916,164.00	534,394.00	488,756.96	488,756.96	45,637.04	45,637.04	427,407.04	427,407.04
1004	Gen'l Admin	454,770.00	265,244.00	373,500.90	373,500.90	(108,256.90)	(108,256.90)	81,269.10	81,269.10
1005	CIS	438,847.00	255,976.00	292,206.86	292,206.86	(36,230.86)	(36,230.86)	146,640.14	146,640.14
1006	HR	167,325.00	97,566.00	96,598.83	96,598.83	967.17	967.17	70,726.17	70,726.17
1007	Media	164,515.00	95,942.00	85,537.47	85,537.47	10,404.53	10,404.53	78,977.53	78,977.53
1008	Prg Comp	236,955.00	138,194.00	138,915.62	138,915.62	(721.62)	(721.62)	98,039.38	98,039.38
1009	Internal Audit	64,108.00	37,394.00	9,292.76	9,292.76	28,101.24	28,101.24	54,815.24	54,815.24
1010	Convention	291,727.00	291,727.00	251,735.23	251,735.23	39,991.77	39,991.77	39,991.77	39,991.77
1011	Exec Council	135,233.00	78,848.00	108,515.38	108,515.38	(29,667.38)	(29,667.38)	26,717.62	26,717.62
Total General Administrative		4,260,139.00	2,612,364.00	2,572,722.80	2,572,722.80	39,641.20	39,641.20	1,687,416.20	1,687,416.20
General Facilities									
1100	Andrew Hope Bld	527,156.00	307,468.00	363,788.39	363,788.39	(56,320.39)	(56,320.39)	163,367.61	163,367.61
1101	CCTHITA Share Condo	35,850.00	20,909.00	21,752.90	21,752.90	(843.90)	(843.90)	14,097.10	14,097.10
1102	Thomas Bld	286,478.00	167,083.00	181,839.33	181,839.33	(14,756.33)	(14,756.33)	104,638.67	104,638.67
1103	VTRC Bld	290,707.00	169,554.00	187,946.02	187,946.02	(18,392.02)	(18,392.02)	102,760.98	102,760.98
1104	Storage Bld	10,210.00	5,943.00	9,558.49	9,558.49	(3,615.49)	(3,615.49)	651.51	651.51
1105	Cropley Bld	16,872.00	9,828.00	9,519.61	9,519.61	308.39	308.39	7,352.39	7,352.39
1106	Equip.	47,885.00	27,930.00	64,247.58	64,247.58	(36,317.58)	(36,317.58)	(16,362.58)	(16,362.58)
Total General Facilities		1,215,158.00	708,715.00	838,652.32	838,652.32	(129,937.32)	(129,937.32)	376,505.68	376,505.68
Total General Expenses		5,475,297.00	3,321,079.00	3,411,375.12	3,411,375.12	(90,296.12)	(90,296.12)	2,063,921.88	2,063,921.88
General Fund Revenue									
	Interest			31,518.70	31,518.70				
	Other			45.59	45.59				
	Thomas Bld Rent			13,745.55	13,745.55				
				45,309.84	45,309.84				
Total Indirect Pool		5,475,297.00	3,321,079.00	3,366,065.28	3,366,065.28	(44,986.28)	(44,986.28)	2,109,231.72	2,109,231.72

Central Council Tlingit Haida Indian Tribes of AK
Expense Summary Compact Programs
 For the Seven Months Ending July 31, 2008

Fund Num	Fund Description	Total			Direct Expenses			Indirect Allocation			YTD Budget Variance
		Direct Budget	YTD Direct Budget	YTD Actual	YTD Direct Budget	YTD Actual	Budget Variance	YTD Indirect Budget	YTD Indirect Actual	Budget Variance	
2000	Compact:	3,258,984.07	1,895,020.12	1,892,263.83	2,756.29	942,665.00	549,878.00	586,405.88	(36,527.88)		
2001	E&T	581,074.00	338,933.00	271,896.24	67,036.76	180,539.00	105,315.00	84,478.19	20,836.81		
2002	Tribal Courts	34,000.00	19,817.00	19,295.74	521.26	10,564.00	6,160.00	5,995.19	164.81		
2003	PC Compact	37,154.00	21,665.00	25,247.61	(3,582.61)	11,544.00	6,734.00	7,844.45	(1,110.45)		
2004	NLR	236,711.00	138,033.00	134,557.68	3,475.32	73,121.00	25,340.00	21,157.82	4,182.18		
2005	Forestry	97,231.00	56,693.00	36,789.05	19,903.95	30,088.50	8,112.00	6,267.11	1,844.89		
2006	Subsistence	5,000.00	2,912.00	3,975.20	(1,063.20)	1,554.00	903.00	1,235.08	(332.08)		
2007	Econ Dev	41,090.00	23,947.00	43,662.98	(19,715.98)	12,767.00	7,441.00	13,566.13	(6,125.13)		
2010	JOM Comm	27,673.00	16,121.00	10,411.84	5,709.16	4,282.00	2,492.00	1,484.80	1,007.20		
2011	JOM JNU	76,072.00	44,359.00	38,667.28	5,691.72	23,636.00	13,783.00	12,013.92	1,769.08		
2012	JOM Counselors	70,063.00	40,859.00	32,406.91	8,452.09	9,800.00	5,705.00	10,068.83	(4,363.83)		
2021	Sub Abuse	12,457.00	7,259.00	9,162.16	(1,903.16)	3,870.00	2,254.00	2,846.61	(592.61)		
2022	Human SVCS	783,608.20	457,128.20	308,292.89	148,835.31	243,425.69	141,995.00	95,786.67	46,208.33		
2023	ICWA	224,584.00	130,991.00	152,268.27	(21,277.27)	69,778.00	40,698.00	47,309.69	(6,611.69)		
2024	BIA SG	284,394.00	165,877.90	169,682.38	(3,804.48)	86,361.12	51,534.00	52,720.32	(1,186.32)		
2025	TFYS Field Staff	275,470.00	160,671.00	191,948.37	(31,277.37)	37,848.00	22,078.00	26,373.56	(4,295.56)		
2030	ACA	424,871.00	247,800.00	223,216.79	24,583.21	58,377.49	34,041.00	30,670.03	3,370.97		
2031	ACA HIP	42,311.00	24,675.00	24,675.00	5,814.00	5,814.00	3,388.00	3,388.00	3,388.00		
2040	Craig	99,881.00	58,261.00	99,881.00	(41,620.00)	13,724.00	8,001.00	13,723.65	(5,722.65)		
2050	Douglas	192,826.00	112,448.00	119,565.98	(7,117.98)	26,493.23	15,449.00	16,428.31	(979.31)		
2060	Haines	111,216.00	64,855.00	44,800.86	20,054.14	15,281.00	8,911.00	6,155.63	2,755.37		
2070	Juneau	44,763.00	26,103.00	26,829.05	(726.05)	6,150.00	3,584.00	3,686.38	(102.38)		
2080	Kasaan	171,545.00	171,545.00	171,545.00	0.00	23,570.00	23,570.00	23,570.28	(0.28)		
2090	Klawock	99,848.00	99,848.00	99,848.00	0.00	13,719.00	13,719.00	13,719.12	(0.12)		
2100	Petersburg	134,037.00	134,037.00	134,037.00	0.00	18,417.00	18,417.00	18,416.68	0.32		
2110	Saxman	160,782.00	93,744.00	71,402.97	22,341.03	22,091.00	12,880.00	9,810.77	3,069.23		
2120	Skagway	185,493.00	109,611.75	81,761.64	27,850.11	25,486.00	14,854.00	11,234.09	3,619.91		
2130	Wrangell	43,760.00	25,522.00	24,207.47	1,314.53	6,013.00	3,507.00	3,326.08	180.92		
2???	Total Compact	7,756,898.27	4,688,735.97	4,437,624.19	251,111.78	1,978,979.03	1,150,743.00	1,126,295.27	24,447.73		

Central Council Tlingit Haida Indian Tribes of AK
Expense Summary State Programs
 For the Seven Months Ending July 31, 2008

Fund Num	Fund Description	Direct Expenses				Indirect Allocation			
		Total Direct Budget	YTD Direct Budget	YTD Direct Actual	YTD Budget Variance	Total Indirect Budget	YTD Indirect Budget	YTD Indirect Actual	YTD Budget Variance
4000	State:	2,123,751.00	943,991.00	1,226,660.01	(282,669.01)	291,798.00	129,703.00	181,759.66	(52,056.66)
4001	TANF	292,000.00	170,324.00	5,817.86	164,506.14	42,893.00	25,011.00	1,807.61	23,203.39
4002	TCSU	384,728.00	223,158.00	234,713.54	(11,555.54)	52,522.00	30,317.00	32,249.62	(1,932.62)
4003	HDST	101,253.00	78,743.00	75,999.97	2,743.03				
4005	USDA Food	249,618.00	152,993.00	156,486.43	(3,493.43)	72,348.00	42,323.00	42,276.85	46.15
4006	SE Rural SS	106,832.00	106,832.00	5,661.29	101,170.71	33,188.00	33,188.00	1,758.96	31,429.04
4009	ICWA Reimb	4,762.00	2,772.00	3,918.80	(1,146.80)	238.00	133.00	195.94	(62.94)
4010	Craig Hdst Supplies	181,494.00	30,249.00	8,223.69	22,025.31	24,636.00	4,106.00	1,129.94	2,976.06
4010	VPSO								
4???	Total State	3,444,438.00	1,709,062.00	1,717,481.59	(8,419.59)	517,623.00	264,781.00	261,178.58	3,602.42

Central Council Tlingit Haida Indian Tribes of AK
Expense Summary Federal Programs
 For the Seven Months Ending July 31, 2008

Fund Num	Fund Description	Total			Direct Expenses			Indirect Allocation			YTD Budget Variance
		Direct Budget	YTD Direct Actual	Budget Variance	YTD Direct Budget	YTD Direct Actual	Budget Variance	YTD Indirect Budget	YTD Indirect Actual	Budget Variance	
	Federal:										
3000	TANF	1,562,016.14	1,158,407.47	214,074.90	384,021.00	298,683.00	270,426.15	28,256.85			
3001	TCSU	469,000.00	409,519.93	(44,889.93)	128,093.00	99,610.00	119,824.46	(20,214.46)			
3010	Family Vio Prev	183,265.00	142,485.00	127,550.05	32,990.00	25,634.00	4,640.27	20,993.73			
3012	Elder Nutrition	103,911.00	30,986.43	29,564.57	32,300.00	18,820.00	9,627.47	9,192.53			
3013	Caregiver	46,969.00	33,042.24	(3,783.24)	8,991.00	6,086.00	8,718.13	(2,632.13)			
3014	Promoting S&SF	51,061.00	22,721.48	13,955.52	13,776.00	10,745.00	6,299.86	4,445.14			
3015	NSIP		575.00	(575.00)							
3016	CSBG	254,919.00	130,366.59	67,789.41	12,747.00	9,905.00	6,518.36	3,386.64			
3018	CWS		4,208.67	(4,208.67)	3,104.62	2,415.00	1,307.63	1,107.37			
3020	HDST	786,493.00	1,192,085.04	(733,382.04)	78,649.00	45,878.00	163,792.48	(117,914.48)			
3040	ANA	261,225.00	47,641.61	155,533.39	8,091.00	6,293.00	3,299.38	2,993.62			
3041	TANF ICWA	85,838.00	104,420.31	(37,675.31)	26,668.00	20,741.00	32,443.33	(11,702.33)			
3200	TVR	379,820.36	168,001.94	127,349.06	118,123.97	91,868.00	52,198.25	39,669.75			
3204	Dropout Prevention Program	352,344.00	266,520.67	41,780.33	6,640.00	5,810.00	5,083.41	5,810.00			
3300	NAGPPRA	35,458.00	36,996.97	(1,538.97)	4,874.00	4,874.00	8,525.11	(209.41)			
3400	EPA GA	100,364.40	56,315.36	21,713.64	13,719.61	10,668.00	93.28	2,142.89			
3401	EPA COM		626.64	(626.64)				(93.28)			
3402	EPA GIS	16,106.01	23,665.97	(10,399.18)	18,642.00	5,802.00	3,693.92	(3,693.92)			
3412	Circuit Rider	108,354.12	68,058.14	(14,794.02)			10,993.17	(5,191.17)			
3500	Tribal Youth Prigm		15,760.25	(15,760.25)			4,896.70	(4,896.70)			
3503	Children's Justice	99,722.00	62,483.24	27,786.75	30,257.00	26,474.00	19,413.58	7,060.42			
3504	OVW Violence Against Wome	125,232.00	45,265.25	24,708.00	8,934.00	6,944.00	13,943.84	469.16			
3600	Rural Business Enterprise	65,346.00	51,870.03	(1,064.03)	52,771.00	30,779.00	7,126.92	(182.92)			
3612	Forest Service	169,848.00	99,057.00	46,919.91	13,986.00	8,155.00	16,199.00	14,580.00			
3711	Econ Dev Admin	45,014.00	2,748.15	23,508.85	6,895.00	1,970.00	853.85	7,301.15			
3712	Econ Planning	28,091.00	1,825.40	6,200.60			567.16	1,402.84			
3900	Indian Comm Dev	127,386.94	82,358.04	16,720.66	33,624.80	26,152.60	25,406.62	745.98			
3???	Total Federal	5,457,783.97	4,083,542.86	76,508.12	1,062,606.00	778,719.60	795,892.33	(17,172.73)			

Central Council Tlingit Haida Indian Tribes of AK
Expense Summary Foundation Programs
 For the Seven Months Ending July 31, 2008

Fund Num	Fund Description	Direct Expenses				Indirect Allocation			
		Total Direct Budget	YTD Direct Budget	YTD Direct Actual	YTD Direct Variance	Total Indirect Budget	YTD Indirect Budget	YTD Indirect Actual	YTD Indirect Variance
1304	Foundation: AK NW Native	197,391.00	115,143.00	120,947.58	(5,804.58)	29,609.00	17,269.00	18,142.13	(873.13)
1305	Rasmusson Foundation	20,742.00	14,511.00	24,189.21	(9,678.21)				
13??	Total Foundation	218,133.00	129,654.00	145,136.79	(15,482.79)	29,609.00	17,269.00	18,142.13	(873.13)

Central Council Tlingit Haida Indian Tribes of AK
Expense Summary Contract Programs
 For the Seven Months Ending July 31, 2008

Fund Num	Fund Description	Direct Expenses			Indirect Allocation			
		Total Direct Budget	YTD Direct Budget	YTD Direct Actual	Total Indirect Budget	YTD Indirect Budget	YTD Indirect Actual	YTD Budget Variance
1402	Contracts:							
1406	JEPP SSHS	21,001.00	16,333.00	76,676.84				
1407	First Alaskans Institute	51,881.00	30,261.00	25,544.42				
	Tribal Energy			40,673.57				
					16,119.00	9,401.00	23,823.52	(23,823.52)
14??	Total Contracts	72,882.00	46,594.00	142,894.83	16,119.00	9,401.00	36,460.78	(27,059.78)

Central Council Tlingit Haida Indian Tribes of AK
Expense Summary IRR Programs
 For the Seven Months Ending July 31, 2008

Fund Num	Fund Description	Direct Expenses				Indirect Allocation			
		Total Direct Budget	YTD Direct Budget	YTD Direct Actual	YTD Budget Variance	Total Indirect Budget	YTD Indirect Budget	YTD Indirect Actual	YTD Budget Variance
5001	SE IDOT: SE IDOT Trans Planning			108,080.70	(108,080.70)			14,850.25	(14,850.25)
5002	SE IDOT Program Maint			210,941.80	(210,941.80)			28,983.42	(28,983.42)
5100	SE IDOT Hoonah			15,058.62	(15,058.62)				
5???	Total SE IDOT			334,081.12	(334,081.12)			43,833.67	(43,833.67)

1/ Budgets for the IRR program are pending the financial disentanglement of SE IDOT. FY2008 funding and previous years carry-over are sufficient to support current expenditures.

VTRC Enterprise
REVENUE AND EXPENSE REPORT
Expense Period through 07/31/08

Name	Total Budget	YTD Budget	YTD Actual	Total Available	% of Total Budget Spent	% of YTD Budget Spent
Revenue						
Revenue			\$147,148.42			
Rent Revenue			37,476.72			
Total Revenue			184,625.14			
Personnel						
Direct Labor	262,552.00	153,153.00	110,886.71	151,665.29	42.23%	72.40%
Taxes/Benefits	73,582.00	42,917.00	36,830.02	36,751.98	50.05%	85.82%
Subtotal	336,134.00	196,070.00	147,716.73	188,417.27	43.95%	75.34%
Operating Expenses						
Travel Business	3,551.00	2,065.00	1,196.49	2,354.51	33.69%	57.94%
Travel Training	100.00	56.00	42.00	58.00	42.00%	75.00%
Professional Services	13,000.00	7,581.00	13,535.40	(535.40)	104.12%	178.54%
Office Support	17,000.00	9,905.00	10,908.34	6,091.66	64.17%	110.13%
Business Support	34,200.00	19,943.00	13,106.63	21,093.37	38.32%	65.72%
Controlled Property	6,000.00	3,500.00		6,000.00	0.00%	0.00%
Facility Expenses	1,200.00	700.00	169.00	1,031.00	14.08%	24.14%
Transportation	12,500.00	7,287.00	19,479.80	(6,979.80)	155.84%	267.32%
Other	27,000.00	15,750.00	10,888.97	16,111.03	40.33%	69.14%
Subtotal	114,551.00	66,787.00	69,326.63	45,224.37	60.52%	103.80%
Total Expenses	450,685.00	262,857.00	217,043.36	233,641.64	48.16%	82.57%
Net Profit (Loss)			(32,418.22)			

Tribal Direct
EXPENSE REPORT
Expense Period through 07/31/08

Name	Total	YTD	YTD	Total	% of Total	% of YTD
	Budget	Budget	Actual	Available	Budget Spent	Budget Spent
Operating Expenses						
Travel Business	\$5,000.00	\$2,912.00	\$3,602.53	\$1,397.47	72.05%	123.71%
Travel Training	900.00	525.00		900.00	0.00%	0.00%
Professional Services	300.00	175.00	180.00	120.00	60.00%	102.86%
Office Support	4,100.00	2,380.00	4,991.12	(891.12)	121.73%	209.71%
Business Support			35.00	(35.00)	0.00%	0.00%
Facility Expenses	100.00	56.00	49.45	50.55	49.45%	88.30%
Community Services	79,300.00	46,235.00	98,144.46	(18,844.46)	123.76%	212.27%
Tribal Relations	1,300.00	749.00	774.38	525.62	59.57%	103.39%
Other	1,000.00	581.00	281.65	718.35	28.17%	48.48%
Subtotal	92,000.00	53,613.00	108,058.59	(16,058.59)	117.45%	201.55%
Client Services						
Emergency Services	7,500.00	4,368.00	7,270.00	230.00	96.93%	166.44%
EE Legal Assistance	500.00	287.00	500.00		100.00%	174.22%
Subtotal	8,000.00	4,655.00	7,770.00	230.00	97.13%	166.92%
Total Expenses	100,000.00	58,268.00	115,828.59	(15,828.59)	115.83%	198.79%