



Report of Independent Auditors and
Basic Financial Statements
with Supplementary Information

**Central Council of the Tlingit and Haida
Indian Tribes of Alaska**

Year Ended December 31, 2024



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Report of Independent Auditors

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Central Council of the Tlingit and Haida Indian Tribes of Alaska as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Central Council of the Tlingit and Haida Indian Tribes of Alaska's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Central Council of the Tlingit and Haida Indian Tribes of Alaska as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Central Council of the Tlingit and Haida Indian Tribes of Alaska and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Central Council of the Tlingit and Haida Indian Tribes of Alaska's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Central Council of the Tlingit and Haida Indian Tribes of Alaska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Central Council of the Tlingit and Haida Indian Tribes of Alaska's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Central Council of the Tlingit and Haida Indian Tribes of Alaska's basic financial statements. The combining schedules, other supplemental schedules, the schedule of expenditures of federal awards, and the schedule of state financial assistance, as listed in the table of contents, 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 to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining schedules, other supplemental schedules, the schedule of expenditures of federal awards, and the schedule of state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Bellingham, Washington
April 11, 2025

Management Discussion and Analysis

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Management's Discussion and Analysis

Year Ended December 31, 2024

The Central Council of the Tlingit and Haida Indian Tribes of Alaska (Tlingit & Haida) is required by GASB 34 to provide a Management Discussion and Analysis (MD&A), which provides a narrative overview and analysis of the financial activities of Tlingit & Haida for the fiscal year ended December 31, 2024, in accordance with GASB 34.

Financial Highlights

- Tlingit & Haida net position increased by \$25,046,691.
 - The governmental net position decreased by \$46,354,079.
 - The business-type net position increased by \$71,400,770
- Total governmental activities' revenue decreased by \$11,417,306 (10.02%) primarily due to a decrease in grant revenue and investment income.
- The total governmental activities' cost of all Tlingit & Haida programs increased by \$2,206,956 compared to last year. This increase was primarily due to increased spending in health and welfare programs and economic development.
- Total governmental activities' liabilities of Tlingit & Haida decreased by \$47,795,918 (49.44%) primarily due to a decrease in unearned revenue.

Report Format

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

The report layout is graphically presented in the following illustration:

Report of Independent Auditors (pages 1–3)
Management's Discussion and Analysis (pages 5–11)
(Required Supplementary Information)
Basic Financial Statements (pages 13–14)
Notes to the Basic Financial Statements (pages 23–51)
Supplementary Information, including
Governmental Funds and Proprietary Funds (pages 53–125)
Schedule of Expenditures of Federal Awards and
State Financial Assistance (pages 136–139)

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

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

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Management's Discussion and Analysis

Year Ended December 31, 2024

Overview of Financial Statements

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

Government-Wide Financial Statements

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

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

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

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

The government-wide financial statements can be found on pages 13 and 14 of this report.

Fund Financial Statements

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

Governmental Funds

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

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

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Management's Discussion and Analysis

Year Ended December 31, 2024

Tlingit & Haida maintains approximately 303 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the governmental funds. The governmental funds are the General Fund, the Grants Fund, and the Tribal Trust Fund. Detail for the grant funds by agency or fund type is presented in the combining statements.

The basic governmental fund financial statements can be found on pages 16 through 18 of this report.

Proprietary Funds

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

The proprietary fund financial statements provide separate information for the aggregate non-major Enterprise funds.

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

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

The basic proprietary fund financial statements can be found on pages 20 through 22 of this report.

Notes to the Financial Statements

The notes provide additional information to support and clarify the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 23 through 51 of this report.

Government-Wide Financial Analysis

Assets exceeded liabilities by \$122,863,451 as of December 31, 2024.

A significant portion of the Tlingit & Haida's net position reflects its investments in the Tribal Trust fund and in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt that is still outstanding. Tlingit & Haida uses these capital assets to provide services to Tlingit & Haida and its tribal members; consequently, these assets are not available for future spending. Although Tlingit & Haida's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this outstanding debt must be provided from other sources, as the capital assets themselves cannot be used as a source of funds to liquidate these liabilities. The amount of debt related to the investment in capital assets is \$4,401,598 as of December 31, 2024.

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Management's Discussion and Analysis

Year Ended December 31, 2024

	Governmental Activities		Business-Type Activities		Totals	
	2023	2024	2023	2024	2023	2024
Assets:						
Current and other assets	\$ 105,755,137	\$ 73,450,117	\$ 1,816,062	\$ (6,419,769)	\$ 107,571,199	\$ 67,030,348
Capital assets	64,298,708	-	8,735,189	102,148,655	73,033,897	102,148,655
Equity interest	15,653,782	16,519,034	-	-	15,653,782	16,519,034
Total assets	185,707,627	89,969,151	10,551,251	95,728,886	196,258,878	185,698,037
Deferred outflows:	-	-	815,713	773,882	815,713	773,882
Liabilities:						
Current and other liabilities	86,124,024	47,308,299	590,074	7,164,675	86,714,098	54,472,974
Long-term liabilities	10,543,663	1,563,470	164,086	4,401,598	10,707,749	5,965,068
Total liabilities	96,667,687	48,871,769	754,160	11,566,273	97,421,847	60,438,042
Deferred inflows:	1,588,479	-	247,505	3,170,426	1,835,984	3,170,426
Net position:						
Net investment in capital assets	59,750,775	-	8,571,103	97,725,921	68,321,878	97,725,921
Restricted	979,169	978,928	-	-	979,169	978,928
Unrestricted	26,721,517	40,118,454	1,794,196	(15,959,852)	28,515,713	24,158,602
Total net position	\$ 87,451,461	\$ 41,097,382	\$ 10,365,299	\$ 81,766,069	\$ 97,816,760	\$ 122,863,451

The equity interest of \$16,519,034 is related to the component unit described in Note 1. The net position at the beginning of the year was \$15,653,782 and the change in net position was \$865,252. The majority of the decrease was due to the increase in operating expenses.

\$24,158,602 of Tlingit & Haida's net position is unrestricted and may therefore be used to meet the government's ongoing obligations to citizens and creditors.

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

Total Activities

Net position increased overall by \$25,046,691.

Governmental Activities

The governmental net position decreased by \$46,354,079 during the fiscal year.

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Management's Discussion and Analysis

Year Ended December 31, 2024

Business Activities

Business-type activities net position increased by \$71,400,770 during the fiscal year.

	Governmental Activities		Business-Type Activities		Totals	
	2023	2024	2023	2024	2023	2024
Expenses						
Administration	\$ 16,829,823	\$ 16,767,315	\$ -	\$ -	\$ 16,829,823	\$ 16,767,315
Health and welfare	60,925,097	64,107,626	-	-	60,925,097	64,107,626
Education	11,439,017	9,552,255	-	-	11,439,017	9,552,255
Economic development	4,704,815	7,690,749	-	-	4,704,815	7,690,749
Tribal assistance	4,616,253	3,025,720	-	-	4,616,253	3,025,720
Natural resources	1,613,992	1,597,060	-	-	1,613,992	1,597,060
Interest on long term debt	404,772	-	15,979	-	420,751	-
Elizabeth Peratrovich Hall	-	-	445,255	475,865	445,255	475,865
Fleet Enterprise	-	-	-	2,567	-	2,567
Driftwood Lodge	-	-	1,158,062	1,386,660	1,158,062	1,386,660
VTRC	-	-	75,345	220,130	75,345	220,130
Smokeshop	-	-	23,330	4,327	23,330	4,327
Printing & Embroidery	-	-	-	641,742	-	641,742
Southeast POW Campus	-	-	-	217,724	-	217,724
Smoke Signals	-	-	-	218,732	-	218,732
Sacred Grounds	-	-	559,718	466,524	559,718	466,524
Smokehouse Catering	-	-	1,504,055	1,458,453	1,504,055	1,458,453
Sacred Shine	-	-	293,488	499,293	293,488	499,293
Alaska Seafood	-	-	1,245,840	1,371,265	1,245,840	1,371,265
Little Eagles & Ravens	-	-	867,834	1,092,889	867,834	1,092,889
Retail sales	-	-	349,910	16,986	349,910	16,986
SE General Contractors	-	-	3,925,914	3,441,274	3,925,914	3,441,274
T&H Logistics	-	-	4,869	16,947	4,869	16,947
Gaming	-	-	887,542	1,187,828	887,542	1,187,828
Internal Service Funds	-	-	-	444,051	-	444,051
Total expenses	100,533,769	102,740,725	11,357,141	13,163,257	111,890,910	115,903,982
Revenues						
Program revenues						
Charges for services	565,605	817,600	17,860,479	12,769,310	18,426,084	13,586,910
Grant revenues						
Operating grants and contributions	106,234,111	96,603,347	-	-	106,234,111	96,603,347
Other revenues not restricted to specific programs	22,415	11,251	-	25,599,551	22,415	25,610,802
Unrestricted investment earnings	7,704,564	4,284,362	-	-	7,704,564	4,284,362
Equity interest	(527,577)	865,252	-	-	(527,577)	865,252
Total revenue	113,999,118	102,581,812	17,860,479	38,368,861	131,859,597	140,950,673
Increase (decrease) in net position before transfers	13,465,349	(158,913)	6,503,338	25,205,604	19,968,687	25,046,691
Increase (decrease) in net position	13,465,349	(158,913)	6,503,338	25,205,604	19,968,687	25,046,691
Net position – beginning of year	73,986,112	87,451,461	3,861,961	10,365,299	77,848,073	97,816,760
Increase (decrease) in net position from change in reporting entity	-	(46,195,166)	-	46,195,166	-	-
Net position – end of year	\$ 87,451,461	\$ 41,097,382	\$ 10,365,299	\$ 81,766,069	\$ 97,816,760	\$ 122,863,451

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Management's Discussion and Analysis

Year Ended December 31, 2024

Financial Analysis of the Government's Funds

Governmental Funds

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

As of the end of the current fiscal year, the Tlingit & Haida's governmental funds reported combined ending fund balances of \$26,141,818, a decrease of \$990,114 from the prior year fund balance. Currently, the Central Council has designated \$24,720,968 to indicate that it is not available for new spending; however, the designation can change at the Executive Council's discretion.

The general fund is the primary operating fund of the Tlingit & Haida. At the end of the current fiscal year, the general fund reported a deficit of \$(342,509).

Transfers from the Tribal Trust were used to cover approved budgeted deficits in the General Fund, caused by indirect shortfalls and tribal direct expenses.

Enterprise Funds

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

As of the end of the current fiscal year, enterprise funds total combined net position was \$81,766,069, an increase of \$71,400,770 from the prior year.

Capital Asset and Debt Administration

Capital Assets

The Tlingit & Haida's net investment in capital assets for its governmental and business-type activities as of December 31, 2024, amounts to \$97,725,921 (net of accumulated depreciation). This investment in capital assets includes land, buildings, machinery, and equipment. The net increase in the Tlingit & Haida's investment in capital assets for the current fiscal year was \$29,114,758. Total capital assets increased due to additions of \$33,889,774 and depreciation expense of \$3,361,697.

Debt Administration

As of December 31, 2024, the Tlingit & Haida had total debt of \$5,965,068, which consisted of six loans totaling \$4,401,598 and accrued compensated absences of \$1,563,470. One new debt was incurred in 2024.

Additional information on the Tlingit & Haida's long-term debt can be found in Note 6, on pages 41-43 of this report.

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Management's Discussion and Analysis
Year Ended December 31, 2024

Requests for Information

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

Basic Financial Statements

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Statement of Net Position
December 31, 2024

	Governmental Activities	Business-Type Activities	Total Primary Government	Component Unit
ASSETS				
Equity in central treasury				
Cash and cash equivalents	\$ 25,177,087	\$ -	\$ 25,177,087	\$ 1,712,319
Investments	19,472,320	-	19,472,320	-
Receivables, net				
Federal	5,747,418	-	5,747,418	-
State of Alaska	2,510,502	-	2,510,502	-
Other	260,797	2,962,323	3,223,120	-
Contract receivables	-	-	-	52,310,560
Internal balances	19,216,405	(19,216,405)	-	-
Due from component unit	86,240	-	86,240	-
Inventory	197,619	-	197,619	662,264
Prepaid items and other assets	781,729	724,936	1,506,665	534,706
Right-of-use leases receivable	-	3,400,559	3,400,559	-
Equity interest in component unit	16,519,034	-	16,519,034	-
Right-of-use assets, net	-	5,708,818	5,708,818	-
Nondepreciable capital assets	-	43,462,599	43,462,599	-
Depreciable capital assets, net of accumulated depreciation	-	58,686,056	58,686,056	8,594,345
Total assets	<u>89,969,151</u>	<u>95,728,886</u>	<u>185,698,037</u>	<u>63,814,194</u>
DEFERRED OUTFLOWS OF RESOURCES				
Excess consideration provided for acquisition, net	-	773,882	773,882	405,394
LIABILITIES				
Accounts payable	2,829,233	137,988	2,967,221	5,301,132
Payroll and related payables	3,494,188	-	3,494,188	10,623,088
Unearned revenue	40,984,878	1,296,733	42,281,611	-
Other liabilities	-	-	-	2,385,894
Due to primary government	-	-	-	86,240
SBITA liability, current portion	-	-	-	376,277
Lease liability, current portion	-	-	-	353,574
Contingent consideration payable, current portion	-	-	-	164,765
Line-of-credit	-	-	-	17,877,628
Notes and other payables, due within one year	-	523,963	523,963	703,223
Accrued leave, current portion	-	-	-	3,589,020
SBITA liability, long-term portion	-	-	-	2,286,340
Lease liability, long-term portion	-	-	-	3,953,373
Notes and other payables, due in more than one year	-	3,877,635	3,877,635	-
Right-of-use obligations				
Due within one year	-	320,762	320,762	-
Due after one year	-	5,409,192	5,409,192	-
Accrued leave, long-term portion	1,563,470	-	1,563,470	-
Total liabilities	<u>48,871,769</u>	<u>11,566,273</u>	<u>60,438,042</u>	<u>47,700,554</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred lease income	-	3,170,426	3,170,426	-
NET POSITION				
Net investment in capital assets	-	97,725,921	97,725,921	1,865,410
Restricted	978,928	-	978,928	-
Unrestricted	40,118,454	(15,959,852)	24,158,602	14,653,624
Total net position	<u>\$ 41,097,382</u>	<u>\$ 81,766,069</u>	<u>\$ 122,863,451</u>	<u>\$ 16,519,034</u>

See accompanying notes.

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Statement of Activities

Year Ended December 31, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position		Total Primary Government	Component Unit
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities		
GOVERNMENTAL ACTIVITIES							
Administration	\$ 16,767,315	\$ -	\$ 1,187	\$ (16,766,128)	\$ -	\$ (16,766,128)	\$ -
Health and welfare	64,107,626	570,908	70,938,974	7,402,256	-	7,402,256	-
Education	9,552,255	58,086	12,024,546	2,530,377	-	2,530,377	-
Economic development	7,690,749	188,606	8,135,204	633,061	-	633,061	-
Tribal assistance	3,025,720	-	3,472,502	446,782	-	446,782	-
Natural resources	1,597,060	-	2,030,934	433,874	-	433,874	-
Total governmental activities	102,740,725	817,600	96,603,347	(5,319,778)	-	(5,319,778)	-
BUSINESS-TYPE ACTIVITIES							
Vocational Technical Resource Center	220,130	3,885,055	-	-	3,664,925	3,664,925	-
Fleet Enterprise	2,567	-	-	-	(2,567)	(2,567)	-
Elizabeth Peratrovich Hall Rental	475,865	375,550	-	-	(100,315)	(100,315)	-
Driftwood Lodge	1,386,660	1,137,425	-	-	(249,235)	(249,235)	-
Smokeshop	4,327	-	-	-	(4,327)	(4,327)	-
Printing & Embroidery	641,742	359,556	-	-	(282,186)	(282,186)	-
Southeast POW Campus	217,724	67,480	-	-	(150,244)	(150,244)	-
Smoke Signals	218,732	385,750	-	-	167,018	167,018	-
Sacred Grounds	466,524	255,263	-	-	(211,261)	(211,261)	-
Smokehouse Catering	1,458,453	1,088,423	-	-	(370,030)	(370,030)	-
Sacred Shine	499,293	195,653	-	-	(303,640)	(303,640)	-
Alaska Seafood	1,371,265	1,183,015	-	-	(188,250)	(188,250)	-
Little Eagles & Ravens	1,092,889	862,206	-	-	(230,683)	(230,683)	-
Retail sales	16,986	34,553	-	-	17,567	17,567	-
SE General Contractors	3,441,274	1,665,061	-	-	(1,776,213)	(1,776,213)	-
T&H Logistics	16,947	14,740	-	-	(2,207)	(2,207)	-
Gaming	1,187,828	1,259,580	-	-	71,752	71,752	-
Interest expense	444,051	-	-	-	(444,051)	(444,051)	-
Total business-type activities	13,163,257	12,769,310	-	-	(393,947)	(393,947)	-
Total primary government	115,903,982	13,586,910	96,603,347	(5,319,778)	(393,947)	(5,713,725)	-
COMPONENT UNIT							
Economic development	\$ 208,324,105	\$ 209,845,308	\$ -	-	-	-	1,521,203
GENERAL REVENUES AND DISTRIBUTIONS							
Unrestricted investment earnings (losses)				4,284,362	-	4,284,362	-
Other revenues not restricted to specific programs				11,251	25,599,551	25,610,802	1,237,829
Change in equity interest in component unit				865,252	-	865,252	-
Interest expense				-	-	-	(1,635,186)
Net distributions (to) from component unit				-	-	-	(258,594)
Total general revenues and distributions				5,160,865	25,599,551	30,760,416	(655,951)
CHANGES IN NET POSITION				(158,913)	25,205,604	25,046,691	865,252
NET POSITION, beginning of year, as restated				41,256,295	56,560,465	97,816,760	15,653,782
NET POSITION, end of year				\$ 41,097,382	\$ 81,766,069	\$ 122,863,451	\$ 16,519,034

See accompanying notes.

Governmental Fund Financial Statements

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Balance Sheet – Governmental Funds
December 31, 2024

	General Fund	Grants Fund	Tribal Trust	Total Governmental Funds
ASSETS				
Equity in central treasury				
Cash and cash equivalents	\$ 69,262	\$ 24,519,094	\$ 588,731	\$ 25,177,087
Investments	-	16,465,784	3,006,536	19,472,320
Receivables, net				
Federal	-	5,747,418	-	5,747,418
State of Alaska	-	2,510,502	-	2,510,502
Other	240,673	1,026	19,098	260,797
Due from other funds	4,495,628	-	21,106,603	25,602,231
Due from component unit	86,240	-	-	86,240
Inventory	197,619	-	-	197,619
Prepaid items	779,158	2,571	-	781,729
TOTAL ASSETS	\$ 5,868,580	\$ 49,246,395	\$ 24,720,968	\$ 79,835,943
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payables	\$ 2,716,901	\$ 112,332	\$ -	\$ 2,829,233
Payroll and related payables	3,494,188	-	-	3,494,188
Due to other funds	-	6,385,826	-	6,385,826
Unearned revenue	-	40,984,878	-	40,984,878
Total liabilities	6,211,089	47,483,036	-	53,694,125
FUND BALANCES				
Nonspendable	976,777	2,571	-	979,348
Restricted – TANF	-	978,928	-	978,928
Committed – Tribal Trust	-	-	24,720,968	24,720,968
Assigned	-	781,860	-	781,860
Unassigned	(1,319,286)	-	-	(1,319,286)
Total fund balances (deficit)	(342,509)	1,763,359	24,720,968	26,141,818
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,868,580	\$ 49,246,395	\$ 24,720,968	\$ 79,835,943
RECONCILIATION OF GOVERNMENTAL FUND BALANCES TO NET POSITION ON STATEMENT OF NET POSITION				
Governmental fund balances				\$ 26,141,818
Amounts reported for governmental activities in the statement of net position are different because:				
Equity interest in component unit is reported on the statement of net position but not in the governmental funds.				16,519,034
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as governmental fund liabilities. These liabilities consist of:				
Accrued leave				(1,563,470)
NET POSITION OF GOVERNMENTAL ACTIVITIES				\$ 41,097,382

See accompanying notes.

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
Year Ended December 31, 2024

	General Fund	Grants Fund	Tribal Trust	Total Governmental Funds
REVENUES				
Investment income	\$ 2,060,079	\$ 77,578	\$ 2,146,705	\$ 4,284,362
Reimbursable direct program costs	-	74,278,438	-	74,278,438
Reimbursable indirect program costs	-	7,071,725	-	7,071,725
Indirect revenue	13,884,599	-	-	13,884,599
Compact funding				
Direct	-	11,321,456	-	11,321,456
BIA indirect	-	3,931,728	-	3,931,728
Other income	11,251	817,600	-	828,851
Total revenues	<u>15,955,929</u>	<u>97,498,525</u>	<u>2,146,705</u>	<u>115,601,159</u>
EXPENDITURES				
Administration	17,787,105	215,502	58,405	18,061,012
Health and welfare	-	35,249,256	-	35,249,256
Education	-	9,552,255	-	9,552,255
Economic development	-	5,993,261	-	5,993,261
Tribal assistance	-	3,025,720	-	3,025,720
Natural resources	-	1,584,588	-	1,584,588
Capital outlay	-	30,568,330	-	30,568,330
Allocation of indirect costs	-	12,556,851	-	12,556,851
Total expenditures	<u>17,787,105</u>	<u>98,745,763</u>	<u>58,405</u>	<u>116,591,273</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>(1,831,176)</u>	<u>(1,247,238)</u>	<u>2,088,300</u>	<u>(990,114)</u>
OTHER FINANCING SOURCES (USES)				
Transfers and distributions in (out), net	-	1,110,161	-	1,110,161
Indirect subsidy transfers in (out)	(1,536,111)	425,950	-	(1,110,161)
Total other financing sources (uses)	<u>(1,536,111)</u>	<u>1,536,111</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES				
	<u>(3,367,287)</u>	<u>288,873</u>	<u>2,088,300</u>	<u>(990,114)</u>
FUND BALANCES, beginning of year				
	<u>3,024,778</u>	<u>1,474,486</u>	<u>22,632,668</u>	<u>27,131,932</u>
FUND BALANCES (DEFICIT), end of year				
	<u>\$ (342,509)</u>	<u>\$ 1,763,359</u>	<u>\$ 24,720,968</u>	<u>\$ 26,141,818</u>

See accompanying notes.

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balance of Governmental Funds to the Statement of Activities
Year Ended December 31, 2024

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

NET CHANGE IN FUND BALANCES – GOVERNMENTAL FUNDS	\$ (990,114)
Some revenues and expenses reported in the statement of activities do not provide or require the use of current financial resources and, therefore, are not reported as revenues or expenditures in governmental funds:	
Change in accrued leave	(34,051)
Current year's change in equity interest in component unit	<u>865,252</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES	<u><u>\$ (158,913)</u></u>

See accompanying notes.

Proprietary Fund Financial Statements

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Statement of Net Position (Deficit) – Proprietary Funds
December 31, 2024

	Business-Type Activities			Internal Service Funds
	Driftwood Lodge	Non-Major Enterprise Funds	Total Enterprise Funds	
ASSETS				
CURRENT ASSETS				
Accounts receivables, net	\$ 58,951	\$ 391,452	\$ 450,403	\$ 2,511,920
Due from other funds	-	1,692,467	1,692,467	-
Prepaid and inventory	-	697,216	697,216	27,720
Total current assets	58,951	2,781,135	2,840,086	2,539,640
NONCURRENT ASSETS				
Right-of-use leases receivable	255,702	-	255,702	3,144,857
Right-of-use assets, net	-	-	-	5,708,818
Nondepreciable capital assets	2,354,917	6,007,455	8,362,372	35,100,227
Depreciable capital assets, net	2,265,572	1,309,833	3,575,405	55,110,651
Total noncurrent assets	4,876,191	7,317,288	12,193,479	99,064,553
Total assets	4,935,142	10,098,423	15,033,565	101,604,193
DEFERRED OUTFLOWS OF RESOURCES				
Excess consideration provided for acquisition, net	-	773,882	773,882	-
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	\$ 4,307	\$ 133,031	\$ 137,338	\$ 650
Due to other funds	69,913	4,801,518	4,871,431	16,037,441
Notes payable, current portion	-	42,376	42,376	481,587
Right-of-use obligations due within one year	-	-	-	320,762
Unearned revenue	-	21,992	21,992	1,274,741
Total current liabilities	74,220	4,998,917	5,073,137	18,115,181
NONCURRENT LIABILITIES				
Notes payable, net of current portion	-	79,166	79,166	3,798,469
Right-of-use obligations	-	-	-	-
Due after one year	-	-	-	5,409,192
Total noncurrent liabilities	-	79,166	79,166	9,207,661
Total liabilities	74,220	5,078,083	5,152,303	27,322,842
DEFERRED INFLOWS OF RESOURCES				
Deferred lease income	247,505	-	247,505	2,922,921
NET POSITION				
Net investment in capital assets	4,876,191	7,195,746	12,071,937	89,054,543
Unrestricted (deficit)	(262,774)	(1,401,524)	(1,664,298)	(17,696,113)
Total net position	\$ 4,613,417	\$ 5,794,222	\$ 10,407,639	\$ 71,358,430

See accompanying notes.

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Statement of Revenues, Expenses, and Changes in
Fund Net Position – Proprietary Funds
Year Ended December 31, 2024

	Business- Type Activities			Internal Service Funds
	Driftwood Lodge	Non-Major Enterprise Funds	Total Enterprise Funds	
OPERATING REVENUES				
Sales and rental income	\$ 1,083,007	\$ 6,850,960	\$ 7,933,967	\$ 5,602,947
Other revenues	54,418	4,780,925	4,835,343	534,737
Total operating revenues	1,137,425	11,631,885	12,769,310	6,137,684
OPERATING EXPENSES				
Salaries and wages	486,029	4,229,959	4,715,988	114,277
COGS	-	1,743,258	1,743,258	-
Printing, postage, and supplies	33,200	1,234,374	1,267,574	105,250
Allocation of indirect costs	124,550	1,122,875	1,247,425	-
Miscellaneous expense	35,054	1,047,705	1,082,759	74,085
Fringe and benefits	136,721	899,556	1,036,277	25,518
Depreciation and amortization	176,373	324,382	500,755	3,295,621
Contract services	75,808	154,141	229,949	383,603
Dues, subscriptions, and advertising	49,937	66,694	116,631	4,247
Client benefits	-	114,203	114,203	304
Facility	29,404	56,317	85,721	1,201,772
Fuel oil	61,017	21,733	82,750	370,988
Council and committee meeting expense	-	85,462	85,462	13,517
Insurance and bonding	48,045	21,060	69,105	322,809
Utilities	22,303	39,768	62,071	541,520
Telephone	49,743	12,149	61,892	42,458
Building and vehicle lease, maintenance, and repairs	3,213	54,893	58,106	42,926
Minor equipment	15,495	37,813	53,308	12,037
Property tax	37,371	7,202	44,573	261,824
Travel	-	27,477	27,477	-
Training	2,212	27,949	30,161	90
Janitorial	185	2,575	2,760	551,371
Office rent	-	1,001	1,001	1,215,797
Total operating expenses	1,386,660	11,332,546	12,719,206	8,648,510
OPERATING INCOME (LOSS)	(249,235)	299,339	50,104	(2,510,826)
NONOPERATING REVENUES (EXPENSES)				
Contributed capital	-	-	-	28,110,377
Interest expense	-	(7,764)	(7,764)	(436,287)
Total nonoperating revenues (expenses)	-	(7,764)	(7,764)	27,674,090
INCOME BEFORE TRANSFERS	(249,235)	291,575	42,340	25,163,264
CHANGE IN NET POSITION	(249,235)	291,575	42,340	25,163,264
NET POSITION, beginning of year	4,862,652	5,502,647	10,365,299	46,195,166
NET POSITION, end of year	\$ 4,613,417	\$ 5,794,222	\$ 10,407,639	\$ 71,358,430

See accompanying notes.

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Statement of Cash Flows – Proprietary Funds
Year Ended December 31, 2024

	Business-Type Activities			Internal Service Fund
	Driftwood Lodge	Non-Major Enterprise Funds	Total Enterprise Funds	
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Cash received from customers	\$ 1,137,425	\$ 14,579,105	\$ 15,716,530	\$ 8,329,590
Cash payments to suppliers for goods and services	(587,537)	(6,214,006)	(6,801,543)	(5,106,310)
Cash payments from (to) other funds for services	316,259	678,919	995,178	(1,294,789)
Cash payments to employees for services	(811,781)	(5,269,321)	(6,081,102)	(139,795)
Net cash flows from (used in) operating activities	54,366	3,774,697	3,829,063	1,788,696
CASH FLOWS FROM (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(54,366)	(3,703,472)	(3,757,838)	(1,105,665)
Sale of capital assets	-	-	-	-
Other	-	(20,917)	(20,917)	(13,633)
Payments on right-of-use obligations	-	-	-	-
Principal payments on long-term notes payable	-	(42,544)	(42,544)	(563,111)
Interest payments on long-term notes payable	-	(7,764)	(7,764)	(436,287)
Debt issuance	-	-	-	330,000
Net cash flows from (used in) capital and related financing activities	(54,366)	(3,774,697)	(3,829,063)	(1,788,696)
CHANGE IN CASH AND CASH EQUIVALENTS	-	-	-	-
CASH AND CASH EQUIVALENTS, beginning of year	-	-	-	-
CASH AND CASH EQUIVALENTS, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES				
Operating income (loss)	\$ (249,235)	\$ 299,339	\$ 50,104	\$ (2,510,826)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities				
Depreciation expense	176,373	261,636	438,009	3,276,220
Amortization expense	-	62,746	62,746	19,401
Changes in assets and liabilities				
(Increase) decrease in accounts receivable	-	2,977,048	2,977,048	2,235,554
(Increase) decrease in right of use leases receivable	-	-	-	(1,507,595)
Increase (decrease) in accounts payable	-	(131,029)	(131,029)	5
Increase (decrease) in accrued liabilities	(189,031)	(139,806)	(328,837)	-
Increase (decrease) in due to other funds	316,259	678,919	995,178	(1,294,789)
Increase (decrease) in unearned revenue	-	(29,828)	(29,828)	129,505
Increase (decrease) in deferred lease income	-	-	-	1,334,442
(Increase) decrease in inventory	-	(204,328)	(204,328)	106,779
NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES	<u>\$ 54,366</u>	<u>\$ 3,774,697</u>	<u>\$ 3,829,063</u>	<u>\$ 1,788,696</u>
SUPPLEMENTAL DISCLOSURE OF NONCASH TRANSACTIONS				
Capital assets transferred from governmental funds to the Internal Service Fund	\$ -	\$ -	\$ -	\$ 28,110,377
Addition of right-of-use assets	\$ -	\$ -	\$ -	\$ 679,163

See accompanying notes.

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Notes to Financial Statements

Year Ended December 31, 2024

Note 1 – Summary of Significant Accounting Policies

Central Council of the Tlingit and Haida Indian Tribes of Alaska, (the Council or Central Council) is the Tribal Government representing over 37,000 Tlingit and Haida Indians worldwide. The Council is a sovereign entity and has a government-to-government relationship with the United States. The Council's headquarters are in Juneau, Alaska, but the Council is committed to serving the Tlingit and Haida people throughout the United States. The Council offers an extensive range of services to its tribal members.

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

Reporting Entity

Central Council is a sovereign tribal government with Executive, Legislative, and Judicial Branches. The basic financial statements of Central Council present the reporting entity, which consists of the primary government, organizations for which the primary government is financially accountable, and another organization for which the nature and significance of its relationship with the primary government is such that exclusion could cause Central Council's basic financial statements to be misleading or incomplete. Accordingly, the accompanying basic financial statements reflect the financial position and the operations of Central Council and amounts received, disbursed, or in the custody of Central Council or the Bureau of Indian Affairs (BIA) and the United States Treasury, as its trustee, as well as all other funds and activities over which Central Council exercises financial accountability. Central Council determines its financial reporting entity in accordance with GAAP, and based upon the criteria, the Tlingit Haida Tribal Business Corporation (THTBC) is reported as a component unit within Central Council's basic financial statements.

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

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

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Notes to Financial Statements

Year Ended December 31, 2024

Discretely Presented Component Unit

A discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is a legally separate entity from the primary government. The Central Council's component unit, THTBC is operated by a separate Board, and based on its relationship with the Central Council, is reported as a discretely presented component unit.

THTBC was established February 25, 2010, through federal corporate charter pursuant to Section 17 of the Indian Reorganization Act of 1934. THTBC was created to engage in business transactions while fostering tribal economic development and independence. THTBC has identified potential areas of business development including real estate property management, training and education, information technology security, and energy service companies. THTBC has a wholly owned subsidiary, T&H Services, LLC, a Washington State limited liability company. T&H Services is a service provider of facility support services, property management, and related operations. THTBC issues separate financial statements and has a December 31 year-end.

In June 2016, THTBC purchased KIRA, Inc., with THTBC as sole member, in order to pursue economic development opportunities, including but not limited to facility support services and property management. KIRA, Inc., provides maintenance, engineering, and management consulting services to United States federal government agencies located throughout the United States. On September 30, 2016, KIRA, Inc., merged with KIRA, LLC. KIRA, LLC is a blended component unit of THTBC because of the financial accountability THTBC has for KIRA, LLC. In conjunction with the purchase of KIRA, Inc., THTBC acquired Durango Associates, LLC and Pro Touch, LLC.

During 2016, THTBC organized the following companies: KIRA, LLC; T&H Solutions, LLC; KIRA Training Services, LLC; KIRA Construction Management, LLC; KIRA Government Services, LLC; KIRA Facilities Maintenance, LLC; KIRA Aviation Services, LLC; KIRA Administrative Services, LLC; KIRA Range Services, LLC; KIRA Information Services, LLC; KIRA Information Solutions; and KIRA Information Technology, LLC.

During 2017, THTBC organized the following companies: KIRA Supply Services, LLC; KIRA Aerospace Solutions, LLC; KIRA Engineering Services, LLC; KIRA Services, LLC; and Kira Infrastructure, LLC. All of these companies are blended component units of THTBC.

During 2018, THTBC organized the following companies: KIRA Global Services, LLC; KIRA Integrated Solutions, LLC; KIRA Support Services, LLC; KIRA Solutions, LLC; KIRA Aviation Solutions, LLC; and KIRA Technical Services, LLC.

During 2020, THTBC organized KIRA Construction Management, LLC.

During 2021, THTBC organized KIRA Innovative Services, LLC.

During 2024, THTBC organized THTBC Civil Works, LLC.

Durango Associates, LLC, KIRA Construction Management, LLC, and THTBC Civil Works, LLC had no activity as of December 31, 2024. All of these companies are blended component units of THTBC because of the financial accountability that THTBC has for them.

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Notes to Financial Statements

Year Ended December 31, 2024

During 2018, three joint ventures were created: KIRA ART JV, this is a disregarded joint venture between KIRA Aviation Services, LLC (51% owner) and Aviation Repair Technologies, LLC (49%), with KIRA Aviation Services, LLC as the managing member. KIRA Dorado JV, this is a disregarded joint venture between KIRA Infrastructure, LLC (51% owner) and Dorado Services, Inc. (49%), with KIRA Infrastructure, LLC as the managing member. VP KIRA SB LLC, this is a joint venture between KIRA Government Services, LLC (49% owner), and Vanguard Pacific, LLC (51% owner), with Vanguard Pacific, LLC as the managing member. There was no activity in KIRA ART JV and KIRA Infrastructure LLC in 2022. During 2021, a joint venture was created: KIRA-King JV LLC, this is a disregarded joint venture between KIRA Aviation Services, LLC (51% owner), and King & George, LLC (49%), with KIRA Aviation Services, LLC as the managing member. There was no activity in KIRA-King JV LLC in 2022. During 2022, a joint venture was created: KIRA Operations, JV, LLC, this is a disregarded joint venture between KIRA Aviation Services, LLC (51% owner), and KIRA Training Services, LLC (49%), with KIRA Aviation Services, LLC as the managing member. There was no activity in KIRA Operations JV, LLC in 2024. During 2023, a joint venture was created: KALS, LLC, this is a disregarded joint venture between KIRA Aviation Services, LLC (51% owner), and AAR Government Services, Inc. (49%), with KIRA Aviation Services, LLC, as the managing member. There was no activity in KALS, LLC in 2024.

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

The Housing Authority is not included in any other governmental reporting entity, since the Housing Authority Board of Commissioners has decision-making authority, the responsibility to significantly influence operations, and primary accountability for fiscal matters. During the year ended December 31, 2024, no federal grants were passed through to THRHA. THRHA issues separate December 31 year-end financial statements, which can be obtained by contacting THRHA management at 5446 Jenkins Drive, Juneau, AK 99801.

Joint Venture – In June 2024, Central Council has entered into a Joint Venture Agreement with McG Constructors, an Alaska Corporation (McG). The Joint Venture was formed for the specific business purpose of performing construction projects, including refurbishing and remodeling existing Central Council's facilities and buildings, that provide Central Council's tribal citizens with the facilities and infrastructure necessary for the provision of essential government services. There was no initial funding for the Joint Venture and there were no profit or losses allocated in 2024.

Basis of Presentation

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

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about Central Council as a whole. These statements include the financial activities of the primary government and the component unit, except for fiduciary funds (of which there are none at December 31, 2024).

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Notes to Financial Statements

Year Ended December 31, 2024

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

Fund Financial Statements

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

Fund Accounting

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

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

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

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

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Notes to Financial Statements

Year Ended December 31, 2024

Governmental Funds

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

Central Council reports the following major governmental funds:

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

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

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

Proprietary Funds

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

Central Council reports the following major proprietary fund:

The *Driftwood Lodge Fund* is an enterprise fund that accounts for the Driftwood Lodge operations.

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

Central Council's enterprise funds are considered non-major funds and include the Elizabeth Peratrovich Hall (EPH) Rental, the Vocational Technical Resource Center, the Cultural Immersion Park, the Sacred Grounds, Smokehouse Catering, the Sacred Shine, the Little Eagles and Ravens Daycare, Kowee, Retail Sales, the SE General Contractors, Tlingit & Haida Logistics, Gaming, the Smoke Shop, Alaska Seafood, Generations Southeast Juneau Campus, Tobacco Shop, Printing and Embroidery, Fleet Enterprise, and Generations Southeast POW Campus.

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Notes to Financial Statements

Year Ended December 31, 2024

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

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

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

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

Contract receivables – Billed contract receivables are generated from prime and subcontracting arrangements with federal government agencies and various commercial entities. Billed contract receivables represent invoices that have been prepared and sent to the customer. Unbilled receivables represent indirect rate variances, as well as costs and anticipated fees not yet billed. THTBC periodically analyzes its customer accounts, their financial condition, and payment history when evaluating the adequacy of its allowance for doubtful accounts. An allowance was not deemed necessary as of December 31, 2024. Billed contract receivables are considered past due if the invoice has been outstanding more than 30 days. THTBC does not charge interest on past due billed contract receivables.

Contract concentrations – THTBC had sales to three customers approximating 35.44% of total revenues for the fiscal year ended December 31, 2024. THTBC had 13.78% of contract accounts receivable due from these significant customers as of December 31, 2024.

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

Prepaid items – Payments made to vendors for services that will benefit periods beyond December 31, 2024, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reserved, to the extent of the available unreserved balance, as this amount is not available for general appropriation.

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Notes to Financial Statements

Year Ended December 31, 2024

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

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

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

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

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

THTBC maintains a capitalization threshold of \$1,000 and an estimated useful life in excess of one year. THTBC's depreciation is computed on the straight-line basis over the estimated useful lives of the underlying assets (furniture and fixtures – 3 to 7 years; machinery and equipment – 3 to 7 years; vehicles – 5 years).

Management reviews for possible impairment of long-lived assets whenever events or changes in circumstances indicate that the carrying amounts of such assets may exceed their fair value. Long-lived assets generally are considered impaired if both (a) the decline in service utility of the capital asset is large in magnitude and (b) the event or change in circumstance is outside the normal life cycle of the capital asset. There was no impairment of long-lived assets as of December 31, 2024.

THTBC's intangible assets and amortization – The intangible assets represent service contracts with the U.S. government held by KIRA, LLC, trade name, and the noncompete agreement, which was acquired in June 2016. The intangible assets are being amortized over 5 to 15 years. Amortization expense for 2024 was \$146,466. The accumulated amortization of the intangibles was \$1,251,070 as of December 31, 2024. The net book value of the intangibles was \$896,930 as of December 31, 2024.

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Notes to Financial Statements

Year Ended December 31, 2024

Right-of-use leases receivable and deferred inflow of resources – Central Council engages in right-of-use leases in the capacity of the lessor for contracts which convey the control of the right to use the Central Council's asset to another party and have a term exceeding one year. At the contract inception, the right-of-use lease receivable and deferred inflow of resources are measured at the present value of payments expected during the contract term. Central Council uses a discount rate that is explicitly stated in the contract, or alternatively, the Central Council's borrowing rate at the start of the contract. Revenue is recognized over the term of the contract. Short-term contracts that do not have a term exceeding one year are recognized when realized.

Right-of-use assets and obligations – Central Council recognizes right-of-use assets and obligations for contracts that convey the control of the right to use another party's asset and have a term exceeding one year. At the contract inception, the asset and obligation are measured at the present value of payments expected during the contract term. Central Council uses a discount rate that is explicitly stated in the contract, or alternatively, Central Council's borrowing rate at the start of the contract. Right-of-use assets are amortized on the straight-line basis over the shorter period of the lease term or estimated useful life of the equipment. Short-term contracts that do not have a term exceeding one year are expensed when incurred.

THTBC recognizes right-of-use lease assets and liabilities for operating lease contracts that convey the control of the right to use another party's asset and have a term exceeding one year as a result of the implementation of GASB 87. At the contract inception, the asset and liability are measured at the present value of payments expected during the contract term. THTBC uses a discount rate that is explicitly stated in the contract, or alternatively, THTBC's borrowing rate at the start of the contract. Right-of-use lease assets are amortized on the straight-line basis over the shorter period of the lease term or estimated useful life of the asset. Short term contracts, those that do not exceed one year, are expensed when incurred. Amortization expense for 2024 related to these assets was \$933,542. The net book value of the right-of-use assets was \$4,225,788 as of December 31, 2024.

Subscription-based information technology agreements (SBITAs) – THTBC recognizes SBITAs that have a term exceeding one year that meet the definition of an other than short-term SBITA. THTBC uses a discount rate that is explicitly stated in the contract, or alternatively, THTBC's borrowing rate at the start of the contract. SBITA assets are amortized on the straight-line basis over the shorter period of the lease term or estimated useful life of the asset. Short term subscription payments, those that do not exceed one year, are expensed when incurred. Amortization expense for 2024 related to these assets was \$158,598. The accumulated amortization of the right of use assets was \$158,598 as of December 31, 2024. The net book value of the right of use assets was \$2,696,159 as of December 31, 2024.

Deferred outflow of resources – The deferred outflow of resources represents the excess of the purchase price over the net position acquired during Central Council's 2024 acquisition of Alaska Seafood Company, Inc. and is accounted for as deferred outflow of resources per GASB Statement No. 69, *Government Combinations and Disposal of Government Operations*. This deferred outflow of resources is being amortized over twenty years. Amortization expense for 2024 was \$41,831. The accumulated amortization of the deferred outflow of resources was \$62,747 for the year ended December 31, 2024. The net book value of the deferred outflow of resources was \$773,882 as of December 31, 2024.

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Notes to Financial Statements

Year Ended December 31, 2024

THTBC's deferred outflow of resources represents the excess of the purchase price over the net position acquired during THTBC's 2016 acquisition of KIRA, LLC and is accounted for as deferred outflow of resources per GASB Statement No. 69, *Government Combinations and Disposal of Government Operations*. This deferred outflow of resources is being amortized over ten years. Amortization expense for 2024 was \$277,985. The accumulated amortization of the deferred outflow of resources was \$2,374,455 for the year ended December 31, 2024. The net book value of the deferred outflow of resources was \$405,394 as of December 31, 2024.

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

Contingent consideration payable – THTBC has a contingent consideration arrangement related to the June 2016 acquisition of KIRA, LLC. The contingent consideration arrangement may require THTBC to pay the former owner of Kira, Inc., based on the present value of earnout targets in the purchase agreement. The fair value of the contingent consideration arrangement of \$164,765 was estimated by applying the EBITDA (earnings before income taxes, depreciation, and amortization) multiple approach range as per the terms of the agreement. As of December 31, 2024, the amount recognized for the contingent consideration is based on management's estimates related to range of outcomes or assumptions. Those estimates and assumptions did not change during 2024.

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

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

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

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

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

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Notes to Financial Statements

Year Ended December 31, 2024

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

THTBC's revenue recognition – Revenue is recognized when persuasive evidence of an arrangement exists, services have been rendered or goods delivered, the contract price is fixed or determinable, and collectability is reasonably assured. Revenue associated with work performed prior to the completion and signing of contract documents is recognized only when it can be reliably estimated and realization is probable. THTBC bases its estimates on previous experiences with the customer, communication with the customer regarding funding status, and its knowledge of available funding for the contract.

Revenue on cost-plus-fee contracts is recognized to the extent of costs incurred plus a proportionate amount of the fee earned. THTBC considered fixed fees under cost-plus-fee contracts to be earned in proportion to the allowable costs incurred in performance of the contract. THTBC considers performance-based fees, including award fees, under any contract type to be earned when it can demonstrate satisfaction of performance goals, based upon historical experience, or when THTBC receives contractual notification from the customer that the fee has been earned. Revenue on a time-and-materials contract is recognized based on the hours incurred at the negotiated contract billing rates, plus the cost of any allowable material costs and other direct costs. Revenue on fixed-price contracts where THTBC performs system design, development, and integration is recognized using the percentage-of-completion method of contract accounting. Unless it is determined as part of THTBC's regular contract performance review that overall progress on a contract is not consistent with costs expended to date, THTBC determines the percentage completed based on the percentage of costs incurred to date in relation to total estimated costs expected upon completion of the contract. Otherwise, revenue on fixed-price service contracts is recognized ratably over the contract period.

THTBC has applied this method of revenue recognition because projected contract revenues and costs are reasonably estimable based on THTBC's business practices, methods, and historical experience. This method requires estimates of costs and profits over the entire term of the contract, including estimates as to resources and costs necessary to complete performance. Change orders are included in revenues when signed by the project owner. Management regularly reviews project profitability and underlying estimates.

Revisions to the estimates at completion are reflected in results of operations as a change in accounting estimate in the period in which the facts that give rise to the revision become known and are reviewed by management. Provision for estimated losses on uncompleted contracts is made in the period in which such losses are determined.

Contract costs include all direct material, labor, subcontractor, and other job costs, and those indirect costs related to contract performance, such as equipment rent, employee insurance, supplies, tools, repairs, and depreciation costs. Administrative costs are charged to expense as incurred.

Changes in job performance, job conditions, and estimated profitability, including those arising from contract penalty provisions, and final contract settlements may result in revisions to costs and income and are recognized in the period in which the revisions are determined. Profit incentives are included in revenues when their realization is reasonably assured.

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Notes to Financial Statements

Year Ended December 31, 2024

THTBC's contracts with agencies of the government are subject to periodic funding by the respective contracting agency. Funding for a contract may be provided in full at inception of the contract or ratably throughout the contract as the services are provided. In evaluating the probability of funding for purposes of assessing collectability of the contract price, THTBC considers its previous experiences with its customers, communications with its customers regarding funding status, and THTBC's knowledge of available funding for the contract or program. If funding is not assessed as probable, revenue recognition is deferred until realization is deemed probable.

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

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

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

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

Fund balance (deficit) – In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form (prepaid items or inventories); or (b) legally or contractually required to be maintained intact.

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Notes to Financial Statements

Year Ended December 31, 2024

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

1. **Restricted fund balance** – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
2. **Committed fund balance** – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the Executive Council—the government’s highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the Executive Council removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
3. **Assigned fund balance** – This classification reflects the amounts constrained by Central Council’s “intent” to be used for specific purposes, but neither restricted nor committed. The Executive Council, President, and Chief Operating Officer have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.
4. **Unassigned fund balance** – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

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

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

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

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Notes to Financial Statements

Year Ended December 31, 2024

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

Income taxes – Central Council, as a federally recognized sovereign Tribal government, including THTBC as its component unit, is exempt from federal income taxes. THTBC is subject to state taxes in various states.

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

Adoption of new accounting standards – In June 2022, GASB issued Statement No. 101, *Compensated Absences*, effective for December 31, 2024. This Statement establishes standards of accounting and financial reporting for (a) compensated absences and (b) associated salary-related payments, including certain defined contribution pensions and defined contribution other postemployment benefits (OPEB). This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. The requirements of this Statement apply to the financial statements of all state and local governments. Management has evaluated that the impact of adopting this guidance on the Central Council's and THTBC's financial statements is immaterial.

Note 2 – Compliance and Accountability

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

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

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

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

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Notes to Financial Statements

Year Ended December 31, 2024

Note 3 – Equity in Central Treasury

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

Demand deposits and investments—reconciliation to equity in central treasury

Demand deposits and investments	
Demand deposits (carrying amount)	\$ 25,177,087
Investments in equity, and bond mutual funds	<u>19,472,320</u>
	<u><u>\$ 44,649,407</u></u>

In some instances, funds may overdraw their available cash balance in the central treasury. Specific fund overdrafts are treated as short-term loans and are reported on the balance sheet as liabilities “due to other funds.” The corresponding receivable is reported as an asset on the balance sheet “due from other funds.”

Demand deposits – Central Council had the following demand deposits at December 31, 2024:

	<u>Carrying Balance</u>	<u>Bank Balance</u>
Demand deposits – Council depository	<u>\$ 25,177,087</u>	<u>\$ 26,218,445</u>

Custodial credit risk—demand deposits – Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in possession of an outside party. As of December 31, 2024, the balance of \$ 2,170,379 was uninsured and uncollateralized.

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

THTBC did not have any deposits at December 31, 2024, in excess of the federally insured amount.

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

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Notes to Financial Statements

Year Ended December 31, 2024

Investment Policies

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

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

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

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

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Notes to Financial Statements

Year Ended December 31, 2024

Investment allocation – A summary of all of the Central Council's investments at December 31, 2024, is displayed below by asset allocation category. All Tribal Trust Balanced Portfolio investments are held by a custodian in the name of the Council.

	Total Cost	Fair Value
Portfolio Mix		
Fixed income securities		
Bond Funds	\$ 6,110,119	\$ 6,122,892
Equity securities		
Domestic Large-Cap Equity Funds	1,111,198	1,163,235
Domestic Mid-Cap Equity Funds	660,552	663,684
Domestic Small-Cap Equity Funds	2,022,396	3,088,365
International Equity Funds	5,438,915	7,334,810
Real Estate and Other	1,122,604	1,099,334
	<u>\$ 16,465,784</u>	<u>\$ 19,472,320</u>

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

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

	Fair Value	Aaa-A	Bbb-B	Below B	N/R
Bond Funds	\$ 3,203,376	\$ 1,545,785	\$ 1,552,279	\$ 73,297	\$ 32,015
US Government Securities	2,919,516	2,919,516	-	-	-
Total fixed income securities	<u>\$ 6,122,892</u>	<u>\$ 4,465,301</u>	<u>\$ 1,552,279</u>	<u>\$ 73,297</u>	<u>\$ 32,015</u>

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

At December 31, 2024, the Central Council did not have any investments that exceeded 5% of the total investments.

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

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Notes to Financial Statements

Year Ended December 31, 2024

As of December 31, 2024, Central Council had the following fixed asset securities:

	Fair Value	Maturing in Less Than 1 Year	Maturing in 1 to 5 Years	Maturing in 5 to 10 Years	Maturing in Over 10 Years
Bond Funds	\$ 6,122,892	\$ 179,920	\$ 2,877,126	\$ 2,009,830	\$ 1,056,016
Total fixed income securities	<u>\$ 6,122,892</u>	<u>\$ 179,920</u>	<u>\$ 2,877,126</u>	<u>\$ 2,009,830</u>	<u>\$ 1,056,016</u>

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

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

Fair value measurements – Central Council categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments for equity securities in the amount of \$10,342,892 are classified as Level 1 inputs and investments for fixed income securities in the amount of \$6,122,892 are classified as Level 2 inputs.

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

Note 4 – Receivables

Receivables at December 31, 2024, consist of:

	Governmental Activities	Business-Type Activities	Total
Receivables			
Other receivables	\$ 260,797	\$ 2,962,323	\$ 3,223,120
Grant and contract receivables	<u>8,257,920</u>	<u>-</u>	<u>8,257,920</u>
Total receivables	<u>\$ 8,518,717</u>	<u>\$ 2,962,323</u>	<u>\$ 11,481,040</u>

Management believes all receivables are fully collectible.

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Notes to Financial Statements
Year Ended December 31, 2024

Note 5 – Capital Assets

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

Primary Government:

	Balance January 1, 2024, as restated	Additions	Reclassifications/ Deletions	Balance December 31, 2024
Business-Type Activities				
Capital assets not being depreciated				
Land	20,454,320	11,855,985	-	32,310,305
Work in progress	17,950,937	14,989,698	(21,788,341)	11,152,294
Total capital assets not being depreciated	38,405,257	26,845,683	(21,788,341)	43,462,599
Capital assets being depreciated				
Intangibles	836,629	-	-	836,629
Buildings	36,932,278	3,682,394	20,809,701	61,424,373
Equipment	11,404,850	3,361,697	(76,201)	14,690,346
Total capital assets being depreciated	49,173,757	7,044,091	20,733,500	76,951,348
Less accumulated depreciation	(13,708,488)	(3,796,376)	76,201	(17,428,663)
Less accumulated amortization	(20,916)	(41,831)	-	(62,747)
Total capital assets being depreciated	35,444,353	3,205,884	20,809,701	59,459,938
Net capital assets	73,849,610	30,051,567	(978,640)	102,922,537
Total capital assets, net	\$ 138,148,318	\$ 30,051,567	\$ (978,640)	\$ 167,221,245

Component Unit:

	Balance January 1, 2024	Additions	Disposals	Balance December 31, 2024
Capital assets, being depreciated and amortized				
Intangibles	\$ 3,018,000	\$ -	\$ (870,000)	\$ 2,148,000
Right of use assets	3,664,255	1,495,075	-	5,159,330
Right of use SBITAs	-	2,854,757	-	2,854,757
Furniture and fixtures	310,481	5,376	(42,211)	273,646
Machinery and equipment	5,436,638	240,779	(1,556,040)	4,121,377
Vehicles	1,817,207	74,950	(474,576)	1,417,581
	14,246,581	4,670,937	(2,942,827)	15,974,691
Less accumulated depreciation and amortization	(7,542,081)	(2,175,590)	2,337,325	(7,380,346)
Capital assets being depreciated, net	\$ 6,704,500	\$ 2,495,347	\$ (605,502)	\$ 8,594,345

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Notes to Financial Statements
Year Ended December 31, 2024

Note 6 – Long-Term Debt

A summary of changes in Central Council's long-term debt at December 31, 2024, is as follows:

	Balance January 1, 2024	Increases	Decreases	Balance December 31, 2024	Amount Due Within One Year
<u>Business-Type Activities</u>					
Note payable to bank, original loan balance \$4,500,000, secured by real estate, payable in monthly installments of \$31,794 through October 2030, with interest at 3.34%.	\$ 2,344,294	\$ -	\$ (306,669)	\$ 2,037,625	\$ 308,425
Note payable to bank, original loan balance \$2,490,000, secured by real property, payable in monthly installments of \$19,119 through October 5, 2034, with interest at 4.49%.	1,957,093	-	(143,057)	1,814,036	149,964
Note payable to bank, original loan balance at \$1,312,500, secured by real estate, payable in monthly installments of \$9,267 through September 2012, with interest at 5.95%. Starting in October 2012, loan with an outstanding balance of \$970,878 was refinanced to monthly installments of \$8,623 through November 2024, with interest at 4.50%.	92,745	-	(92,745)	-	-
Note payable to bank, original loan balance \$500,000, secured by real estate with a maturity date of October 2027. In November 2017, this loan was restated to an interest rate of 5.25% from 4.97%, and monthly payments were increased from \$3,947 to \$3,995.	164,086	-	(42,544)	121,542	42,376
Department of the Interior - BIA, original loan amount of \$330,000, secured by a building, payable in monthly installments of \$3,059 through November 2038, with interest at 7.5%.	-	330,000	(11,285)	318,715	13,425
USDA Rural Development loan, original loan amount of \$132,000, secured by a building, payable in monthly installments of \$660 through June 2034, with interest at 4.375%.	65,768	-	(5,148)	60,620	5,378
USDA Rural Development loan, original loan amount of \$107,500, secured by a building, payable in monthly installments of \$538 through June 2034, with interest at 4.375%.	53,267	-	(4,207)	49,060	4,395
Subtotal notes payable	4,677,253	330,000	(605,655)	4,401,598	523,963
Accrued leave	1,529,419	1,563,470	(1,529,419)	1,563,470	-
Total long-term liabilities	\$ 6,206,672	\$ 1,893,470	\$ (2,135,074)	\$ 5,965,068	\$ 523,963

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Notes to Financial Statements

Year Ended December 31, 2024

A summary of principal and interest payments due under long-term debt at December 31, 2024, are as follows:

Governmental Activities:

Years Ending December 31,	Principal	Interest	Total
2025	\$ 523,963	\$ 149,245	\$ 673,208
2026	555,973	154,015	709,988
2027	570,426	131,572	701,998
2028	552,108	109,942	662,050
2029	574,052	87,998	662,050
2030-2034	1,473,926	194,639	1,668,565
2035-2038	151,150	19,504	170,654
Total	<u>\$ 4,401,598</u>	<u>\$ 846,915</u>	<u>\$ 5,248,513</u>

Business-Type Activities:

Component Unit – Other Liabilities:

As of December 31, 2024, the amount recognized for the contingent consideration is based on management's estimates related to range of outcomes or assumptions. Those estimates and assumptions did not change during 2024.

During the year ended December 31, 2024, the following changes occurred in contingent consideration payable:

	Balance January 1, 2024	Additions	Reductions	Balance December 31, 2024	Due Within One Year
Contingent consideration	<u>\$ 164,765</u>	<u>\$ 1,110,922</u>	<u>\$ (1,110,922)</u>	<u>\$ 164,765</u>	<u>\$ 164,765</u>

Potential future minimum payments under the contingent consideration arrangement are as follows:

2025	<u>\$ 164,765</u>
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Central Council of the Tlingit and Haida Indian Tribes of Alaska
Notes to Financial Statements
Year Ended December 31, 2024

Component Unit – Notes Payable:

Note payable due to bank with monthly payments of \$11,503 including interest rate of 1%. The note matures May 18, 2025.	\$ 248,754
Note payable due to bank with monthly payments of \$345 including interest rate of 1%. The note matures May 12, 2025.	7,469
Note payable due to bank with monthly payments of \$991 including interest rate of 1%. The note matures May 8, 2025.	47,533
Note payable due to bank with monthly payments of \$1,281 including interest rate of 1%. The note matures May 11, 2025.	27,680
Note payable due to bank with monthly payments of \$13,328 including interest rate of 1%. The note matures May 8, 2025.	288,208
Note payable due to bank with monthly payments of \$396 including interest rate of 1%. The note matures June 3, 2025.	8,955
Note payable due to bank with monthly payments of \$2,332 including interest rate of 1%. The note matures May 8, 2025.	50,438
Note payable due to bank with monthly payments of \$460 including interest rate of 1%. The note matures May 11, 2025.	9,947
Note payable due to bank with monthly payments of \$658 including interest rate of 1%. The note matures May 11, 2025.	<u>14,239</u>
Long-term notes payable	<u><u>\$ 703,223</u></u>

During the year ended December 31, 2024, the following changes occurred in notes payable:

	Balance January 1, 2024	Additions	Reductions	Balance December 31, 2024	Amount Due Within One Year
Notes payable	<u>\$ 1,093,254</u>	<u>\$ -</u>	<u>\$ (390,031)</u>	<u>\$ 703,223</u>	<u>\$ 703,223</u>

Component Unit – Compensated absences:

Changes in compensated absences for the year ended December 31, 2024, were as follows:

	Balance January 1, 2024	Increases	Decreases	Balance December 31, 2024	Amount Due Within One Year
Accrued leave	<u>\$ 2,956,326</u>	<u>\$ 7,727,091</u>	<u>\$ (7,094,397)</u>	<u>\$ 3,589,020</u>	<u>\$ 3,589,020</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Notes to Financial Statements

Year Ended December 31, 2024

Note 7 – Lease Liability

In April 2020, THTBC entered into lease agreements for equipment and office facilities with terms ranging from 2026 to 2034. The changes are as follows:

	Balance January 1, 2024	Additions	Reductions	Balance December 31, 2024	Amount Due Within One Year
Leases	\$ 3,743,062	\$ 1,483,568	\$ (919,683)	\$ 4,306,947	\$ 353,574

Future minimum lease payments are as follows:

2025	\$ 353,574
2026	833,480
2027	601,427
2028	544,754
2029	342,089
2030–2034	1,631,623
	<u>\$ 4,306,947</u>

Note 8 – SBITA Liability

In 2024, THTBC entered into one non-cancellable SBITA with a term through 2030. The SBITA is for government contract software. THTBC has recorded the following SBITA liability on the statement of net position:

Balance January 1, 2024	Additions	Reductions	Balance December 31, 2024	Due Within One Year
\$ -	\$ 2,741,618	\$ (79,001)	\$ 2,662,617	\$ 376,277

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Notes to Financial Statements
Year Ended December 31, 2024

Future minimum SBITA payments are as follows:

2025	\$ 376,277
2026	446,943
2027	483,522
2028	522,306
2029	548,809
2030–2034	<u>284,760</u>
	<u><u>\$ 2,662,617</u></u>

Note 9 – Right of Use Lease Receivable

Central Council has engaged as a lessor in several long-term property leases with third-party commercial businesses. Right-of-use lease receivable activity for the fiscal year ended December 31, 2024, is summarized as follows:

	Balance January 1, 2024, as restated	Increases	Decreases	Balance December 31, 2024
Business-Type Activities				
Right-of-use lease receivable	<u>\$ 1,892,963</u>	<u>\$ 2,194,346</u>	<u>\$ (686,750)</u>	<u>\$ 3,400,559</u>

Note 10 – Right-of-Use Assets

Right-of-use asset activity for the fiscal year ended December 31, 2024, is summarized as follows:

	Balance January 1, 2024, As Restated	Additions	Disposals	Balance December 31, 2024
Business-Type Activities				
Building leases	\$ 5,616,803	\$ 679,163	\$ (238,642)	\$ 6,057,324
Less accumulated amortization	<u>(358,166)</u>	<u>(19,401)</u>	<u>29,061</u>	<u>(348,506)</u>
Right-of-use assets, net	<u>\$ 5,258,637</u>	<u>\$ 659,762</u>	<u>\$ (209,581)</u>	<u>\$ 5,708,818</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Notes to Financial Statements

Year Ended December 31, 2024

Note 11 – Right-of-Use Obligations

Central Council has entered into agreements with various third parties to lease various types of equipment and office facilities with terms that are generally more than one year. Right-of-use obligation activity for the fiscal year ended December 31, 2024, is summarized as follows:

	Balance January 1, 2024, As Restated	Increases	Decreases	Balance December 31, 2024	Current Portion
Business-Type Activities					
Right-of-use obligations	\$ 5,293,403	\$ 199,901	\$ (84,112)	\$ 5,409,192	\$ 320,762

Future minimum payments under these right-of-use obligations as of the fiscal year ended December 31, 2024, are as follows:

	Principal	Interest	Total
2025	320,762	389,930	710,692
2026	368,068	356,961	725,029
2027	428,872	337,405	766,277
2028	476,447	297,397	773,844
2029	528,724	260,920	789,644
2030–2034	2,701,257	691,020	3,392,277
2035–2039	585,062	92,934	677,996
	<u>\$ 5,409,192</u>	<u>\$ 2,426,567</u>	<u>\$ 7,835,759</u>

Note 12 – Deferred Lease Income

Central Council has engaged as a lessor in several long-term property leases with third-party commercial businesses. Deferred lease income activity for the fiscal year ended December 31, 2024, is summarized as follows:

	Balance January 1, 2024, As Restated	Increases	Decreases	Balance December 31, 2024
Business-Type Activities				
Deferred lease income	\$ 1,835,984	\$ 3,669,034	\$ (2,334,592)	\$ 3,170,426

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Notes to Financial Statements
Year Ended December 31, 2024

Note 13 – Line of Credit

The Council has a variable rate revolving line of credit dated November 4, 2016, with a financial institution in the amount of \$1,500,000, which is used for general operations and recorded in the General Fund. The line of credit has a 12-month maturity, bears interest at the *Wall Street Journal* prime rate plus 2%, and is unsecured. The Council's line of credit had no activity during the year ended December 31, 2024, and the line remains undrawn at December 31, 2024.

In August 2022, THTBC's group line-of-credit with a financial institution increased to \$35,000,000 maturing on August 22, 2025. The line-of-credit is secured with all property and receivables of THTBC. The interest rate is 5.648% (federal funds rate plus 0.5%) at December 31, 2024. As of December 31, 2024, the Corporation had an outstanding balance of \$17,877,628. The line-of-credit had financial covenants that required THTBC to maintain a consolidated fixed charge coverage ratio of at least 1.10 to 1.00. As of December 31, 2024, the Corporation was in compliance with financial covenants.

Note 14 – Pension Plan

Effective January 1, 2016, Central Council provides pension benefits for all of its full-time employees through a defined contribution 401(k) plan (Plan). Employees are eligible to participate in the Plan after 90 days with their own deferrals. Employees are eligible for the employer match and the non-elective contribution requires one year of employment and 1,000 hours of service. The Plan is 100% of up to a maximum of 5% of the employee's contribution and is immediately fully vested. The non-elective contribution has a vesting schedule of 20% per year. Plan admission dates are the first day of each calendar quarter. Central Council will match up to a maximum match of 7% of each eligible employee's contribution. Central Council's contribution to the Plan for each employee is fully vested immediately.

For the year ended December 31, 2024, the Plan had the following activity:

Employee contributions	\$ 2,418,832
Employer match	1,786,858
Other (including rollovers)	<u>2,147,872</u>
Total contributions	<u>\$ 6,353,562</u>
Plan liabilities	<u>\$ 1,811,355</u>

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

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Notes to Financial Statements
Year Ended December 31, 2024

Note 15 – Interfund Receivables and Payables

Interfund and component unit receivable and payable balances at December 31, 2024, are as follows:

	Interfund and Component Unit	
	Receivables	Payables
Governmental Activities		
General Fund	\$ 4,581,868	\$ -
Grants Fund	-	6,385,826
Tribal Trust	21,106,603	-
Business-Type activities		
Internal Service Fund	-	16,037,441
Driftwood Lodge Major Enterprise Fund	-	69,913
Non-Major Enterprise Funds	1,692,467	4,801,518
Component unit – THTBC	-	86,240
	<u>\$ 27,380,938</u>	<u>\$ 27,380,938</u>

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

Differences in payables and receivables may vary until all invoices and requests are fully reconciled based on allowable reimbursement expenditures per the operating agreement with the component unit.

Note 16 – Transfers and Distributions

Transfers and distributions for the year ended December 31, 2024, consisted of the following:

	Transfers and Distributions	
	In	Out
Governmental Activities		
General Fund	\$ -	\$ (1,536,111)
Grants Fund	1,536,111	-
	<u>\$ 1,536,111</u>	<u>\$ (1,536,111)</u>

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

Distributions to THTBC are made for capital contributions to purpose economic development opportunities. In November 2020, THTBC entered into a dividend agreement with Central Council. As part of that dividend agreement, THTBC contributed \$258,594 to Central Council as a dividend payment during the year ended December 31, 2024. Central Council recorded it as revenue in the Statement of Activities during the year ended December 31, 2024.

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Notes to Financial Statements
Year Ended December 31, 2024

Note 17 – Deficit Fund Balances and Net Position

The following funds had accumulated deficits at December 31, 2024:

	Balance (Deficit) January 1, 2024	Increase (Decrease)	Balance (Deficit) December 31, 2024
<u>Non-Major Enterprise Funds</u>			
VTRC Enterprise Fund (1500)	\$ (567,323)	\$ 3,664,925	\$ 3,097,602
Fleet Enterprise (1501)	-	(2,567)	(2,567)
Smokeshop (1515)	(23,330)	(4,327)	(27,657)
Printing & Embroidery (1520)	-	(282,186)	(282,186)
Southeast POW Campus (1530)	-	(150,244)	(150,244)
Cultural Immersion Park (1540)	(11,901)	-	(11,901)
Sacred Grounds (1545)	-	(202,599)	(202,599)
Sacred Shine (1555)	(177,510)	(303,640)	(481,150)
SE General Contractors (1575)	(464,439)	(1,776,213)	(2,240,652)
Gaming - Bingo (1590)	(5,867)	77,051	71,184
Gaming - Casino (1591)	-	(5,299)	(5,299)
	<u>\$ (1,250,370)</u>	<u>\$ 1,014,901</u>	<u>\$ (235,469)</u>
Total Enterprise Funds	<u>\$ (1,250,370)</u>	<u>\$ 1,014,901</u>	<u>\$ (235,469)</u>

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

Note 18 – Tribal Trust Special Revenue Fund

As discussed in Notes 1 and 3, Central Council holds and has invested some of its Tribal Trust Funds. The fund's activity during fiscal year 2024 is as follows (fund balances at fair value):

	<u>Tribal Trust</u>
Fund balance including accrued interest at January 0, 1900	\$ 22,632,668
Interest and dividend income	2,146,705
Expenses – investment fees	<u>(58,405)</u>
Fund balance including accrued interest at December 31, 2024	<u>\$ 24,720,968</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Notes to Financial Statements
Year Ended December 31, 2024

Note 19 – Contingent Liabilities

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

Note 20 – Risk Management

Central Council faces a considerable number of risks of loss, including (a) damage and loss to property and contents, (b) employee torts, (c) professional liabilities (i.e., errors and omissions), (d) workers' compensation injuries, (e) environmental damage, and (f) medical insurance of employees. In 2024, Central Council continued to purchase commercial insurance policies for general liability, excess liability, property insurance, employees' health and medical, workers' compensation, directors' and officers' liability, auto liability, crime insurance, boiler and machinery, contractors' coverage, fine arts, and data processing insurance. Central Council did not have any settled claims in excess of its commercial insurance coverage in any of the past three years.

Note 21 – Economic Dependence

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

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Notes to Financial Statements

Year Ended December 31, 2024

Note 22 – Reclassification

As of December 31, 2023, the Central Council presented the internal service funds combined in aggregate in the proprietary fund financial statements. During 2024, the Central Council determined these funds should be classified as the business-type activities.

The following table summarizes the impact to the Central Council's beginning net position at January 1, 2024:

	Net Position, as Previously Reported	Cumulative Effect of Change in Reporting Entity of Internal Service Fund	Beginning Net Position, as Restated
Entity Wide - Governmental Activities	\$ 87,451,461	\$ (46,195,166)	\$ 41,256,295
Entity Wide - Business-Type Activities	\$ 10,365,299	\$ 46,195,166	\$ 56,560,465

Supplementary Information

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balance (Deficit) – General Fund
Year Ended December 31, 2024

	Tribal Direct	Administrative	Total
REVENUES			
Indirect	\$ -	\$ 13,884,599	\$ 13,884,599
Sales and rental	-	2,486	2,486
Other	15	2,068,829	2,068,844
Total revenues	15	15,955,914	15,955,929
EXPENDITURES			
Salaries and wages	-	10,356,770	10,356,770
Fringe and benefits	-	2,439,280	2,439,280
Travel	2,561	913,298	915,859
Training	-	141,091	141,091
Contract services	57,859	1,695,730	1,753,589
Printing, postage, and supplies	220	893,561	893,781
Dues, subscriptions, and advertising	-	153,559	153,559
Minor equipment	-	64,549	64,549
Utilities	-	602	602
Fuel oil	(429)	400	(29)
Janitorial	-	4,133	4,133
Office rent	61,000	15,594	76,594
Telephone	-	234,689	234,689
Facility	-	10,818	10,818
Insurance and bonding	-	89,429	89,429
Building and vehicle lease, maintenance, and repairs	-	175,926	175,926
Council and committee meeting expenses	21,485	68,698	90,183
Client benefits	-	35,916	35,916
Debt service costs	-	743	743
Miscellaneous expense	78,535	271,088	349,623
Total expenditures	221,231	17,565,874	17,787,105
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(221,216)	(1,609,960)	(1,831,176)
OTHER FINANCING SOURCES (USES)			
Indirect cost subsidy transfers out	-	(1,536,111)	(1,536,111)
Total other financing sources (uses)	-	(1,536,111)	(1,536,111)
NET CHANGE IN FUND BALANCES	(221,216)	(3,146,071)	(3,367,287)
FUND BALANCES (DEFICIT), beginning of year	(3,947,673)	6,972,451	3,024,778
FUND BALANCES (DEFICIT), end of year	\$ (4,168,889)	\$ 3,826,380	\$ (342,509)

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Balance Sheet – Grants Fund
December 31, 2024

	Department of Interior				
	BIA Compact Agreement	Koo At Latoowux Has Naxsatee	Native American Grants Protection – Documentation	Invasive Species on Native Allotments	Landslide Monitoring - USGA
	Various 2xxx Funds	3301	3304	3305	3803
ASSETS					
Equity in central treasury	\$ 1,518,952	\$ -	\$ 9,654	\$ 3,944	\$ -
Investments	11,641,184	-	-	-	-
Receivables					
Federal	-	-	-	-	56,714
State of Alaska and other	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	1	-	-
Prepaid items and other assets	1,625	-	-	-	-
Total assets	<u>\$ 13,161,761</u>	<u>\$ -</u>	<u>\$ 9,655</u>	<u>\$ 3,944</u>	<u>\$ 56,714</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 1
Due to other funds	4,925	64,060	1	-	56,713
Unearned revenue	13,160,136	-	9,654	3,944	-
Total liabilities	<u>13,165,061</u>	<u>64,060</u>	<u>9,655</u>	<u>3,944</u>	<u>56,714</u>
FUND BALANCE					
Nonspendable	1,625	-	-	-	-
Restricted – TANF	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	(4,925)	(64,060)	-	-	-
Total fund balances	<u>(3,300)</u>	<u>(64,060)</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 13,161,761</u>	<u>\$ -</u>	<u>\$ 9,655</u>	<u>\$ 3,944</u>	<u>\$ 56,714</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Balance Sheet – Grants Fund
December 31, 2024

	Various Federal Agencies 477 Program 2000; 2015-2017; 2030; 3000; 3016	Temporary Assistance for Needy Families State of Alaska – Department of Health and Social Services 4001 4000	Headstart - Federal and State State of Alaska – Department of Education and Early Development 4002	Federal – Department of Health and Human Services 3020
ASSETS				
Equity in central treasury	\$ 15,232,483	\$ 47,626	\$ -	\$ -
Investments	-	-	-	-
Receivables				
Federal	-	-	-	119,156
State of Alaska and other	-	-	1,452,261	694,160
Other	-	-	-	-
Due from other funds	-	978,927	-	-
Prepaid items and other assets	-	-	-	946
Total assets	\$ 15,232,483	\$ 1,026,553	\$ 1,452,261	\$ 694,160
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 13,950	\$ (1)	\$ -	\$ -
Due to other funds	-	-	1,452,261	694,160
Unearned revenue	15,232,483	47,626	-	-
Total liabilities	15,246,433	47,625	1,452,261	694,160
FUND BALANCE				
Nonspendable	-	-	-	946
Restricted – TANF	-	978,928	-	-
Assigned	(13,950)	-	-	-
Unassigned	-	-	-	(946)
Total fund balances	(13,950)	978,928	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 15,232,483	\$ 1,026,553	\$ 1,452,261	\$ 694,160

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Balance Sheet – Grants Fund
December 31, 2024

Department of Health and Human Services					
	Tribal Child Support Unit	Elderly Nutrition Title VI	Native Elderly Caregiver Support	Promoting Safe & Stable Families	N/A
	3001	3012	3013	3014	3017
ASSETS	\$ -	\$ 9,692	\$ -	\$ -	\$ 174,500
Equity in central treasury	-	-	-	-	-
Investments					
Receivables	93,609	-	19,829	12,532	-
Federal	-	-	-	-	-
State of Alaska and other	-	-	-	-	-
Other	-	302	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items and other assets					
	<u>\$ 93,609</u>	<u>\$ 9,994</u>	<u>\$ 19,829</u>	<u>\$ 12,532</u>	<u>\$ 174,500</u>
Total assets					
LIABILITIES AND FUND BALANCE					
LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	93,609	-	19,829	12,532	-
Due to other funds	-	9,692	-	-	174,500
Unearned revenue					
	<u>93,609</u>	<u>9,692</u>	<u>19,829</u>	<u>12,532</u>	<u>174,500</u>
Total liabilities					
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted – TANF	-	-	-	-	-
Assigned	-	302	-	-	-
Unassigned	-	-	-	-	-
	<u>-</u>	<u>302</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances					
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 93,609</u>	<u>\$ 9,994</u>	<u>\$ 19,829</u>	<u>\$ 12,532</u>	<u>\$ 174,500</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Balance Sheet – Grants Fund
December 31, 2024

	Department of Health and Human Services (cont.)				
	Child Welfare Services 3018	Tribal MIECHV 3019	Substance Abuse 3022	SAMHSA First Responders 3024	SAMHSA 988 Tribal Response 3026
ASSETS					
Equity in central treasury	\$ -	\$ -	\$ 273,507	\$ -	\$ -
Investments	-	-	-	-	-
Receivables					
Federal	5,842	31,076	-	-	106,728
State of Alaska and other	-	-	-	-	-
Other	150	-	-	-	-
Due from other funds	-	-	-	1	-
Prepaid items and other assets	-	-	-	-	-
Total assets	\$ 5,992	\$ 31,076	\$ 273,507	\$ 1	\$ 106,728
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 1	\$ -
Due to other funds	17,984	31,076	-	-	106,728
Unearned revenue	-	-	273,507	-	-
Total liabilities	17,984	31,076	273,507	1	106,728
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted – TANF	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	(11,992)	-	-	-	-
Total fund balances	(11,992)	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 5,992	\$ 31,076	\$ 273,507	\$ 1	\$ 106,728

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Balance Sheet – Grants Fund
December 31, 2024

Department of Health and Human Services (cont.)

	CARES FF Elders 3032	ARPA - FVP 3034	N/A 3039	TANF-ICWA 3041	Haa Yatx i 3042
ASSETS					
Equity in central treasury	\$ -	\$ -	\$ -	\$ 51,134	\$ -
Investments	-	-	-	-	-
Receivables					
Federal	14,211	799	4,512	-	25,575
State of Alaska and other	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	1	-
Prepaid items and other assets	-	-	-	-	-
Total assets	\$ 14,211	\$ 799	\$ 4,512	\$ 51,135	\$ 25,575
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 1	\$ -
Due to other funds	14,211	799	4,512	-	25,575
Unearned revenue	-	-	-	51,134	-
Total liabilities	14,211	799	4,512	51,135	25,575
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted – TANF	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 14,211	\$ 799	\$ 4,512	\$ 51,135	\$ 25,575

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Balance Sheet – Grants Fund
December 31, 2024

	Department of Health and Human Services (cont.)			Department of Education	
	Foster Care Title IV-E 4006	EPA General Assistance 3400	Response Program 3415	STEPS AK 3205	ASTRIDE 3206
ASSETS					
Equity in central treasury	\$ -	\$ -	\$ -	\$ 15,189	\$ -
Investments	-	-	-	-	-
Receivables					
Federal	84,871	30,400	10,408	-	122,675
State of Alaska and other	-	-	-	-	-
Other	-	-	1	-	-
Due from other funds	-	-	-	-	-
Prepaid items and other assets	-	-	-	-	-
Total assets	<u>\$ 84,871</u>	<u>\$ 30,400</u>	<u>\$ 10,409</u>	<u>\$ 15,189</u>	<u>\$ 122,675</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	84,871	30,400	10,409	-	122,925
Unearned revenue	-	-	-	15,189	-
Total liabilities	<u>84,871</u>	<u>30,400</u>	<u>10,409</u>	<u>15,189</u>	<u>122,925</u>
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted – TANF	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	(250)
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(250)</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 84,871</u>	<u>\$ 30,400</u>	<u>\$ 10,409</u>	<u>\$ 15,189</u>	<u>\$ 122,675</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Balance Sheet – Grants Fund
December 31, 2024

	Department of Education (cont.)				Department of Justice
	REWARD	Kei Naltseen	Tribal Vocational Rehabilitation	Healing to Wellness Court	Crime Victim Assistance
	3207	3208	3200	3507	3509
ASSETS					
Equity in central treasury	\$ 53,003	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-
Receivables					
Federal	-	363,565	172,163	8,090	3,112
State of Alaska and other	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items and other assets	-	-	-	-	-
Total assets	<u>\$ 53,003</u>	<u>\$ 363,565</u>	<u>\$ 172,163</u>	<u>\$ 8,090</u>	<u>\$ 3,112</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	363,565	171,363	8,090	3,112
Unearned revenue	<u>53,003</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>53,003</u>	<u>363,565</u>	<u>171,363</u>	<u>8,090</u>	<u>3,112</u>
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted – TANF	-	-	-	-	-
Assigned	-	-	800	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>-</u>	<u>-</u>	<u>800</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 53,003</u>	<u>\$ 363,565</u>	<u>\$ 172,163</u>	<u>\$ 8,090</u>	<u>\$ 3,112</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Balance Sheet – Grants Fund
December 31, 2024

	Department of Justice (cont.)				
	Tribal Court Officers 3510	Opioid Abuse Program 3515	VOCA 3516	Victims Services Pgm 3518	TAP Coordinator 3522
ASSETS					
Equity in central treasury	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-
Receivables					
Federal	8,216	67,528	171,672	145,054	21,255
State of Alaska and other	-	-	-	-	-
Other	-	2	-	-	1
Due from other funds	-	-	-	-	-
Prepaid items and other assets	-	-	-	-	-
Total assets	\$ 8,216	\$ 67,530	\$ 171,672	\$ 145,054	\$ 21,256
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	8,216	67,530	171,672	145,054	21,256
Unearned revenue	-	-	-	-	-
Total liabilities	8,216	67,530	171,672	145,054	21,256
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted – TANF	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 8,216	\$ 67,530	\$ 171,672	\$ 145,054	\$ 21,256

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Balance Sheet – Grants Fund
December 31, 2024

	Department of Agriculture				
	Rural	Local Food	Compost	Wildland	Indigenous
	Development	Purchase	Food Waste	Fire	Guardians
	Cooperative Agreement	Assistance	Reduction Pilot Project	Program	Program
	3100	3101	3102	3601	3612
ASSETS					
Equity in central treasury	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-
Receivables					
Federal	93,004	602,601	34,744	37,469	347,018
State of Alaska and other	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items and other assets	-	-	-	-	-
Total assets	\$ 93,004	\$ 602,601	\$ 34,744	\$ 37,469	\$ 347,018
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	119,981	602,601	34,744	37,469	347,018
Unearned revenue	-	-	-	-	-
Total liabilities	119,981	602,601	34,744	37,469	347,018
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted – TANF	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	(26,977)	-	-	-	-
Total fund balances	(26,977)	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 93,004	\$ 602,601	\$ 34,744	\$ 37,469	\$ 347,018

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Balance Sheet – Grants Fund
December 31, 2024

	Department of Agriculture (cont.)			Department of Commerce	National Science Foundation
	Alaska Youth Stewards Sustainability Strategy	Alaska Youth Stewards II Reforestation	USDA Food Program	NTIA Tribal Broadband	SSSC Landslide Project
	3613	3614	4003	3715	3801
ASSETS					
Equity in central treasury	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-
Receivables					
Federal	225,394	250,376	46,018	430,667	169,707
State of Alaska and other	-	-	-	-	-
Other	1	2	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items and other assets	-	-	-	-	-
Total assets	\$ 225,395	\$ 250,378	\$ 46,018	\$ 430,667	\$ 169,707
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 1
Due to other funds	225,395	250,378	373,439	795,904	169,706
Unearned revenue	-	-	-	-	-
Total liabilities	225,395	250,378	373,439	795,904	169,707
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted – TANF	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	(327,421)	(365,237)	-
Total fund balances	-	-	(327,421)	(365,237)	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 225,395	\$ 250,378	\$ 46,018	\$ 430,667	\$ 169,707

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Balance Sheet – Grants Fund
December 31, 2024

	Department of the Treasury		Department of Transportation		Institute of Museum and Library Services
	ARPA	Capital Project	Roads Program Maintenance	SE TDOT Program Interest	Library Services
	3996	3998	5002	6000	3251
ASSETS					
Equity in central treasury	\$ 5,343,413	\$ 189,324	\$ -	\$ -	\$ -
Investments	2,905,375	-	1,919,225	-	-
Receivables					
Federal	-	-	-	-	5,494
State of Alaska and other	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	417	-	-	2,986	-
Prepaid items and other assets	-	-	-	-	-
Total assets	<u>\$ 8,249,205</u>	<u>\$ 189,324</u>	<u>\$ 1,919,225</u>	<u>\$ 2,986</u>	<u>\$ 5,494</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	5,494
Unearned revenue	8,248,788	189,324	1,919,225	-	-
Total liabilities	<u>8,248,788</u>	<u>189,324</u>	<u>1,919,225</u>	<u>-</u>	<u>5,494</u>
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted – TANF	-	-	-	-	-
Assigned	-	-	-	2,986	-
Unassigned	417	-	-	-	-
Total fund balances	<u>417</u>	<u>-</u>	<u>-</u>	<u>2,986</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 8,249,205</u></u>	<u><u>\$ 189,324</u></u>	<u><u>\$ 1,919,225</u></u>	<u><u>\$ 2,986</u></u>	<u><u>\$ 5,494</u></u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Balance Sheet – Grants Fund
December 31, 2024

	Institute of Museum and Library Services (cont.)			Department of Homeland Security	State of Alaska
	Library Services	Native American Museum Services	IMLS Enhancement Grant	Tribal Homeland Security	Denali Youth
	3252	3253	3254	5100	4007
ASSETS					
Equity in central treasury	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-
Receivables					
Federal	51,558	34,603	4,037	336,555	-
State of Alaska and other	-	-	-	-	175,186
Other	-	1	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items and other assets	-	-	-	-	-
Total assets	<u>\$ 51,558</u>	<u>\$ 34,604</u>	<u>\$ 4,037</u>	<u>\$ 336,555</u>	<u>\$ 175,186</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	51,558	34,604	4,037	336,555	175,186
Unearned revenue	-	-	-	-	-
Total liabilities	<u>51,558</u>	<u>34,604</u>	<u>4,037</u>	<u>336,555</u>	<u>175,186</u>
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted – TANF	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 51,558</u></u>	<u><u>\$ 34,604</u></u>	<u><u>\$ 4,037</u></u>	<u><u>\$ 336,555</u></u>	<u><u>\$ 175,186</u></u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Balance Sheet – Grants Fund
December 31, 2024

	State of Alaska (cont.)		Other Tribal Grants		
	Village Public Safety Officer 4010	OCS Compact 4018	King Salmon Derby 1200	Emergency Medical Fund 1201	Alumni Scholarship Assistance Program 1202
ASSETS					
Equity in central treasury	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-
Receivables					
Federal	-	-	-	-	-
State of Alaska and other	62,445	1,157	-	-	-
Other	865	-	-	-	1
Due from other funds	-	-	3,881	7,076	211,012
Prepaid items and other assets	-	-	-	-	-
Total assets	\$ 63,310	\$ 1,157	\$ 3,881	\$ 7,076	\$ 211,013
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	63,310	1,157	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	63,310	1,157	-	-	-
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted – TANF	-	-	-	-	-
Assigned	-	-	3,881	7,076	211,013
Unassigned	-	-	-	-	-
Total fund balances	-	-	3,881	7,076	211,013
TOTAL LIABILITIES AND FUND BALANCE	\$ 63,310	\$ 1,157	\$ 3,881	\$ 7,076	\$ 211,013

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Balance Sheet – Grants Fund
December 31, 2024

	Other Tribal Grants (cont.)				
	Shelter	Elders		Aak'w Rock	
	Program	Program	TEOC	Indigenous Music Festival	Education Campus
	1203	1204	1205	1206	1207
ASSETS					
Equity in central treasury	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-
Receivables					
Federal	-	-	-	-	-
State of Alaska and other	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	130,000	-	176,394	-	64,345
Prepaid items and other assets	-	-	-	-	-
Total assets	<u>\$ 130,000</u>	<u>\$ -</u>	<u>\$ 176,394</u>	<u>\$ -</u>	<u>\$ 64,345</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	70,850	-	55,952	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>70,850</u>	<u>-</u>	<u>55,952</u>	<u>-</u>
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted – TANF	-	-	-	-	-
Assigned	130,000	-	176,394	-	64,345
Unassigned	<u>-</u>	<u>(70,850)</u>	<u>-</u>	<u>(55,952)</u>	<u>-</u>
Total fund balances	<u>130,000</u>	<u>(70,850)</u>	<u>176,394</u>	<u>(55,952)</u>	<u>64,345</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 130,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 176,394</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 64,345</u></u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Balance Sheet – Grants Fund
December 31, 2024

	Other Tribal Grants (cont.)				
	Transboundary Leaders Travel Stipend 1208	Headstart Foundation 1209	Scholarships 1210	Smart Choices Society 1211	TFYS Activities 1212
ASSETS					
Equity in central treasury	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-
Receivables					
Federal	-	-	-	-	-
State of Alaska and other	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	31,651	5,000	24,953	13,495
Prepaid items and other assets	-	-	-	-	-
Total assets	\$ -	\$ 31,651	\$ 5,000	\$ 24,953	\$ 13,495
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	5,448	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	5,448	-	-	-	-
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted – TANF	-	-	-	-	-
Assigned	(5,448)	31,651	5,000	24,953	13,495
Unassigned	-	-	-	-	-
Total fund balances	(5,448)	31,651	5,000	24,953	13,495
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 31,651	\$ 5,000	\$ 24,953	\$ 13,495

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Balance Sheet – Grants Fund
December 31, 2024

	Other Tribal Grants (cont.)				
	Mendenhall				
	CBS Healing	Mendenhall	Glacier Flooding	Economic	Child
	Center	Glacier	2024	Development	Support
	1213	Flooding 2024	Corp Donations	1219	1220
ASSETS					
Equity in central treasury	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-
Receivables					
Federal	-	-	-	-	-
State of Alaska and other	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	98,662	2,409	53,702	-	70,245
Prepaid items and other assets	-	-	-	-	-
Total assets	\$ 98,662	\$ 2,409	\$ 53,702	\$ -	\$ 70,245
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 70,118
Due to other funds	-	-	-	8,228	-
Unearned revenue	-	-	-	-	-
Total liabilities	-	-	-	8,228	70,118
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted – TANF	-	-	-	-	-
Assigned	98,662	2,409	53,702	-	127
Unassigned	-	-	-	(8,228)	-
Total fund balances	98,662	2,409	53,702	(8,228)	127
TOTAL LIABILITIES AND FUND BALANCE	\$ 98,662	\$ 2,409	\$ 53,702	\$ -	\$ 70,245

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Balance Sheet – Grants Fund
December 31, 2024

Other Tribal Grants (cont.)

	Language Programs 1221	Tribal Court Fees 1222	Education Support Services 1223	Land Into Trust 1224	CCTHITA Events 1225
ASSETS					
Equity in central treasury	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-
Receivables					
Federal	-	-	-	-	-
State of Alaska and other	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	372,963	26,928	4,285	1,734	213,984
Prepaid items and other assets	-	-	-	-	-
Total assets	\$ 372,963	\$ 26,928	\$ 4,285	\$ 1,734	\$ 213,984
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	-	-	-	-	-
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted – TANF	-	-	-	-	-
Assigned	372,963	26,928	4,285	1,734	213,984
Unassigned	-	-	-	-	-
Total fund balances	372,963	26,928	4,285	1,734	213,984
TOTAL LIABILITIES AND FUND BALANCE	\$ 372,963	\$ 26,928	\$ 4,285	\$ 1,734	\$ 213,984

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Balance Sheet – Grants Fund
December 31, 2024

	Other Tribal Grants (cont.)				
	Sealaska Increasing Fluency 1227	NRL Youth 1228	NRL Youth 1229	Traditional Games Program 1230	TVR/CBS SSA Revenue Transfer 1231
ASSETS					
Equity in central treasury	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-
Receivables					
Federal	-	-	-	-	-
State of Alaska and other	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	32,692	13,054	13,981	43,930	191,749
Prepaid items and other assets	-	-	-	-	-
Total assets	\$ 32,692	\$ 13,054	\$ 13,981	\$ 43,930	\$ 191,749
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	-	-	-	-	-
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted – TANF	-	-	-	-	-
Assigned	32,692	13,054	13,981	43,930	191,749
Unassigned	-	-	-	-	-
Total fund balances	32,692	13,054	13,981	43,930	191,749
TOTAL LIABILITIES AND FUND BALANCE	\$ 32,692	\$ 13,054	\$ 13,981	\$ 43,930	\$ 191,749

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Balance Sheet – Grants Fund
December 31, 2024

	Other Tribal Grants (cont.)				
	Youth Snow Sports	Cultural Education Support	Philanthropy	N/A	Covid Survey
	1232	1233	1236	1310	1315
ASSETS					
Equity in central treasury	\$ -	\$ -	\$ -	\$ 48,812	\$ -
Investments	-	-	-	-	-
Receivables					
Federal	-	-	-	-	-
State of Alaska and other	-	-	-	-	10,356
Other	-	-	-	-	-
Due from other funds	-	35,286	-	-	-
Prepaid items and other assets	-	-	-	-	-
Total assets	\$ -	\$ 35,286	\$ -	\$ 48,812	\$ 10,356
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	70	-	11,373	-	10,356
Unearned revenue	-	-	-	48,812	-
Total liabilities	70	-	11,373	48,812	10,356
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted – TANF	-	-	-	-	-
Assigned	(70)	35,286	(11,373)	-	-
Unassigned	-	-	-	-	-
Total fund balances	(70)	35,286	(11,373)	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 35,286	\$ -	\$ 48,812	\$ 10,356

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Balance Sheet – Grants Fund
December 31, 2024

	Other Tribal Grants (cont.)			
	Juneau Community Foundation 1316	COVID-19 Emergency Response 1317	Alaskan Youth Stewards 1319	Tides Foundation 1320
ASSETS				
Equity in central treasury	\$ 12,704	\$ -	\$ 41,245	\$ 11,618
Investments	-	-	-	-
Receivables				
Federal	-	510,493	-	-
State of Alaska and other	-	-	-	-
Other	1	-	-	-
Due from other funds	-	-	-	-
Prepaid items and other assets	-	-	-	-
Total assets	<u>\$ 12,705</u>	<u>\$ 510,493</u>	<u>\$ 41,245</u>	<u>\$ 11,618</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ -	\$ 28,260	\$ -	\$ -
Due to other funds	1	510,493	-	-
Unearned revenue	12,704	-	41,245	11,618
Total liabilities	<u>12,705</u>	<u>538,753</u>	<u>41,245</u>	<u>11,618</u>
FUND BALANCE				
Nonspendable	-	-	-	-
Restricted – TANF	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	(28,260)	-	-
Total fund balances	<u>-</u>	<u>(28,260)</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 12,705</u>	<u>\$ 510,493</u>	<u>\$ 41,245</u>	<u>\$ 11,618</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Balance Sheet – Grants Fund
December 31, 2024

	Other Tribal Grants (cont.)			
	Foundation Grant 1321	Child Care Stabilization 1322	Alaska	Seacoast
			Venture	Indigenous
			Fund Project 1323	Guardians Network 1324
ASSETS				
Equity in central treasury	\$ 5,000	\$ 205,874	\$ 18,379	\$ 142,535
Investments	-	-	-	-
Receivables				
Federal	-	-	-	-
State of Alaska and other	-	-	-	-
Other	-	-	-	-
Due from other funds	-	-	-	-
Prepaid items and other assets	-	-	-	-
Total assets	<u>\$ 5,000</u>	<u>\$ 205,874</u>	<u>\$ 18,379</u>	<u>\$ 142,535</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Unearned revenue	5,000	205,874	18,379	142,535
Total liabilities	<u>5,000</u>	<u>205,874</u>	<u>18,379</u>	<u>142,535</u>
FUND BALANCE				
Nonspendable	-	-	-	-
Restricted – TANF	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 5,000</u>	<u>\$ 205,874</u>	<u>\$ 18,379</u>	<u>\$ 142,535</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Balance Sheet – Grants Fund
December 31, 2024

	Other Tribal Grants (cont.)				
	Generations Southeast POW Campus 1325	Alaskan Youth Catalyst Specialist 1326	Marine Debris Cleanup Ocean Conservancy 1327	Lenfest Oceans Program 1328	Herring Roe on Kelp Ocean Conservancy 1329
ASSETS					
Equity in central treasury	\$ -	\$ -	\$ -	\$ 48,022	\$ 20,000
Investments	-	-	-	-	-
Receivables					
Federal	-	-	-	-	-
State of Alaska and other	5,496	42,000	25,441	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items and other assets	-	-	-	-	-
Total assets	<u>\$ 5,496</u>	<u>\$ 42,000</u>	<u>\$ 25,441</u>	<u>\$ 48,022</u>	<u>\$ 20,000</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	5,496	42,000	25,441	-	-
Unearned revenue	-	-	-	48,022	20,000
Total liabilities	<u>5,496</u>	<u>42,000</u>	<u>25,441</u>	<u>48,022</u>	<u>20,000</u>
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted – TANF	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 5,496</u>	<u>\$ 42,000</u>	<u>\$ 25,441</u>	<u>\$ 48,022</u>	<u>\$ 20,000</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Balance Sheet – Grants Fund
December 31, 2024

	Other Tribal Grants (cont.)				
	Alaskan Youth Catalyst Specialist 1331	Indigenous Stewardship Ocean Conservancy 1332	Newmans Own Foundation 1335	VW Settlement Trust 1410	Tribal Opioid Settlement 1411
ASSETS					
Equity in central treasury	\$ -	\$ 42,900	\$ 50,000	\$ 1,314	\$ 380,423
Investments	-	-	-	-	-
Receivables					
Federal	-	-	-	-	-
State of Alaska and other	42,000	-	-	-	-
Other	-	-	-	-	1
Due from other funds	-	-	-	-	-
Prepaid items and other assets	-	-	-	-	-
Total assets	<u>\$ 42,000</u>	<u>\$ 42,900</u>	<u>\$ 50,000</u>	<u>\$ 1,314</u>	<u>\$ 380,424</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	42,000	-	-	-	1
Unearned revenue	-	42,900	50,000	1,314	380,423
Total liabilities	<u>42,000</u>	<u>42,900</u>	<u>50,000</u>	<u>1,314</u>	<u>380,424</u>
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted – TANF	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 42,000</u>	<u>\$ 42,900</u>	<u>\$ 50,000</u>	<u>\$ 1,314</u>	<u>\$ 380,424</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Balance Sheet – Grants Fund
December 31, 2024

	Other Tribal Grants (cont.)				
	Opioid Prevention Education #1	Opioid Prevention Education #2	Opioid Prevention Education #3	Title IV-E Reimbursement	OCS Compact
	1412	1413	1414	1602	1603
ASSETS					
Equity in central treasury	\$ 35,081	\$ 88,235	\$ 29,258	\$ -	\$ 283,572
Investments	-	-	-	-	-
Receivables					
Federal	-	-	-	219,823	-
State of Alaska and other	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items and other assets	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 35,081</u>	<u>\$ 88,235</u>	<u>\$ 29,258</u>	<u>\$ 219,823</u>	<u>\$ 283,572</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	219,823	-
Unearned revenue	35,081	88,235	29,258	-	283,572
	<u>35,081</u>	<u>88,235</u>	<u>29,258</u>	<u>219,823</u>	<u>283,572</u>
Total liabilities	<u>35,081</u>	<u>88,235</u>	<u>29,258</u>	<u>219,823</u>	<u>283,572</u>
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted – TANF	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 35,081</u>	<u>\$ 88,235</u>	<u>\$ 29,258</u>	<u>\$ 219,823</u>	<u>\$ 283,572</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Balance Sheet – Grants Fund
December 31, 2024

	Other Tribal Grants (cont.)				
	Occupational Safety & Health Training	Full Service AASB Year 1 of 4	NAGPRA MN Museum	Historic Pres	Solid Waste Infrastructure for Recycling
	3050	3209	3307	3310	3416
ASSETS					
Equity in central treasury	\$ -	\$ -	\$ -	\$ 39,256	\$ -
Investments	-	-	-	-	-
Receivables					
Federal	4,076	100,403	1	-	13,077
State of Alaska and other	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items and other assets	-	-	-	-	-
Total assets	\$ 4,076	\$ 100,403	\$ 1	\$ 39,256	\$ 13,077
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	4,076	100,403	1	-	13,077
Unearned revenue	-	-	-	39,256	-
Total liabilities	4,076	100,403	1	39,256	13,077
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted – TANF	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 4,076	\$ 100,403	\$ 1	\$ 39,256	\$ 13,077

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Balance Sheet – Grants Fund
December 31, 2024

	Other Tribal Grants (cont.)				
	Wayfinders CTAS Youth Engagement 3524	COPS Equipment & Training 3525	Mendenhall Glacier Rec Co-Stewardship 3615	Cultural Ambassador USFS SPA 3616	T&H NTIA 3716
ASSETS					
Equity in central treasury	\$ -	\$ 10,680	\$ -	\$ -	\$ -
Investments	-	-	-	-	-
Receivables					
Federal	11,815	-	226,282	192,719	95,540
State of Alaska and other	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items and other assets	-	-	-	-	-
Total assets	<u>\$ 11,815</u>	<u>\$ 10,680</u>	<u>\$ 226,282</u>	<u>\$ 192,719</u>	<u>\$ 95,540</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	11,815	-	226,282	192,719	95,540
Unearned revenue	-	10,680	-	-	-
Total liabilities	<u>11,815</u>	<u>10,680</u>	<u>226,282</u>	<u>192,719</u>	<u>95,540</u>
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted – TANF	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 11,815</u>	<u>\$ 10,680</u>	<u>\$ 226,282</u>	<u>\$ 192,719</u>	<u>\$ 95,540</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Balance Sheet – Grants Fund
December 31, 2024

	Other Tribal Grants (cont.)			Combining Eliminations	Grants Fund Total (Memorandum Only)
	Grow-Off	SSSC	ICWA		
	Orchard food	Reciprocal	State of		
	Forrest	Exchange	WA		
	3804	3806	4200		
ASSETS					
Equity in central treasury	\$ -	\$ -	\$ 81,765	\$ -	\$ 24,519,094
Investments	-	-	-	-	16,465,784
Receivables					
Federal	2,773	1,579	-	-	5,747,418
State of Alaska and other	-	-	-	-	2,510,502
Other	-	-	-	-	1,026
Due from other funds	-	-	-	(2,826,046)	-
Prepaid items and other assets	-	-	-	-	2,571
Total assets	<u>\$ 2,773</u>	<u>\$ 1,579</u>	<u>\$ 81,765</u>	<u>\$ (2,826,046)</u>	<u>\$ 49,246,395</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ 1	\$ -	\$ -	\$ 112,332
Due to other funds	2,773	1,578	-	(2,826,046)	6,385,826
Unearned revenue	-	-	81,765	-	40,984,878
Total liabilities	<u>2,773</u>	<u>1,579</u>	<u>81,765</u>	<u>(2,826,046)</u>	<u>47,483,036</u>
FUND BALANCE					
Nonspendable	-	-	-	-	2,571
Restricted – TANF	-	-	-	-	978,928
Assigned	-	-	-	(964,681)	781,860
Unassigned	-	-	-	964,681	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,763,359</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 2,773</u></u>	<u><u>\$ 1,579</u></u>	<u><u>\$ 81,765</u></u>	<u><u>\$ (2,826,046)</u></u>	<u><u>\$ 49,246,395</u></u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances – Grants Fund
Year Ended December 31, 2024

	Department of Interior				
	BIA Compact Agreement	Koo At Latoowux Has Naxsatee	Native American Grants Protection – Documentation	Invasive Species on Native Allotments	Landslide Monitoring- USGA
	Various 2xxx Funds	3301	3304	3305	3803
REVENUES					
Reimbursable program costs	\$ -	\$ -	\$ 81,042	\$ 60,575	\$ 79,064
Indirect revenue	-	-	28,389	21,220	23,719
Compact funding					
Direct	4,812,355	-	-	-	-
BIA indirect	1,649,011	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>6,461,366</u>	<u>-</u>	<u>109,431</u>	<u>81,795</u>	<u>102,783</u>
EXPENDITURES					
Salaries and wages	2,143,399	-	49,436	52,957	56,063
Fringe and benefits	519,523	-	13,755	8,166	13,066
Travel	233,979	-	20,458	(766)	2,643
Training	4,780	-	-	-	-
Contract services	445,195	-	-	195	7,200
Pass-through	90,659	-	-	-	-
Printing, postage, and supplies	313,630	-	(2,607)	-	92
Dues, subscriptions, and advertising	9,225	-	-	-	-
Minor equipment	(2,184)	-	-	-	-
Utilities	3,730	-	-	-	-
Fuel oil	20	-	-	-	-
Janitorial	-	-	-	-	-
Property tax	827	-	-	-	-
Office rent	9,045	-	-	-	-
Telephone	27,902	-	-	23	-
Facility	(19,134)	-	-	-	-
Insurance and bonding	8,812	-	-	-	-
Building and vehicle lease, maintenance, and repairs	10,940	-	-	-	-
Council and committee meeting expense	63,245	-	-	-	-
Client benefits	938,138	-	-	-	-
Miscellaneous expense	(3,648)	-	-	-	-
Capital outlay	14,272	-	-	-	-
Allocation of indirect costs	1,649,011	-	28,389	21,220	23,719
Total expenditures	<u>6,461,366</u>	<u>-</u>	<u>109,431</u>	<u>81,795</u>	<u>102,783</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Indirect subsidy transfers in (out)	-	-	-	-	-
Transfers and distributions in (out), net	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), beginning of year	<u>(3,300)</u>	<u>(64,060)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), end of year	<u><u>\$ (3,300)</u></u>	<u><u>\$ (64,060)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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	Various Federal Agencies 477 Program 2000; 2015-2017; 2030; 3000; 3016	Temporary Assistance for Needy Families State of Alaska – Department of Health and Social Services 4001 4000		Headstart – Federal and State State of Alaska – Department of Education and Early Development Federal – Department of Health and Human Services 4002 3020	
REVENUES					
Reimbursable program costs	\$ -	\$ 169,040	\$ 2,465,465	\$ 1,220,094	\$ 2,849,718
Indirect revenue	-	53,474	250,764	183,015	408,640
Compact funding					
Direct	6,509,101	-	-	-	-
BIA indirect	2,282,717	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>8,791,818</u>	<u>222,514</u>	<u>2,716,229</u>	<u>1,403,109</u>	<u>3,258,358</u>
EXPENDITURES					
Salaries and wages	2,742,269	113,294	673,918	1,031,212	1,580,145
Fringe and benefits	488,426	30,292	139,684	186,882	294,285
Travel	126,846	2,392	3,254	-	141,572
Training	40,019	-	1,496	-	63,690
Contract services	429,213	6,428	9,693	-	166,074
Pass-through	-	-	-	-	-
Printing, postage, and supplies	134,182	8,785	3,668	-	113,025
Dues, subscriptions, and advertising	11,649	382	-	-	22,207
Minor equipment	26,388	-	-	-	1,263
Utilities	4,247	-	-	-	21,736
Fuel oil	-	-	-	-	11,037
Janitorial	4,926	-	-	-	11,047
Property tax	-	-	-	-	-
Office rent	6,557	-	-	-	193,751
Telephone	25,496	1,101	2,669	2,000	29,698
Facility	-	-	-	-	21,926
Insurance and bonding	(945)	-	-	-	4,456
Building and vehicle lease, maintenance, and repairs	8,285	711	148	-	93,765
Council and committee meeting expense	4,068	525	-	-	19,206
Client benefits	2,478,791	1,056	1,630,787	-	60,835
Miscellaneous expense	-	-	148	-	-
Capital outlay	(7,366)	-	-	-	-
Allocation of indirect costs	2,282,717	57,789	250,764	427,400	408,640
Total expenditures	<u>8,805,768</u>	<u>222,755</u>	<u>2,716,229</u>	<u>1,647,494</u>	<u>3,258,358</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(13,950)</u>	<u>(241)</u>	<u>-</u>	<u>(244,385)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Indirect subsidy transfers in (out)	-	-	-	-	-
Transfers and distributions in (out), net	-	-	-	244,385	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>244,385</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(13,950)</u>	<u>(241)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), beginning of year	<u>-</u>	<u>979,169</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), end of year	<u>\$ (13,950)</u>	<u>\$ 978,928</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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Department of Health and Human Services					
	Tribal Child Support Unit	Elderly Nutrition Title VI	Native Elderly Caregiver Support	Promoting Safe & Stable Families	NSIP
	3001	3012	3013	3014	3015
REVENUES					
Reimbursable program costs	\$ 893,765	\$ 119,353	\$ 54,247	\$ 90,628	\$ 3,321
Indirect revenue	313,085	41,809	19,002	31,747	1,164
Compact funding					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	-	300	-	-	-
Total revenues	<u>1,206,850</u>	<u>161,462</u>	<u>73,249</u>	<u>122,375</u>	<u>4,485</u>
EXPENDITURES					
Salaries and wages	661,762	53,855	-	59,886	2,825
Fringe and benefits	140,384	8,723	-	21,428	496
Travel	57,944	3,006	4,198	1,141	-
Training	2,330	-	-	-	-
Contract services	1,015	10,890	10,000	-	-
Pass-through	-	-	-	-	-
Printing, postage, and supplies	11,049	6,746	1,585	6,595	-
Dues, subscriptions, and advertising	5,807	382	-	-	-
Minor equipment	-	-	-	-	-
Utilities	-	-	-	-	-
Fuel oil	-	21	-	-	-
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	-
Office rent	-	-	-	1,549	-
Telephone	5,443	1,124	-	-	-
Facility	-	-	-	-	-
Insurance and bonding	-	-	-	-	-
Building and vehicle lease, maintenance, and repairs	815	2,881	-	14	-
Council and committee meeting expense	4,324	355	-	-	-
Client benefits	489	19,916	12,464	-	-
Miscellaneous expense	2,403	11,452	26,000	15	-
Capital outlay	-	-	-	-	-
Allocation of indirect costs	313,085	41,809	19,002	31,747	1,164
Total expenditures	<u>1,206,850</u>	<u>161,160</u>	<u>73,249</u>	<u>122,375</u>	<u>4,485</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>302</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Indirect subsidy transfers in (out)	-	-	-	-	-
Transfers and distributions in (out), net	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>302</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), end of year	<u>\$ -</u>	<u>\$ 302</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	Department of Health and Human Services (cont.)				
	Child Welfare Services 3018	Tribal MIECHV 3019	Substance Abuse 3022	SAMHSA First Responders 3024	SAMHSA 988 Tribal Response 3026
REVENUES					
Reimbursable program costs	\$ 87,918	\$ 191,408	\$ 187,598	\$ 202,983	\$ 759,544
Indirect revenue	(2,050)	67,050	65,715	71,105	266,068
Compact funding					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>85,868</u>	<u>258,458</u>	<u>253,313</u>	<u>274,088</u>	<u>1,025,612</u>
EXPENDITURES					
Salaries and wages	20,528	95,204	128,565	82,540	563,203
Fringe and benefits	3,637	16,018	20,662	15,763	129,742
Travel	39,390	2,564	4,227	19,459	8,662
Training	965	-	-	156	308
Contract services	5,825	74,850	15,969	83,208	1,395
Pass-through	-	-	-	-	-
Printing, postage, and supplies	7,403	685	17,101	1,392	4,381
Dues, subscriptions, and advertising	2,240	683	191	191	2,760
Minor equipment	747	-	-	-	-
Utilities	-	-	-	-	-
Fuel oil	-	-	-	-	-
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	-
Office rent	-	-	-	-	-
Telephone	-	55	320	-	2,612
Facility	-	-	-	-	-
Insurance and bonding	-	-	-	-	-
Building and vehicle lease, maintenance, and repairs	3,900	-	-	-	45,500
Council and committee meeting expense	2,158	1,099	562	100	981
Client benefits	852	-	-	174	-
Miscellaneous expense	273	250	-	-	-
Capital outlay	-	-	-	-	-
Allocation of indirect costs	30,798	67,050	65,716	71,105	266,068
Total expenditures	<u>118,716</u>	<u>258,458</u>	<u>253,313</u>	<u>274,088</u>	<u>1,025,612</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(32,848)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Indirect subsidy transfers in (out)	4,864	-	-	-	-
Transfers and distributions in (out), net	17,142	-	-	-	-
Total other financing sources (uses)	<u>22,006</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(10,842)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), beginning of year	<u>(1,150)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), end of year	<u>\$ (11,992)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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Department of Health and Human Services (cont.)

	CARES FF Elders 3032	ARPA - FVP 3034	CARES Headstart 3037	TANF-ICWA 3041	Haa Yatx i 3042
REVENUES					
Reimbursable program costs	\$ 45,462	\$ 25,051	\$ -	\$ 97,087	\$ 112,655
Indirect revenue	15,925	8,775	-	34,010	39,463
Compact funding					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>61,387</u>	<u>33,826</u>	<u>-</u>	<u>131,097</u>	<u>152,118</u>
EXPENDITURES					
Salaries and wages	14,906	11,037	-	64,164	82,407
Fringe and benefits	2,421	4,065	-	22,074	23,551
Travel	-	-	-	-	4,195
Training	-	75	-	-	10
Contract services	27,688	-	-	9,075	3,750
Pass-through	-	-	-	-	-
Printing, postage, and supplies	-	505	-	(222)	(1,690)
Dues, subscriptions, and advertising	-	-	-	257	-
Minor equipment	-	-	-	-	-
Utilities	-	-	-	-	-
Fuel oil	-	-	-	-	-
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	-
Office rent	-	-	-	-	-
Telephone	-	210	-	1,161	432
Facility	-	-	-	-	-
Insurance and bonding	-	-	-	(172)	-
Building and vehicle lease, maintenance, and repairs	-	-	-	-	-
Council and committee meeting expense	-	-	-	-	-
Client benefits	447	9,136	-	-	-
Miscellaneous expense	-	23	-	750	-
Capital outlay	-	-	-	-	-
Allocation of indirect costs	15,925	8,775	-	34,010	39,463
Total expenditures	<u>61,387</u>	<u>33,826</u>	<u>-</u>	<u>131,097</u>	<u>152,118</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Indirect subsidy transfers in (out)	-	-	23,295	-	2,709
Transfers and distributions in (out), net	-	-	(23,295)	-	(2,709)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	Department of Health and Human Services (cont.)		Environmental Protection Agency		Department of Education	
	Foster Care Title IV-E 4006	EPA General Assistance 3400	Response Program 3415	STEPS AK 3205	ASTRIDE 3206	
REVENUES						
Reimbursable program costs	\$ 289,518	\$ 91,779	\$ 70,682	\$ 432,082	\$ -	
Indirect revenue	101,418	32,151	24,760	130,340	-	
Compact funding						
Direct	-	-	-	-	-	
BIA indirect	-	-	-	-	-	
Other	-	-	-	-	-	
Total revenues	390,936	123,930	95,442	562,422	-	
EXPENDITURES						
Salaries and wages	208,999	65,789	51,978	171,824	-	
Fringe and benefits	51,547	12,566	10,021	28,942	-	
Travel	10,471	10,528	8,190	26,310	-	
Training	-	-	-	1,950	-	
Contract services	7,084	-	-	91,235	-	
Pass-through	-	-	-	60,000	-	
Printing, postage, and supplies	3,689	1,330	68	16,792	-	
Dues, subscriptions, and advertising	2,964	135	-	2,255	-	
Minor equipment	-	-	-	-	-	
Utilities	-	-	-	-	-	
Fuel oil	-	-	-	-	-	
Janitorial	-	-	-	-	-	
Property tax	-	-	-	-	-	
Office rent	-	-	-	-	-	
Telephone	797	408	-	708	-	
Facility	-	-	-	-	-	
Insurance and bonding	-	-	-	-	-	
Building and vehicle lease, maintenance, and repairs	1,764	118	-	-	-	
Council and committee meeting expense	289	905	425	13,122	-	
Client benefits	20	-	-	-	-	
Miscellaneous expense	1,894	-	-	18,944	-	
Capital outlay	-	-	-	-	-	
Allocation of indirect costs	101,418	32,151	24,760	130,340	-	
Total expenditures	390,936	123,930	95,442	562,422	-	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	-	
OTHER FINANCING SOURCES (USES)						
Indirect subsidy transfers in (out)	-	-	-	-	-	
Transfers and distributions in (out), net	-	-	-	-	-	
Total other financing sources (uses)	-	-	-	-	-	
NET CHANGE IN FUND BALANCES	-	-	-	-	-	
FUND BALANCES (DEFICIT), beginning of year	-	-	-	-	(250)	
FUND BALANCES (DEFICIT), end of year	\$ -	\$ -	\$ -	\$ -	\$ (250)	

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Department of Education (cont.)

	REWARD 3207	Kei Naltseen 3208	Tribal Vocational Rehabilitation 3200	Washington State University 3290	Healing to Wellness Court 3507
REVENUES					
Reimbursable program costs	\$ 517,026	\$ 1,258,115	\$ 452,721	\$ -	\$ 87,324
Indirect revenue	181,114	440,718	158,605	-	30,590
Compact funding					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>698,140</u>	<u>1,698,833</u>	<u>611,326</u>	<u>-</u>	<u>117,914</u>
EXPENDITURES					
Salaries and wages	246,024	294,113	224,954	-	69,896
Fringe and benefits	59,595	90,825	39,911	-	10,765
Travel	89,108	12,966	27,524	-	2,365
Training	597	-	-	-	-
Contract services	68,667	840,734	-	-	-
Pass-through	-	-	-	-	-
Printing, postage, and supplies	45,154	16,559	10,804	-	4,107
Dues, subscriptions, and advertising	1,446	105	1,010	-	191
Minor equipment	-	-	-	-	-
Utilities	-	-	-	-	-
Fuel oil	-	-	-	-	-
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	-
Office rent	-	-	-	-	-
Telephone	3,475	2,191	1,328	-	-
Facility	-	-	-	-	-
Insurance and bonding	-	-	-	-	-
Building and vehicle lease, maintenance, and repairs	2,895	-	1,346	-	-
Council and committee meeting expense	137	570	2,336	-	-
Client benefits	(2,770)	52	142,708	-	-
Miscellaneous expense	2,698	-	-	-	-
Capital outlay	-	-	-	-	-
Allocation of indirect costs	181,114	440,718	158,605	-	30,590
Total expenditures	<u>698,140</u>	<u>1,698,833</u>	<u>610,526</u>	<u>-</u>	<u>117,914</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>800</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Indirect subsidy transfers in (out)	-	-	-	281	-
Transfers and distributions in (out), net	-	-	-	(281)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>800</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 800</u>	<u>\$ -</u>	<u>\$ -</u>

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	Department of Justice (cont.)				
	Tribal Court Officers 3510	Opioid Abuse Program 3515	Victims Services Pgm 3518	Child VRI 3519	Victims of Crime 3520
REVENUES					
Reimbursable program costs	\$ 178,960	\$ 62,352	\$ 476,694	\$ 81,174	\$ 935,283
Indirect revenue	62,690	21,842	166,987	28,435	327,630
Compact funding					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>241,650</u>	<u>84,194</u>	<u>643,681</u>	<u>109,609</u>	<u>1,262,913</u>
EXPENDITURES					
Salaries and wages	135,188	34,511	319,590	48,500	657,684
Fringe and benefits	21,762	18,739	92,615	11,688	146,592
Travel	9,301	2,791	21,812	1,467	21,936
Training	-	-	130	203	100
Contract services	-	6,840	15,611	18,000	88,292
Pass-through	-	-	-	-	-
Printing, postage, and supplies	12,278	5,007	4,090	318	4,126
Dues, subscriptions, and advertising	382	191	573	-	1,735
Minor equipment	-	-	-	-	-
Utilities	-	-	-	-	-
Fuel oil	-	-	-	-	-
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	-
Office rent	-	-	-	-	105
Telephone	-	-	3,717	420	3,472
Facility	-	-	-	-	-
Insurance and bonding	-	-	-	-	-
Building and vehicle lease, maintenance, and repairs	49	-	7,732	-	1,050
Council and committee meeting expense	-	-	2,541	430	9,390
Client benefits	-	(5,727)	(1,437)	28	660
Miscellaneous expense	-	-	9,720	120	141
Capital outlay	-	-	-	-	-
Allocation of indirect costs	62,690	21,842	166,987	28,435	327,630
Total expenditures	<u>241,650</u>	<u>84,194</u>	<u>643,681</u>	<u>109,609</u>	<u>1,262,913</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Indirect subsidy transfers in (out)	-	-	-	-	-
Transfers and distributions in (out), net	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	Department of Justice (cont.)		Department of Agriculture		
	TAP Coordinator 3522	COPS Equipment & Training 3523	Rural Development Cooperative Agreement 3100	Local Food Purchase Assistance 3101	Compost Food Waste Reduction Pilot Project 3102
REVENUES					
Reimbursable program costs	\$ 122,029	\$ 77,439	\$ 454,565	\$ 1,075,992	\$ 103,141
Indirect revenue	42,747	27,127	11,251	-	16,810
Compact funding					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>164,776</u>	<u>104,566</u>	<u>465,816</u>	<u>1,075,992</u>	<u>119,951</u>
EXPENDITURES					
Salaries and wages	93,361	-	166,586	-	31,274
Fringe and benefits	15,173	-	28,382	-	7,732
Travel	11,516	17,292	3,561	-	-
Training	-	825	-	-	-
Contract services	-	13,100	-	1,075,992	998
Pass-through	-	-	250,000	-	-
Printing, postage, and supplies	1,262	14,780	4,121	-	7,983
Dues, subscriptions, and advertising	191	-	573	-	-
Minor equipment	-	31,442	-	-	-
Utilities	-	-	-	-	-
Fuel oil	-	-	-	-	-
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	-
Office rent	-	-	-	-	-
Telephone	526	-	892	-	-
Facility	-	-	-	-	-
Insurance and bonding	-	-	-	-	-
Building and vehicle lease, maintenance, and repairs	-	-	-	-	-
Council and committee meeting expense	-	-	450	-	-
Client benefits	-	-	-	-	-
Miscellaneous expense	-	-	-	-	-
Capital outlay	-	-	-	-	55,154
Allocation of indirect costs	42,747	27,127	71,659	-	16,810
Total expenditures	<u>164,776</u>	<u>104,566</u>	<u>526,224</u>	<u>1,075,992</u>	<u>119,951</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(60,408)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Indirect subsidy transfers in (out)	-	-	26,976	-	-
Transfers and distributions in (out), net	-	-	33,432	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>60,408</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), beginning of year	<u>-</u>	<u>-</u>	<u>(26,977)</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (26,977)</u>	<u>\$ -</u>	<u>\$ -</u>

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	Department of Agriculture (cont.)				
	Wildland Fire Program 3601	Indigenous Guardians Program 3612	Alaska Youth Stewards Sustainability Strategy 3613	Alaska Youth Stewards II Reforestation 3614	USDA Food Program 4003
REVENUES					
Reimbursable program costs	\$ 88,458	\$ 589,474	\$ 206,981	\$ 232,319	\$ 227,753
Indirect revenue	30,987	93,696	19,154	17,501	(598)
Compact funding					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>119,445</u>	<u>683,170</u>	<u>226,135</u>	<u>249,820</u>	<u>227,155</u>
EXPENDITURES					
Salaries and wages	66,236	182,897	37,363	31,170	33,320
Fringe and benefits	21,780	38,588	7,289	6,512	9,277
Travel	-	20,024	5,816	3,523	2,708
Training	-	-	-	8,606	30
Contract services	-	2,536	-	-	161,639
Pass-through	-	322,000	152,302	182,359	-
Printing, postage, and supplies	251	16,898	3,758	149	5,404
Dues, subscriptions, and advertising	191	3,992	-	-	-
Minor equipment	-	-	-	-	-
Utilities	-	-	-	-	-
Fuel oil	-	-	-	-	-
Janitorial	-	-	-	-	25
Property tax	-	-	-	-	-
Office rent	-	-	-	-	-
Telephone	-	1,739	15	-	500
Facility	-	-	-	-	-
Insurance and bonding	-	-	-	-	-
Building and vehicle lease, maintenance, and repairs	-	-	-	-	-
Council and committee meeting expense	-	800	-	-	-
Client benefits	-	-	-	-	145,013
Miscellaneous expense	-	-	438	-	-
Capital outlay	-	-	-	-	-
Allocation of indirect costs	30,987	93,696	19,154	17,501	-
Total expenditures	<u>119,445</u>	<u>683,170</u>	<u>226,135</u>	<u>249,820</u>	<u>357,916</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(130,761)</u>
OTHER FINANCING SOURCES (USES)					
Indirect subsidy transfers in (out)	-	-	-	-	-
Transfers and distributions in (out), net	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(130,761)</u>
FUND BALANCES (DEFICIT), beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(196,660)</u>
FUND BALANCES (DEFICIT), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (327,421)</u>

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	Department of Commerce	National Science Foundation	Department of the Treasury		Department of Transportation
	NTIA Tribal Broadband	SSSC Landslide Project	ARPA	LATCF	Roads Program Maintenance
	3715	3801	3996	3997	5002
REVENUES					
Reimbursable program costs	\$ 5,315,964	\$ 150,726	\$ 45,107,209	\$ 13,499	\$ 455,136
Indirect revenue	73,222	52,799	1,630,604	-	143,419
Compact funding					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	5,389,186	203,525	46,737,813	13,499	598,555
EXPENDITURES					
Salaries and wages	1,265,225	65,419	5,926,841	-	187,887
Fringe and benefits	246,723	15,220	1,178,019	-	37,730
Travel	104,988	7,879	523,415	-	17,080
Training	38,878	816	18,620	-	-
Contract services	563,753	61,200	2,688,828	-	24,254
Pass-through	-	-	172,830	-	-
Printing, postage, and supplies	63,412	177	1,549,082	-	11,182
Dues, subscriptions, and advertising	146,920	-	83,123	-	399
Minor equipment	1,173,198	-	9,281	-	-
Utilities	1,015	-	2,098	-	538
Fuel oil	-	-	436	-	869
Janitorial	37	-	2,341	-	-
Property tax	-	-	27,397	-	-
Office rent	21,623	-	97,789	-	10,350
Telephone	10,243	15	84,811	-	1,109
Facility	18,130	-	90,720	-	94,897
Insurance and bonding	33	-	37,329	-	-
Building and vehicle lease, maintenance, and repairs	4,712	-	29,819	-	14,594
Council and committee meeting expense	1,799	-	172,155	-	4,097
Client benefits	-	-	4,928,885	-	-
Miscellaneous expense	421	-	26,184	-	150
Capital outlay	1,654,854	-	27,457,206	13,499	50,000
Allocation of indirect costs	1,282,207	52,799	1,630,604	-	143,419
Total expenditures	6,598,171	203,525	46,737,813	13,499	598,555
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,208,985)	-	-	-	-
OTHER FINANCING SOURCES (USES)					
Indirect subsidy transfers in (out)	365,237	-	-	-	-
Transfers and distributions in (out), net	843,748	-	-	-	-
Total other financing sources (uses)	1,208,985	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-	-	-
FUND BALANCES (DEFICIT), beginning of year	(365,237)	-	417	-	-
FUND BALANCES (DEFICIT), end of year	\$ (365,237)	\$ -	\$ 417	\$ -	\$ -

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	Department of Transportation (cont.)	Institute of Museum and Library Services			
	SE TDOT Program Interest 6000	Library Services 3251	Library Services 3252	Native American Museum Services 3253	IMLS Enhancement Grant 3254
REVENUES					
Reimbursable program costs	\$ -	\$ 5,494	\$ 38,183	\$ 25,627	\$ 2,990
Indirect revenue	-	-	13,375	8,977	1,047
Compact funding					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	-	5,494	51,558	34,604	4,037
EXPENDITURES					
Salaries and wages	-	-	23,267	18,346	-
Fringe and benefits	-	-	3,043	4,677	-
Travel	-	1,132	-	1,722	-
Training	-	-	-	-	-
Contract services	-	-	16,596	-	-
Pass-through	-	-	-	-	-
Printing, postage, and supplies	-	4,362	-	882	2,990
Dues, subscriptions, and advertising	-	-	191	-	-
Minor equipment	-	-	-	-	-
Utilities	-	-	-	-	-
Fuel oil	-	-	-	-	-
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	-
Office rent	-	-	-	-	-
Telephone	-	-	-	-	-
Facility	-	-	-	-	-
Insurance and bonding	-	-	-	-	-
Building and vehicle lease, maintenance, and repairs	-	-	-	-	-
Council and committee meeting expense	-	-	-	-	-
Client benefits	-	-	-	-	-
Miscellaneous expense	-	-	(4,914)	-	-
Capital outlay	-	-	-	-	-
Allocation of indirect costs	-	-	13,375	8,977	1,047
Total expenditures	-	5,494	51,558	34,604	4,037
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	-
OTHER FINANCING SOURCES (USES)					
Indirect subsidy transfers in (out)	-	2,261	-	-	-
Transfers and distributions in (out), net	-	(2,261)	-	-	-
Total other financing sources (uses)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-	-	-
FUND BALANCES (DEFICIT), beginning of year	2,986	-	-	-	-
FUND BALANCES (DEFICIT), end of year	\$ 2,986	\$ -	\$ -	\$ -	\$ -

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	Department of Justice	Department of Educational	State of Alaska		
	Tribal Homeland Security	STE Educational Compact Grant	Denali Youth	Village Public Safety Officer	OCS Compact
	5100	4004	4007	4010	4018
REVENUES					
Reimbursable program costs	\$ 248,785	\$ 9,077	\$ 157,870	\$ 1,668,326	\$ 27,349
Indirect revenue	87,149	3,180	55,302	547,458	9,580
Compact funding					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>335,934</u>	<u>12,257</u>	<u>213,172</u>	<u>2,215,784</u>	<u>36,929</u>
EXPENDITURES					
Salaries and wages	150,399	8,341	128,315	863,235	(8,664)
Fringe and benefits	28,680	736	24,680	197,538	(3,983)
Travel	41,269	-	-	144,304	26,734
Training	-	-	-	2,378	1,000
Contract services	1,016	-	4,875	102,944	1,350
Pass-through	-	-	-	-	-
Printing, postage, and supplies	27,039	-	-	218,787	3,299
Dues, subscriptions, and advertising	382	-	-	776	1,095
Minor equipment	-	-	-	-	-
Utilities	-	-	-	-	-
Fuel oil	-	-	-	97	-
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	-
Office rent	-	-	-	-	-
Telephone	-	-	-	2,100	402
Facility	-	-	-	-	-
Insurance and bonding	-	-	-	-	-
Building and vehicle lease, maintenance, and repairs	-	-	-	30,437	-
Council and committee meeting expense	-	-	-	100	5,665
Client benefits	-	-	-	110	110
Miscellaneous expense	-	-	-	20	341
Capital outlay	-	-	-	105,500	-
Allocation of indirect costs	87,149	3,180	55,302	547,458	9,580
Total expenditures	<u>335,934</u>	<u>12,257</u>	<u>213,172</u>	<u>2,215,784</u>	<u>36,929</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Indirect subsidy transfers in (out)	-	-	-	-	-
Transfers and distributions in (out), net	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	Other Tribal Grants		Other Tribal Grants (cont.)		
	King Salmon Derby 1200	Emergency Medical Fund 1201	Alumni Scholarship Assistance Program 1202	Shelter Program 1203	Elders Program 1204
REVENUES					
Reimbursable program costs	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect revenue	-	-	-	-	-
Compact funding					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	-	-	50,761	101,682	5,750
Total revenues	-	-	50,761	101,682	5,750
EXPENDITURES					
Salaries and wages	-	-	-	-	-
Fringe and benefits	-	-	-	-	-
Travel	-	-	-	1,401	-
Training	-	-	-	4,000	-
Contract services	-	-	-	-	-
Pass-through	-	-	-	-	-
Printing, postage, and supplies	-	-	-	9,351	-
Dues, subscriptions, and advertising	-	-	-	5,349	-
Minor equipment	-	-	-	-	-
Utilities	-	-	-	-	-
Fuel oil	-	-	-	-	-
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	-
Office rent	-	-	-	-	-
Telephone	-	-	-	-	-
Facility	-	-	-	524	-
Insurance and bonding	-	-	-	-	-
Building and vehicle lease, maintenance, and repairs	-	-	-	-	-
Council and committee meeting expense	-	-	-	-	-
Client benefits	-	-	(6,001)	626	464
Miscellaneous expense	-	-	299	9,231	64,157
Capital outlay	-	-	-	-	-
Allocation of indirect costs	-	-	-	-	-
Total expenditures	-	-	(5,702)	30,482	64,621
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	56,463	71,200	(58,871)
OTHER FINANCING SOURCES (USES)					
Indirect subsidy transfers in (out)	-	-	-	-	-
Transfers and distributions in (out), net	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	56,463	71,200	(58,871)
FUND BALANCES (DEFICIT), beginning of year	3,881	7,076	154,550	58,800	(11,979)
FUND BALANCES (DEFICIT), end of year	\$ 3,881	\$ 7,076	\$ 211,013	\$ 130,000	\$ (70,850)

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	Other Tribal Grants (cont.)				
	Aak'w Rock Indigenous		Headstart Foundation	Smart Choices Society	TFYS Activities
	TEOC	Music Festival			
	1205	1206	1209	1211	1212
REVENUES					
Reimbursable program costs	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect revenue	-	-	-	-	-
Compact funding					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	38,930	-	2,050	-	4,394
Total revenues	<u>38,930</u>	<u>-</u>	<u>2,050</u>	<u>-</u>	<u>4,394</u>
EXPENDITURES					
Salaries and wages	-	-	-	-	-
Fringe and benefits	-	-	-	-	-
Travel	-	(2,824)	-	-	-
Training	-	-	200	-	-
Contract services	-	650	-	-	-
Pass-through	-	-	-	-	-
Printing, postage, and supplies	621	(4,146)	774	-	-
Dues, subscriptions, and advertising	-	-	-	-	-
Minor equipment	-	-	-	-	-
Utilities	-	-	-	-	-
Fuel oil	-	-	-	-	-
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	-
Office rent	-	-	-	-	-
Telephone	-	-	-	-	-
Facility	-	-	-	-	-
Insurance and bonding	-	-	-	-	-
Building and vehicle lease, maintenance, and repairs	-	-	-	-	-
Council and committee meeting expense	-	-	141	-	-
Client benefits	-	-	666	-	111
Miscellaneous expense	-	-	(795)	-	250
Capital outlay	-	-	-	-	-
Allocation of indirect costs	-	-	-	-	-
Total expenditures	<u>621</u>	<u>(6,320)</u>	<u>986</u>	<u>-</u>	<u>361</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>38,309</u>	<u>6,320</u>	<u>1,064</u>	<u>-</u>	<u>4,033</u>
OTHER FINANCING SOURCES (USES)					
Indirect subsidy transfers in (out)	-	-	-	-	-
Transfers and distributions in (out), net	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>38,309</u>	<u>6,320</u>	<u>1,064</u>	<u>-</u>	<u>4,033</u>
FUND BALANCES (DEFICIT), beginning of year	<u>138,085</u>	<u>(62,272)</u>	<u>30,587</u>	<u>24,953</u>	<u>9,462</u>
FUND BALANCES (DEFICIT), end of year	<u>\$ 176,394</u>	<u>\$ (55,952)</u>	<u>\$ 31,651</u>	<u>\$ 24,953</u>	<u>\$ 13,495</u>

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Other Tribal Grants (cont.)

	Economic Development 1219	Child Support 1220	Language Programs 1221	Tribal Court Fees 1222	Education Support Services 1223
REVENUES					
Reimbursable program costs	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect revenue	-	-	-	-	-
Compact funding					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	1,623	-	25,909	6,421	5,275
Total revenues	<u>1,623</u>	<u>-</u>	<u>25,909</u>	<u>6,421</u>	<u>5,275</u>
EXPENDITURES					
Salaries and wages	-	-	-	-	-
Fringe and benefits	-	-	1	-	-
Travel	-	-	20,958	2,137	-
Training	-	-	-	90	-
Contract services	4,036	-	51,192	-	-
Pass-through	-	-	-	-	-
Printing, postage, and supplies	-	-	9,688	2,075	636
Dues, subscriptions, and advertising	-	-	191	-	-
Minor equipment	-	-	-	-	-
Utilities	-	-	-	-	-
Fuel oil	-	-	-	-	-
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	-
Office rent	-	-	-	-	-
Telephone	-	-	-	-	-
Facility	-	-	-	-	-
Insurance and bonding	-	-	-	-	-
Building and vehicle lease, maintenance, and repairs	-	-	-	-	-
Council and committee meeting expense	-	-	-	-	3,450
Client benefits	-	-	-	-	-
Miscellaneous expense	629	-	-	-	23
Capital outlay	-	-	-	-	-
Allocation of indirect costs	-	-	-	-	-
Total expenditures	<u>4,665</u>	<u>-</u>	<u>82,030</u>	<u>4,302</u>	<u>4,109</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,042)</u>	<u>-</u>	<u>(56,121)</u>	<u>2,119</u>	<u>1,166</u>
OTHER FINANCING SOURCES (USES)					
Indirect subsidy transfers in (out)	-	-	-	-	-
Transfers and distributions in (out), net	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(3,042)</u>	<u>-</u>	<u>(56,121)</u>	<u>2,119</u>	<u>1,166</u>
FUND BALANCES (DEFICIT), beginning of year	<u>(5,186)</u>	<u>127</u>	<u>429,084</u>	<u>24,809</u>	<u>3,119</u>
FUND BALANCES (DEFICIT), end of year	<u>\$ (8,228)</u>	<u>\$ 127</u>	<u>\$ 372,963</u>	<u>\$ 26,928</u>	<u>\$ 4,285</u>

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Other Tribal Grants (cont.)

	Land Into Trust 1224	CCTHITA Events 1225	Sealaska Increasing Fluency 1227	NRL Activities 1228	NLR Youth 1229
REVENUES					
Reimbursable program costs	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect revenue	-	-	-	-	-
Compact funding					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	-	216,083	69,080	13,289	14,805
Total revenues	-	216,083	69,080	13,289	14,805
EXPENDITURES					
Salaries and wages	-	-	-	-	265
Fringe and benefits	-	-	-	-	82
Travel	-	24,426	14,208	-	-
Training	-	-	-	-	-
Contract services	-	21,060	61,885	-	-
Pass-through	-	-	-	-	-
Printing, postage, and supplies	-	10,559	1,106	235	-
Dues, subscriptions, and advertising	-	3,066	-	-	-
Minor equipment	-	-	-	-	-
Utilities	-	-	-	-	-
Fuel oil	-	-	-	-	-
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	-
Office rent	-	-	-	-	-
Telephone	-	-	-	-	-
Facility	-	-	-	-	-
Insurance and bonding	-	-	-	-	-
Building and vehicle lease, maintenance, and repairs	-	-	-	-	-
Council and committee meeting expense	-	93,465	-	-	-
Client benefits	-	30,424	-	-	477
Miscellaneous expense	-	655	-	-	-
Capital outlay	-	-	-	-	-
Allocation of indirect costs	-	-	-	-	-
Total expenditures	-	183,655	77,199	235	824
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	32,428	(8,119)	13,054	13,981
OTHER FINANCING SOURCES (USES)					
Indirect subsidy transfers in (out)	-	-	-	-	-
Transfers and distributions in (out), net	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	32,428	(8,119)	13,054	13,981
FUND BALANCES (DEFICIT), beginning of year	1,734	181,556	40,811	-	-
FUND BALANCES (DEFICIT), end of year	\$ 1,734	\$ 213,984	\$ 32,692	\$ 13,054	\$ 13,981

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	Other Tribal Grants (cont.)			
	Traditional Games Program 1230	TVR/CBS SSA Revenue Transfer 1231	Youth Snow Sports 1232	Cultural Education Support 1233
REVENUES				
Reimbursable program costs	\$ -	\$ 100,000	\$ -	\$ -
Indirect revenue	-	-	-	-
Compact funding				
Direct	-	-	-	-
BIA indirect	-	-	-	-
Other	46,001	5,000	2,300	36,508
Total revenues	<u>46,001</u>	<u>105,000</u>	<u>2,300</u>	<u>36,508</u>
EXPENDITURES				
Salaries and wages	-	-	-	-
Fringe and benefits	-	-	-	-
Travel	12,599	1,693	-	-
Training	300	-	-	-
Contract services	-	18,806	1,459	-
Pass-through	-	-	-	-
Printing, postage, and supplies	(65)	1,140	401	176
Dues, subscriptions, and advertising	366	-	-	-
Minor equipment	-	-	-	-
Utilities	-	-	-	-
Fuel oil	-	-	-	-
Janitorial	-	-	-	-
Property tax	-	-	-	-
Office rent	-	-	-	-
Telephone	-	-	-	-
Facility	-	-	-	-
Insurance and bonding	-	-	-	-
Building and vehicle lease, maintenance, and repairs	-	-	-	-
Council and committee meeting expense	-	-	500	37
Client benefits	-	834	-	-
Miscellaneous expense	-	-	10	1,009
Capital outlay	-	-	-	-
Allocation of indirect costs	-	-	-	-
Total expenditures	<u>13,200</u>	<u>22,473</u>	<u>2,370</u>	<u>1,222</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>32,801</u>	<u>82,527</u>	<u>(70)</u>	<u>35,286</u>
OTHER FINANCING SOURCES (USES)				
Indirect subsidy transfers in (out)	-	-	-	-
Transfers and distributions in (out), net	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>32,801</u>	<u>82,527</u>	<u>(70)</u>	<u>35,286</u>
FUND BALANCES (DEFICIT), beginning of year	<u>11,129</u>	<u>109,222</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), end of year	<u>\$ 43,930</u>	<u>\$ 191,749</u>	<u>\$ (70)</u>	<u>\$ 35,286</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
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Other Tribal Grants (cont.)

	Philanthropy 1236	Rasmusson Foundation 1305	COVID-19 Emergency Response 1317	Tides Foundation 1320	Child Care Stabilization 1322
REVENUES					
Reimbursable program costs	\$ -	\$ 4,146	\$ 378,059	\$ 22,469	\$ 5,751
Indirect revenue	-	1,452	132,434	7,871	2,015
Compact funding					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	-	5,598	510,493	30,340	7,766
EXPENDITURES					
Salaries and wages	6,151	-	228,313	-	-
Fringe and benefits	1,495	-	44,010	-	85
Travel	2,106	-	5,819	11,533	-
Training	-	-	-	-	4,970
Contract services	-	-	-	-	-
Pass-through	-	-	-	-	-
Printing, postage, and supplies	-	4,146	66,836	10,936	396
Dues, subscriptions, and advertising	-	-	32	-	-
Minor equipment	-	-	14,051	-	-
Utilities	-	-	12,929	-	-
Fuel oil	-	-	-	-	-
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	-
Office rent	-	-	-	-	-
Telephone	74	-	348	-	-
Facility	-	-	-	-	-
Insurance and bonding	-	-	-	-	-
Building and vehicle lease, maintenance, and repairs	-	-	676	-	-
Council and committee meeting expense	-	-	-	-	-
Client benefits	18	-	12,833	-	300
Miscellaneous expense	-	-	20,472	-	-
Capital outlay	-	-	-	-	-
Allocation of indirect costs	1,529	1,452	132,434	7,871	2,015
Total expenditures	11,373	5,598	538,753	30,340	7,766
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(11,373)	-	(28,260)	-	-
OTHER FINANCING SOURCES (USES)					
Indirect subsidy transfers in (out)	-	-	-	-	-
Transfers and distributions in (out), net	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(11,373)	-	(28,260)	-	-
FUND BALANCES (DEFICIT), beginning of year	-	-	-	-	-
FUND BALANCES (DEFICIT), end of year	\$ (11,373)	\$ -	\$ (28,260)	\$ -	\$ -

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	Other Tribal Grants (cont.)				
	Seacoast Indigenous Guardians Network	Generations Southeast POW Campus	Marine Debris Cleanup Ocean Conservancy	Lenfest Oceans Program	NFF Alaska Youth Stewards 2024
	1324	1325	1327	1328	1330
REVENUES					
Reimbursable program costs	\$ 116,531	\$ (47,027)	\$ 25,440	\$ 21,512	\$ 37,740
Indirect revenue	40,821	(16,474)	-	7,535	260
Compact funding					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>157,352</u>	<u>(63,501)</u>	<u>25,440</u>	<u>29,047</u>	<u>38,000</u>
EXPENDITURES					
Salaries and wages	87,582	(29,877)	-	-	596
Fringe and benefits	18,078	(3,068)	-	-	146
Travel	10,082	(498)	-	9,621	-
Training	-	-	-	-	-
Contract services	-	-	-	5,000	-
Pass-through	-	-	25,440	-	36,998
Printing, postage, and supplies	23	-	-	4,967	-
Dues, subscriptions, and advertising	115	-	-	55	-
Minor equipment	-	-	-	-	-
Utilities	-	-	-	-	-
Fuel oil	-	-	-	-	-
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	-
Office rent	-	-	-	-	-
Telephone	-	-	-	-	-
Facility	-	-	-	-	-
Insurance and bonding	-	-	-	-	-
Building and vehicle lease, maintenance, and repairs	-	-	-	-	-
Council and committee meeting expense	650	-	-	1,869	-
Client benefits	-	-	-	-	-
Miscellaneous expense	-	(13,584)	-	-	-
Capital outlay	-	-	-	-	-
Allocation of indirect costs	40,822	(16,474)	-	7,535	260
Total expenditures	<u>157,352</u>	<u>(63,501)</u>	<u>25,440</u>	<u>29,047</u>	<u>38,000</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Indirect subsidy transfers in (out)	-	-	-	-	-
Transfers and distributions in (out), net	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	Other Tribal Grants (cont.)				
	Alaskan Youth Catalyst Specialist 1331	VW Settlement Trust 1410	Tribal Opioid Settlement 1411	Opioid Prevention Education #2 1413	Title IV-E Reimbursement 1602
REVENUES					
Reimbursable program costs	\$ 31,104	\$ 19,489	\$ 23,851	\$ 9,099	\$ 227,031
Indirect revenue	10,896	-	-	-	79,529
Compact funding					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>42,000</u>	<u>19,489</u>	<u>23,851</u>	<u>9,099</u>	<u>306,560</u>
EXPENDITURES					
Salaries and wages	24,304	-	1,105	7,250	145,610
Fringe and benefits	4,800	-	170	1,849	29,877
Travel	2,000	-	5,020	-	5,964
Training	-	-	20	-	1,877
Contract services	-	-	6,248	-	18,599
Pass-through	-	-	-	-	-
Printing, postage, and supplies	-	-	9,803	-	18,503
Dues, subscriptions, and advertising	-	-	295	-	382
Minor equipment	-	-	-	-	-
Utilities	-	-	-	-	-
Fuel oil	-	-	-	-	-
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	-
Office rent	-	-	-	-	-
Telephone	-	-	-	-	2,772
Facility	-	2,709	-	-	-
Insurance and bonding	-	-	-	-	-
Building and vehicle lease, maintenance, and repairs	-	-	-	-	2,855
Council and committee meeting expense	-	-	1,190	-	506
Client benefits	-	-	-	-	86
Miscellaneous expense	-	-	-	-	-
Capital outlay	-	16,780	-	-	-
Allocation of indirect costs	10,896	-	-	-	79,529
Total expenditures	<u>42,000</u>	<u>19,489</u>	<u>23,851</u>	<u>9,099</u>	<u>306,560</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Indirect subsidy transfers in (out)	-	-	-	-	-
Transfers and distributions in (out), net	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	Other Tribal Grants (cont.)				
	OCS	Seacoast	Occupational		NAGPRA
	Compact	Indigenous	Safety &	Full Service AASB	MN
	1603	Guardians	Health	Year 1 of 4	Museum
	2234	3050	3209	3307	
REVENUES					
Reimbursable program costs	\$ 73,246	\$ 10,780	\$ 3,261	\$ 185,482	\$ 10,869
Indirect revenue	25,658	3,776	815	-	3,808
Compact funding					
Direct	-	-	-	-	-
BIA indirect	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>98,904</u>	<u>14,556</u>	<u>4,076</u>	<u>185,482</u>	<u>14,677</u>
EXPENDITURES					
Salaries and wages	35,838	-	2,588	110,782	-
Fringe and benefits	5,095	-	669	15,626	-
Travel	13,872	-	-	12,242	10,696
Training	597	2,672	-	9,562	-
Contract services	9,333	-	-	740	-
Pass-through	-	-	-	-	-
Printing, postage, and supplies	1,377	8,108	-	8,149	173
Dues, subscriptions, and advertising	-	-	-	27,750	-
Minor equipment	-	-	-	-	-
Utilities	-	-	-	-	-
Fuel oil	-	-	-	-	-
Janitorial	-	-	-	-	-
Property tax	-	-	-	-	-
Office rent	3,229	-	-	-	-
Telephone	-	-	4	56	-
Facility	-	-	-	-	-
Insurance and bonding	-	-	-	-	-
Building and vehicle lease,					
maintenance, and repairs	-	-	-	-	-
Council and committee meeting expense	3,905	-	-	575	-
Client benefits	-	-	-	-	-
Miscellaneous expense	-	-	-	-	-
Capital outlay	-	-	-	-	-
Allocation of indirect costs	25,658	3,776	1,142	-	3,808
Total expenditures	<u>98,904</u>	<u>14,556</u>	<u>4,403</u>	<u>185,482</u>	<u>14,677</u>
EXCESS OF REVENUES OVER					
(UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(327)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Indirect subsidy transfers in (out)	-	-	327	-	-
Transfers and distributions in (out), net	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>327</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT),					
beginning of year	-	-	-	-	-
FUND BALANCES (DEFICIT), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	Other Tribal Grants (cont.)			
	NAGPRA Oakland Museum of CA 3308	NAGPRA Hudson Museum Univ. of Maine 3309	Xaad Kil Reawakening Living Languages LLGP 3310	Solid Waste Infrastructure for Recycling 3416
REVENUES				
Reimbursable program costs	\$ 10,869	\$ 8,179	\$ 167,861	\$ 51,187
Indirect revenue	3,808	2,865	58,801	17,931
Compact funding				
Direct	-	-	-	-
BIA indirect	-	-	-	-
Other	-	-	-	-
Total revenues	<u>14,677</u>	<u>11,044</u>	<u>226,662</u>	<u>69,118</u>
EXPENDITURES				
Salaries and wages	-	-	138,041	39,630
Fringe and benefits	-	-	18,915	8,060
Travel	10,798	8,101	10,333	3,455
Training	-	-	-	-
Contract services	-	-	348	-
Pass-through	-	-	-	-
Printing, postage, and supplies	71	78	197	-
Dues, subscriptions, and advertising	-	-	-	-
Minor equipment	-	-	-	-
Utilities	-	-	-	-
Fuel oil	-	-	-	-
Janitorial	-	-	-	-
Property tax	-	-	-	-
Office rent	-	-	-	-
Telephone	-	-	26	42
Facility	-	-	-	-
Insurance and bonding	-	-	-	-
Building and vehicle lease, maintenance, and repairs	-	-	-	-
Council and committee meeting expense	-	-	-	-
Client benefits	-	-	-	-
Miscellaneous expense	-	-	-	-
Capital outlay	-	-	-	-
Allocation of indirect costs	3,808	2,865	58,802	17,931
Total expenditures	<u>14,677</u>	<u>11,044</u>	<u>226,662</u>	<u>69,118</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Indirect subsidy transfers in (out)	-	-	-	-
Transfers and distributions in (out), net	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	Other Tribal Grants (cont.)			
	Wayfinders CTAS Youth Engagement 3524	COPS Equipment & Training 3525	Mendenhall Glacier Rec Co-Stewardship 3615	Cultural Ambassador USFS SPA 3616
REVENUES				
Reimbursable program costs	\$ 8,751	\$ 35	\$ 172,005	\$ 142,723
Indirect revenue	3,065	12	60,254	49,996
Compact funding				
Direct	-	-	-	-
BIA indirect	-	-	-	-
Other	-	-	-	-
Total revenues	<u>11,816</u>	<u>47</u>	<u>232,259</u>	<u>192,719</u>
EXPENDITURES				
Salaries and wages	1,999	-	104,378	105,273
Fringe and benefits	506	-	15,663	12,262
Travel	5,309	-	23,461	392
Training	-	-	570	675
Contract services	-	-	23,110	-
Pass-through	-	-	-	-
Printing, postage, and supplies	937	35	895	24,163
Dues, subscriptions, and advertising	-	-	-	-
Minor equipment	-	-	-	-
Utilities	-	-	-	-
Fuel oil	-	-	-	-
Janitorial	-	-	-	-
Property tax	-	-	-	-
Office rent	-	-	-	-
Telephone	-	-	-	(42)
Facility	-	-	-	-
Insurance and bonding	-	-	-	-
Building and vehicle lease, maintenance, and repairs	-	-	-	-
Council and committee meeting expense	-	-	3,928	-
Client benefits	-	-	-	-
Miscellaneous expense	-	-	-	-
Capital outlay	-	-	-	-
Allocation of indirect costs	3,065	12	60,254	49,996
Total expenditures	<u>11,816</u>	<u>47</u>	<u>232,259</u>	<u>192,719</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Indirect subsidy transfers in (out)	-	-	-	-
Transfers and distributions in (out), net	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	Other Tribal Grants (cont.)			
	T&H	Grow-Off	SSSC	
	NTIA	Orchard food	Reciprocal	Grants Fund
		Forrest	Exchange	
	3716	3804	Program	Total
	3716	3804	3806	
REVENUES				
Reimbursable program costs	\$ 70,755	\$ 2,054	\$ 3,598	\$ 74,278,438
Indirect revenue	24,785	720	1,260	7,071,725
Compact funding				
Direct	-	-	-	11,321,456
BIA indirect	-	-	-	3,931,728
Other	-	-	-	895,178
Total revenues	95,540	2,774	4,858	97,498,525
EXPENDITURES				
Salaries and wages	-	532	2,865	23,125,922
Fringe and benefits	-	88	733	4,747,118
Travel	-	1,297	-	2,088,452
Training	-	-	-	215,605
Contract services	70,755	-	-	7,456,428
Pass-through	-	-	-	1,292,588
Printing, postage, and supplies	-	137	-	2,893,875
Dues, subscriptions, and advertising	-	-	-	345,282
Minor equipment	-	-	-	1,254,186
Utilities	-	-	-	46,293
Fuel oil	-	-	-	12,480
Janitorial	-	-	-	18,376
Property tax	-	-	-	28,224
Office rent	-	-	-	343,998
Telephone	-	-	-	222,394
Facility	-	-	-	209,772
Insurance and bonding	-	-	-	49,513
Building and vehicle lease, maintenance, and repairs	-	-	-	265,006
Council and committee meeting expense	-	-	-	423,004
Client benefits	-	-	-	10,401,151
Miscellaneous expense	-	-	-	180,915
Capital outlay	-	-	-	30,568,330
Allocation of indirect costs	24,785	720	1,260	12,556,851
Total expenditures	95,540	2,774	4,858	98,745,763
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	(1,247,238)
OTHER FINANCING SOURCES (USES)				
Indirect subsidy transfers in (out)	-	-	-	425,950
Transfers and distributions in (out), net	-	-	-	1,110,161
Total other financing sources (uses)	-	-	-	1,536,111
NET CHANGE IN FUND BALANCES	-	-	-	288,873
FUND BALANCES (DEFICIT), beginning of year	-	-	-	1,474,486
FUND BALANCES (DEFICIT), end of year	\$ -	\$ -	\$ -	\$ 1,763,359

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Balance Sheet - Tribal Trust
December 31, 2024

	<u>Tribal Trust</u>
ASSETS	
Equity in central treasury	
Cash and cash equivalents	\$ 588,731
Investments	3,006,536
Other receivable	19,098
Due from other funds	<u>21,106,603</u>
 TOTAL ASSETS	 <u><u>\$ 24,720,968</u></u>
 FUND BALANCE	
Committed	<u>\$ 24,720,968</u>
 Total fund balance	 <u>24,720,968</u>
 TOTAL FUND BALANCE	 <u><u>\$ 24,720,968</u></u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Statement of Revenues, Expenditures, and Changes in Fund Balances – Tribal Trust
Year Ended December 31, 2024

	<u>Tribal Trust</u>
REVENUES	
Investment income (loss)	<u>\$ 2,146,705</u>
EXPENDITURES	
Investment fees	<u>58,405</u>
Total expenditures	<u>58,405</u>
REVENUES OVER (UNDER) EXPENDITURES	2,088,300
NET CHANGE IN FUND BALANCES	2,088,300
FUND BALANCES, beginning of year	<u>22,632,668</u>
FUND BALANCES, end of year	<u><u>\$ 24,720,968</u></u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Statement of Net Position – Non-Major Enterprise Funds
December 31, 2024

	Business-Type Activities					
	Non-Major Enterprise Funds					
	1500	1501	1505	1515	1520	1530
	Generations Southeast	Fleet Enterprise	EPH Rental	Smokeshop	Printing & Embroidery	Southeast POW Campus
ASSETS						
Current assets						
Accounts receivables	\$ 9,053	\$ -	\$ 100,093	\$ -	\$ -	\$ 1,130
Inventory	-	-	-	-	4,290	-
Due from other funds	-	-	552,214	-	-	-
Prepays	-	-	2,000	-	-	-
Total current assets	9,053	-	654,307	-	4,290	1,130
Noncurrent assets						
Right-of-use leases receivable	-	-	-			
Capital assets, net	3,523,254	-	669,259	99,228	-	-
Total noncurrent assets	3,523,254	-	669,259	99,228	-	-
Total assets	3,532,307	-	1,323,566	99,228	4,290	1,130
DEFERRED OUTLOWS OF RESOURCES						
Excess consideration provided for acquisition, net	-	-	-	-	-	-
LIABILITIES AND NET POSITION						
CURRENT LIABILITIES						
Current liabilities						
Accounts payable	13	-	210,917	-	-	-
Note payable, current portion	-	-	42,376	-	-	-
Due to other funds	434,692	2,567	-	126,885	286,476	151,374
Unearned revenue	-	-	-	-	-	-
Total current liabilities	434,705	2,567	253,293	126,885	286,476	151,374
NONCURRENT LIABILITIES						
Note payable, net of current portion	-	-	79,166	-	-	-
Total noncurrent liabilities	-	-	79,166	-	-	-
Total liabilities	434,705	2,567	332,459	126,885	286,476	151,374
NET POSITION						
Net investment in capital assets	3,523,254	-	547,717	99,228	-	-
Unrestricted (deficit)	(425,652)	(2,567)	443,390	(126,885)	(282,186)	(150,244)
Total net position	\$ 3,097,602	\$ (2,567)	\$ 991,107	\$ (27,657)	\$ (282,186)	\$ (150,244)

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Statement of Net Position – Non-Major Enterprise Funds
December 31, 2024

	Business-Type Activities (cont.)						
	Non-Major Enterprise Funds (cont.)						
	1535	1540	1545	1550	1555	1556	1560
	Smoke Signals	Cultural Immersion Park	Sacred Grounds	Smokehouse Catering	Sacred Shine	Alaska Seafood	Little Eagles & Ravens
ASSETS							
Current assets							
Accounts receivables	\$ 200	\$ -	\$ -	\$ 138,874	\$ -	\$ 114,653	\$ -
Inventory	-	-	39,185	35,200	720	499,522	-
Due from other funds	166,818	-	-	781,621	-	-	83,990
Prepays	-	-	-	-	-	62,747	-
Total current assets	167,018	-	39,185	955,695	720	676,922	83,990
Noncurrent assets							
Right-of-use leases receivable	-	-	-	-	-	-	-
Capital assets, net	-	-	-	26,513	-	523,803	-
Total noncurrent assets	-	-	-	26,513	-	523,803	-
Total assets	167,018	-	39,185	982,208	720	1,200,725	83,990
DEFERRED OUTLOWS OF RESOURCES							
Excess consideration provided for acquisition, net	-	-	-	-	-	773,882	-
LIABILITIES AND NET POSITION							
CURRENT LIABILITIES							
Current liabilities							
Accounts payable	-	-	8	(151,903)	7	(4)	-
Note payable, current portion	-	-	-	-	-	-	-
Due to other funds	-	11,901	234,909	-	466,738	838,794	-
Unearned revenue	-	-	6,867	-	15,125	-	-
Total current liabilities	-	11,901	241,784	(151,903)	481,870	838,790	-
NONCURRENT LIABILITIES							
Note payable, net of current portion	-	-	-	-	-	-	-
Total noncurrent liabilities	-	-	-	-	-	-	-
Total liabilities	-	11,901	241,784	(151,903)	481,870	838,790	-
NET POSITION							
Net investment in capital assets	-	-	-	26,513	-	523,803	-
Unrestricted (deficit)	167,018	(11,901)	(202,599)	1,107,598	(481,150)	612,014	83,990
Total net position	\$ 167,018	\$ (11,901)	\$ (202,599)	\$ 1,134,111	\$ (481,150)	\$ 1,135,817	\$ 83,990

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Statement of Net Position – Non-Major Enterprise Funds
December 31, 2024

	Business-Type Activities (cont.)						
	Non-Major Enterprise Funds (cont.)						
	1565	1570	1575	1580	1590	1591	
	Kowee	Retail Sales	SE General Contractors	T&H Logistics	Gaming Bingo	Gaming Casino	Total
ASSETS							
Current assets							
Accounts receivables	\$ -	\$ -	\$ -	\$ -	\$ 27,449	\$ -	\$ 391,452
Inventory	-	53,552	-	-	-	-	632,469
Due from other funds	-	62,398	-	1,673	43,753	-	1,692,467
Prepays	-	-	-	-	-	-	64,747
Total current assets	-	115,950	-	1,673	71,202	-	2,781,135
Noncurrent assets							
Right-of-use leases receivable	-	-	-	-	-	-	-
Capital assets, net	2,400,000	-	75,231	-	-	-	7,317,288
Total noncurrent assets	2,400,000	-	75,231	-	-	-	7,317,288
Total assets	2,400,000	115,950	75,231	1,673	71,202	-	10,098,423
DEFERRED OUTLOWS OF RESOURCES							
Excess consideration provided for acquisition, net	-	-	-	-	-	-	773,882
LIABILITIES AND NET POSITION							
CURRENT LIABILITIES							
Current liabilities							
Accounts payable	-	-	74,000	(25)	18	-	133,031
Note payable, current portion	-	-	-	-	-	-	42,376
Due to other funds	-	-	2,241,883	-	-	5,299	4,801,518
Unearned revenue	-	-	-	-	-	-	21,992
Total current liabilities	-	-	2,315,883	(25)	18	5,299	4,998,917
NONCURRENT LIABILITIES							
Note payable, net of current portion	-	-	-	-	-	-	79,166
Total noncurrent liabilities	-	-	-	-	-	-	79,166
Total liabilities	-	-	2,315,883	(25)	18	5,299	5,078,083
NET POSITION							
Net investment in capital assets	2,400,000	-	75,231	-	-	-	7,195,746
Unrestricted (deficit)	-	115,950	(2,315,883)	1,698	71,184	(5,299)	(1,401,524)
Total net position	\$ 2,400,000	\$ 115,950	\$ (2,240,652)	\$ 1,698	\$ 71,184	\$ (5,299)	\$ 5,794,222

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Statement of Revenues, Expenses, and Changes in
Net Position (Deficit) – Non-Major Enterprise Funds
Year Ended December 31, 2024

	Business-Type Activities					
	Non-major Enterprise Funds					
	1500	1501	1505	1515	1520	1530
	Generations Southeast	Fleet Enterprise	EPH Rental	Smokeshop	Printing & Embroidery	Southeast POW Campus
OPERATING REVENUES						
Sales and rental income	\$ 133,499	\$ -	\$ 326,554	\$ -	\$ 262,821	\$ 2,480
Other revenue	3,751,556	-	48,996	-	96,735	65,000
Total operating revenues	3,885,055	-	375,550	-	359,556	67,480
OPERATING EXPENSES						
Salaries and wages	111,674	-	186,361	77	277,596	105,739
Fringe and benefits	18,675	-	39,791	8	59,599	16,252
Travel	1,113	-	19	-	995	4,702
Training	7,995	-	-	-	-	4,777
Contract services	44,021	-	(3,422)	501	1,163	7,500
COGS/cost of sales	-	-	-	-	-	-
Printing, postage, and supplies	(997)	393	55,345	-	215,367	5,367
Dues, subscriptions, and advertising	856	-	13,994	-	5,739	10,259
Minor equipment	-	-	-	-	-	1,311
Utilities	(2,046)	-	26,458	331	418	3,989
Fuel oil	-	-	-	-	-	-
Janitorial	(3,753)	-	-	-	-	6,192
Property tax	5,714	-	-	-	-	-
Office rent	-	-	735	-	-	-
Telephone	(600)	-	1,274	-	2,852	2,506
Facility	4,756	-	-	-	-	6,236
Insurance and bonding	3,300	-	-	-	478	-
Building and vehicle lease, maintenance, and repairs	3,613	2,174	2,460	-	-	40
Council and committee meeting expense	(210)	-	-	-	-	777
Client benefits	(51)	-	-	-	-	25
Miscellaneous expense	-	-	6,377	-	10,096	17,654
Capital outlay	-	-	-	-	-	-
Depreciation and amortization	-	-	101,243	3,410	-	-
Allocation of indirect costs	26,070	-	45,230	-	67,439	24,398
Total expenditures	220,130	2,567	475,865	4,327	641,742	217,724
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	3,664,925	(2,567)	(100,315)	(4,327)	(282,186)	(150,244)
NONOPERATING EXPENSES						
Interest expense	-	-	(7,764)	-	-	-
CHANGE IN NET POSITION	3,664,925	(2,567)	(108,079)	(4,327)	(282,186)	(150,244)
NET POSITION (DEFICIT), beginning of year	(567,323)	-	1,099,186	(23,330)	-	-
NET POSITION (DEFICIT), end of year	\$ 3,097,602	\$ (2,567)	\$ 991,107	\$ (27,657)	\$ (282,186)	\$ (150,244)

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Statement of Revenues, Expenses, and Changes in
Net Position (Deficit) – Non-Major Enterprise Funds
Year Ended December 31, 2024

	Business-Type Activities (cont.)						
	Non-major Enterprise Funds (cont.)						
	1535	1540	1545	1550	1555	1556	1560
	Smoke Signals	Cultural Immersion Park	Sacred Grounds	Smokehouse Catering	Sacred Shine	Alaska Seafood	Little Eagles & Ravens
OPERATING REVENUES							
Sales and rental income	\$ 337,728	\$ -	\$ 207,060	\$ 1,036,634	\$ 129,069	\$ 1,183,015	\$ 262,159
Other revenue	48,022	-	48,203	51,789	66,584	-	600,047
Total operating revenues	385,750	-	255,263	1,088,423	195,653	1,183,015	862,206
OPERATING EXPENSES							
Salaries and wages	18,388	-	238,801	544,635	326,142	216,777	669,201
Fringe and benefits	1,715	-	34,254	139,418	56,703	52,391	143,851
Travel	837	-	-	-	12	3,908	-
Training	-	-	-	244	-	650	6,266
Contract services	-	-	(191)	-	610	12,720	81,334
COGS/cost of sales	-	-	-	-	-	617,712	-
Printing, postage, and supplies	176,180	-	109,957	476,271	19,843	47,072	20,498
Dues, subscriptions, and advertising	675	-	3,055	7,889	13,089	7,847	75
Minor equipment	-	-	1,786	6,743	-	6,202	-
Utilities	703	-	511	5,014	253	-	-
Fuel oil	-	-	-	11,230	-	515	1,599
Janitorial	-	-	-	68	-	68	-
Property tax	-	-	-	1,488	-	-	-
Office rent	-	-	266	-	-	-	-
Telephone	665	-	1,237	312	251	1,343	736
Facility	-	-	90	-	-	30,190	-
Insurance and bonding	-	-	365	-	-	258	642
Building and vehicle lease, maintenance, and repairs	71	-	1,902	13,357	319	25,689	1,548
Council and committee meeting expense	-	-	123	474	278	-	-
Client benefits	-	-	497	105,420	699	424	4,528
Miscellaneous expense	15,478	-	19,260	5,092	4,525	4,585	-
Capital outlay	-	-	-	-	-	-	-
Depreciation and amortization	-	-	-	3,987	-	191,947	-
Allocation of indirect costs	4,020	-	54,611	136,811	76,569	150,967	162,611
Total expenditures	218,732	-	466,524	1,458,453	499,293	1,371,265	1,092,889
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	167,018	-	(211,261)	(370,030)	(303,640)	(188,250)	(230,683)
NONOPERATING EXPENSES							
Interest expense	-	-	-	-	-	-	-
CHANGE IN NET POSITION	167,018	-	(211,261)	(370,030)	(303,640)	(188,250)	(230,683)
NET POSITION (DEFICIT), beginning of year	-	(11,901)	8,662	1,504,141	(177,510)	1,324,067	314,673
NET POSITION (DEFICIT), end of year	\$ 167,018	\$ (11,901)	\$ (202,599)	\$ 1,134,111	\$ (481,150)	\$ 1,135,817	\$ 83,990

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Statement of Revenues, Expenses, and Changes in
Net Position (Deficit) – Non-Major Enterprise Funds
Year Ended December 31, 2024

	Business-Type Activities (cont.)						
	Non-major Enterprise Funds (cont.)						
	1565	1570	1575	1580	1590	1591	
	Kowee	Retail Sales	SE General Contractors	T&H Logistics	Gaming Bingo	Gaming Casino	Total
OPERATING REVENUES							
Sales and rental income	\$ -	\$ 30,560	\$ 1,665,061	\$ 14,740	\$ 1,259,580	\$ -	\$ 6,850,960
Other revenue	-	3,993	-	-	-	-	4,780,925
Total operating revenues	-	34,553	1,665,061	14,740	1,259,580	-	11,631,885
OPERATING EXPENSES							
Salaries and wages	-	518	1,461,746	3,578	68,726	-	4,229,959
Fringe and benefits	-	199	328,889	913	6,898	-	899,556
Travel	-	1,505	9,737	-	-	4,649	27,477
Training	-	-	8,017	-	-	-	27,949
Contract services	-	1,929	2,475	5,411	90	-	154,141
COGS/cost of sales	-	-	1,125,546	-	-	-	1,743,258
Printing, postage, and supplies	-	4,726	49,816	5,346	49,190	-	1,234,374
Dues, subscriptions, and advertising	-	370	1,696	500	650	-	66,694
Minor equipment	-	-	21,771	-	-	-	37,813
Utilities	-	1,466	2,661	10	-	-	39,768
Fuel oil	-	180	8,209	-	-	-	21,733
Janitorial	-	-	-	-	-	-	2,575
Property tax	-	-	-	-	-	-	7,202
Office rent	-	-	-	-	-	-	1,001
Telephone	-	349	1,242	-	(18)	-	12,149
Facility	-	1,768	13,277	-	-	-	56,317
Insurance and bonding	-	88	15,929	-	-	-	21,060
Building and vehicle lease, maintenance, and repairs	-	-	3,481	239	-	-	54,893
Council and committee meeting expense	-	70	-	-	83,300	650	85,462
Client benefits	-	-	2,661	-	-	-	114,203
Miscellaneous expense	-	3,818	2,199	52	958,569	-	1,047,705
Capital outlay	-	-	-	-	-	-	-
Depreciation and amortization	-	-	23,795	-	-	-	324,382
Allocation of indirect costs	-	-	358,127	898	15,124	-	1,122,875
Total expenditures	-	16,986	3,441,274	16,947	1,182,529	5,299	11,332,546
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	17,567	(1,776,213)	(2,207)	77,051	(5,299)	299,339
NONOPERATING EXPENSES							
Interest expense	-	-	-	-	-	-	(7,764)
CHANGE IN NET POSITION	-	17,567	(1,776,213)	(2,207)	77,051	(5,299)	291,575
NET POSITION (DEFICIT), beginning of year	2,400,000	98,383	(464,439)	3,905	(5,867)	-	5,502,647
NET POSITION (DEFICIT), end of year	\$ 2,400,000	\$ 115,950	\$ (2,240,652)	\$ 1,698	\$ 71,184	\$ (5,299)	\$ 5,794,222

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Statement of Net Position – Internal Service Fund
December 31, 2024

	Business-Type Activities					
	Other	Real and Personal Property	Hope Building 1100	Share Condo 1101	Thomas Building 1102	VTRC Building 1103
CURRENT ASSETS						
Accounts receivable	\$ 434,330	\$ 2,077,590	\$ 936,561	\$ -	\$ -	\$ 2,575
Prepaid expense and other assets	20,000	7,720	400	-	-	-
Due from other funds	1,363,665	(1,363,665)	8,712,216	-	-	-
Total current assets	1,817,995	721,645	9,649,177	-	-	2,575
NON-CURRENT ASSETS						
Right-of-use leases receivable	202,522	2,942,335	-	-	-	-
Right-of-use assets, net	1,850,009	3,858,809	-	-	-	-
Capital assets, net	10,622,297	79,588,581	5,838,406	-	1,568,870	693,644
Total noncurrent assets	12,674,828	86,389,725	5,838,406	-	1,568,870	693,644
TOTAL ASSETS	\$ 14,492,823	\$ 87,111,370	\$ 15,487,583	\$ -	\$ 1,568,870	\$ 696,219
LIABILITIES AND NET POSITION						
CURRENT LIABILITIES						
Accounts payable	\$ -	\$ 650	\$ -	\$ -	\$ -	\$ 25
Due to other funds	11,398,124	4,639,317	-	202,842	5,166,518	3,131,883
Current portion of notes payable	-	481,587	-	-	-	-
Right-of-use obligations due within one year	63,211	257,551	-	-	-	-
Accrued liabilities	332,294	942,447	323,945	-	94,843	112,322
Total current liabilities	11,793,629	6,321,552	323,945	202,842	5,261,361	3,244,230
NON-CURRENT LIABILITIES						
Notes payable, net of current portion	1,923,716	1,874,753	2,037,625	-	-	-
Right-of-use obligations Due after one year	1,786,798	3,622,394	-	-	-	-
Total non-current liabilities	15,504,143	11,818,699	2,037,625	-	-	-
DEFERRED INFLOWS OF RESOURCES						
Deferred lease income	194,965	2,727,956	-	-	-	-
NET POSITION						
Net investment in capital assets	8,901,103	80,153,440	3,800,781	-	1,568,870	693,644
Unrestricted (deficit)	(10,107,388)	(7,588,725)	9,325,232	(202,842)	(5,261,361)	(3,241,655)
Total net position	(1,206,285)	72,564,715	13,126,013	(202,842)	(3,692,491)	(2,548,011)
TOTAL LIABILITIES AND NET POSITION	\$ 14,492,823	\$ 87,111,370	\$ 15,487,583	\$ -	\$ 1,568,870	\$ 696,219

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Statement of Net Position – Internal Service Fund
December 31, 2024

	Business-Type Activities					
	Storage Building 1104	Court House 1105	Equipment 1106	Property Manager 1107	Hall Rental 1108	Hall Construction 1109
CURRENT ASSETS						
Accounts receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156,428
Prepaid expense and other assets	650	-	-	-	-	-
Due from other funds	-	-	27,616	-	-	-
Total current assets	650	-	27,616	-	-	156,428
NON-CURRENT ASSETS						
Right-of-use leases receivable	-	-	-	-	-	-
Right-of-use assets, net	-	-	-	-	-	-
Capital assets, net	909,572	-	-	-	-	26,900
Total noncurrent assets	909,572	-	-	-	-	26,900
TOTAL ASSETS	\$ 910,222	\$ -	\$ 27,616	\$ -	\$ -	\$ 183,328
LIABILITIES AND NET POSITION						
CURRENT LIABILITIES						
Accounts payable	\$ 650	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	601,884	168,842	-	3,727,629	74,118	27,958
Current portion of notes payable	-	-	-	-	-	-
Right-of-use obligations due within one year	-	-	-	-	-	-
Accrued liabilities	4,214	-	-	-	-	-
Total current liabilities	606,748	168,842	-	3,727,629	74,118	27,958
NON-CURRENT LIABILITIES						
Notes payable, net of current portion	-	-	-	-	-	-
Right-of-use obligations	-	-	-	-	-	-
Due after one year	-	-	-	-	-	-
Total non-current liabilities	-	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES						
Deferred lease income	-	-	-	-	-	-
NET POSITION						
Net investment in capital assets	909,572	-	-	-	-	26,900
Unrestricted (deficit)	(606,098)	(168,842)	27,616	(3,727,629)	(74,118)	128,470
Total net position	303,474	(168,842)	27,616	(3,727,629)	(74,118)	155,370
TOTAL LIABILITIES AND NET POSITION	\$ 910,222	\$ -	\$ 27,616	\$ -	\$ -	\$ 183,328

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Statement of Net Position – Internal Service Fund
December 31, 2024

	Business-Type Activities					
	400 W	410 W	Driftwood	Driftwood Lodge	Driftwood	Generations
	Willoughby	Willoughby	Event Space	Building	Warehouse	Southeast
	1110	1111	1112	1113	1114	1115
CURRENT ASSETS						
Accounts receivable	\$ (52,121)	\$ (4,891)	\$ -	\$ -	\$ 41,818	\$ 2,775
Prepaid expense and other assets	-	-	-	-	-	-
Due from other funds	486,460	-	-	-	-	-
Total current assets	434,339	(4,891)	-	-	41,818	2,775
NON-CURRENT ASSETS						
Right-of-use leases receivable	2,717,653	224,682	-	-	-	-
Right-of-use assets, net	-	-	-	-	-	-
Capital assets, net	6,459,686	30,076,441	-	-	-	1,207
Total noncurrent assets	9,177,339	30,301,123	-	-	-	1,207
TOTAL ASSETS	\$ 9,611,678	\$ 30,296,232	\$ -	\$ -	\$ 41,818	\$ 3,982
LIABILITIES AND NET POSITION						
CURRENT LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (25)
Due to other funds	-	508,814	-	35,258	-	73,764
Current portion of notes payable	-	-	-	-	-	-
Right-of-use obligations due within one year	-	-	-	-	-	-
Accrued liabilities	-	-	-	-	4,899	-
Total current liabilities	-	508,814	-	35,258	4,899	73,739
NON-CURRENT LIABILITIES						
Notes payable, net of current portion	-	-	-	-	-	-
Right-of-use obligations	-	-	-	-	-	-
Due after one year	-	-	-	-	-	-
Total non-current liabilities	-	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES						
Deferred lease income	2,523,707	204,249	-	-	-	-
NET POSITION						
Net investment in capital assets	9,177,339	30,301,123	-	-	-	1,207
Unrestricted (deficit)	(2,089,368)	(717,954)	-	(35,258)	36,919	(70,964)
Total net position	7,087,971	29,583,169	-	(35,258)	36,919	(69,757)
TOTAL LIABILITIES AND NET POSITION	\$ 9,611,678	\$ 30,296,232	\$ -	\$ -	\$ 41,818	\$ 3,982

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Statement of Net Position – Internal Service Fund
December 31, 2024

	Business-Type Activities					
	Procurement Warehouse	Smokehouse Catering	Sacramento Property	219 S. Franklin	Land Reyes	Land Vavalis
	1116	1117	1118	1119	1120	1121
CURRENT ASSETS						
Accounts receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid expense and other assets	-	-	-	-	-	-
Due from other funds	-	-	-	-	37,585	-
Total current assets	-	-	-	-	37,585	-
NON-CURRENT ASSETS						
Right-of-use leases receivable	-	-	-	-	-	-
Right-of-use assets, net	-	-	-	-	-	-
Capital assets, net	4,091,298	1,301,655	954,306	678,600	-	-
Total noncurrent assets	4,091,298	1,301,655	954,306	678,600	-	-
TOTAL ASSETS	\$ 4,091,298	\$ 1,301,655	\$ 954,306	\$ 678,600	\$ 37,585	\$ -
LIABILITIES AND NET POSITION						
CURRENT LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	2,943,270	242,497	-	683,167	-	87,323
Current portion of notes payable	-	-	-	-	-	-
Right-of-use obligations due within one year	-	-	-	-	-	-
Accrued liabilities	-	-	-	-	-	-
Total current liabilities	2,943,270	242,497	-	683,167	-	87,323
NON-CURRENT LIABILITIES						
Notes payable, net of current portion	-	-	-	-	-	-
Right-of-use obligations	-	-	-	-	-	-
Due after one year	-	-	-	-	-	-
Total non-current liabilities	-	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES						
Deferred lease income	-	-	-	-	-	-
NET POSITION						
Net investment in capital assets	4,091,298	1,301,655	954,306	678,600	-	-
Unrestricted (deficit)	(2,943,270)	(242,497)	-	(683,167)	37,585	(87,323)
Total net position	1,148,028	1,059,158	954,306	(4,567)	37,585	(87,323)
TOTAL LIABILITIES AND NET POSITION	\$ 4,091,298	\$ 1,301,655	\$ 954,306	\$ 678,600	\$ 37,585	\$ -

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Statement of Net Position – Internal Service Fund
December 31, 2024

	Business-Type Activities					
	Early Ed Campus Proj			Mill Rd Petersburg	Nancy Court	Saxman HDST
	1122	1123	1124	1125	1126	1140
CURRENT ASSETS						
Accounts receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid expense and other assets	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Total current assets	-	-	-	-	-	-
NON-CURRENT ASSETS						
Right-of-use leases receivable	-	-	-	-	-	-
Right-of-use assets, net	-	-	-	-	-	-
Capital assets, net	6,112	3,121	3,121	2,000	3,500	247,767
Total noncurrent assets	6,112	3,121	3,121	2,000	3,500	247,767
TOTAL ASSETS	\$ 6,112	\$ 3,121	\$ 3,121	\$ 2,000	\$ 3,500	\$ 247,767
LIABILITIES AND NET POSITION						
CURRENT LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	52,428	-	-	-	-	32,622
Current portion of notes payable	-	-	-	-	-	-
Right-of-use obligations due within one year	-	-	-	-	-	-
Accrued liabilities	-	-	-	-	-	-
Total current liabilities	52,428	-	-	-	-	32,622
NON-CURRENT LIABILITIES						
Notes payable, net of current portion	-	-	-	-	-	109,680
Right-of-use obligations	-	-	-	-	-	-
Due after one year	-	-	-	-	-	-
Total non-current liabilities	-	-	-	-	-	109,680
DEFERRED INFLOWS OF RESOURCES						
Deferred lease income	-	-	-	-	-	-
NET POSITION						
Net investment in capital assets	6,112	3,121	3,121	2,000	3,500	138,087
Unrestricted (deficit)	(52,428)	-	-	-	-	(32,622)
Total net position	(46,316)	3,121	3,121	2,000	3,500	105,465
TOTAL LIABILITIES AND NET POSITION	\$ 6,112	\$ 3,121	\$ 3,121	\$ 2,000	\$ 3,500	\$ 247,767

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Statement of Net Position – Internal Service Fund
December 31, 2024

	Business-Type Activities					
	Cordova HDST	Angoon HDST	Wrangell HDST	Franklet	Demmert Building	Alter
	1141	1142	1143	1144	1145	1146
CURRENT ASSETS						
Accounts receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid expense and other assets	-	-	-	-	-	-
Due from other funds	352,969	-	-	-	-	5,656
Total current assets	352,969	-	-	-	-	5,656
NON-CURRENT ASSETS						
Right-of-use leases receivable	-	-	-	-	-	-
Right-of-use assets, net	-	-	-	-	-	-
Capital assets, net	-	146,473	10,368	364,565	861,174	161,905
Total noncurrent assets	-	146,473	10,368	364,565	861,174	161,905
TOTAL ASSETS	\$ 352,969	\$ 146,473	\$ 10,368	\$ 364,565	\$ 861,174	\$ 167,561
LIABILITIES AND NET POSITION						
CURRENT LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	11,284	-	36,810	984,384	-
Current portion of notes payable	-	-	-	-	-	-
Right-of-use obligations due within one year	-	-	-	-	-	-
Accrued liabilities	-	-	-	-	-	11,770
Total current liabilities	-	11,284	-	36,810	984,384	11,770
NON-CURRENT LIABILITIES						
Notes payable, net of current portion	-	-	-	-	-	-
Right-of-use obligations	-	-	-	-	-	-
Due after one year	-	-	-	-	-	-
Total non-current liabilities	-	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES						
Deferred lease income	-	-	-	-	-	-
NET POSITION						
Net investment in capital assets	-	146,473	10,368	364,565	861,174	161,905
Unrestricted (deficit)	352,969	(11,284)	-	(36,810)	(984,384)	(6,114)
Total net position	352,969	135,189	10,368	327,755	(123,210)	155,791
TOTAL LIABILITIES AND NET POSITION	\$ 352,969	\$ 146,473	\$ 10,368	\$ 364,565	\$ 861,174	\$ 167,561

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Statement of Net Position – Internal Service Fund
December 31, 2024

	Business-Type Activities					
	Channel Dr	Fireweed	Gaaja Hit 250 Village	Fixed Assets	Allen Court	Alaway Ave
	1147	1148	1149	1150	1151	1152
CURRENT ASSETS						
Accounts receivable	\$ -	\$ 413,080	\$ 3,632	\$ -	\$ -	\$ -
Prepaid expense and other assets	20,000	-	-	-	-	-
Due from other funds	-	-	36,811	-	251,263	908,461
Total current assets	20,000	413,080	40,443	-	251,263	908,461
NON-CURRENT ASSETS						
Right-of-use leases receivable	-	-	-	-	-	-
Right-of-use assets, net	-	1,850,009	-	-	-	-
Capital assets, net	3,232,029	142,781	620,397	7,939,463	675,473	2,200,986
Total noncurrent assets	3,232,029	1,992,790	620,397	7,939,463	675,473	2,200,986
TOTAL ASSETS	\$ 3,252,029	\$ 2,405,870	\$ 660,840	\$ 7,939,463	\$ 926,736	\$ 3,109,447
LIABILITIES AND NET POSITION						
CURRENT LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	1,041,828	597,067	-	1,299,768	-	-
Current portion of notes payable	-	-	-	-	-	-
Right-of-use obligations due within one year	-	63,211	-	-	-	-
Accrued liabilities	171,584	33,510	11,878	-	32,489	92,161
Total current liabilities	1,213,412	693,788	11,878	1,299,768	32,489	92,161
NON-CURRENT LIABILITIES						
Notes payable, net of current portion	1,814,036	-	-	-	-	-
Right-of-use obligations	-	1,786,798	-	-	-	-
Due after one year	-	-	-	-	-	-
Total non-current liabilities	1,814,036	1,786,798	-	-	-	-
DEFERRED INFLOWS OF RESOURCES						
Deferred lease income	-	-	-	-	-	-
NET POSITION						
Net investment in capital assets	1,417,993	142,781	620,397	7,939,463	675,473	2,200,986
Unrestricted (deficit)	(1,193,412)	(217,497)	28,565	(1,299,768)	218,774	816,300
Total net position	224,581	(74,716)	648,962	6,639,695	894,247	3,017,286
TOTAL LIABILITIES AND NET POSITION	\$ 3,252,029	\$ 2,405,870	\$ 660,840	\$ 7,939,463	\$ 926,736	\$ 3,109,447

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Statement of Net Position – Internal Service Fund
December 31, 2024

	Business-Type Activities					
	Haven House	Bonnell Bldg	1721 Anka St	1725 Anka St	Sitka Office	Elizabeth Place
	1153	1154	1155	1156	1157	1158
CURRENT ASSETS						
Accounts receivable	\$ -	\$ -	\$ -	\$ 21,250	\$ 185,874	\$ 272,375
Prepaid expense and other assets	-	640	-	-	-	6,030
Due from other funds	-	-	647,350	196,114	-	-
Total current assets	-	640	647,350	217,364	185,874	278,405
NON-CURRENT ASSETS						
Right-of-use leases receivable	-	-	-	202,522	-	-
Right-of-use assets, net	-	-	-	-	-	611,715
Capital assets, net	2,425,875	2,329,453	3,756,643	683,627	963,475	273,109
Total noncurrent assets	2,425,875	2,329,453	3,756,643	886,149	963,475	884,824
TOTAL ASSETS	\$ 2,425,875	\$ 2,330,093	\$ 4,403,993	\$ 1,103,513	\$ 1,149,349	\$ 1,163,229
LIABILITIES AND NET POSITION						
CURRENT LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	2,177,091	684,442	-	-	1,307,225	593,191
Current portion of notes payable	-	-	-	-	-	-
Right-of-use obligations due within one year	-	-	-	-	-	68,642
Accrued liabilities	810	88,375	47,412	-	11,569	27,238
Total current liabilities	2,177,901	772,817	47,412	-	1,318,794	689,071
NON-CURRENT LIABILITIES						
Notes payable, net of current portion	-	-	-	-	-	-
Right-of-use obligations	-	-	-	-	-	546,414
Due after one year	-	-	-	-	-	546,414
Total non-current liabilities	-	-	-	-	-	546,414
DEFERRED INFLOWS OF RESOURCES						
Deferred lease income	-	-	-	194,965	-	-
NET POSITION						
Net investment in capital assets	2,425,875	2,329,453	3,756,643	886,149	963,475	269,768
Unrestricted (deficit)	(2,177,901)	(772,177)	599,938	22,399	(1,132,920)	(342,024)
Total net position	247,974	1,557,276	4,356,581	908,548	(169,445)	(72,256)
TOTAL LIABILITIES AND NET POSITION	\$ 2,425,875	\$ 2,330,093	\$ 4,403,993	\$ 1,103,513	\$ 1,149,349	\$ 1,163,229

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Statement of Net Position – Internal Service Fund
December 31, 2024

	Business-Type Activities					
	Haines Office	Lynnwood Office Bldg	1st Bank - TANF/CC	Ketchikan Office	Petersburg Nav Office	Klawock TFYS Office
	1159	1163	1164	1165	1166	1167
CURRENT ASSETS						
Accounts receivable	\$ -	\$ 510,091	\$ -	\$ -	\$ -	\$ -
Prepaid expense and other assets	-	-	-	-	-	-
Due from other funds	-	-	107,200	-	7,827	86,593
Total current assets	-	510,091	107,200	-	7,827	86,593
NON-CURRENT ASSETS						
Right-of-use leases receivable	-	-	-	-	-	-
Right-of-use assets, net	378,289	2,868,805	-	-	-	-
Capital assets, net	-	247,971	-	50,088	-	-
Total noncurrent assets	378,289	3,116,776	-	50,088	-	-
TOTAL ASSETS	\$ 378,289	\$ 3,626,867	\$ 107,200	\$ 50,088	\$ 7,827	\$ 86,593
LIABILITIES AND NET POSITION						
CURRENT LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	10,373	842,530	-	113,955	-	-
Current portion of notes payable	-	-	-	-	-	-
Right-of-use obligations due within one year	18,170	170,739	-	-	-	-
Accrued liabilities	8,762	51,009	54,503	14,732	1,740	4,721
Total current liabilities	37,305	1,064,278	54,503	128,687	1,740	4,721
NON-CURRENT LIABILITIES						
Notes payable, net of current portion	-	-	-	-	-	-
Right-of-use obligations	-	-	-	-	-	-
Due after one year	375,094	2,700,886	-	-	-	-
Total non-current liabilities	375,094	2,700,886	-	-	-	-
DEFERRED INFLOWS OF RESOURCES						
Deferred lease income	-	-	-	-	-	-
NET POSITION						
Net investment in capital assets	(14,975)	245,151	-	50,088	-	-
Unrestricted (deficit)	(19,135)	(383,448)	52,697	(128,687)	6,087	81,872
Total net position	(34,110)	(138,297)	52,697	(78,599)	6,087	81,872
TOTAL LIABILITIES AND NET POSITION	\$ 378,289	\$ 3,626,867	\$ 107,200	\$ 50,088	\$ 7,827	\$ 86,593

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Statement of Net Position – Internal Service Fund
December 31, 2024

	Business-Type Activities					
	Juneau Christian Ctr 1168	4404 Thane Road 1169	Tee Harbor 1170	535 Willoughby 1171	Mendenhall Mall Office 1172	Haines Cabin 1173
CURRENT ASSETS						
Accounts receivable	\$ -	\$ -	\$ -	\$ -	\$ 22,473	\$ -
Prepaid expense and other assets	-	-	-	-	-	-
Due from other funds	94,581	15,353	75,000	-	-	-
Total current assets	94,581	15,353	75,000	-	22,473	-
NON-CURRENT ASSETS						
Right-of-use leases receivable	-	-	-	-	-	-
Right-of-use assets, net	-	-	-	-	-	-
Capital assets, net	-	-	6,772,022	800,683	-	773,336
Total noncurrent assets	-	-	6,772,022	800,683	-	773,336
TOTAL ASSETS	\$ 94,581	\$ 15,353	\$ 6,847,022	\$ 800,683	\$ 22,473	\$ 773,336
LIABILITIES AND NET POSITION						
CURRENT LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	9,481	37,786	23,386
Current portion of notes payable	-	-	-	-	-	-
Right-of-use obligations due within one year	-	-	-	-	-	-
Accrued liabilities	47,629	20,379	-	-	2,247	-
Total current liabilities	47,629	20,379	-	9,481	40,033	23,386
NON-CURRENT LIABILITIES						
Notes payable, net of current portion	-	-	-	-	-	318,715
Right-of-use obligations	-	-	-	-	-	-
Due after one year	-	-	-	-	-	-
Total non-current liabilities	-	-	-	-	-	318,715
DEFERRED INFLOWS OF RESOURCES						
Deferred lease income	-	-	-	-	-	-
NET POSITION						
Net investment in capital assets	-	-	6,772,022	800,683	-	454,621
Unrestricted (deficit)	46,952	(5,026)	75,000	(9,481)	(17,560)	(23,386)
Total net position	46,952	(5,026)	6,847,022	791,202	(17,560)	431,235
TOTAL LIABILITIES AND NET POSITION	\$ 94,581	\$ 15,353	\$ 6,847,022	\$ 800,683	\$ 22,473	\$ 773,336

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Statement of Net Position – Internal Service Fund
December 31, 2024

	Business-Type Activities					Total
	Honsinger Neighborhood	D Street House Klawock	Haven House 2	Ft. Seward Drive	COMBINING ELIMINATIONS	
	1174	1175	1176	1177		
CURRENT ASSETS						
Accounts receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,511,920
Prepaid expense and other assets	-	-	-	-	-	27,720
Due from other funds	-	-	-	-	(12,049,055)	-
Total current assets	-	-	-	-	(12,049,055)	2,539,640
NON-CURRENT ASSETS						
Right-of-use leases receivable	-	-	-	-	-	3,144,857
Right-of-use assets, net	-	-	-	-	-	5,708,818
Capital assets, net	1,396,890	-	514,136	1,750	-	90,210,878
Total noncurrent assets	1,396,890	-	514,136	1,750	-	99,064,553
TOTAL ASSETS	\$ 1,396,890	\$ -	\$ 514,136	\$ 1,750	\$ (12,049,055)	\$ 101,604,193
LIABILITIES AND NET POSITION						
CURRENT LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650
Due to other funds	34,767	2,843	515,718	1,750	(12,049,055)	16,037,441
Current portion of notes payable	-	-	-	-	481,587	481,587
Right-of-use obligations due within one year	-	-	-	-	-	320,762
Accrued liabilities	-	-	-	-	-	1,274,741
Total current liabilities	34,767	2,843	515,718	1,750	(11,567,468)	18,115,181
NON-CURRENT LIABILITIES						
Notes payable, net of current portion	-	-	-	-	(481,587)	3,798,469
Right-of-use obligations Due after one year	-	-	-	-	-	5,409,192
Total non-current liabilities	-	-	-	-	(481,587)	27,322,842
DEFERRED INFLOWS OF RESOURCES						
Deferred lease income	-	-	-	-	-	2,922,921
NET POSITION						
Net investment in capital assets	1,396,890	-	514,136	1,750	-	89,054,543
Unrestricted (deficit)	(34,767)	(2,843)	(515,718)	(1,750)	-	(17,696,113)
Total net position	1,362,123	(2,843)	(1,582)	-	-	71,358,430
TOTAL LIABILITIES AND NET POSITION	\$ 1,396,890	\$ -	\$ 514,136	\$ 1,750	\$ (12,049,055)	\$ 101,604,193

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Statement of Statement of Revenues, Expenses, and
Changes in Net Position (Deficit) – Internal Service Fund
Year Ended December 31, 2024

	Business-Type Activities					
	Other	Real and Personal Property	Andrew Hope Building	CCTHITA Share Condo	Thomas Building	VTRC Building
OPERATING REVENUES						
Rental income	\$ 1,635,789	\$ 3,967,158	\$ 842,905	\$ -	\$ 302,136	\$ 367,983
Other revenue	18,816	515,921	-	-	-	-
Total operating revenues	1,654,605	4,483,079	842,905	-	302,136	367,983
OPERATING EXPENSES						
Salaries and wages	-	114,277	-	-	-	-
Fringe and benefits	-	25,518	-	-	-	-
Contract services	1,896	381,707	509	-	-	3,266
Training	-	90	-	-	-	-
Printing, postage, and supplies	10,096	95,154	851	-	400	4,218
Building and vehicle lease, maintenance, and repairs	4,520	38,406	-	-	-	1,527
Council and committee meeting expense	630	12,887	-	-	-	-
Dues, subscriptions, and advertising	25	4,222	-	-	-	-
Client benefits	-	304	-	-	-	-
Insurance and bonding	62,646	260,163	53,976	-	32,787	26,911
Minor equipment	-	12,037	-	-	-	-
Capital Outlay	47,520	20,976	-	-	-	-
Office rent	262,412	953,385	-	-	-	-
Fuel oil	64,147	306,841	55,532	-	38,931	25,585
Telephone	6,350	36,108	-	-	-	-
Utilities	75,271	466,249	66,594	-	27,874	32,561
Janitorial	65,141	486,230	90,991	-	36,955	29,837
Property tax	41,229	220,595	6,278	-	-	-
Facility	188,411	1,013,361	191,027	-	45,666	56,468
Miscellaneous	-	74,085	-	-	200	-
Depreciation and amortization	454,802	2,840,819	264,255	-	73,216	104,375
Total expenditures	1,285,096	7,363,414	730,013	-	256,029	284,748
OPERATING INCOME (LOSS)	369,509	(2,880,335)	112,892	-	46,107	83,235
NONOPERATING REVENUES (EXPENSES)						
Gain in sale of capital assets	-	-	-	-	-	-
Contributed capital	6,112	28,104,265	1,643,780	-	-	9,699
Interest expense	(113,069)	(323,218)	(74,864)	-	(9,033)	-
Total nonoperating expenses	(106,957)	27,781,047	1,568,916	-	(9,033)	9,699
INCOME (LOSS) BEFORE TRANSFERS	262,552	24,900,712	1,681,808	-	37,074	92,934
NET CHANGE IN NET POSITION	262,552	24,900,712	1,681,808	-	37,074	92,934
NET POSITION (DEFICIT), beginning of year	(1,468,837)	47,664,003	11,444,205	(202,842)	(3,729,565)	(2,640,945)
NET POSITION (DEFICIT), end of year	\$ (1,206,285)	\$ 72,564,715	\$ 13,126,013	\$ (202,842)	\$ (3,692,491)	\$ (2,548,011)

Central Council of the Tlingit and Haida Indian Tribes of Alaska
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Changes in Net Position (Deficit) – Internal Service Fund
Year Ended December 31, 2024

	Business-Type Activities					
	Storage Building	Tribal Court House	Equipment	Property Manager	EP Hall Rental	EP Hall Construction
OPERATING REVENUES						
Rental income	\$ 13,417	\$ -	\$ -	\$ -	\$ (6,184)	\$ 148,362
Other revenue	-	-	-	-	-	-
Total operating revenues	13,417	-	-	-	(6,184)	148,362
OPERATING EXPENSES						
Salaries and wages	-	-	-	114,277	-	-
Fringe and benefits	-	-	-	25,517	-	-
Contract services	-	-	-	359,763	-	-
Training	-	-	-	-	-	-
Printing, postage, and supplies	79	-	-	1,428	-	-
Building and vehicle lease, maintenance, and repairs	-	-	-	-	-	-
Council and committee meeting expense	-	-	-	-	-	-
Dues, subscriptions, and advertising	-	-	-	191	-	-
Client benefits	-	-	-	-	-	-
Insurance and bonding	979	-	-	-	2,717	-
Minor equipment	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Office rent	-	-	-	-	-	-
Fuel oil	4,363	-	-	-	13,635	-
Telephone	-	-	-	-	3,854	-
Utilities	3,942	-	-	584	46,729	-
Janitorial	-	-	-	-	-	-
Property tax	-	-	-	-	7,183	-
Facility	494	-	-	462	-	1,058
Miscellaneous	-	-	-	-	-	-
Depreciation and amortization	3,669	-	-	-	-	-
Total expenditures	13,526	-	-	502,222	74,118	1,058
OPERATING INCOME (LOSS)	(109)	-	-	(502,222)	(80,302)	147,304
NONOPERATING REVENUES (EXPENSES)						
Gain in sale of capital assets	-	-	-	-	-	-
Contributed capital	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-
Total nonoperating expenses	-	-	-	-	-	-
INCOME (LOSS) BEFORE TRANSFERS	(109)	-	-	(502,222)	(80,302)	147,304
NET CHANGE IN NET POSITION	(109)	-	-	(502,222)	(80,302)	147,304
NET POSITION (DEFICIT), beginning of year	303,583	(168,842)	27,616	(3,225,407)	6,184	8,066
NET POSITION (DEFICIT), end of year	\$ 303,474	\$ (168,842)	\$ 27,616	\$ (3,727,629)	\$ (74,118)	\$ 155,370

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	Business-Type Activities					Generations Southeast Campus
	400 W Willoughby	410 W Willoughby	Driftwood Event Space	Driftwood Lodge Building	Driftwood Warehouse Building	
OPERATING REVENUES						
Rental income	\$ 394,938	\$ 214,197	\$ (5,689)	\$ (84,142)	\$ 31,695	\$ 5,490
Other revenue	454,896	61,025	-	-	-	-
Total operating revenues	849,834	275,222	(5,689)	(84,142)	31,695	5,490
OPERATING EXPENSES						
Salaries and wages	-	-	-	-	-	-
Fringe and benefits	-	-	-	-	-	-
Contract services	-	1,430	-	-	-	8,426
Training	-	-	-	-	-	90
Printing, postage, and supplies	1,448	8,290	-	-	-	1,330
Building and vehicle lease, maintenance, and repairs	-	-	-	-	-	-
Council and committee meeting expense	-	-	-	-	-	10,981
Dues, subscriptions, and advertising	-	-	-	-	-	562
Client benefits	-	-	-	-	-	-
Insurance and bonding	34,805	52,919	-	-	-	16,880
Minor equipment	-	8,060	-	-	-	-
Capital Outlay	15,915	-	-	-	-	-
Office rent	-	-	-	-	-	-
Fuel oil	121,246	-	-	801	-	12,222
Telephone	-	3,976	-	11,064	-	600
Utilities	68,929	112,536	-	22,270	-	2,046
Janitorial	69,332	108,248	-	-	-	3,753
Property tax	-	107,496	-	-	-	-
Facility	225,228	304,391	-	1,124	-	18,357
Miscellaneous	-	-	-	-	-	-
Depreciation and amortization	215,199	567,025	-	-	-	-
Total expenditures	752,102	1,274,371	-	35,259	-	75,247
OPERATING INCOME (LOSS)	97,732	(999,149)	(5,689)	(119,401)	31,695	(69,757)
NONOPERATING REVENUES (EXPENSES)						
Gain in sale of capital assets	-	-	-	-	-	-
Contributed capital	987,670	10,204,509	-	-	-	-
Interest expense	(45,198)	(74,020)	-	-	-	-
Total nonoperating expenses	942,472	10,130,489	-	-	-	-
INCOME (LOSS) BEFORE TRANSFERS	1,040,204	9,131,340	(5,689)	(119,401)	31,695	(69,757)
NET CHANGE IN NET POSITION	1,040,204	9,131,340	(5,689)	(119,401)	31,695	(69,757)
NET POSITION (DEFICIT), beginning of year	6,047,767	20,451,829	5,689	84,143	5,224	-
NET POSITION (DEFICIT), end of year	\$ 7,087,971	\$ 29,583,169	\$ -	\$ (35,258)	\$ 36,919	\$ (69,757)

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	Business-Type Activities					
	Procurement Warehouse	Smokehouse Catering Building	Sacramento Property	219 S. Franklin	Land Reyes	Land Vavalis
OPERATING REVENUES						
Rental income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other revenue	-	-	-	-	-	-
Total operating revenues	-	-	-	-	-	-
OPERATING EXPENSES						
Salaries and wages	-	-	-	-	-	-
Fringe and benefits	-	-	-	-	-	-
Contract services	-	-	-	-	-	-
Training	-	-	-	-	-	-
Printing, postage, and supplies	24	221	-	-	-	-
Building and vehicle lease, maintenance, and repairs	-	-	-	-	-	-
Council and committee meeting expense	-	-	-	-	-	-
Dues, subscriptions, and advertising	1,820	-	-	-	-	-
Client benefits	-	-	-	-	-	-
Insurance and bonding	-	-	-	-	-	1,000
Minor equipment	3,514	-	-	-	-	-
Capital Outlay	5,061	-	-	-	-	-
Office rent	-	-	-	-	-	51,420
Fuel oil	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Janitorial	-	-	-	-	-	-
Property tax	-	-	-	-	-	-
Facility	-	-	-	-	-	3,332
Miscellaneous	-	-	-	-	-	-
Depreciation and amortization	-	14,754	-	4,567	-	-
Total expenditures	10,419	14,975	-	4,567	-	55,752
OPERATING INCOME (LOSS)	(10,419)	(14,975)	-	(4,567)	-	(55,752)
NONOPERATING REVENUES (EXPENSES)						
Gain in sale of capital assets	-	-	-	-	-	-
Contributed capital	1,158,447	1,074,133	954,306	-	-	-
Interest expense	-	-	-	-	-	-
Total nonoperating expenses	1,158,447	1,074,133	954,306	-	-	-
INCOME (LOSS) BEFORE TRANSFERS	1,148,028	1,059,158	954,306	(4,567)	-	(55,752)
NET CHANGE IN NET POSITION	1,148,028	1,059,158	954,306	(4,567)	-	(55,752)
NET POSITION (DEFICIT), beginning of year	-	-	-	-	37,585	(31,571)
NET POSITION (DEFICIT), end of year	\$ 1,148,028	\$ 1,059,158	\$ 954,306	\$ (4,567)	\$ 37,585	\$ (87,323)

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	Business-Type Activities					
	Early Ed Campus Proj			Mill Rd Petersburg	Nancy Court	Saxman HDST
OPERATING REVENUES						
Rental income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,376
Other revenue	-	-	-	-	-	-
Total operating revenues	-	-	-	-	-	14,376
OPERATING EXPENSES						
Salaries and wages	-	-	-	-	-	-
Fringe and benefits	-	-	-	-	-	-
Contract services	-	-	-	-	-	-
Training	-	-	-	-	-	-
Printing, postage, and supplies	-	-	-	-	-	-
Building and vehicle lease, maintenance, and repairs	-	-	-	-	-	-
Council and committee meeting expense	-	-	-	-	-	-
Dues, subscriptions, and advertising	-	-	-	-	-	-
Client benefits	-	-	-	-	-	-
Insurance and bonding	-	-	-	-	-	4,050
Minor equipment	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Office rent	-	-	-	-	-	-
Fuel oil	-	-	-	-	-	2,640
Telephone	-	-	-	-	-	3,037
Utilities	-	-	-	-	-	2,483
Janitorial	-	-	-	-	-	-
Property tax	-	-	-	-	-	-
Facility	-	-	-	-	-	127
Miscellaneous	-	-	-	-	-	-
Depreciation and amortization	-	-	-	-	-	16,518
Total expenditures	-	-	-	-	-	28,855
OPERATING INCOME (LOSS)	-	-	-	-	-	(14,479)
NONOPERATING REVENUES (EXPENSES)						
Gain in sale of capital assets	-	-	-	-	-	-
Contributed capital	6,112	3,121	3,121	2,000	3,500	-
Interest expense	-	-	-	-	-	(5,021)
Total nonoperating expenses	6,112	3,121	3,121	2,000	3,500	(5,021)
INCOME (LOSS) BEFORE TRANSFERS	6,112	3,121	3,121	2,000	3,500	(19,500)
NET CHANGE IN NET POSITION	6,112	3,121	3,121	2,000	3,500	(19,500)
NET POSITION (DEFICIT), beginning of year	(52,428)	-	-	-	-	124,965
NET POSITION (DEFICIT), end of year	\$ (46,316)	\$ 3,121	\$ 3,121	\$ 2,000	\$ 3,500	\$ 105,465

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	Business-Type Activities					
	Cordova HDST	Angoon HDST	Wrangell HDST	Franklet	Demmert Building	Alter
OPERATING REVENUES						
Rental income	\$ -	\$ -	\$ -	\$ -	\$ 43,692	\$ 36,936
Other revenue	-	-	-	-	-	-
Total operating revenues	-	-	-	-	43,692	36,936
OPERATING EXPENSES						
Salaries and wages	-	-	-	-	-	-
Fringe and benefits	-	-	-	-	-	-
Contract services	-	-	-	-	-	-
Training	-	-	-	-	-	-
Printing, postage, and supplies	-	-	-	-	-	-
Building and vehicle lease, maintenance, and repairs	-	-	-	-	-	-
Council and committee meeting expense	-	630	-	-	-	-
Dues, subscriptions, and advertising	-	-	-	-	-	-
Client benefits	-	-	-	-	-	-
Insurance and bonding	-	5,399	-	-	10,087	2,061
Minor equipment	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Office rent	-	-	-	-	-	-
Fuel oil	-	-	-	-	14,699	-
Telephone	-	-	-	-	733	-
Utilities	-	4,269	-	1,741	3,098	6,494
Janitorial	-	-	-	-	8,842	1,969
Property tax	-	-	-	4,192	-	3,778
Facility	-	558	-	-	20,856	3,636
Miscellaneous	-	-	-	-	-	-
Depreciation and amortization	-	29,295	-	-	57,740	5,537
Total expenditures	-	40,151	-	5,933	116,055	23,475
OPERATING INCOME (LOSS)	-	(40,151)	-	(5,933)	(72,363)	13,461
NONOPERATING REVENUES (EXPENSES)						
Gain in sale of capital assets	-	-	-	-	-	-
Contributed capital	-	-	10,368	-	-	-
Interest expense	-	-	-	-	-	-
Total nonoperating expenses	-	-	10,368	-	-	-
INCOME (LOSS) BEFORE TRANSFERS	-	(40,151)	10,368	(5,933)	(72,363)	13,461
NET CHANGE IN NET POSITION	-	(40,151)	10,368	(5,933)	(72,363)	13,461
NET POSITION (DEFICIT), beginning of year	352,969	175,340	-	333,688	(50,847)	142,330
NET POSITION (DEFICIT), end of year	\$ 352,969	\$ 135,189	\$ 10,368	\$ 327,755	\$ (123,210)	\$ 155,791

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	Business-Type Activities					
	Channel Dr	Fireweed	Gaaja Hit 250 Village	Fixed Assets	Allen Court	Alaway Ave
OPERATING REVENUES						
Rental income	\$ 666,744	\$ 205,575	\$ 107,941	\$ -	\$ 155,457	\$ 520,292
Other revenue	-	-	-	-	-	-
Total operating revenues	666,744	205,575	107,941	-	155,457	520,292
OPERATING EXPENSES						
Salaries and wages	-	-	-	-	-	-
Fringe and benefits	-	-	-	-	-	-
Contract services	-	1,896	90	-	-	-
Training	-	-	-	-	-	-
Printing, postage, and supplies	-	175	-	-	-	220
Building and vehicle lease, maintenance, and repairs	4,157	363	-	-	-	-
Council and committee meeting expense	-	-	-	-	-	-
Dues, subscriptions, and advertising	-	25	-	-	-	-
Client benefits	-	-	-	-	-	-
Insurance and bonding	15,993	516	241	-	-	5,437
Minor equipment	-	-	-	-	-	-
Capital Outlay	70	-	-	-	-	-
Office rent	-	199,288	-	-	904	-
Fuel oil	46,808	-	5,994	-	-	-
Telephone	1,620	-	876	-	-	960
Utilities	16,443	-	3,774	-	17,327	15,689
Janitorial	39,559	-	2,350	-	5,846	10,894
Property tax	27,387	-	-	-	-	-
Facility	85,807	2,050	7,728	-	16,732	22,030
Miscellaneous	-	-	-	-	-	-
Depreciation and amortization	118,618	25,980	21,568	1,362,276	33,418	149,891
Total expenditures	356,462	230,293	42,621	1,362,276	74,227	205,121
OPERATING INCOME (LOSS)	310,282	(24,718)	65,320	(1,362,276)	81,230	315,171
NONOPERATING REVENUES (EXPENSES)						
Gain in sale of capital assets	-	-	-	-	-	-
Contributed capital	-	-	(308,809)	2,523,962	-	-
Interest expense	(86,376)	(21,672)	-	-	-	-
Total nonoperating expenses	(86,376)	(21,672)	(308,809)	2,523,962	-	-
INCOME (LOSS) BEFORE TRANSFERS	223,906	(46,390)	(243,489)	1,161,686	81,230	315,171
NET CHANGE IN NET POSITION	223,906	(46,390)	(243,489)	1,161,686	81,230	315,171
NET POSITION (DEFICIT), beginning of year	675	(28,326)	892,451	5,478,009	813,017	2,702,115
NET POSITION (DEFICIT), end of year	\$ 224,581	\$ (74,716)	\$ 648,962	\$ 6,639,695	\$ 894,247	\$ 3,017,286

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	Business-Type Activities					
	Haven House	Bonnell Bldg	1721 Anka St	1725 Anka St	Sitka Office	Elizabeth Place
OPERATING REVENUES						
Rental income	\$ (28,406)	\$ 281,425	\$ 279,762	\$ 49,991	\$ 143,658	\$ (27,495)
Other revenue	-	-	-	18,816	-	-
Total operating revenues	(28,406)	281,425	279,762	68,807	143,658	(27,495)
OPERATING EXPENSES						
Salaries and wages	-	-	-	-	-	-
Fringe and benefits	-	1	-	-	-	-
Contract services	-	2,026	-	-	-	1,277
Training	-	-	-	-	-	-
Printing, postage, and supplies	9,701	856	67,949	-	379	174
Building and vehicle lease, maintenance, and repairs	-	2,731	33,608	-	-	-
Council and committee meeting expense	-	-	155	-	-	-
Dues, subscriptions, and advertising	-	1,445	64	-	-	-
Client benefits	-	-	-	-	-	-
Insurance and bonding	4,940	13,573	14,033	14,044	1,622	821
Minor equipment	-	-	-	-	-	-
Capital Outlay	47,450	-	-	-	-	-
Office rent	-	-	-	-	107,478	118,147
Fuel oil	-	4,921	18,737	-	-	3,387
Telephone	-	2,728	-	-	-	-
Utilities	6,297	42,935	5,902	9,665	-	4,273
Janitorial	-	21,404	16,762	-	41,980	14,100
Property tax	4,541	18,686	53,339	9,301	-	-
Facility	36,919	58,781	46,214	-	-	-
Miscellaneous	-	-	73,765	-	-	122
Depreciation and amortization	23,342	52,165	39,744	-	49,084	38,339
Total expenditures	133,190	222,252	370,272	33,010	200,543	180,640
OPERATING INCOME (LOSS)	(161,596)	59,173	(90,510)	35,797	(56,885)	(208,135)
NONOPERATING REVENUES (EXPENSES)						
Gain in sale of capital assets	-	-	-	-	-	-
Contributed capital	-	-	1,225,283	-	-	-
Interest expense	-	-	-	-	(67,576)	(12,752)
Total nonoperating expenses	-	-	1,225,283	-	(67,576)	(12,752)
INCOME (LOSS) BEFORE TRANSFERS	(161,596)	59,173	1,134,773	35,797	(124,461)	(220,887)
NET CHANGE IN NET POSITION	(161,596)	59,173	1,134,773	35,797	(124,461)	(220,887)
NET POSITION (DEFICIT), beginning of year	409,570	1,498,103	3,221,808	872,751	(44,984)	148,631
NET POSITION (DEFICIT), end of year	\$ 247,974	\$ 1,557,276	\$ 4,356,581	\$ 908,548	\$ (169,445)	\$ (72,256)

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	Business-Type Activities				
	Haines Office	Lynnwood Office Bldg	1st Bank - TANF/CC	Ketchikan Office	Petersburg Nav Office
OPERATING REVENUES					
Rental income	\$ 35,854	\$ 392,850	\$ 156,495	\$ 68,310	\$ 8,068
Other revenue	-	-	-	-	-
Total operating revenues	35,854	392,850	156,495	68,310	8,068
OPERATING EXPENSES					
Salaries and wages	-	-	-	-	-
Fringe and benefits	-	-	-	-	-
Contract services	315	-	-	-	-
Training	-	-	-	-	-
Printing, postage, and supplies	3,890	2,296	784	-	-
Building and vehicle lease, maintenance, and repairs	-	540	-	-	-
Council and committee meeting expense	164	1,587	-	-	-
Dues, subscriptions, and advertising	-	-	-	-	-
Client benefits	-	-	-	-	-
Insurance and bonding	351	481	1,327	361	1,180
Minor equipment	-	-	-	463	-
Capital Outlay	-	-	-	-	-
Office rent	29,010	276,434	154,028	51,687	10,800
Fuel oil	-	-	879	608	-
Telephone	5,499	-	-	2,657	-
Utilities	10	-	7,245	4,334	-
Janitorial	-	1,025	26,240	5,456	-
Property tax	-	-	-	-	-
Facility	90	5,071	18,202	350	-
Miscellaneous	-	-	-	-	-
Depreciation and amortization	-	14,071	-	2,729	-
Total expenditures	39,329	301,505	208,705	68,645	11,980
OPERATING INCOME (LOSS)	(3,475)	91,345	(52,210)	(335)	(3,912)
NONOPERATING REVENUES (EXPENSES)					
Gain in sale of capital assets	-	-	-	-	-
Contributed capital	-	-	-	-	-
Interest expense	-	(17,411)	-	-	-
Total nonoperating expenses	-	(17,411)	-	-	-
INCOME (LOSS) BEFORE TRANSFERS	(3,475)	73,934	(52,210)	(335)	(3,912)
NET CHANGE IN NET POSITION	(3,475)	73,934	(52,210)	(335)	(3,912)
NET POSITION (DEFICIT), beginning of year	(30,635)	(212,231)	104,907	(78,264)	9,999
NET POSITION (DEFICIT), end of year	<u>\$ (34,110)</u>	<u>\$ (138,297)</u>	<u>\$ 52,697</u>	<u>\$ (78,599)</u>	<u>\$ 6,087</u>

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	Business-Type Activities				
	Klawock TFYS Office	Juneau Christian Ctr	4404 Thane Road	Tee Harbor	535 Willoughby
OPERATING REVENUES					
Rental income	\$ 39,760	\$ 136,803	\$ 73,771	\$ -	\$ -
Other revenue	-	-	-	-	-
Total operating revenues	39,760	136,803	73,771	-	-
OPERATING EXPENSES					
Salaries and wages	-	-	-	-	-
Fringe and benefits	-	-	-	-	-
Contract services	-	-	-	-	-
Training	-	-	-	-	-
Printing, postage, and supplies	-	-	-	-	-
Building and vehicle lease, maintenance, and repairs	-	-	-	-	-
Council and committee meeting expense	-	-	-	-	-
Dues, subscriptions, and advertising	140	-	-	-	-
Client benefits	-	304	-	-	-
Insurance and bonding	26	1,942	1,350	-	-
Minor equipment	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Office rent	-	144,348	33,512	-	-
Fuel oil	-	-	-	-	-
Telephone	2,154	1,350	-	-	-
Utilities	2,127	3,139	210	-	-
Janitorial	-	9,484	6,344	-	-
Property tax	-	-	-	-	9,481
Facility	-	17,511	11,503	-	-
Miscellaneous	-	-	-	-	-
Depreciation and amortization	-	-	-	-	-
Total expenditures	4,447	178,078	52,919	-	9,481
OPERATING INCOME (LOSS)	35,313	(41,275)	20,852	-	(9,481)
NONOPERATING REVENUES (EXPENSES)					
Gain in sale of capital assets	-	-	-	-	-
Contributed capital	-	-	-	6,772,022	-
Interest expense	-	-	-	-	-
Total nonoperating expenses	-	-	-	6,772,022	-
INCOME (LOSS) BEFORE TRANSFERS	35,313	(41,275)	20,852	6,772,022	(9,481)
NET CHANGE IN NET POSITION	35,313	(41,275)	20,852	6,772,022	(9,481)
NET POSITION (DEFICIT), beginning of year	46,559	88,227	(25,878)	75,000	800,683
NET POSITION (DEFICIT), end of year	\$ 81,872	\$ 46,952	\$ (5,026)	\$ 6,847,022	\$ 791,202

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Combining Statement of Statement of Revenues, Expenses, and
Changes in Net Position (Deficit) – Internal Service Fund
Year Ended December 31, 2024

	Business-Type Activities				
	Mendenhall Mall Office	Haines Cabin	Honsinger Neighborhood	D Street House Klawock	Total
OPERATING REVENUES					
Rental income	\$ 15,980	\$ -	\$ -	\$ -	\$ 5,602,947
Other revenue	-	-	-	-	534,737
Total operating revenues	15,980	-	-	-	6,137,684
OPERATING EXPENSES					
Salaries and wages	-	-	-	-	114,277
Fringe and benefits	-	-	-	-	25,518
Contract services	-	-	4,605	-	383,603
Training	-	-	-	-	90
Printing, postage, and supplies	537	-	-	-	105,250
Building and vehicle lease, maintenance, and repairs	-	-	-	-	42,926
Council and committee meeting expense	-	-	-	-	13,517
Dues, subscriptions, and advertising	-	-	-	-	4,247
Client benefits	-	-	-	-	304
Insurance and bonding	-	-	-	-	322,809
Minor equipment	-	-	-	-	12,037
Capital Outlay	-	-	-	-	68,496
Office rent	35,898	-	-	2,843	1,215,797
Fuel oil	-	-	-	-	370,988
Telephone	1,350	-	-	-	42,458
Utilities	-	-	-	-	541,520
Janitorial	-	-	-	-	551,371
Property tax	-	-	10,162	-	261,824
Facility	-	-	-	-	1,201,772
Miscellaneous	-	-	-	-	74,087
Depreciation and amortization	-	6,664	-	-	3,295,621
Total expenditures	37,785	6,664	14,767	2,843	8,648,512
OPERATING INCOME (LOSS)	(21,805)	(6,664)	(14,767)	(2,843)	(2,510,828)
NONOPERATING REVENUES (EXPENSES)					
Gain in sale of capital assets	-	-	-	-	-
Contributed capital	-	460,263	1,376,890	-	28,110,377
Interest expense	-	(22,364)	-	-	(436,287)
Total nonoperating expenses	-	437,899	1,376,890	-	27,674,090
INCOME (LOSS) BEFORE TRANSFERS	(21,805)	431,235	1,362,123	(2,843)	25,163,262
NET CHANGE IN NET POSITION	(21,805)	431,235	1,362,123	(2,843)	25,163,262
NET POSITION (DEFICIT), beginning of year	4,245	-	-	-	46,195,166
NET POSITION (DEFICIT), end of year	\$ (17,560)	\$ 431,235	\$ 1,362,123	\$ (2,843)	\$ 71,358,428

Central Council of the Tlingit and Haida Indian Tribes of Alaska

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Grant Number	Federal ALN Number	Pass-Through to Sub-recipients	Total Federal Expenditures
U.S. Department of Agriculture				
Local Food Purchase Assistance	AM22LFPA0000C048	10.182	\$ -	\$ 1,075,992
<i>Passed through from State of Alaska Department of Education and Early Development</i>				
Early Development				
Child and Adult Care Food Program SOA FY2023	29001	10.558	-	231,991
Child and Adult Care Food Program SOA FY2024	29001	10.558	-	125,925
<i>Subtotal ALN 10.558</i>				<u>357,916</u>
Indigenous Guardians Program	20-CS-11100100-011	10.678	-	44,733
Indigenous Guardians Program/Climate Change	22-PA-11100100-009	10.678	322,000	638,437
Alaska Youth Stewards Sustainability Strategy	22-PA-11100500-051	10.678	152,302	226,135
Alaska Youth Stewards II Reforestation	23-PA-11100500-032	10.678	182,359	249,820
Mendenhall Glacier Rec Co-Stewardship (MGRA) SASS	22-PA-11100500-067	10.678	-	232,259
Cultural Ambassador USFS SPA	24-PA-11100500-040	10.678	-	192,719
<i>Subtotal ALN 10.678</i>				<u>1,584,103</u>
Wildland Fire Program	22-DG-11100106-819	10.698	-	119,445
Rural Development Cooperative Agreement	RD-AK-COOP-22-01	10.890	250,000	465,816
Compost Food Waste Reduction Pilot Project	NR233A750005C046	10.935	-	119,951
Total U.S. Department of Agriculture				<u>3,723,223</u>
U.S. Department of Commerce				
SE AK Tribal CEDS	ED23SEA3030026	11.303	-	95,540
Tribal Broadband Connectivity Program	NT23TBC0290020	11.029	-	5,389,186
Total U.S. Department of Commerce				<u>5,484,726</u>
U.S. Department of the Interior				
Tribal Self-Governance Compact Agreement 2023 Transfer	n/a	15.022	-	(3,600,339)
Tribal Self-Governance Compact Agreement CY 2024	n/a	15.022	90,659	10,061,705
<i>Subtotal ALN 15.022</i>				<u>6,461,366</u>
<i>477 Cluster</i>				
COVID-19 477 Cluster Plan COVID	n/a	15.U01	-	3,012,353
477 Cluster Plan Year 2022 - 2023 Transfer	n/a	15.U01	-	(2,706,079)
477 Cluster Plan Year 2022 - CY2024 Activity	n/a	15.U01	-	8,499,494
<i>Subtotal ALN 15.U01 and 477 Cluster</i>				<u>8,805,768</u>
Xaad Kil Reawakening Living Languages LLGP	A24AP00043-00	15.032	-	226,662
Invasive Species on Native Allotments	F23AP00227-00	15.639	-	81,795
Landslide Monitoring - USGA	G23AC00575-00	15.808	-	102,783
GROW-OFF Orchard Food Forest	24-DG-11100106-804	15.808	-	2,774
<i>Subtotal ALN 15.808</i>				<u>105,557</u>
NAGPRA Museums Hood Rhode Island & Us	P22AP00900-00	15.922	-	31,031
NAGPRA Hearst and Penn Museums	P23AP01783-00	15.922	-	78,400
NAGPRA MN Museum	P23AP01734-00	15.922	-	14,677
NAGPRA Oakland Museum of CA	P23AP01735-00	15.922	-	14,677
NAGPRA Hudson Museum Univ of Maine	P23AP01736-00	15.922	-	11,044
<i>Subtotal ALN 15.922</i>				<u>149,829</u>
Total U.S. Department of the Interior				<u>15,830,977</u>
U.S. Department of Justice				
Crime Victim Assistance	15POVC-22-GG-01124-CJAX	16.582	-	3,112
Healing to Wellness	15PJDP-21-GG-03827-DGCT	16.585	-	117,914
CTAS Reentry & Recovery	15PBJA-24-GG-03159-TRIB	16.596	-	53,337
Tribal Court Officers	15PBJA-22-GG-02035-TRIB	16.596	-	241,650
Tribal Court Expansion	2020-S4-BX-0005	16.596	-	1,208,431
TAP Coordinator	15PBJA-23-GG-05408-TRIB	16.596	-	164,776
<i>Subtotal ALN 16.596</i>				<u>1,668,194</u>
COPS Equipment & Training	15JCOPS-23-GG-02078-INDI	16.710	-	104,566
COPS Equipment & Training #2	15JCOPS-24-GG-02042-INDI	16.710	-	47
<i>Subtotal ALN 16.710</i>				<u>104,613</u>
Wayfinders CTAS Youth Engagement	15PJDP-24-GG-01089-TRIB	16.731	-	11,816
Comprehensive Opioid Site Based Program	2020-AR-BX-0115	16.838	-	30,857
Victims Services Set-Aside Pgm	15POVC-21-GG-00934-TVAG	16.841	-	498,288
Womens Healing Retreat Victims Set-Aside	15POVC-22-GG-01249-TVAG	16.841	-	82,274

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Grant Number	Federal ALN Number	Pass-Through to Sub-recipients	Total Federal Expenditures
CAP New Program Improvement Victims Set-Aside	15POVC-23-GG-01157-TVAG	16.841	-	63,119
Child VRI Victim Recovery	2019-VO-GX-0090	16.841	-	109,609
Victims of Crime Recovery	2020-VO-GX-0032	16.841	-	1,262,913
<i>Subtotal ALN 16.841</i>				<u>2,016,203</u>
Total U.S. Department of Justice				<u>3,952,709</u>
U.S. Department of Labor				
Occupational Safety & Health Training Susan Harwood	24F60SH000166-01-00	17.502	-	4,076
Total U.S. Department of Labor				<u>4,076</u>
U.S. Department of Transportation				
Indian Reservation Roads Planning and Construction Fed FY2024	693JG42430000V600AK0021	20.205	-	382,820
Indian Reservation Roads Planning and Construction Fed FY2025	693JG42430000V600AK0021	20.205	-	215,735
<i>Subtotal ALN 20.205</i>				<u>598,555</u>
Total U.S. Department of Transportation				<u>598,555</u>
U.S. Department of the Treasury				
COVID-19 Local Assistance and Tribal Consistency Fund	N/A	21.032	-	13,499
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	N/A	21.027	172,830	46,737,813
Total U.S. Department of the Treasury				<u>46,751,312</u>
Institute of Museum and Library Services				
IMLS Gateway Grant Lynnwood Library	NAB-250373-OLS-21	45.311	-	5,494
IMLS	NAE-246642-OLS-20	45.311	-	51,558
IMLS Native American Museum Services Program	MN-253472-OMS-23	45.311	-	34,604
IMLS Enhancement Grant	NEA-256763-OLS-24	45.311	-	4,037
<i>Subtotal ALN 45.311</i>				<u>95,693</u>
Total Institute of Museum and Library Services				<u>95,693</u>
National Science Foundation				
<i>Research and Development Cluster</i>				
<i>Passed through from Sitka Science Center</i>				
National Science Foundation	2052972	47.050	-	203,525
National Science Foundation	NSF2327026	47.050	-	4,858
<i>Subtotal ALN 47.050 and Research and Development Cluster</i>				<u>208,383</u>
Total National Science Foundation				<u>208,383</u>
U.S. Environmental Protection Agency				
SWIFR	AZ-02J59501-0	66.920	-	69,118
Response Program	RP-00J26214-0	66.817	-	64,928
Response Program	4W-00J26215-0	66.817	-	30,514
<i>Subtotal ALN 66.817</i>				<u>95,442</u>
EPA Environmental General Assistance GAP Year 1 of 4	GA-02J74301-0	66.926	-	30,400
EPA Indian Environmental General Assistance	01J75101	66.926	-	93,530
<i>Subtotal ALN 66.926</i>				<u>123,930</u>
Total U.S. Environmental Protection Agency				<u>288,490</u>
U.S. Department of Education				
<i>Passed through from Alaska Association of School Boards</i>				
Promise Neighborhoods				
Supporting Transitions and Educational Promise Southeast Alaska	U215N170038	84.215	60,000	562,422
Full Service AASB Year 1 of 4	S215J220051	84.215	-	185,482
<i>Subtotal ALN 84.215N</i>				<u>747,904</u>
Central Council Tlingit & Haida Indian Tribes of Alaska				
Tribal Vocational Rehabilitation Project Fed FY2024	H250N210048-23	84.250N	-	367,999
Tribal Vocational Rehabilitation Project Fed FY2025	H250N210048-24	84.250N	-	242,527
<i>Subtotal ALN 84.250N</i>				<u>610,526</u>
REWARD	S356A210035	84.356A	-	698,140
Kei Naltseen Haa Sgooni Our School Is Being Strengthened	S356A220058	84.356A	-	1,698,833
<i>Subtotal ALN 84.356A</i>				<u>2,396,973</u>
STEC Educational Compact Grant	CO 24.067.01	84.425U	-	12,257
Total U.S. Department of Education				<u>3,767,660</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Grant Number	Federal ALN Number	Pass-Through to Sub-recipients	Total Federal Expenditures
U.S. Department of Health and Human Services				
Grants for Native Americans - Elderly Nutrition Title VI	2004AKOATA-03	93.047	-	50,519
Grants for Native Americans - Elderly Nutrition Title VI Supplemental	2304AKOATA-00	93.047	-	110,641
COVID-19 CARES Act for Nutrition Services for Native American Programs	2104AKNAC6	93.047	-	(26,550)
COVID-19 Public Health Workforce	2204AKTRPH	93.047	-	87,937
<i>Subtotal ALN 93.047</i>				<u>222,547</u>
Aging Cluster - Nutrition Services Incentive Program	2304AKOANT-00	93.053	-	<u>4,485</u>
Elder Caregiver	2104AKTCC6	93.054	-	48,420
Elder Caregiver	2004AKOATC-02	93.054	-	68,275
Elder Caregiver	2304AKOATC-00	93.054	-	4,974
<i>Subtotal ALN 93.054</i>				<u>121,669</u>
Preserving Native Families Partnership Initiative	90FN0038-05-00	93.086	-	39,048
Preserving Native Families Partnership Initiative	90FN0038-04-00	93.086	-	92,049
<i>Subtotal ALN 93.086</i>				<u>131,097</u>
Substance Abuse Native Connections Phase II	1H79SM084149	93.243	-	253,313
SAMHSA 988 Tribal Response	1H79FG001277-01	93.243	-	1,025,612
First Responders-Comprehensive Addiction & Recovery Opioid Overdose Response	H79TI082536	93.243	-	274,088
<i>Subtotal ALN 93.243</i>				<u>1,553,013</u>
Promoting Safe and Stable Families	23PFAKFPSS	93.556	-	84,942
COVID-19 Promoting Safe and Stable Families CARES Act	24PFAKFPSS	93.556	-	37,433
<i>Subtotal ALN 93.556</i>				<u>122,375</u>
Child Support Enforcement:				
Tribal Child Support Enforcement Comprehensive Grants FY2024	KPG0016TCSS-01-00	93.563	-	897,648
Tribal Child Support Enforcement Comprehensive Grants FY2025	KPG0065TCSS-01-00	93.563	-	309,202
<i>Subtotal ALN 93.563</i>				<u>1,206,850</u>
Haa Yatx i Ee Dultoow Sgoon Jishagooni	90NB0046	93.587	-	152,118
Head Start Cluster	90CI009960-07-00	93.600	-	3,258,358
Child Welfare Social Service	23PFAKWCSS	93.645	-	47,647
Child Welfare Social Service	24PFAKWCSS	93.645	-	49,063
<i>Subtotal ALN 93.645</i>				<u>96,710</u>
Tribal MIECHV	90TH006301	93.872	-	187,138
Tribal MIECHV	90TH0063-02	93.872	-	71,320
<i>Subtotal ALN 93.872</i>				<u>258,458</u>
COVID-19 ARPA Family Violence Prevention and Services	21PFAKFVC6	93.671	-	33,826
Total U.S. Department of Health and Human Services			-	<u>7,161,506</u>
U.S. Department of Homeland Security				
Tribal Homeland Security Program	EMW-2023-SS-00134	97.067	-	335,934
Total U.S. Department of Homeland Security				<u>335,934</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 1,230,150</u>	<u>\$ 88,203,244</u>

Central Council of the Tlingit and Haida Indian Tribes of Alaska
Schedule of State Financial Assistance
Year Ended December 31, 2024

State Agency/Program Title	Grant Number	Total Expenditures
DEPARTMENT OF HEALTH AND SOCIAL SERVICES		
Native Family Assistance Program SOA FY2024	164-266-24002	\$ 1,452,261
Native Family Assistance Program SOA FY2025	164-266-25003	<u>1,263,968</u>
		<u>2,716,229</u>
Total Department of Health and Social Services		<u>2,716,229</u>
DEPARTMENT OF EDUCATION AND EARLY DEVELOPMENT		
Headstart SOA FY2024	* HS 23.067.01	585,163
Headstart SOA FY2025	* HS 23.067.01	<u>817,946</u>
		<u>1,403,109</u>
Technical Vocational Education Program FY2025	TVEP25	<u>213,172</u>
Total Department of Education and Early Development		<u>1,616,281</u>
DEPARTMENT OF PUBLIC SAFETY		
Village Public Safety Officer Program SOA FY2024	* VPSO 24-403	1,023,486
Village Public Safety Officer Program SOA FY2025	* VPSO 25-403	<u>1,192,298</u>
Total Department of Public Safety		<u>2,215,784</u>
TOTAL STATE FINANCIAL ASSISTANCE		<u><u>\$ 6,548,294</u></u>

* Major State Program

