

**CENTRAL COUNCIL OF THE TLINGIT
AND HAIDA INDIAN TRIBES OF ALASKA**

Federal and State Single Audit Reports

Year Ended December 31, 2010

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**CENTRAL COUNCIL OF THE TLINGIT
AND HAIDA INDIAN TRIBES OF ALASKA**

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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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Central Council of the Tlingit and Haida Indian Tribes of Alaska as of and for the year ended December 31, 2010, which collectively comprise Central Council of the Tlingit and Haida Indian Tribes of Alaska's basic financial statements and have issued our report thereon dated April 12, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Central Council of the Tlingit and Haida Indian Tribes of Alaska's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Central Council of the Tlingit and Haida Indian Tribes of Alaska's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Central Council of the Tlingit and Haida Indian Tribes of Alaska's internal control over financial reporting.

Our 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 and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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.

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

Internal Control Over Financial Reporting, continued

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 10-01, 10-02 and 10-03 to be material weaknesses.

Compliance and Other Matters

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

We noted certain matters that we reported to management of Central Council of the Tlingit and Haida Indian Tribes of Alaska in a separate letter dated April 12, 2011.

Central Council of the Tlingit and Haida Indian Tribes of Alaska's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Central Council of the Tlingit and Haida Indian Tribes of Alaska's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, members of the Council, others within the entity, and 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.

Mikunda, Cottrell & Co.

Anchorage, Alaska
April 12, 2011

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 OMB Circular A-133

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

Compliance

We have audited Central Council of the Tlingit and Haida Indian Tribes of Alaska's compliance of with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that that could have a direct and material effect on each of Central Council of the Tlingit and Haida Indian Tribes of Alaska's major federal programs for the year ended December 31, 2010. Central Council of the Tlingit and Haida Indian Tribes of Alaska'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 Central Council of the Tlingit and Haida Indian Tribes of Alaska's management. Our responsibility is to express an opinion on Central Council of the Tlingit and Haida Indian Tribes of Alaska's compliance based on our audit.

We conducted our 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 we 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 Central Council of the Tlingit and Haida Indian Tribes of Alaska's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Central Council of the Tlingit and Haida Indian Tribes of Alaska's compliance with those requirements.

In our opinion, Central Council of the Tlingit and Haida Indian Tribes of Alaska complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect each of its major federal programs for the year ended December 31, 2010.

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

Compliance, continued

However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 10-04.

Internal Control Over Compliance

Management of Central Council of the Tlingit and Haida Indian Tribes of Alaska 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 our audit, we considered Central Council of the Tlingit and Haida Indian Tribes of Alaska's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine the auditing procedures for the purpose of expressing our 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, we do not express an opinion on the effectiveness of Central Council of the Tlingit and Haida Indian Tribes of Alaska's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 10-03 to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 10-4 to be a significant deficiency.

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Central Council of the Tlingit and Haida Indian Tribes of Alaska as of and for the year ended December 31, 2010, and have issued our report thereon dated April 12, 2011. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise Central Council of the Tlingit and Haida Indian Tribes of Alaska's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Central Council of the Tlingit and Haida Indian Tribes of Alaska's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Central Council of the Tlingit and Haida Indian Tribes of Alaska's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the members of the Council, management, other within the entity, 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.

Mikunda, Cottrell & Co.

Anchorage, Alaska
April 12, 2011

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 *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*

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

Compliance

We have audited the Central Council of the Tlingit and Haida Indian Tribes of Alaska's compliance with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* that could have a direct and material effect on each of its major state programs for the year ended December 31, 2010. The Central Council of the Tlingit and Haida Indian Tribes of Alaska's major state programs are identified in the accompanying Schedule of State Financial Assistance. Compliance with laws, regulations, contracts, and grants applicable to each of its major state programs is the responsibility of the Central Council of the Tlingit and Haida Indian Tribes of Alaska's management. Our responsibility is to express an opinion on the Central Council of the Tlingit and Haida Indian Tribes of Alaska's compliance based on our audit.

We conducted our 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 *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Those standards and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* require that we 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 state program occurred. An audit includes examining, on a test basis, evidence about the Central Council of the Tlingit and Haida Indian Tribes of Alaska's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Central Council of the Tlingit and Haida Indian Tribes of Alaska's compliance with those requirements.

In our opinion, the Central Council of the Tlingit and Haida Indian Tribes of Alaska complied, in all material respects, with the requirements referred to above that have a direct and material effect on each of its major state programs for the year ended December 31, 2010.

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

Compliance, continued

However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* and which are described in the accompanying schedule of findings and questioned costs as item 10-05.

Internal Control Over Compliance

Management of the Central Council of the Tlingit and Haida Indian Tribes of Alaska is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to state programs. In planning and performing our audit, we considered Central Council of the Tlingit and Haida Indian Tribes of Alaska's internal control over compliance with the requirements that could have a direct and material effect on a major state program to determine the auditing procedures for the purpose of expressing our opinion on compliance, and to test and report on internal control over compliance in accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Central Council of the Tlingit and Haida Indian Tribes of Alaska's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance; such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 10-03 to be a material weakness.

Schedule of State Financial Assistance

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Central Council of the Tlingit and Haida Indian Tribes of Alaska, as of and for the year ended December 31, 2010, and have issued our report thereon dated April 12, 2011.

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

Schedule of State Financial Assistance, continued

Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise Central Council of the Tlingit and Haida Indian Tribes of Alaska's basic financial statements. The accompanying Schedule of State Financial Assistance is presented for purposes of additional analysis as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* and the accompanying schedules of expenditures – budget and actual on pages 29-34 are not required parts of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Central Council of the Tlingit and Haida Indian Tribes of Alaska's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Central Council of the Tlingit and Haida Indian Tribes of Alaska's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the Central Council of the Tlingit and Haida Indian Tribes of Alaska's management, the Members of the Council, others within the entity, and the State of Alaska, and is not intended to be and should not be used by anyone other than these specified parties.

Mikunda, Cottrell & Co.

Anchorage, Alaska
April 12, 2011

CENTRAL COUNCIL OF THE TLINGIT AND HAIDA INDIAN TRIBES OF ALASKA
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2010

	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Grant Number</u>	<u>Grant Award</u>	<u>Federal Expend- itures</u>
Department of the Interior				
Direct programs:				
Bureau of Indian Affairs				
Tribal Self Governance:				
Compact Agreement - 2010	15.022	OSGT801	\$ 13,400,065	9,166,624
Compact Agreement - 2009	15.022	OSGT801	9,416,183	<u>1,321,678</u>
Total Tribal Self Governance				<u>10,488,302</u>
National Park Service				
Native American Graves Protection and Repatriation Act:				
NAGRPR	15.992	02-09-GP-512	89,993	44,269
NAGPRA Travel	15.992	02-09-GP-R14	14,875	<u>10,029</u>
Total Native American Graves Protection and Repatriation Act				<u>54,298</u>
Total Department of the Interior				<u>10,542,600</u>
Department of Agriculture				
Direct program -				
Rural Business Enterprise Grants:				
Angoon & Hydaburg Business Center	10.769	60-004-920036505	192,600	3,685
Angoon & Hydaburg Business Center	10.769	60-004-920036505	230,053	<u>184,183</u>
Total Rural Business Enterprise Grants				<u>187,868</u>
Passed through State of Alaska Department of Education and Early Development -				
Child and Adult Care Food Program:				
Head Start USDA Food Program	10.558	29001	212,000	150,164
Head Start USDA Food Program	10.558	29001	196,000	<u>57,225</u>
Total Child and Adult Care Food Program				<u>207,389</u>
Total Department of Agriculture				<u>395,257</u>
Department of Justice				
Direct programs:				
Children's Justice Act Partnerships for Indian Communities:				
Children's Justice Act	16.583	2006-VI-GX-0002	584,877	66,240
Children's Justice Act	16.583	2009-VI-GX-0015	207,063	<u>181,117</u>
Total Children's Justice Act Partnerships for Indian Communities				<u>247,357</u>
Services to Advocate for and Respond to Youth -				
Violence Against Women	16.587	2007-TW-AX-0038	450,000	<u>125,984</u>
Total Department of Justice				<u>373,341</u>
Department of Transportation				
Direct programs:				
Federal Highway Administration -				
Highway Planning and Construction:				
Indian Reservation Roads - ARRA	20.205		904,408	621,750
Indian Reservation Roads	20.205		1,034,420	<u>617,953</u>
Total Highway Planning and Construction				<u>1,239,703</u>
Federal Transit Authority -				
Tribal Transit Planning	20.FTA	AX-18-X040-01	250,000	<u>56,804</u>
Total Department of Transportation				<u>1,296,507</u>

CENTRAL COUNCIL OF THE TLINGIT AND HAIDA INDIAN TRIBES OF ALASKA
Schedule of Expenditures of Federal Awards, continued

	Catalog of Federal Domestic <u>Assistance Number</u>	<u>Grant Number</u>	Total Grant Award	Federal Expend- itures
Department of Health and Human Services				
Direct programs:				
Special Programs for the Aging - Title VI, Part A, Grants to Indian Tribes:				
Supplemental Nutritional Program - Elderly Nutrition Title VI	93.047	09-04AK2689	\$ 138,850	54,363
Supplemental Nutritional Program - Elderly Nutrition Title VI	93.047	10-04AK2689	141,660	<u>97,933</u>
Total Special Programs for the Aging - Title VI, Part A, Grants to Indian Tribes				152,296
National Family Caregiver Support, Title VI, Part C, Grants to Indian Tribes:				
Native Elderly Caregiver Support	93.054	09-04AKT6CG	50,290	36,489
Native Elderly Caregiver Support	93.054	10-04AKT6CG	50,460	<u>17,663</u>
Total National Family Caregiver Support, Title VI, Part C, Grants to Indian Tribes				54,152
Healthy Marriage Promotion and Responsible Fatherhood Grants:				
TANF ICWA Case Management	93.086	90FN0008/04	150,000	112,519
TANF ICWA Case Management	93.086	90FN0008/05	150,000	<u>27,035</u>
Total Healthy Marriage Promotion and Responsible Fatherhood Grants				139,554
Promoting Safe and Stable Families:				
Promoting Safe and Stable Families	93.556	G-09PFAKFPSS	99,395	77,616
Promoting Safe and Stable Families	93.556	G-10PFAKFPSS	90,618	<u>13,678</u>
Total Promoting Safe and Stable Families				91,294
Temporary Assistance for Needy Families:				
TANF	93.558	G-10PFAKTANF	2,367,150	1,739,011
TANF	93.558	G-11PFAKTANF	2,367,150	<u>521,312</u>
Total Temporary Assistance for Needy Families				2,260,323
ARRA - Temporary Assistance for Needy Families Supplemental Grants	93.716	GTOSGT801A5.9YT06	1,183,575	1,183,575
Child Support Enforcement:				
Tribal Child Support Enforcement	93.563	G-10IAAK4004	896,611	649,961
Tribal Child Support Enforcement	93.563	G-11IAAK4004	557,211	<u>170,752</u>
Total Child Support Enforcement				820,713
Community Services Block Grant:				
Community Services Block Grant	93.569	G-09IGAKCOSR	239,156	9,943
Community Services Block Grant	93.569	G-10IGAKCOSR	239,156	225,476
Community Services Block Grant	93.569	G-11IGAKCOSR	235,951	<u>43,592</u>
Total Community Services Block Grant				279,011
ARRA - Community Services Block Grant	93.710	G-09PFAKCOS2	320,585	320,510
Improving the Capability of Indian Tribal Governments to Regulate Environmental Quality - SE AK Environmental Training/ ANA				
ARRA - Aging Nutrition Services to Native Americans	93.581	90NRO244/02	143,635	115,560
ARRA - Aging Nutrition Services to Native Americans	93.706	0904AKT6RR	16,610	4,987
Medicare Enrollment Assistance Program	93.071	0904AKMIPP	1,000	1,000
Nutrition Services Incentive Program	93.053	G-0904AKNSIP	6,188	6,188
ARRA - Head Start	93.708	90SE1549/01	143,940	110,692
Head Start	93.600	G90CI1549/32	2,942,606	2,580,095
Child Care Development and Block Grant	93.575	OSGT801	800,134	798,164
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	OSGT801	993,478	784,375
ARRA - Child Care and Development Block Grant	93.713		474,836	324,022
Child Welfare Services State Grants	93.645	G0901AK1507	14,038	11,329

CENTRAL COUNCIL OF THE TLINGIT AND HAIDA INDIAN TRIBES OF ALASKA
Schedule of Expenditures of Federal Awards, continued

	Catalog of Federal Domestic Assistance Number	Grant Number	Total Grant Award	Federal Expend- itures
Department of Health and Human Services, continued:				
Direct programs, continued:				
Family Violence Prevention and Services/Grants for Battered Women's Shelters -Grants to States and Indian Tribes				
Family Violence Prevention	93.671	G-09PFAKRVPS	\$ 226,035	210,668
Family Violence Prevention	93.671	G-10PFAKRVPS	222,971	<u>13,854</u>
Total Family Violence Prevention and Services				<u>224,522</u>
Tribal Work Grants - Native Employment Works	93.594	OSGT801	124,791	123,875
Passed through State of Alaska Department of Health and Social Services:				
Foster Care - Title IV-E				
Title IV-E - Federal Reimbursement	93.658	603-10-229	250,000	12,355
Title IV-E - Federal Reimbursement	93.658	603-11-229	250,000	<u>30,842</u>
Total Foster Care - Title IV-E				<u>43,197</u>
Total U.S. Department of Health and Human Services				<u>10,429,434</u>
Environmental Protection Agency				
Direct programs:				
Indian Environmental General Assistance Program:				
EPA General Assistance	66.926	GA-96082301-0	312,485	96,524
Circuit Rider	66.926	GA-96096401-0	264,858	90,678
EPA Tribal Leader Summit	66.926	GA-00J03701-0	200,000	<u>197,071</u>
Total Indian Environmental General Assistance Program				<u>384,273</u>
Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements - Brownfields Response	66.817	RP-00J03701-0	125,000	<u>12,711</u>
Total Environmental Protection Agency				<u>396,984</u>
Department of Education				
Direct programs:				
Rehabilitation Services - American Indians With Disabilities:				
Tribal Vocational Rehabilitation Program	84.250F	H250F100027/01	481,705	85,526
Tribal Vocational Rehabilitation Program	84.250G	H250G050033/05	475,186	<u>361,210</u>
				446,736
Alaska Native Educational Programs: Preventing Alaska Native Student Dropout	84.356A	S356A070047-09	582,219	<u>427,507</u>
Total Department of Education				<u>874,243</u>
Department of Commerce				
Direct program -				
Economic Development Support for Planning Organizations	11.302	07-84-06328	63,739	<u>63,739</u>
Department of Labor				
Direct programs:				
WIA Pilots, Demonstrations and Research Projects -				
WIA Employer Needs Assessment	17.261	EA-20276-10-60-A-2	238,000	12,650
ARRA -Native American Employment and Training	17.265	GTK00T131AR	87,958	<u>75,037</u>
Total Department of Labor				<u>87,687</u>
Department of Energy				
Direct programs:				
ARRA -Weatherization Assistance for Low-Income Persons - Recovery Act - SE AK Weather Training Center				
ARRA -Energy Efficiency and Conservation Block Grant Program	81.042	DE-EE0004135	666,931	21,012
	81.128	DE-EE0002109	191,900	<u>15,239</u>
Total Department of Energy				<u>36,251</u>
Total Expenditures of Federal Awards			\$	<u>24,496,043</u>

**CENTRAL COUNCIL OF THE TLINGIT
AND HAIDA INDIAN TRIBES OF ALASKA**

Notes to Schedule of Expenditures of Federal Awards

Year Ended December 31, 2010

(1) **General**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Central Council of the Tlingit and Haida Indian Tribes of Alaska (CCTHITA) under programs of the federal government for the year ended December 31, 2010. 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*.

(2) **Basis of Accounting**

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting, which is described in Note 1 to CCTHITA's basic financial statements.

(3) **Subrecipients**

Of the federal expenditures presented in the schedule, CCTHITA provided federal awards to subrecipients as follows:

<u>CFDA Number</u>	<u>Program Name</u>	<u>Amounts Provided to Subrecipients</u>
15.022	Tribal Self Governance	\$ 24,662
93.671	Family Violence Prevention and Services/Grants for Women's Shelters – Grants to States and Indian Tribes	164,131
93.053	Nutrition Services Incentive Program	6,188
93.713	ARRA- Child Care and Development Block Grant	89,439
84.356	Alaska Native Educational Programs	346,633
81.042	ARRA- Weatherization Assistance to Low Income Persons	<u>21,012</u>
Total provided to subrecipients		<u>\$ 652,065</u>

CENTRAL COUNCIL OF THE TLINGIT AND HAIDA INDIAN TRIBES OF ALASKA

Schedule of State Financial Assistance

Year Ended December 31, 2010

	<u>Grant Number</u>	<u>Grant Award</u>	<u>State Expenditures</u>
Department of Health and Social Services:			
Major programs:			
Southeast Rural Social Services	603-10-217	\$ 225,500	114,580
Southeast Rural Social Services	603-10-217	225,500	94,249
Native Family Assistance Program	604-10-310	2,461,905	850,368
Native Family Assistance Program	604-11-310	2,461,905	1,820,995
Non-major Programs:			
ICWA Compliance	603-10-354	109,090	73,863
ICWA Compliance	603-11-354	120,000	50,030
Total Department of Health and Social Services			<u>3,004,085</u>
 Department of Education and Early Development			
Major program -			
Head Start	HS 11.067.01	441,170	438,090
Non-major Program -			
Head Start	HS 10.067.01	441,170	35,205
Total Department of Education and Early Development			<u>473,295</u>
 Department of Commerce, Community and Economic Development			
Non-major Programs:			
Juneau Alaska Native Youth Suicide Prevention Coalition	11-DC-476	150,000	21,186
Craig Head Start Supplies and Building Maintenance	08-DC-041	5,000	543
Total Department of Commerce, Community and Economic Development			<u>21,729</u>
 Department of Public Safety:			
Major programs:			
Village Public Safety Officer	VPSO 10-0950	465,202	288,695
Village Public Safety Officer	VPSO 11-0950	679,909	342,399
Total Department of Public Safety			<u>631,094</u>
Total State Financial Assistance		\$	<u>4,130,203</u>

**CENTRAL COUNCIL OF THE TLINGIT
AND HAIDA INDIAN TRIBES OF ALASKA**

Notes to Schedule of State Financial Assistance

Year Ended December 31, 2010

(1) **General**

The accompanying Schedule of State Financial Assistance includes the state grant activity of Central Council of the Tlingit and Haida Indian Tribes of Alaska (CCTHITA) under programs of the State of Alaska for the year ended December 31, 2010. The information in this schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audit*

(2) **Basis of Accounting**

The accompanying Schedule of State Financial Assistance is presented using the modified accrual basis of accounting, which is described in Note 1 to CCTHITA's basic financial statements.

**CENTRAL COUNCIL OF THE TLINGIT
AND HAIDA INDIAN TRIBES OF ALASKA**

Schedule of Findings and Questioned Costs
Year Ended December 31, 2010

I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? X yes no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? yes X none reported
- Noncompliance material to financial statements noted? yes X no

Federal Financial Assistance

Internal control over major programs:

- Material weakness(es) identified? X yes no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? X yes none reported

Type of auditor's report issued on compliance for major programs? Unqualified

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

Identification of major programs:

<u>Agency</u>	<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
Department of the Interior	15.022	Tribal Self Governance
Department of Health and Human Services	93.558, 93.716	TANF Cluster
Department of Health and Human Services	93.569, 93.710	Community Services Block Grant Cluster
Department of Health and Human Services	93.575, 93.596, 93.713	CCDF Cluster
Department of Transportation	20.205	Highway Planning and Construction

Dollar threshold used to distinguish between Type A and Type B programs: \$734,881

Auditee qualified as low-risk auditee? yes X no

**CENTRAL COUNCIL OF THE TLINGIT
AND HAIDA INDIAN TRIBES OF ALASKA**

Schedule of Findings and Questioned Costs, continued

Financial Statement Findings, continued

Effect: Governmental fund liabilities were overstated. A material adjustment to this balance was required for CCTHITA to report them in accordance with GASB I6.

Recommendation: We recommend that CCTHITA track accumulated accruals for governmental funds in a separate spreadsheet, outside of the general ledger accounting system. Enterprise funds, which use the accrual method of accounting, should continue to record their obligation for compensated absences as a long-term liability on their fund level statement of net assets.

Views of responsible officials and planned corrective actions:
See corrective action plan.

Finding 10-02 Prior Period Adjustment – Capital Assets – Material Weakness in Internal Control Over Financial Reporting

Criteria: Generally accepted accounting principles as applied to governments require that capital assets be recorded net of accumulated depreciation in the statement of net assets. Capital assets should be depreciated over their estimated useful lives unless they are inexhaustible assets such as land. Depreciation expense should be reported in the statement of activities. Depreciation expense should be measured by allocating the net cost of depreciable assets (historical cost less estimated salvage value) over their estimated useful lives in a systematic and rational manner.

Condition: CCTHITA has not reflected capital assets owned and has been under-recording depreciation for a building that was acquired with grant funds for several years. Depreciation expense and accumulated depreciation has been recorded for the portion of the building acquired with Council funds, and they did not capitalize or depreciate the grant-funded portion of the cost. A material adjustment to beginning net assets was required to correctly present the owned assets net of accumulated depreciation.

**CENTRAL COUNCIL OF THE TLINGIT
AND HAIDA INDIAN TRIBES OF ALASKA**

Schedule of Findings and Questioned Costs, continued

Financial Statement Findings, continued

Cause: CCTHITA records its capital assets in internal service funds in order to allocate the cost of operation and maintenance of their long-term assets to the benefitting departments and programs. Apparently the portion of certain assets and buildings that were acquired with grant monies were not depreciated because management did not want to risk applying unallowable costs to those programs through the internal service funds. An additional cause could have been the changes to the governmental financial reporting model which accompanied implementation of GASB Statement 34.

Effect: Capital assets were understated.

Recommendation: We recommend that CCTHITA record all owned capital assets and the appropriate amount of depreciation expense. Depreciation attributable to capital assets acquired with grants should be tracked separately and those associated costs should not be included in the indirect cost pool for indirect rate determination.

Views of responsible officials and planned corrective actions:
See corrective action plan.

Finding 10-03 Internal Controls Over Journal Entries – Material Weakness in Internal Control Over Financial Reporting

Criteria: Journal entries posted directly into an entity's accounting system present a risk of misstatement. Prudent financial management requires that an organization implement adequate controls over the authorization, initiation, and recording of journal entries, so that employees, in the normal course of performing their assigned functions are able to prevent or detect and correct misstatements or noncompliance with laws, regulations and grant agreements.

Condition: During 2010, it appeared that many of the journal entries posted into the general ledger were not being authorized or reviewed by anyone other than the preparer of the entry.

Cause: It appears that turnover in key accounting positions contributed to the lack of review of journal entries posted during 2010.

**CENTRAL COUNCIL OF THE TLINGIT
AND HAIDA INDIAN TRIBES OF ALASKA**

Schedule of Findings and Questioned Costs, continued

Financial Statement Findings, continued

Effect: Without an appropriate segregation of duties between the authorization and recording functions, and after-the-fact monitoring of journal entries, CCTHITA was unable to prevent or detect potential material misstatements to its financial statements in a timely manner.

Recommendation:

We recommend that CCTHITA implement policies and procedures segregating the duties of personnel involved in authorizing, recording and review of journal entries. Ideally, each journal entry should be proposed by a different person than the one posting the entry, and a management level individual should review all entries posted into the system, either on an individual basis or by a periodic summary review process. The person performing each function should document their role, perhaps with the aid of signatures or initials on a journal entry form or checklist.

Views of responsible officials and planned corrective actions:

See corrective action plan.

III. Federal Award Findings and Questioned Costs

Finding 10-03 Internal Controls Over Journal Entries – Material Weakness in Internal Control Over Compliance – Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Agency:	Department of Health and Human Services		
Program:	TANF Cluster	CFDA:	93.558, 93.716
Award Number:	G10PFAKTANF	Award Year:	FY 2010
Award Number:	GTOSGT801A59YT06	Award Year:	FY 2010
Award Number:	G11PFAKTANF	Award Year:	FY 2011
Agency:	Department of Health and Human Services		
Program:	Community Services Block Grant Cluster	CFDA:	93.569, 93.710
Award Number:	2009G99UTRN	Award Year:	FY 2009
Award Number:	2010G994002	Award Year:	FY 2010
Award Number:	2011G994002	Award Year:	FY 2011
Award Number:	G-09PFACKCO32	Award Year:	FY 2009
Agency:	Department of Health and Human Services		
Program:	CCDF Cluster	CFDA:	93.713, 93.575, 93.596
Award Number:	GTOSGT801A49YH11	Award Year:	FY 2010

**CENTRAL COUNCIL OF THE TLINGIT
AND HAIDA INDIAN TRIBES OF ALASKA**

Schedule of Findings and Questioned Costs, continued

Federal Award Findings and Questioned Costs, continued

Agency:	Department of the Interior		
Program:	Tribal Self Governance	CFDA:	15.022
Award Year:	FY 2010		
Agency:	Department of Transportation		
Program:	Highway Planning and Construction	CFDA:	20.205
Award Number:		Award Year:	FY 2010

See Finding 10-03 in Section II for Criteria, Condition, Cause, Effect, Recommendation and Views of responsible officials and planned corrective actions.

Context: While we found no evidence of non-compliance with major program requirements, the potential effect of inadequate controls over journal entries was an increased risk that material non-compliance could occur and not be detected.

Questioned costs: None noted

Finding 10-04 Late Grant Reporting – Compliance and Significant Deficiency in Internal Control Over Compliance – Reporting

Agency:	Department of Energy		
Program:	Energy Efficiency and Conservation	CFDA:	81.128
Award Number:	DE-EE0002109	Award Year:	FY 2010
Award Number:		Award Year:	FY 2011
Agency:	Department of Agriculture		
Program:	Technical Assistance for Broadband Economic Development Study	CFDA:	10.787
Award Number:		Award Year:	FY 2010
Award Number:		Award Year:	FY 2011
Agency:	Department of Health and Human Services		
Program:	Community Services Block Grant Cluster	CFDA:	93.569, 93.710
Award Number:	2009G99UTRN	Award Year:	FY 2010

Criteria: Pursuant to Section 1512(c) of the American Recovery and Reinvestment Act, recipients of Recovery Act funding subject to this section shall provide a report on a quarterly basis no later than 10 days following the end of each calendar quarter. The recipient shall submit the required reports online at FederalReporting.gov.

**CENTRAL COUNCIL OF THE TLINGIT
AND HAIDA INDIAN TRIBES OF ALASKA**

Schedule of Findings and Questioned Costs, continued

Federal Award Findings and Questioned Costs, continued

Condition: During 2010, CCTHITA did not submit all of its required Section 1512 ARRA reports within the reporting deadline.

Questioned costs: None noted.

Context: During 2010, CCTHITA failed to submit the second quarterly required Section 1512 ARRA report for the Community Services Block Grant. CCTHITA also submitted several of the required reports later than the submittal deadline for the third quarter of the fiscal year for the Department of Energy and Department of Agriculture programs.

Cause: It appears that program staff were not aware of all the reporting requirements and that an effective system for ensuring timely submittal of required reports was not in place.

Effect: CCTHITA did not meet its obligations in regard to timely submittal of Section 1512 ARRA reports.

Recommendation: We recommend that CCTHITA implement a system to ensure that required reports are submitted in a timely manner. We further recommend that all appropriate staff receive the necessary training on Recovery Act reporting requirements.

Views of responsible officials and planned corrective actions:
See corrective action plan.

IV. State Award Findings and Questioned Costs

Finding 10-03 Internal Controls Over Journal Entries – Material Weakness in Internal Control Over Compliance – Activities Allowed or Unallowed

Agency: Department of Health and Social Services

Program: Native Family Assistance Program

Award Number 604-10-310

Award Year: FY 2010

Award Number 604-11-310

Award Year: FY 2011

**CENTRAL COUNCIL OF THE TLINGIT
AND HAIDA INDIAN TRIBES OF ALASKA**

Schedule of Findings and Questioned Costs, continued

State Award Findings and Questioned Costs, continued

Agency:	Department of Health and Social Services		
Program:	Headstart		
Award Number	HS 11067.01	Award Year:	FY 2011
Agency:	Department of Health and Social Services		
Program:	Rural Social Services		
Award Number	603-10-217	Award Year:	FY 2010
Award Number	603-11-217	Award Year:	FY 2011
Agency:	Department of Public Safety		
Program:	Village Public Safety Officer		
Award Number	VPSO 10-950	Award Year:	FY 2010
Award Number	VPSO 11-950	Award Year:	FY 2011

See Finding 10-03 in Section II for Criteria, Condition, Cause, Effect, Recommendation and Views of responsible officials and planned corrective actions.

Context: While we found no evidence of non-compliance with major program requirements, the potential effect of inadequate controls over journal entries was an increased risk that material non-compliance could occur and not be detected.

Questioned costs: None noted

Finding 10-05 Indirect Costs – Compliance– Activities Allowed or Unallowed

Agency:	Department of Health and Social Services		
Program:	Rural Social Services		
Award No.:	603-10-217	Award Year:	FY 2010

Criteria: Indirect costs may be reimbursed by the grant to the extent that they are allowed by the grant agreement.

**CENTRAL COUNCIL OF THE TLINGIT
AND HAIDA INDIAN TRIBES OF ALASKA**

Schedule of Findings and Questioned Costs, continued

State Award Findings and Questioned Costs, continued

Condition: Indirect costs were charged to the program at rates greater than those approved in the grant agreements. For the 2010 grant, the full amount of indirect was charged while the full amount of direct costs allowed under the award were not incurred. Final reports had been submitted to the State of Alaska and there had been no communication from the State of Alaska, even though the ratio of direct costs to indirect costs exceeded the approved budget of the awards.

Questioned Costs: \$2,893

Context: While reviewing the costs reported for the program, auditors recalculated the amount of indirect cost charged and compared actual applied rates to the rates found in the grant agreement.

Cause: There was an apparent oversight in the application of indirect costs prior to submission of financial reports to the granting agency.

Effect: Indirect costs in excess of those allowed by the grant agreement were charged to the program.

Recommendation:
Internal controls should be established that ensure that indirect rates applied to federal and state programs are appropriate and allowable under the grant agreements.

Views of responsible officials and planned corrective actions:
See the corrective action plan.

**CENTRAL COUNCIL OF THE TLINGIT
AND HAIDA INDIAN TRIBES OF ALASKA**

Corrective Action Plan

Year Ended December 31, 2010

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
<u>Financial Statement Findings</u>		
10-01	Finance/ Carolee Martin/ (907)463-7709	<p>Prior Period Adjustment – Accrued Compensated Absences – Material Weakness in Internal Control Over Financial Reporting</p> <p>The leave accrual program is being enhanced to incorporate the change to report compensated absences as a long-term liability. <i>Anticipated Completion Date:</i> May 2011.</p>
10-02	Finance/ Carolee Martin/ (907)463-7709	<p>Prior Period Adjustment – Capital Assets - Material Weakness in Internal Control Over Financial Reporting</p> <p>All owned capital assets are now recorded and the appropriate amount of depreciation is being recorded. Depreciation attributable to capital assets acquired with grants is being tracked separately and those costs will not be included in the indirect cost pool for indirect rate determination. <i>Anticipated Completion Date:</i> April 2011.</p>
10-03	Finance/ Carolee Martin/ (907)463-7709	<p>Internal Control over Journal Entries - Material Weakness in Internal Control Over Financial Reporting</p> <p>Procedures are now in place to ensure journal entries are documented by the preparer and by a managerial level reviewer. In addition, the posting journals are printed and attached to the journal entries.</p>

**CENTRAL COUNCIL OF THE TLINGIT
AND HAIDA INDIAN TRIBES OF ALASKA**

Corrective Action Plan, continued

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
<u>Federal Award Findings and Questioned Costs</u>		
10-03	Finance/ Carolee Martin/ (907)463-7709	Internal Controls over Journal Entries - Material Weakness in Internal Control Over Financial Reporting Procedures are now in place to ensure journal entries are documented by the preparer and by a managerial level reviewer. In addition, the posting journals are printed and attached to the journal entries.
10-04	Finance/ Carolee Martin/ (907)463-7709 Property Management/ Elias Duran (907)463-7397 Business Economic Development/ Carrie Sykes (907)463-7177	Late Grant Reporting – Compliance and Significant Deficiency in Internal Control Over Compliance - Reporting CCTHITA is developing a system to track grants, reporting requirements and reporting status. This information will be posted on the Business Portal to be access by all Program Managers. ARRA Program Managers will receive training on reporting requirements. <i>Anticipated completion date:</i> May 2011.

State Award Findings and Questioned Costs

10-03	Finance/ Carolee Martin/ (907)463-7709	Internal Controls over Journal Entries - Material Weakness in Internal Control Over Compliance – Activities Allowed or Unallowed Procedures are now in place to ensure journal entries are documented by the preparer and by a managerial level reviewer. In addition, the posting journals are printed and attached to the journal entries.
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**CENTRAL COUNCIL OF THE TLINGIT
AND HAIDA INDIAN TRIBES OF ALASKA**

Corrective Action Plan, continued

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
<hr/> <u>State Award Findings and Questioned Costs, continued</u>		
10-05	Finance/ Carolee Martin/ (907)463-7709	Indirect Costs – Compliance - Activities Allowed or Unallowed The month-end procedures for allocation of indirect costs have been revised to ensure that the amount applied is in compliance with the grant agreements.

CENTRAL COUNCIL OF THE TLINGIT AND HAIDA INDIAN TRIBES OF ALASKA

State of Alaska
 Department of Health and Social Services Grants
 Southeast Rural Social Services Grant #603-10-217

Schedule of Expenditures - Budget and Actual

Year Ended December 31, 2010

	<u>Grant</u>	<u>Prior to</u>	<u>Actual</u>	<u>Total</u>	<u>Variance</u>
	<u>Budget</u>	<u>FY 2010</u>	<u>FY 2010</u>	<u>Expenditures</u>	<u>Favorable</u>
				<u>(Unfavorable)</u>	
Expenditures:					
Personnel services	\$ 166,191	73,987	83,554	157,541	8,650
Supplies	2,292	1,094	847	1,941	351
Other	<u>3,562</u>	<u>1,244</u>	<u>1,847</u>	<u>3,091</u>	<u>471</u>
Total direct expenditures	172,045	76,325	86,248	162,573	9,472
Indirect costs	<u>53,455</u>	<u>25,073</u>	<u>28,332</u>	<u>53,405</u>	<u>50</u>
Total expenditures	\$ <u>225,500</u>	<u>101,398</u>	<u>114,580</u>	<u>215,978</u>	<u>9,522</u>

CENTRAL COUNCIL OF THE TLINGIT AND HAIDA INDIAN TRIBES OF ALASKA

State of Alaska
Department of Health and Social Services Grants
Southeast Rural Social Services Grant #603-11-217

Schedule of Expenditures - Budget and Actual

Year Ended December 31, 2010

	<u>Grant</u> <u>Budget</u>	<u>Actual</u> <u>FY 2010</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Expenditures:			
Personnel services	\$ 163,003	67,550	95,453
Other	<u>1,200</u>	<u>1,079</u>	<u>121</u>
Total direct expenditures	164,203	68,629	95,574
Indirect cost	<u>61,297</u>	<u>25,620</u>	<u>35,677</u>
Total expenditures	\$ <u>225,500</u>	<u>94,249</u>	<u>131,251</u>

CENTRAL COUNCIL OF THE TLINGIT AND HAIDA INDIAN TRIBES OF ALASKA

State of Alaska
 Department of Health and Social Services Grants
 Native Family Assistance Program #604-10-310

Schedule of Expenditures - Budget and Actual

Year Ended December 31, 2010

	<u>Grant Budget</u>	<u>Prior to FY 2010</u>	<u>Actual FY 2010</u>	<u>Total Expenditures</u>	Variance Favorable (Unfavorable)
Expenditures:					
Direct assistance grants \$	2,146,413	1,401,336	739,451	2,140,787	5,626
Indirect costs	<u>315,492</u>	<u>210,200</u>	<u>110,917</u>	<u>321,117</u>	<u>(5,625)</u>
Total expenditures \$	<u>2,461,905</u>	<u>1,611,536</u>	<u>850,368</u>	<u>2,461,904</u>	<u>1</u>

CENTRAL COUNCIL OF THE TLINGIT AND HAIDA INDIAN TRIBES OF ALASKA

State of Alaska
Department of Health and Social Services Grants
Native Family Assistance Program #604-11-310

Schedule of Expenditures - Budget and Actual

Year Ended December 31, 2010

	<u>Grant Budget</u>	<u>Actual FY 2010</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures:			
Direct assistance grants	\$ 2,075,580	1,535,243	540,337
Indirect costs	<u>386,325</u>	<u>285,753</u>	<u>100,572</u>
Total expenditures	\$ <u>2,461,905</u>	<u>1,820,996</u>	<u>640,909</u>

CENTRAL COUNCIL OF THE TLINGIT AND HAIDA INDIAN TRIBES OF ALASKA

State of Alaska
 Department of Health and Social Services Grants
 Indian Child Welfare Act (ICWA) Compliance Program #603-10-354

Schedule of Expenditures - Budget and Actual

Year Ended December 31, 2010

		<u>Grant</u>	<u>Prior to</u>	<u>Actual</u>	<u>Total</u>	Variance
		<u>Budget</u>	<u>FY 2010</u>	<u>FY 2010</u>	<u>Expenditures</u>	<u>Favorable</u>
					<u>(Unfavorable)</u>	
Expenditures:						
Personnel services	\$	37,382	17,536	28,788	46,324	(8,942)
Travel		20,080	-	10,850	10,850	9,230
Facility		132	-	-	-	132
Supplies		2,400	-	2,400	2,400	-
Equipment		1,621	1,621	-	1,621	-
Other		<u>20,500</u>	<u>-</u>	<u>13,561</u>	<u>13,561</u>	<u>6,939</u>
Total direct expenditures		82,115	19,157	55,599	74,756	7,359
Indirect costs		<u>26,975</u>	<u>6,293</u>	<u>18,264</u>	<u>24,557</u>	<u>2,418</u>
Total expenditures	\$	<u><u>109,090</u></u>	<u><u>25,450</u></u>	<u><u>73,863</u></u>	<u><u>99,313</u></u>	<u><u>9,777</u></u>

CENTRAL COUNCIL OF THE TLINGIT AND HAIDA INDIAN TRIBES OF ALASKA

State of Alaska
Department of Health and Social Services Grants
Indian Child Welfare Act (ICWA) Compliance Program #603-11-354

Schedule of Expenditures - Budget and Actual

Year Ended December 31, 2010

	<u>Grant</u> <u>Budget</u>	<u>Actual</u> <u>FY 2010</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Expenditures:			
Personnel services	\$ 75,910	34,227	41,683
Travel	4,608	2,169	2,439
Facility	3,707	-	3,707
Supplies	2,400	-	2,400
Other	6,400	34	6,366
Total direct expenditures	<u>93,025</u>	<u>36,430</u>	<u>56,595</u>
Indirect cost	<u>26,975</u>	<u>13,600</u>	<u>13,375</u>
Total expenditures	\$ <u><u>120,000</u></u>	<u><u>50,030</u></u>	<u><u>69,970</u></u>