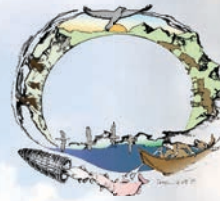


*Guided By* Culture,  
*Focused on* Tomorrow.



Tanana  
Chiefs  
Conference

# Financial Statements

Supplementary Information &  
Single Audit Reports

Year Ended September 30th, 2024





*Guided By Culture,*  
*Focused on Tomorrow.*



# Message from the Chief/Chairman

Dear Tribes and Tribal Members,

It is with great pleasure that I present to you the Tanana Chiefs Conference (TCC) Financial Statements for the fiscal year 2024. In this report, you will find a comprehensive overview of our financial activities and the impactful initiatives we undertook throughout the year.

In line with our mission to support rural communities, TCC strives to provide the necessary resources to empower Tribal members. Here are some highlights of our support initiatives from the past year:

- Increased support for the Chena Bingo operation, resulting in substantial rises in unrestricted payouts to villages.
- Distributed a rural relief payment for the 10th year in a row. This year, the payout amount increased to \$2,000 for rural employees.
- Sustained the economic development grant program for the eighth year, providing \$75,000 per village in FY24 and further increasing it to \$100,000 in FY25.
- Established a \$5,000,000 revolving energy fund to facilitate the growth of village energy projects, leveraging tax credits.

Over the past decade, TCC has provided a total of \$62 million in support to our Tribal communities, including contributions from Bingo, fund balance distributions, the Bureau of Indian Affairs Contract Support Costs Settlement, rural relief, economic development grants, and discretionary COVID-19 funding. In addition to these distributions, TCC has provided funds to support specific initiatives such as salmon distributions, cemetery assistance, culture camps, the Fort Yukon facility design, rural basketball court renovations, and rural veterinary services for our Tribal members.

We understand that many throughout our region have expressed concerns about the fiscal future of our Nation and our Tribes. I want to assure you that TCC remains financially strong and committed to strategic planning for the future. Because we have built a solid financial foundation, we are prepared to adapt to any decisions that may impact our finances. Our structured budgeting approach ensures stability and safeguards critical programs and services for our Tribal members.

As we reflect on our accomplishments, we remain steadfast in our commitment to fiscal responsibility. TCC will continue to explore innovative ways to support and uplift our Tribal communities, ensuring that our programs and services contribute meaningfully to the well-being of our people.



Sincerely,

A handwritten signature in blue ink, appearing to be 'BR'.

Chief/Chairman Brian Ridley  
Tanana Chiefs Conference (TCC)

# **Tanana Chiefs Conference**

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# **Tanana Chiefs Conference**

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# Message from the Chief Finance Officer

Dear Tribal Members,

I am happy to present the Tanana Chiefs Conference (TCC) fiscal year 2024 financial statements for your review.

Here are a few tips for reviewing these financial statements. The financial statements begin with the opinion of our independent auditors. For a quick overview of 2024, see pages 4 – 9 of the 'Management's Discussion and Analysis' (MD&A), which summarizes the most significant financial changes and compares them with 2023. Following the MD&A are the detailed financial statements and notes, which clarify some of the numbers found in the report. For more detailed information, refer to the schedules in the back of the book, which include tabs for each department and the single audit which covers State and Federal funds received.

TCC's total net position increased \$232.6 million or 5.0%, due to the market performance of our investment portfolio. Unrestricted net position rose by \$24.8 million or 53.6% due to significant investment gains.

For some historical perspective on TCC's rapid growth, here are some statistics over the last 10 years:

- Operating revenues are up \$117 million or 64%
- Operating expenses are up \$156 million or 109%
- Total assets are up \$463 million or 229%
- Net position is up \$388 million or 369%

These statistics show how TCC's expanding health care services have greatly benefited the organization, the Tribes and the Tribal members we serve. Over this same 10-year period, TCC provided almost \$62 million in discretionary funding directly to our Tribes to support projects that create jobs, address challenges caused by the pandemic, and enhance community development. I look forward to continuing this trend in Fiscal Year 2025.

I am very proud to once again present these audited financial statements to TCC's Tribal members, which include clean audit opinions and zero single audit findings. This marks our eighth consecutive year with zero findings and only one finding in total for the past 10 years.

I am truly honored to have this opportunity to serve as your Chief Financial Officer.



Sincerely,

A handwritten signature in blue ink, appearing to read 'Ben Shilling'.

Ben Shilling

Chief Financial Officer



# Financial Section







# Healthy, Strong, Unified Tribes

## **Independent Auditor's Report**

Members of the Board of Directors  
Tanana Chiefs Conference  
Fairbanks, Alaska

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of Tanana Chiefs Conference, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise Tanana Chiefs Conference's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of Tanana Chiefs Conference, as of September 30, 2024, and the respective changes in its financial position and cash flows 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) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller of the United States. 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 Tanana Chiefs Conference, 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 Tanana Chiefs Conference'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 generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, 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 Tanana Chiefs Conference'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 Tanana Chiefs Conference'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 on pages 4-9 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 an opinion on the financial statements that collectively comprise Tanana Chiefs Conference's basic financial statements. The information listed in the table of contents as "Supplementary Information" is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards and notes to schedules, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the Schedule of State Financial Assistance and notes to schedule, as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, are presented for purposes of additional analysis and are not a required part of the 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 "Supplementary Information," as previously listed, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2025, on our consideration of Tanana Chiefs Conference's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Tanana Chiefs Conference's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tanana Chiefs Conference's internal control over financial reporting and compliance



Anchorage, Alaska  
January 30, 2025



**Tanana Chiefs Conference**  
**Management's Discussion and Analysis**  
*September 30, 2024*

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**Introduction**

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The following discussion and analysis provides an overview of the financial position and activities of Tanana Chiefs Conference (TCC) for the year ended September 30, 2024, with selected comparative information for the year ended September 30, 2023. This discussion has been prepared by management and should be read in conjunction with the financial statements, including the notes thereto, which follow this section.

**Using the Financial Statements**

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TCC's financial report includes three basic financial statements: the Statement of Net Position, the Statement of Revenues, Expenses, and Changes in Net Position and the Statement of Cash Flows. These statements are prepared in accordance with generally accepted accounting principles as established by Government Accounting Standards Board (GASB) pronouncements. Resources are classified into three net position categories – unrestricted, restricted (including restricted for Program use and Tribal Shares), and net investment in capital assets.

**Statement of Net Position**

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The statement of net position presents the financial position of TCC at the end of the fiscal year which includes all assets and liabilities of TCC. The difference between total assets and total liabilities, known as net position, is one indicator of the financial condition of TCC. The change in net position is an indicator of whether the financial condition has improved or declined during the year. A summarized comparison of TCC's assets, liabilities and net position as of September 30, 2024 and 2023 is as follows:

	2024	2023	Change
Assets:			
Current assets	\$ 408,756,440	\$ 384,729,165	\$ 24,027,275
Capital assets, net of depreciation	221,423,776	208,682,496	12,741,280
Non-depreciable capital assets	15,474,827	17,849,839	(2,375,012)
Restricted investments – bonds	19,383,592	25,101,033	(5,717,441)
Other long-term assets	76,319	77,069	( 750)
<b>Total Assets</b>	<b>\$ 665,114,954</b>	<b>\$ 636,439,602</b>	<b>\$ 28,675,352</b>
Liabilities:			
Current liabilities	\$ 39,946,075	\$ 31,656,477	\$ 8,289,598
Noncurrent liabilities	132,147,894	135,399,686	(3,251,792)
<b>Total Liabilities</b>	<b>\$ 172,093,969</b>	<b>\$ 167,056,163</b>	<b>\$ 5,037,806</b>

## Tanana Chiefs Conference

### Management's Discussion and Analysis, continued

September 30, 2024

	2024	2023	Change
Net Position:			
Net investment in capital assets	\$ 116,677,676	\$ 102,991,641	\$ 13,686,035
Restricted for program use	265,502,079	279,401,122	(13,899,043)
Restricted for tribal shares	39,668,310	40,661,063	(992,753)
Unrestricted	71,172,920	46,329,613	24,843,307
<b>Total Net Position</b>	<b>\$ 493,020,985</b>	<b>\$ 469,383,439</b>	<b>\$ 23,637,546</b>

#### *Assets and Liabilities*

Working Capital of \$365.4 million increased by \$12.4 million or 3.5% from 2023 due to the following:

Current assets increased by approximately \$20.6 million primarily due to the increase in cash and investments of \$10.4 million and an increase in receivables of \$9.6 million.

Current liabilities increased by \$8.3 million primarily due to accrued liabilities increasing by \$6.1 million and unearned revenue increasing by \$1.7 million.

Long term assets increased by 4.6 million or 1.8% primarily due to the increase in capital assets due to the purchase of the Best Western Hotel which was partially offset by drawdowns in the bond project funds and capitalizing projects in progress.

#### *Net Position*

Total net position increased by 5.0% or \$23.6 million due to the following:

Net investment in capital assets increased by \$13.7 million, or 13.3% over 2023, which is primarily due to the purchase of the Best Western Hotel. This number represents our capital assets which are our buildings and equipment, minus depreciation, and any debt that we incurred to purchase the assets.

Net Position restricted for program use, which is primarily made up of IHS and BIA funds, decreased by \$13.9 million or -5.0% primarily due to expended funds received in prior years.

Unrestricted net position increased by \$24.8 million or 53.6% primarily from unrealized investment gains.

#### **Statement of Revenues, Expenses and Changes in Net Position**

The statement of revenues, expenses, and changes in net position presents the results of operations for TCC as a whole. Revenues, expenses, and other changes in net position are reported as either operating or non-operating. Significant recurring sources of TCC's revenue are grants, contracts, compacts with federal, state, and local agencies, and program income.



## Tanana Chiefs Conference

### Management's Discussion and Analysis, continued

*September 30, 2024*

A summarized comparison of the TCC's revenues, expenses, and changes in net position for the years ended September 30, 2024 and 2023 is as follows:

	2024	2023	Change
Operating revenues:			
Grants, compact and contracts	\$ 191,614,355	\$ 185,652,425	\$ 5,961,930
Program and third party	103,552,696	88,614,384	14,938,312
Rental, contributions, and other	3,556,099	5,608,005	(2,051,906)
Total operating revenues	298,723,150	279,874,814	18,848,336
Operating expenses:			
Salaries and fringe benefits	161,873,091	142,233,455	19,639,636
Professional and contractual services	49,265,475	39,637,553	9,627,922
Grants	16,735,326	16,374,597	360,729
Other (see list on page 11)	70,940,641	67,987,235	2,953,406
Total operating expenses	298,814,533	266,232,840	32,581,693
Operating income (loss)	(91,383)	13,641,974	(13,733,357)
Net nonoperating revenue (expense)	23,728,929	5,552,960	18,175,969
Change in net position	23,637,546	19,194,934	4,442,612
<b>Net Position, beginning of year</b>	469,383,439	450,188,505	19,194,934
<b>Net Position, end of year</b>	\$ 493,020,985	\$ 469,383,439	\$ 23,637,546

The Statement of Revenues, Expenses, and Changes in Net Position reflect an overall increase in net position of 5.0% or approximately \$23.6 million in 2024. Major factors contributing to this change include:

#### ***Revenues***

Operating revenue sources increased by approximately \$18.8 million or 6.7% in 2024. The primary reasons were:

\$ 5,961,930	Increase in grants, compact and contracts resulted primarily from increases in the BIA and IHS compact revenues.
14,938,312	Increase in Program and third party revenues resulted primarily from the increase in third party revenue.

#### ***Expenses***

Operating expenses in 2024 increased approximately \$32.6 million, or 12.2%, primarily due to:

\$ 19,639,636	This 13.8% increase in salaries and fringe benefits was the result of the 4% salary increase that was approved for FY24 as well as new positions related to the expansion of health services.
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## Tanana Chiefs Conference

### Management's Discussion and Analysis, continued

September 30, 2024

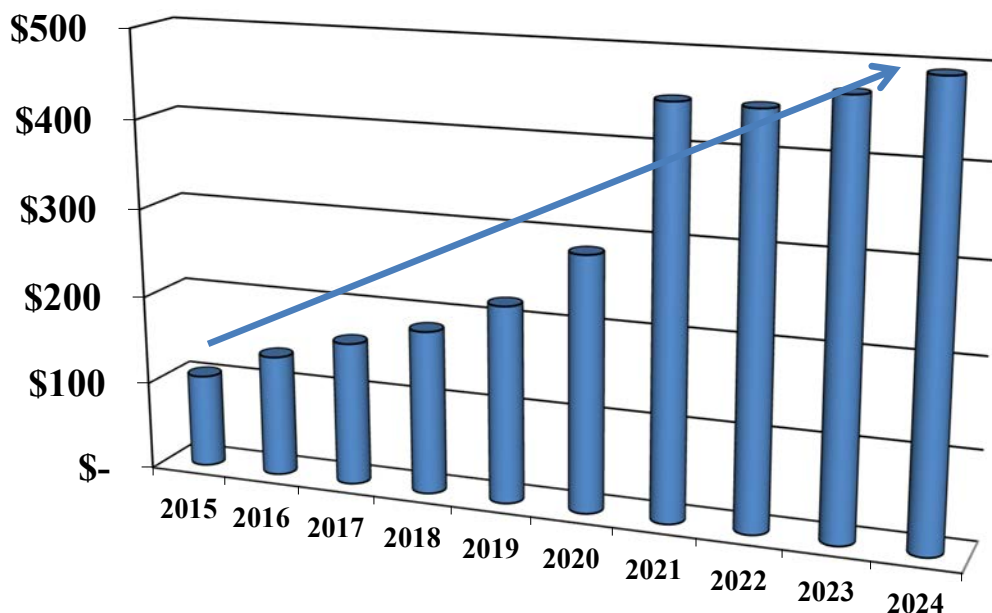
\$ 9,627,922 Increase in professional and contractual services due to \$1.5 million for Circle flooding, \$1 million on infrastructure projects, \$5 million spent on new clinic construction and \$3 million in pharmacy related increases.

#### *Non Operating*

Net Non Operating Revenues (Expenses) increased in 2024 by approximately \$18.2 million, or - 327.3%, primarily due to:

\$ 18,844,924 Increase in investment income.

**A ten-year comparison of Net Position is as follows (in millions):**



This shows the following increases:

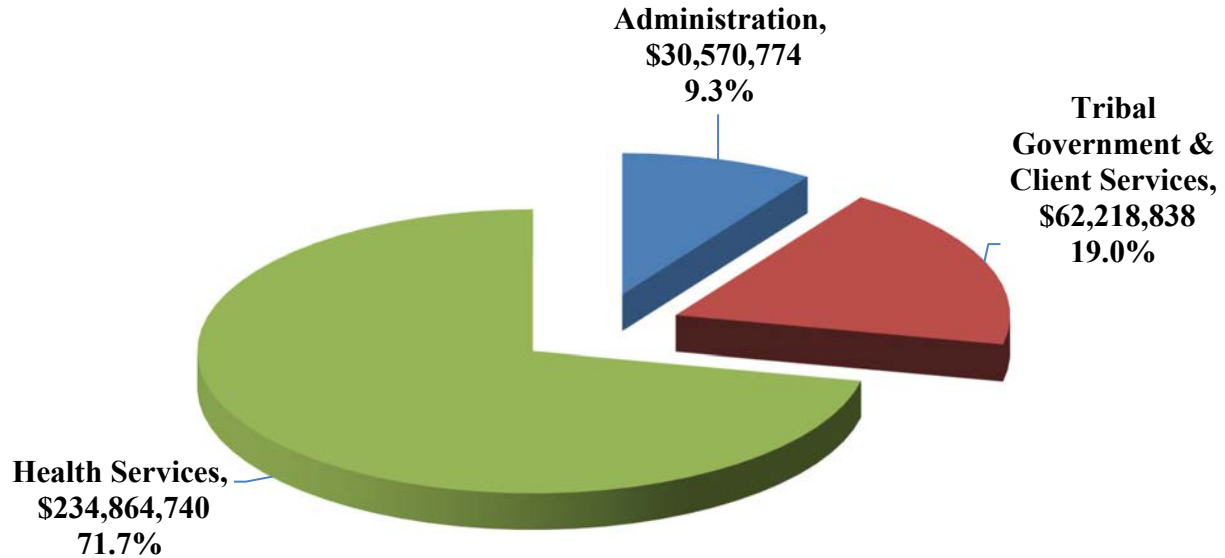
From 2015 to 2024 – \$388M or 369%

## Tanana Chiefs Conference

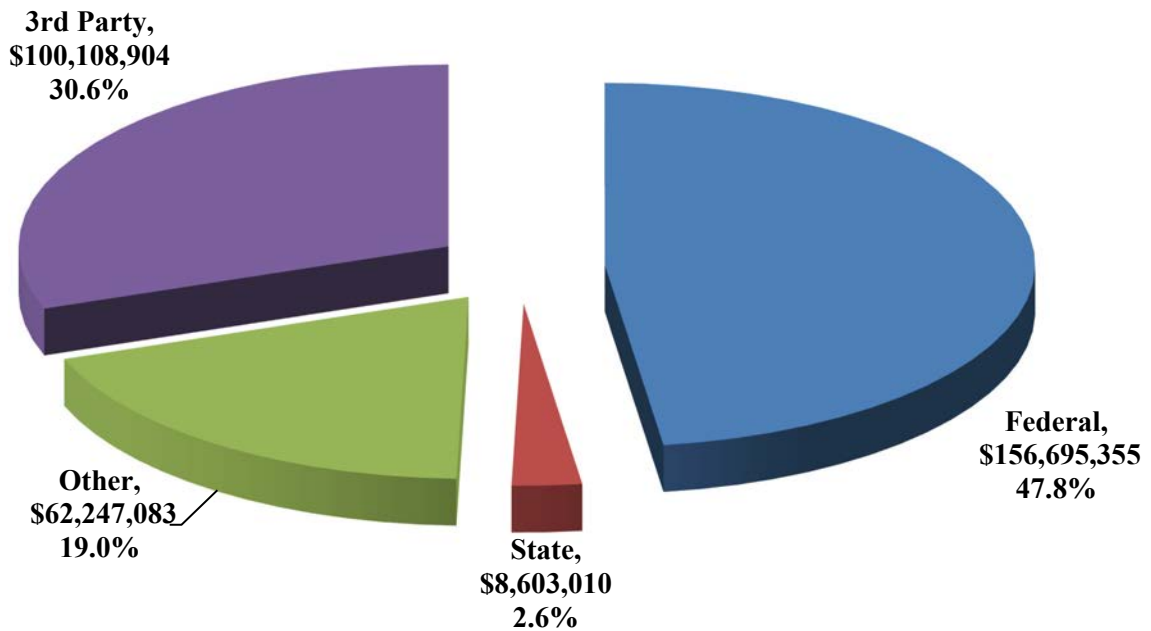
### Management's Discussion and Analysis, continued

September 30, 2024

A summary of revenue by department/division after the elimination of interdepartmental charges for the year ended September 30, 2024 is as follows:



Total Funding Sources for the year ended September 30, 2024:





## **Tanana Chiefs Conference**

### **Management's Discussion and Analysis, continued**

*September 30, 2024*

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#### **Capital and Debt Activities**

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At September 30, 2024, total debt outstanding included approximately \$132.6 million of bonds payable, including \$2.5 million which is the current portion. The accrued annual leave liability totals \$7.3 million, including \$6.1 million which is the current portion.

#### **Other Economic and Financial Conditions**

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The following is a description of currently known facts, decisions, or conditions that are expected to have a significant effect on the financial position (net assets) or changes in net assets (revenues, expenses, and other changes in net assets) of TCC.

In 2024, TCC continued to improve its Health Service billing processes to better capture revenues from third party insurance providers while incurring fewer write offs. In addition, we were able to continue to restore service levels that have been impacted in COVID-19 protocols. This resulted in increased third party revenues of \$12.3 million or 14.0%. In 2025 Health third party revenues are expected to increase with the expanding of services and new clinic space by \$10.0 million to \$110 million for a 10% increase over 2024.

In the past 5 years we have seen steady increases in the national budgets for IHS and BIA. Even taking out the significant increase in 2021 as a result of the COVID-19 specific funding. However, FY25 budget requests are showing a slight decrease in funding. Our conservative expectations for FY 2025 range from flat funding to as much as a 5% decrease.

State revenues only account for 3% of the total revenue to TCC or \$8.6 million. From FY 2012 we have seen a decrease of \$4.9 million or 36.3%. We did see an 11% increase in our funding in 2024. Our conservative expectations for FY 2025 range from a 5% decrease to as much as a 10% increase.

With the changes listed above we conservatively expect FY 2025 operating revenues to increase by about \$5 million or 2% to \$303 million.

#### **Contacting TCC's Financial Management**

The financial report is designed to provide TCC's management, investors, creditors, grantors, members, and customers with a general view of TCC's finances and to demonstrate TCC's accountability for the funds it receives and expends. For additional information about this report, or if you need additional financial information, please contact Ben Shilling, Chief Financial Officer, Tanana Chiefs Conference, 122 First Avenue, Suite 600, Fairbanks, Alaska 99701-4897.

# TANANA CHIEFS CONFERENCE

## Statement of Net Position

September 30, 2024

### ASSETS

#### Current

Cash and cash equivalents	\$ 36,541,505
Investments	273,121,769
Restricted investments	56,338,639
Receivables:	
Grantors	6,294,889
Accounts	32,266,828
Current loans receivable, net of allowance	50,000
Prepaid items	1,813,928
Inventory	2,328,882
Total Current Assets	<u>408,756,440</u>

Restricted investments for bond repayment	19,383,592
Investment in Chena Bingo	76,319
Capital assets, net of accumulated depreciation/amortization	221,423,776
Non-depreciable capital assets	15,474,827
Total Assets	<u>665,114,954</u>

### LIABILITIES

#### Current

Accounts payable and accrued liabilities	21,000,540
Current portion bonds payable	2,505,000
Current portion lease liabilities	416,842
Accrued annual leave	6,080,267
Reserve for claims payments	3,000,000
Unearned revenue	4,344,276
Interest payable	2,599,150
Total Current Liabilities	<u>39,946,075</u>

Noncurrent accrued leave	1,193,015
Noncurrent lease liabilities	898,570
Bonds payable, net of unamortized bond premium	130,056,309
Total Liabilities	<u>172,093,969</u>

### NET POSITION

Net investment in capital assets	116,677,676
Restricted for:	
Program use	265,502,079
Tribal Shares	39,668,310
Unrestricted	71,172,920
Total Net Position	<u>\$ 493,020,985</u>

**TANANA CHIEFS CONFERENCE**  
Statement of Revenues, Expenses and Changes in Net Position  
Year Ended September 30, 2024

**Operating Revenues**

Grants and Compact	\$ 175,454,162
Contract	16,160,193
Program revenue	103,552,696
Other	<u>3,556,099</u>

<b>Total Operating Revenues</b>	<u>298,723,150</u>
---------------------------------	--------------------

**Operating Expenses**

Salaries and fringe benefits	161,873,091
Travel	17,801,139
Direct operating costs	15,031,460
Supplies	6,610,599
Facilities	18,250,712
Equipment	3,009,152
Professional and contractual services	49,265,475
Grants	16,735,326
Depreciation and amortization	9,833,801
Other	<u>403,778</u>

<b>Total Operating Expenses</b>	<u>298,814,533</u>
---------------------------------	--------------------

Operating Loss	<u>(91,383)</u>
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**Nonoperating Revenues (Expenses)**

Investment income	28,387,667
Restricted investment income	339,192
Equity earnings in joint venture	204,343
Interest expense	<u>(5,202,273)</u>

<b>Total Nonoperating Revenues (Expenses)</b>	<u>23,728,929</u>
---	-------------------

Change in net position	23,637,546
------------------------	------------

<b>Net Position, beginning of year</b>	<u>469,383,439</u>
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<b>Net Position, end of year</b>	<u><u>\$ 493,020,985</u></u>
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# TANANA CHIEFS CONFERENCE

## Statement of Cash Flows Year Ended September 30, 2024

### Cash Flows from Operating Activities

Receipts from grants, contract, compact and other	\$ 198,594,206
Receipts from programs, patients, and third-party billings	89,070,079
Payments to vendors, grantees, and suppliers for goods and services	(122,406,866)
Payments to employees and others for salaries and benefits	<u>(160,921,042)</u>
<b>Net cash from operating activities</b>	<u>4,336,377</u>

### Cash Flows from Investing Activities

Distributions from joint venture	204,343
Loan payments received	100,000
Proceeds from sale of investments	91,704,921
Purchases of investments	(84,486,898)
Interest and dividends received	<u>9,735,015</u>
<b>Net cash from investing activities</b>	<u>17,257,381</u>

### Cash Flows from Capital and Related Financing Activities

Purchase of capital assets	(21,065,487)
Proceeds from sale of capital assets	444,165
Principal payments on bonds payable	(2,385,000)
Interest payments on bonds payable	<u>(5,261,898)</u>
<b>Net cash from capital and related financing activities</b>	<u>(28,268,220)</u>

Net decrease in cash and cash equivalents	(6,674,462)
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<b>Cash and Cash Equivalents, beginning of year</b>	<u>43,215,967</u>
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<b>Cash and Cash Equivalents, end of year</b>	<u>\$ 36,541,505</u>
	(continued)



## TANANA CHIEFS CONFERENCE

### Statement of Cash Flows, continued

Year Ended September 30, 2024

#### Reconciliation of Operating Income to Net Cash from Operating Activities

Operating loss	\$ (91,383)
Adjustment to reconcile operating loss to net cash from operating activities:	
Depreciation and amortization	9,833,801
(Increase) decrease in:	
Grants receivable	1,768,065
Accounts receivable	(14,482,617)
Prepaid items	(582,173)
Inventory	(13,000)
Increase (decrease) in:	
Accounts payable and accrued liabilities	6,120,661
Accrued annual leave	952,049
Lease liabilities	(824,713)
Unearned revenue	1,655,687
<b>Net Cash from Operating Activities</b>	<b><u>\$ 4,336,377</u></b>

See accompanying notes to financial statements

# **Tanana Chiefs Conference**

## **Notes to Financial Statements**

*September 30, 2024*

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### **1. Nature of Organization**

Dena' Nena' Henash dba Tanana Chiefs Conference (TCC) was incorporated as a nonprofit organization under Alaska State Law in 1971. There are 42 member villages served by TCC. TCC's objectives are to provide health, social, and economic services to the native people and villages of interior Alaska, known as the TCC region, using federal, state, and local resources.

Tanana Chiefs Conference prepares its financial statements in accordance with the provisions of the Governmental Accounting Standards Board (GASB). GASB statements establish standards for external financial reporting for all State and local governmental entities, which includes a management's discussion and analysis section, a Statement of Net Position, a Statement of Revenues, Expenses, and Changes in Net Position and a Statement of Cash Flows. They require the classification of net position into three components – Net investment in capital assets; Restricted; and Unrestricted.

### **2. Summary of Significant Accounting Policies**

#### **(a) *Governmental Accounting***

In accordance with the guidance established by the American Institute of Certified Public Accountants' (AICPA) audit and accounting guide Audits of State and Local Governments, TCC is subject to accounting principles generally accepted in the United States of America applicable to state and local governments, because its governing board is appointed by tribal governments.

Internally, the accounts of TCC are organized on the basis of funds, in which each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, net position, revenues, and expenses. TCC 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. For external reporting, the various funds are grouped in the financial statements in this report as a single proprietary fund.

"Measurement focus" refers to which resources are being measured when reporting financial position and performance. "Basis of accounting" refers to when revenues, expenses and transfers, and the related assets and liabilities, are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made regardless of the measurement focus applied.

Proprietary fund types are accounted for using the economic resources measurement focus and the accrual basis of accounting. Their revenues are recognized in the period they are earned and become measurable while expenses are recognized in the period incurred, if measurable.

**Tanana Chiefs Conference**  
**Notes to Financial Statements, continued**  
*September 30, 2024*

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TCC administers federal, state, and local grants, and contracts that are generally of a cost reimbursement type that include provisions for advances and billings for costs incurred. Revenues and receivables of TCC are generally recorded when reimbursable expenses are incurred to the extent of the grant or contract amount.

Revenue from the U.S. Department of Health and Human Services, Indian Health Service (IHS) and the U.S. Department of Interior, Bureau of Indian Affairs (BIA) Compacts are recognized when earned during the award period. Amounts receivable from these Compacts include the balance of the current year Compact not received by year-end. Amounts received from these Compacts in excess of current year expenses are included in net restricted position and carried over to future years.

Amounts receivable from funding agencies include amounts relating to expenses incurred prior to year-end but not billed until after year-end. Advances from funding agencies (other than BIA and IHS compact awards and related pass-through awards) are considered earned when an expense is incurred. All receipts in excess of expenses for ongoing programs are recorded as unearned revenue. Receipts in excess of expenses for completed programs are recorded as amounts payable to funding agencies.

Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payers, and others for services rendered. Estimated uncollectible revenue is reported as provision for bad debts and contractual allowances in the accompanying financial statements. Contract revenue attributable to long-term service contracts is recognized over the term of the contracts, as services are performed, or based on the specific terms of the contracts.

Operating revenues and expenses are distinguished from nonoperating items on the Statement of Revenues, Expenses, and Changes in Net Position. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with ongoing operations. TCC's principal operating revenues include grant, contract and compact revenues, and charges to customers, patients, and third parties for delivery of services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

**(b) *Management Estimates***

In preparing the financial statements, management is required to make estimates that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities as of the date of the balance sheet and revenues and expenses for the period. Actual results could differ from those estimates.

**Tanana Chiefs Conference**  
**Notes to Financial Statements, continued**  
*September 30, 2024*

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**(c) *Deposits and Investments***

TCC's cash and equivalents are considered to be cash on hand, demand deposits, open-ended money market mutual funds, and short-term investments with original maturities of three months or less from the date of acquisition. TCC reports all equity and debt securities at fair value. Unrealized gains and losses are reflected in investment income.

**(d) *Accounts Receivable***

Accounts receivable include amounts from Grantors and Third Party Payers, primarily insurance companies. Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable.

**(e) *Loans Receivable***

TCC used the proceeds of the intermediary relending program loans (Note 5) to make loans to various individuals and entities in order to promote economic development in the TCC service area.

**(f) *Capital Assets***

Capital assets acquired with a value greater than \$5,000 and a useful life more than one year are recorded at cost if purchased and estimated fair value if contributed. Depreciation is provided over estimated useful lives of 3 to 40 years using the straight-line method.

**(g) *Note Issue Costs***

Note issue costs are expensed as incurred.

**(h) *Accrued Leave***

Personnel leave is recorded in the year earned. All amounts expected to be paid or used within one year are reported as a current liability.

**(i) *Income Taxes***

TCC is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. However, TCC does receive unrelated business income from its rental activities. This unrelated debt-financed income is taxable under Section 514(a) of the Internal Revenue Code. However, any such tax is immaterial to the financial statements, and no provision has been made for the accrual of the taxes.



**Tanana Chiefs Conference**  
**Notes to Financial Statements, continued**  
*September 30, 2024*

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TCC annually reviews its tax return and tax positions taken in accordance with the recognition standards. TCC believes that it has no uncertain tax positions which would require disclosure or adjustment in these financial statements. With few exceptions, TCC is not subject to audit of its tax returns prior to September 30, 2021.

**(j) *Interest Income***

TCC earns interest on unrestricted administration moneys and on certain federal moneys as permitted by Public Law 93-638, Section 106(b).

**(k) *Indirect Cost Allocation***

The Administration Account is used to record indirect costs that benefit all programs and are not directly charged to programs. Indirect costs are allocated to most of the program funds based upon an agreement negotiated with the cognizant agency, which provides for allocation of indirect costs based upon total direct expenditures of each contract or grant, less certain subcontracts, construction, and equipment purchases. Indirect costs allocated to the various contracts and grants have been made at the current negotiated rates unless otherwise limited by the contractual agreement.

**(l) *Net Position***

TCC does not have the authority to issue certificates of stock or distribute any part of its net position to, or for the benefit of, its members, officers or any other private person.

Net position is divided into three components:

- Net investment in capital assets – consists of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets.
- Restricted net position – is comprised of unexpended BIA and IHS compact funding and unexpended program receipts that are contractually restricted by the particular programs' primary funding source, including the unexpended portions of the tribal shares components of TCC's BIA and IHS compacts.
- Unrestricted – all other net position is reported in this category.

**(m) *Contract Reduction Revenues, Expenses, and Contributed Personnel***

In connection with TCC's operation of the Chief Andrew Isaac Health Clinic (CAIHC), certain expenses are paid directly by the grantor, Alaska Area Native Health Services (AANHS). TCC's grant amount was reduced by the amount of these expenses. TCC records revenues equal to the amount of these contract reductions and expenses for those costs chargeable to CAIHC that are paid by the grantor.

AANHS provided certain personnel to CAIHC and the Office of Environmental Health without charge to TCC or reduction of the contract amount. These contributions are recorded at estimated fair value as revenues and expenditures at values determined by

**Tanana Chiefs Conference**  
**Notes to Financial Statements, continued**  
*September 30, 2024*

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AANHS. TCC is permitted to charge the AANHS contract for indirect costs on amounts related to contract reduction expenditures and AANHS contributed personnel.

**3. Cash and Investments**

***Current Cash and Investments***

***Restricted Cash and Investment Policy***

Bureau of Indian Affairs compacting funding is advanced to TCC at the beginning of each compacting period. Investment of these moneys is restricted to obligations of the United States, registered securities invested in obligations of the United States or deposits in accounts that are insured by an agency or instrumentality of the United States or are fully collateralized. The unexpended BIA compacting moneys, classified as investments restricted for program use, were \$56,338,639 at September 30, 2024.

***Custodial Credit Risk - Deposits***

TCC maintains cash balances at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. In addition, TCC maintains a collateralization agreement with a financial institution. At September 30, 2024 TCC's cash balances were fully insured or collateralized.

***Custodial Credit Risk - Investments***

For an investment, this is a risk that, in the event of the failure of the counterparty, TCC will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

At September 30, 2024, TCC's investment balances were as follows:

Domestic corporate bonds	0 - 5 years, 1.8 year average	\$ 27,487,362
Municipal bonds	3 year	652,242
Securitized Debt	N/A	26,369,232
Government securities	N/A	229,518,078
Money market funds	N/A	6,190,751
Mutual funds	N/A	39,242,743
Total investments		329,460,408
Restricted investments		(56,338,639)
Unrestricted investments		\$273,121,769

Net unrealized gains at September 30, 2024 were \$16,918,530.

TCC 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

**Tanana Chiefs Conference**  
**Notes to Financial Statements, continued**  
*September 30, 2024*

significant unobservable inputs. TCC has the following recurring fair value measurements as of September 30, 2024:

	Total	Level 1	Level 2	Level 3
Domestic corporate bonds	\$ 27,487,362	\$ 27,487,362	\$ -	\$ -
Municipal bonds	652,242	652,242	-	-
Government securities	229,518,078	229,518,078	-	-
Securitized Debt	26,369,232	26,369,232	-	-
Money market funds	6,190,751	6,190,751	-	-
Mutual funds	39,242,743	-	39,242,743	-
Total investments	\$ 329,460,408	\$ 290,217,665	\$ 39,242,743	\$ -

*Interest Rate Risk*

TCC has adopted a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

*Credit Risk*

Credit ratings for investments held at September 30, 2024 are as follows:

Domestic Corporate Bonds – Standard & Poor’s	
AAA	\$ 417,104
AA	262,286
AA-	616,059
A+	1,288,415
A	2,443,429
A-	6,200,150
BBB+	6,768,422
BBB	6,164,915
BBB-	2,988,043
Not Rated	338,538
Total Domestic Corporate Bonds	\$ 27,487,361

*Concentration of Credit Risk*

TCC places a 5% limit on the amount that TCC can invest in any one issue. As of September 30, 2024, TCC’s only investment over the 5% threshold was with US Treasuries.

*Foreign Currency Exposure*

At September 30, 2024, TCC has securities with exposure to foreign currency risk. It is TCC’s policy to rely on the professional managers to regulate this investment exposure, in keeping with the investment policy of high grade investment quality bonds.

**Tanana Chiefs Conference**  
**Notes to Financial Statements, continued**  
*September 30, 2024*

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***Non-Current Restricted Bond Investments***

***Restricted Bond Investment Policy***

As described in note 11, proceeds from issuance of Health Revenue Bonds are placed in separate accounts. Use of the bond investment monies is restricted to Health Revenue Bonds principal and interest payments, and other payments related to the Clinic Expansion Projects. These funds are invested in money market funds, and guaranteed investment contracts.

***Custodial Credit Risk***

At September 30, 2024, TCC's bond investment balances were as follows based on Level 1 inputs described above:

Institutional US Government Money Market Fund	\$ 11,738,692
Toronto Dominion Bank GIC	7,644,900
Total Investments	\$ 19,383,592

***Credit Risk***

Money market funds and guaranteed investment contracts held at September 30, 2024 were not rated.

**4. Accounts Receivable**

Accounts receivable represents receivables for services provided by various health centers operated by TCC, contractual services provided by various departments of TCC and other local receivables. Amounts are due from the State of Alaska, Medicaid, Medicare, third-party insurance carriers, and individuals in the amount of \$32,266,828 and reported net of an allowance for uncollectible accounts of \$6,439,266.

TCC has amounts due from various granting agencies of \$6,294,888.

**5. Loans Receivable**

In August 2023, TCC agreed to financially assist the Tanacross Village Council in a short term loan while they were waiting on grant reimbursements. As a result of this agreement, Tanacross Village Council owed TCC \$50,000 at September 30, 2024.



**Tanana Chiefs Conference**  
**Notes to Financial Statements, continued**  
September 30, 2024

**6. Capital Assets**

Capital asset activity for the year ended September 30, 2024 was as follows:

	Beginning Balance	Additions/ Transfers	Retirements/ Transfers	Ending Balance
<i>Capital assets not being depreciated/amortized</i>				
Land and improvements	\$ 11,718,350	\$ -	\$ -	\$ 11,718,350
Construction in progress	6,131,489	(2,375,012)	-	3,756,477
<b>Total</b>	<b>17,849,839</b>	<b>(2,375,012)</b>	<b>-</b>	<b>15,474,827</b>
<i>Capital assets being depreciated/amortized</i>				
Buildings	235,895,347	21,210,926	(222,116)	256,884,157
Computers and electronics	9,484,535	-	-	9,484,535
Medical equipment	16,761,46	1,352,205	(595,721)	17,517,945
Vehicles	3,973,535	657,405	-	4,630,940
Other equipment	1,570,850	212,863	(7,577)	1,776,136
Leased assets	3,630,204	-	(361,936)	3,268,267
Furniture	2,887,561	7,100	-	2,894,661
<b>Total</b>	<b>274,203,493</b>	<b>23,440,499</b>	<b>(1,187,350)</b>	<b>296,456,642</b>
<i>Less accumulated depreciation/amortization for</i>				
Buildings	43,730,673	7,034,380	(61,354)	50,703,699
Computers and electronics	7,945,685	482,944	-	8,428,629
Medical equipment	7,435,673	1,290,092	(586,931)	8,138,834
Vehicles	2,664,965	485,024	(87,323)	3,062,666
Other equipment	1,281,485	82,769	(7,577)	1,356,677
Leased assets	1,552,686	466,749	-	2,019,435
Furniture	909,830	413,096	-	1,322,926
<b>Total</b>	<b>65,520,997</b>	<b>10,255,054</b>	<b>(743,185)</b>	<b>75,032,866</b>
<b>Total, Net</b>	<b>208,682,496</b>	<b>13,185,445</b>	<b>(444,165)</b>	<b>221,423,776</b>
<b>Net Capital Assets</b>	<b>\$ 226,532,335</b>	<b>\$ 10,810,433</b>	<b>\$ (444,165)</b>	<b>\$ 236,898,603</b>

Generally, title to land, building, leasehold improvements, furniture, and equipment acquired with proceeds of contracts or grants vests with TCC. Land, building, leasehold improvements, furniture, and equipment purchased with contract or grant moneys are recorded as program expenditures when acquired in the fund making the purchase, for the purpose of recognizing revenue on these awards. These amounts are eliminated for the Statement of Revenues, Expenses, and Changes in Net Position. Depreciation and amortization expense for the year ended September 30, 2024, was \$10,810,434.

**Tanana Chiefs Conference**  
**Notes to Financial Statements, continued**  
*September 30, 2024*

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TCC's net investment in capital assets includes the following at September 30, 2024:

Capital assets, net of accumulated depreciation	\$ 236,898,603
Less bonds payable related to capital assets	(120,220,927)
Net investment in capital assets	\$ 116,677,676

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**7. Accrued Leave**

Accrued leave activity for the year ended September 30, 2024 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Amount Due Within One Year
Accrued leave	\$ 6,321,233	\$ 11,248,419	\$(10,296,370)	\$ 7,273,282	\$ 6,080,267

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**8. Net Position Reallocation**

In accordance with TCC's fund balance policy, a reallocation of net position between funds for the benefit of the member tribes is done annually, based on 60 percent of the three-year average of unrestricted investment earnings. 40 percent will go into each federally recognized tribe in the TCC region tribal shares account with 20 percent going into the sub-regions accounts. Amounts allocated but unexpended will be carried into the subsequent year and remain available. Negative amounts are not allocated. The fiscal year 2024 allocable amount calculation is as follows:

Unrestricted investment earnings:	
Fiscal year 2024	\$ 28,387,233
Fiscal year 2023	9,542,743
Fiscal year 2022	(20,637,821)
Three year total	17,292,155
Three-year average	5,764,052
Allocation percentage	60%
Allocable amount	\$ 3,458,431

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**9. Lease Commitments**

TCC leases equipment, office space, and facilities in Fairbanks, Alaska and several villages from various lessors. These leases expire at various times through September 2028. TCC paid principal and interest totaling \$912,593 in rentals on operating leases for the year ended September 30, 2024. TCC uses an interest rate of 5% for its lease calculations. The leases are amortized over the lease terms. The lease liability at September 30, 2024 was \$1,315,412. The

**Tanana Chiefs Conference**  
**Notes to Financial Statements, continued**  
*September 30, 2024*

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right-to use assets at September 30, 2024 was \$3,268,267. The accumulated amortization at September 30, 2024 was \$2,019,435.

Scheduled future lease payments is as follows:

<i>Year ending September 30:</i>	Principal	Interest	Total
2025	\$ 416,842	\$ 56,304	\$ 473,146
2026	438,168	34,978	473,146
2027	274,141	15,646	289,787
2028	186,261	4,295	190,556
<b>Total</b>	<b>\$ 1,315,412</b>	<b>\$ 111,223</b>	<b>\$ 1,426,635</b>

TCC entered into a communications service agreement on June 29, 2006 to provide service to its village health clinics. During 2024, substantially all of these lease payments were made by the Universal Service Administrative Company (USAC). If TCC does not comply with the requirements of USAC's program for rural health clinics, TCC could be required to either repay amounts previously paid by USAC or could be held responsible for the full amount of these lease costs. Management believes that TCC has complied with all program requirements in 2024.

## **10. Employee Benefit Plan**

All permanent employees are eligible for the defined contribution Tanana Chiefs Conference Profit-Sharing Plan for Employees (Plan). The Plan is administered by TCC. TCC is required to contribute an amount equal to 7% of each eligible employee's gross compensation. The TCC board of directors may authorize a contribution in excess of the 7% minimum, but the total contribution may not exceed 15% of eligible gross compensation. Employer contributions vest to employees at varying rates over two to four years. The Plan contribution for the year ended September 30, 2024 was \$7,394,105.

### *Deferred Compensation Plan*

TCC offers its employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. Under the plan, eligible employees can elect to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable financial emergency.

Deferred compensation investments, along with the corresponding liabilities, are reported in the Statement of Net Position. Compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributed to those amounts are the sole property and rights of TCC (until paid or made available to the employee or other beneficiary), subject only to the claims of TCC's general creditors. Participants' rights under the plan are equal to those of general creditors of TCC in an amount equal to the fair market value of the deferred account for each participant. Management believes it is unlikely that TCC will have to use the assets to satisfy claims of general creditors in the future.

**Tanana Chiefs Conference**  
**Notes to Financial Statements, continued**  
*September 30, 2024*

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Plan assets and amounts due employees are included in assets and liabilities, at September 30, 2024 the amounts totaled \$5,762,736.

*Medical Insurance Plan*

TCC has a medical insurance plan which requires a standard monthly payment for each eligible employee from which actual claims are paid by the carrier. An additional amount is required by the plan to pay for claims originating prior to termination of the plan, but not processed until the 12-month period subsequent to the plan termination. During 2007, TCC changed the plan benefits, resulting in a decrease in certain benefits, as well as an increase in employee participation in the cost of service. TCC also discontinued its benefit of providing health benefits to qualified retired employees as a postretirement benefit during 2007. Participants who had previously qualified will continue to receive benefits. All amounts may be adjusted annually by the carrier based upon TCC's actual claims experience.

The following is a summary of claims incurred but not reported:

<i>Year Ended</i>	Beginning Balance	Additions	Reductions	Ending Balance
September 30, 2023	\$ 3,000,000	\$ 31,773,147	\$ (31,773,147)	\$ 3,000,000

## **11. Bonds**

*2019A Series Alaska Industrial Development and Export Authority Revenue Bonds*

In October 2019, the Alaska Industrial Development and Export Authority ("AIDEA") issued its Revenue Bonds (Tanana Chiefs Conference Project) Series 2019A (the "Series 2019A Bonds") and loaned the proceeds thereof to TCC pursuant to the terms of a Loan Agreement between AIDEA and TCC. The Series 2019A Bonds bear a tax-exempt fixed rate of interest and have a final maturity of October 1, 2049.

The Series 2019A Bonds are subject to optional redemption on or after October 1, 2029 at the option of AIDEA, as directed by TCC, in whole or in part on any day at a redemption price equal to the principal amount of the Bonds to be redeemed plus accrued interest thereon to, but not including the date of redemption. Proceeds of the bonds will be used by TCC to fund construction of a 108,000 square foot health care facility at 1717 West Cowles Street, Fairbanks, Alaska pursuant to a fixed price contract.

The obligations of TCC to make payments of principal and interest to AIDEA pursuant to the terms of the Loan Agreement are secured by a first lien on (a) the health care revenues of TCC, (b) the general revenues of TCC which excludes health care revenues and restricted borrower funds (grants, gifts, devises, bequests and contributions designated by the maker to specific purpose and use), and (c) a deed of trust on the real property referred to in the preceding paragraph. Health care revenues are required to be deposited in an account subject to a Deposit Account Control Agreement held by the Bond Trustee for the benefit of the holders of the Series 2019A Bonds. Amounts in excess of one-sixth of the up-coming interest payment and one-twelfth of the upcoming principal payment are transferred to TCC on a monthly basis.

**Tanana Chiefs Conference**  
**Notes to Financial Statements, continued**  
*September 30, 2024*

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During fiscal year 2023, TCC was required to deposit \$5,317,550 in such account for the payment of interest on the Series 2019A Bonds.

Pursuant to the terms of the Loan Agreement, TCC has agreed to maintain (a) at least 50 days cash on hand tested semi-annually as of March 31 and September 30, and (b) a debt service coverage ratio of not less than 1.25 to 1.00 tested annually as of September 30. As of September 30, 2024, TCC is in compliance with each of the preceding financial covenants. TCC also agreed to not issue or incur additional indebtedness unless for the two most recent audited fiscal years it can demonstrate a debt service coverage ratio, including all outstanding indebtedness and the proposed additional indebtedness, at least equal to 1.25 to 1.00.

**TANANA CHIEFS CONFERENCE, ALASKA**

**\$126,685,000 Alaska Industrial Development and Export Authority Revenue Bonds  
Series 2019A**

The bonds provided the following source of funds:

Principal amount of bonds	\$ 126,685,000
Bond issuance costs	(1,677,672)
Bond premium	12,637,572
<b>Total source of funds</b>	<b>\$ 137,644,900</b>

Scheduled future debt service on the Bonds is as follows:

<i>Fiscal Year</i>	Principal	Interest	Total
2025	2,505,000	5,135,675	7,640,675
2026	2,635,000	5,007,175	7,642,175
2027	2,770,000	4,872,050	7,642,050
2028	2,910,000	4,730,050	7,640,050
2029	3,060,000	4,580,800	7,640,800
2030 – 2034	17,830,000	20,381,500	38,211,500
2035 – 2039	22,305,000	15,904,900	38,209,900
2040 – 2044	27,240,000	10,966,400	38,206,400
2045 – 2049	33,280,000	4,933,400	38,213,400
2050 – 2050	7,495,000	149,900	7,644,900
<b>Total debt service</b>	<b>\$ 122,030,000</b>	<b>\$ 76,661,850</b>	<b>\$ 198,691,850</b>



**Tanana Chiefs Conference**  
**Notes to Financial Statements, continued**  
*September 30, 2024*

A summary of changes in bond obligation for the year ended September 30, 2024 follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Amount Due Within One Year
Bonds Payable	\$124,415,000	\$ -	\$(2,385,000)	\$122,030,000	\$ 2,505,000
Plus unamortized bond premium				10,531,309	
				\$132,561,309	

## 12. Related Party Transactions

TCC's investment in Chena Bingo is a joint venture. A joint venture is defined as a legal entity or other organization that results from a contractual arrangement and that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control, in which the participants retain (a) an ongoing financial interest or (b) an ongoing financial responsibility.

As TCC has an equity interest in Chena Bingo, the investment is accounted for under the equity method of accounting.

TCC loaned the joint venture \$240,317 for startup costs and equipment. The note was rolled into capital contributions for the four joint venture partners. Two of the other three joint venture partners paid TCC for their share of the initial capital in 2012. Chena Bingo also leases building space from TCC at FMV based on appraisal.

## 13. Third Party Revenue

Gross Medical billing, Contractual adjustments, and allowance for doubtful accounts included in program revenue for the year ended September 30, 2024 are summarized as follows:

Medical service revenues	\$ 112,182,406
Less contractual adjustments	(12,073,501)
<b>Total</b>	<b>\$ 100,108,905</b>
<b>By Payor</b>	
Medicaid	\$ 68,172,326
Medicare	2,603,654
Private Insurance	28,434,352
Self Pay	898,572
<b>Total</b>	<b>\$ 100,108,904</b>

**Tanana Chiefs Conference**  
**Notes to Financial Statements, continued**  
*September 30, 2024*

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**14. Commitments and Contingencies**

Generally, most of TCC's revenues are received from federal and State of Alaska contracts and grants. These contracts and grants restrict the use of revenues to carry out contract or grant programs and may require grantor's approval before certain expenditures are allowable. TCC 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 allow ability of costs for which reimbursement has previously been granted. Adjustments of amounts received under contracts and grants could result if the contracts and grants are audited by such agencies. Presently, unallowable costs, if any, for which TCC may be required to make restitution to the grantor cannot be determined. Management does not believe the amount of adjustments, if any, would be material. Accordingly, no provision for liability from such adjustments, if any, is included in the accompanying financial statements.

TCC is exposed to various risks of loss related to theft of, damage to, and destruction of assets, third-party liability, errors, and omissions and natural disasters for which TCC carries commercial insurance. Claims on insurance have not exceeded coverages in any of the previous three years.

Losses from asserted claims, which arise in programs funded by the Indian Health Service, are the responsibility of the federal government under the Federal Torts Claims Act (FTCA). It is uncertain whether the FTCA coverage extends to programs/services provided by TCC that are not specifically addressed under the Indian Health Service contract. No provision for liability, if any, is included in the accompanying financial statements.

From time to time, TCC is involved in various lawsuits and legal proceedings, including employee matters that have risen in the normal course of business. While the ultimate results of these items cannot be predicted with certainty, management does not expect at this time the resolution of them to have a material adverse effect on the TCC's financial position, results of operations, or its liquidity.

**15. New Accounting Pronouncements**

The Governmental Accounting Standards Board has passed several new accounting standards with upcoming implementation dates covering several topics as follows:

*GASB 101* – Compensated Absences. Effective for fiscal years beginning after December 15, 2023. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

*GASB 102* – Certain Risk Disclosures. Effective for fiscal years beginning after June 15, 2024. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraint.

**Tanana Chiefs Conference**  
**Notes to Financial Statements, continued**  
*September 30, 2024*

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*GASB 103* – Financial Reporting Model Improvements. Effective for fiscal years beginning after June 15, 2025. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government’s accountability. This Statement also addresses certain application issues.

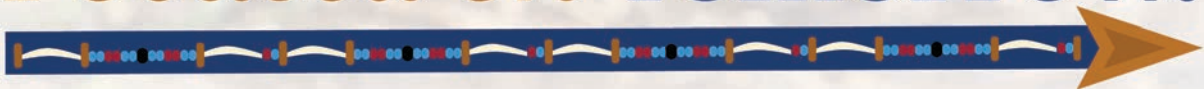
*GASB 104* – Disclosure of Certain Capital Assets. Effective for fiscal years beginning after June 15, 2025. The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets.

**16. Subsequent Events**

Management has evaluated subsequent events through January 30, 2025, the date which the financial statements were available for issue.



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*Focused on* Tomorrow.







# Financial Schedules







Healthy, Strong,  
Unified Tribes



# TANANA CHIEFS CONFERENCE

Schedule 1

## Combining Schedule of Revenues, Expenses and Changes in Net Position - with Reclassifications and Eliminations

<i>Year Ended September 30, 2024</i>	All Accounts	Reclassifications/ Eliminations	Total
Operating Revenues			
Grants and compact	\$ 175,454,162	\$ -	\$ 175,454,162
Contract	16,160,193	-	16,160,193
Rental revenue	20,312,823	(19,803,847)	508,976
Program revenue	103,757,039	(204,343)	103,552,696
Contributions	20,991,290	(20,806,533)	184,757
Building replacement reserve	4,136,988	(4,136,988)	-
Investment gains or (losses)	28,387,667	(28,387,667)	-
Restricted investment gains or (losses)	339,192	(339,192)	-
Other	2,862,366	-	2,862,366
Total Operating Revenues	<u>372,401,720</u>	<u>(73,678,570)</u>	<u>298,723,150</u>
Operating Expenses			
Salaries and fringe benefits	161,873,091	-	161,873,091
Travel	17,801,139	-	17,801,139
Direct operating costs	15,031,460	-	15,031,460
Supplies	6,610,599	-	6,610,599
Facilities	42,191,547	(23,940,835)	18,250,712
Equipment	29,776,134	(26,766,982)	3,009,152
Professional and contractual services	53,138,827	(3,873,352)	49,265,475
Grants	16,735,326	-	16,735,326
Depreciation and amortization	-	9,833,801	9,833,801
Interest	5,202,273	(5,202,273)	-
Other	403,778	-	403,778
Total Operating Expenses	<u>348,764,174</u>	<u>(49,949,641)</u>	<u>298,814,533</u>
Operating Income	<u>23,637,546</u>	<u>(23,728,929)</u>	<u>(91,383)</u>
Nonoperating Revenues (Expenses)			
Investment gains or (losses)	-	28,387,667	28,387,667
Restricted investment gains or (losses)	-	339,192	339,192
Equity earnings in joint venture	-	204,343	204,343
Gain on defeasance of debt	-	-	-
Interest expense	-	(5,202,273)	(5,202,273)
Total Nonoperating Revenues (Expenses)	<u>-</u>	<u>23,728,929</u>	<u>23,728,929</u>
Change in net position	23,637,546	-	23,637,546
Net Position, beginning of year	<u>469,383,439</u>	<u>-</u>	<u>469,383,439</u>
Net Position, end of year	<u>\$ 493,020,985</u>	<u>\$ -</u>	<u>\$ 493,020,985</u>

# TANANA CHIEFS CONFERENCE

Schedule 2

## Combining Schedule of Revenues, Expenses and Changes in Net Position - Tribal Shares Presentation

<i>Year Ended September 30, 2024</i>	Total BIA Tribal Shares	Total IHS Tribal Shares	Total TCC	Total
Revenues				
Grants	\$ 124,472	\$ -	\$ 31,622,068	\$ 31,746,540
Contract	-	-	16,160,193	16,160,193
Compact	9,075,532	2,670,375	131,961,715	143,707,622
Contributions	-	-	20,991,290	20,991,290
Miscellaneous revenue	-	-	2,141,482	2,141,482
Program revenue	204,343	-	3,443,792	3,648,135
Fiduciary	-	-	69,691	69,691
Investment gains or (losses)	-	-	28,387,667	28,387,667
Restricted investment gains or (losses)	-	-	339,192	339,192
Gain on disposition of capital assets	-	-	(94,403)	(94,403)
Tribal supplemental funding	-	-	92,026	92,026
Building replacement reserve	-	-	4,136,988	4,136,988
Rental revenue	-	-	20,312,823	20,312,823
Third party revenue	-	-	100,108,904	100,108,904
Pension forfeitures	-	-	653,570	653,570
Total Revenues	<u>9,404,347</u>	<u>2,670,375</u>	<u>360,326,998</u>	<u>372,401,720</u>
Expenses				
Salaries and fringe benefits	635,195	-	161,237,896	161,873,091
Travel	1,012,989	234,891	16,553,259	17,801,139
Direct operating costs	374,609	73,709	14,583,142	15,031,460
Supplies	581,786	93,564	5,935,249	6,610,599
Facilities	708,589	282,463	41,200,495	42,191,547
Equipment	287,430	12,551	29,476,153	29,776,134
Professional and contractual services	4,648,717	437,251	46,264,224	51,350,192
Contract reduction	-	-	1,788,635	1,788,635
Grants	2,152,583	997,546	13,585,197	16,735,326
Unallowable indirect pool costs	-	-	225,122	225,122
Interest	-	-	5,202,273	5,202,273
Other	4,873	-	173,783	178,656
Expenses (Before Indirect Cost Allocation)	<u>10,406,771</u>	<u>2,131,975</u>	<u>336,225,428</u>	<u>348,764,174</u>
Indirect cost allocation	<u>324,247</u>	<u>336,340</u>	<u>(660,587)</u>	<u>-</u>
Total Expenses	<u>10,731,018</u>	<u>2,468,315</u>	<u>335,564,841</u>	<u>348,764,174</u>
Change in net position	(1,326,671)	202,060	24,762,157	23,637,546
Net Position, beginning of year	27,342,844	13,450,077	428,590,518	469,383,439
Transfers between programs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Position, end of year	<u>\$ 26,016,173</u>	<u>\$ 13,652,137</u>	<u>\$ 453,352,675</u>	<u>\$ 493,020,985</u>

# TANANA CHIEFS CONFERENCE

Schedule 3

## Combining Schedule of Revenues, Expenses and Changes in Net Position - Summary of Operations with Tribal Shares

Year Ended September 30, 2024	Administration			Tribal Government and Client Services		
	Tribal	TCC	Total	Tribal	TCC	Total
Revenues						
Grants	\$ -	\$ -	\$ -	\$ 124,472	\$ 18,164,765	\$ 18,289,237
Contract	-	45,771	45,771	-	5,637,906	5,637,906
Compact	-	-	-	9,075,532	28,552,534	37,628,066
Contributions	-	20,019,484	20,019,484	-	10,156	10,156
Miscellaneous revenue	-	243,203	243,203	-	-	-
Program revenue	-	2,821,796	2,821,796	204,343	357,104	561,447
Fiduciary	-	69,691	69,691	-	-	-
Investment gains or (losses)	-	28,387,667	28,387,667	-	-	-
Restricted investment gains or (losses)	-	339,192	339,192	-	-	-
Gain (loss) on disposition of capital assets	-	(94,403)	(94,403)	-	-	-
Tribal supplemental funding	-	-	-	-	92,026	92,026
Building replacement reserve	-	4,136,988	4,136,988	-	-	-
Rental revenue	-	17,747,683	17,747,683	-	-	-
Third party revenue	-	-	-	-	-	-
Pension forfeitures	-	653,570	653,570	-	-	-
Total Revenues	-	74,370,642	74,370,642	9,404,347	52,814,491	62,218,838
Expenses						
Salaries and fringe benefits	-	37,708,388	37,708,388	635,195	15,499,259	16,134,454
Travel	-	2,065,800	2,065,800	1,012,989	2,115,637	3,128,626
Direct operating costs	-	7,820,929	7,820,929	374,609	1,839,235	2,213,844
Supplies	-	919,537	919,537	581,786	1,189,841	1,771,627
Facilities	-	21,952,972	21,952,972	708,589	311,435	1,020,024
Equipment	-	10,157,341	10,157,341	287,430	2,968,115	3,255,545
Professional and contractual services	-	11,273,633	11,273,633	4,648,717	4,701,113	9,349,830
Contract reduction	-	181,891	181,891	-	-	-
Grants	-	4,717,161	4,717,161	2,152,583	6,607,067	8,759,650
Unallowable indirect pool costs	-	186,595	186,595	-	22,695	22,695
Interest	-	5,202,273	5,202,273	-	-	-
Other	-	150,136	150,136	4,873	204	5,077
Expenses (Before Indirect Cost Allocation)	-	102,336,656	102,336,656	10,406,771	35,254,601	45,661,372
Indirect cost allocation	-	(62,580,332)	(62,580,332)	324,247	7,257,469	7,581,716
Total Expenses	-	39,756,324	39,756,324	10,731,018	42,512,070	53,243,088
Change in net position	-	34,614,318	34,614,318	(1,326,671)	10,302,421	8,975,750
Net Position, beginning of year	-	143,759,703	143,759,703	27,342,844	30,796,183	58,139,027
Transfers between programs	-	3,229,752	3,229,752	-	5,000,000	5,000,000
Net Position, end of year	\$ -	\$ 181,603,773	\$ 181,603,773	\$ 26,016,173	\$ 46,098,604	\$ 72,114,777

# TANANA CHIEFS CONFERENCE

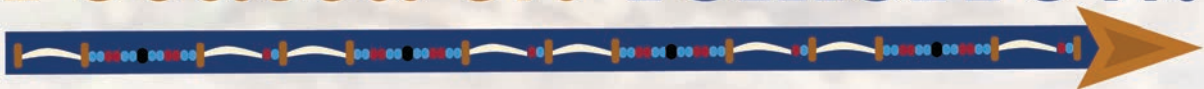
Schedule 3, continued

## Combining Schedule of Revenues, Expenses and Changes in Net Position - Summary of Operations with Tribal Shares, cont.

Year Ended September 30, 2024	Health Services			Total		
	Tribal	TCC	Total	Tribal	TCC	Total
Revenues						
Grants	\$ -	\$ 13,457,303	\$ 13,457,303	\$ 124,472	\$ 31,622,068	\$ 31,746,540
Contract	-	10,476,516	10,476,516	-	16,160,193	16,160,193
Compact	2,670,375	103,409,181	106,079,556	11,745,907	131,961,715	143,707,622
Contributions	-	961,650	961,650	-	20,991,290	20,991,290
Miscellaneous revenue	-	1,898,279	1,898,279	-	2,141,482	2,141,482
Program revenue	-	264,892	264,892	204,343	3,443,792	3,648,135
Fiduciary	-	-	-	-	69,691	69,691
Investment gains or (losses)	-	-	-	-	28,387,667	28,387,667
Restricted investment gains or (losses)	-	-	-	-	339,192	339,192
Gain (loss) on disposition of capital assets	-	-	-	-	(94,403)	(94,403)
Tribal supplemental funding	-	-	-	-	92,026	92,026
Building replacement reserve	-	-	-	-	4,136,988	4,136,988
Rental revenue	-	2,565,140	2,565,140	-	20,312,823	20,312,823
Third party revenue	-	100,108,904	100,108,904	-	100,108,904	100,108,904
Pension forfeitures	-	-	-	-	653,570	653,570
Total Revenues	2,670,375	233,141,865	235,812,240	12,074,722	360,326,998	372,401,720
Expenses						
Salaries and fringe benefits	-	108,030,249	108,030,249	635,195	161,237,896	161,873,091
Travel	234,891	12,371,822	12,606,713	1,247,880	16,553,259	17,801,139
Direct operating costs	73,709	4,922,978	4,996,687	448,318	14,583,142	15,031,460
Supplies	93,564	3,825,871	3,919,435	675,350	5,935,249	6,610,599
Facilities	282,463	18,936,088	19,218,551	991,052	41,200,495	42,191,547
Equipment	12,551	16,350,697	16,363,248	299,981	29,476,153	29,776,134
Professional and contractual services	437,251	30,289,478	30,726,729	5,085,968	46,264,224	51,350,192
Contract reduction	-	1,606,744	1,606,744	-	1,788,635	1,788,635
Grants	997,546	2,260,969	3,258,515	3,150,129	13,585,197	16,735,326
Unallowable indirect pool costs	-	15,832	15,832	-	225,122	225,122
Interest	-	-	-	-	5,202,273	5,202,273
Other	-	23,443	23,443	4,873	173,783	178,656
Expenses (Before Indirect Cost Allocation)	2,131,975	198,634,171	200,766,146	12,538,746	336,225,428	348,764,174
Indirect cost allocation	336,340	54,662,276	54,998,616	660,587	(660,587)	-
Total Expenses	2,468,315	253,296,447	255,764,762	13,199,333	335,564,841	348,764,174
Change in net position	202,060	(20,154,582)	(19,952,522)	(1,124,611)	24,762,157	23,637,546
Net Position, beginning of year	13,450,077	254,034,632	267,484,709	40,792,921	428,590,518	469,383,439
Transfers between programs	-	(8,229,752)	(8,229,752)	-	-	-
Net Position, end of year	\$ 13,652,137	\$ 225,650,298	\$ 239,302,435	\$ 39,668,310	\$ 453,352,675	\$ 493,020,985



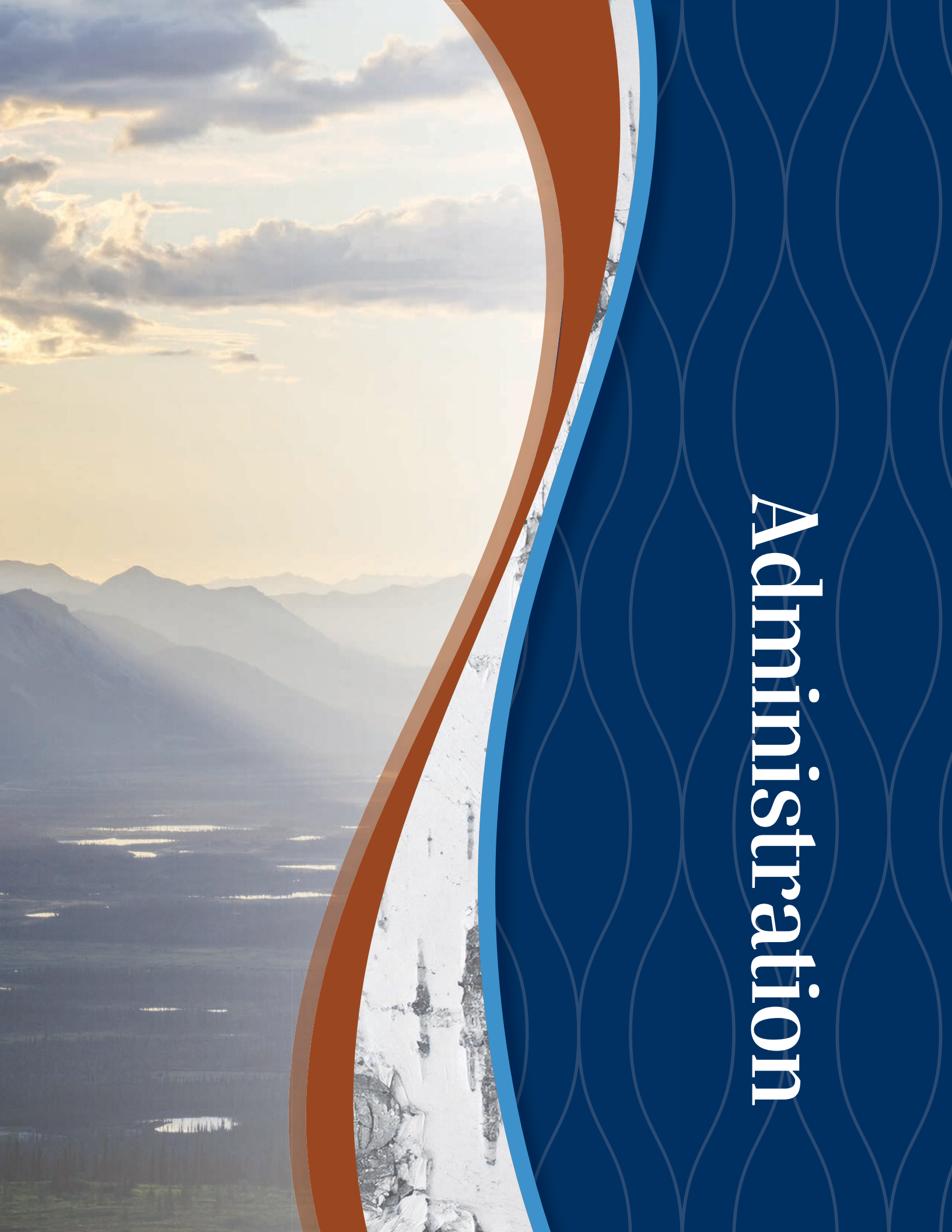
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# Administration







Healthy, Strong,  
Unified Tribes

**TANANA CHIEFS CONFERENCE**

Schedule 4

Administration Department

Combining Schedule of Revenues, Expenses and Changes in Net Position

	Buildings										
	Chief Peter John Building 2000 Various	Al Ketzler Building 2001 Various	PWH Building 2002 Various	Chena River Convention Center 2003 Various	Badger Warehouse 2033 Various	Annex and Warehouse 2972 Various	Traditional Tribal Hall 2973 Various	University Avenue Building 3351 Various	Eagles Hall Building 3461 Various	Best Western Patient Housing 3701 Various	Clinic Expansion Projects 3240 Various
<i>Year Ended September 30, 2024</i>											
Revenues											
Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	617,403	860,802	-	-	1,755,685	-	191,885	84,449	151,692	13,964,333	-
Miscellaneous revenue	-	-	-	-	-	-	-	-	-	-	-
Program revenue	-	-	-	-	-	-	-	-	-	2,750,247	-
Fiduciary	-	-	-	-	-	-	-	-	-	-	-
Investment gains or (losses)	-	-	-	-	-	-	-	-	-	-	-
Restricted investment gains or (losses)	-	-	-	-	-	-	-	-	-	-	(33,437)
Loss on disposition of capital assets	-	(64,865)	-	-	-	-	-	-	-	-	-
Building replacement reserve	-	-	-	-	-	-	-	-	-	-	-
Rental revenue	2,045,387	744,101	139,328	167,340	2,367	154,408	210,228	841,043	172,077	-	-
Pension forfeitures	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	<u>2,662,790</u>	<u>1,540,038</u>	<u>139,328</u>	<u>167,340</u>	<u>1,758,052</u>	<u>154,408</u>	<u>402,113</u>	<u>925,492</u>	<u>323,769</u>	<u>16,714,580</u>	<u>(33,437)</u>
Expenses											
Salaries and fringe benefits	-	-	-	-	-	-	-	-	-	206,830	-
Travel	1,694	-	-	-	-	-	-	-	-	-	11,021
Direct operating costs	6,179	-	-	-	-	-	70	2,163	-	2,297,611	8,787
Supplies	49,993	12,977	480	30	-	387	30,438	10,390	6,117	45	5,803
Facilities	977,538	264,617	86,903	105,129	36	60,717	129,204	359,122	105,944	101,168	113,976
Equipment	741,337	347,506	1,204	91,855	-	62,067	48,696	212,417	20,212	385,257	298,217
Professional and contractual services	343,100	88,329	7,001	2,862	-	19,200	41,200	163,963	125,608	-	4,980,963
Contract reduction	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-
Unallowable indirect pool costs	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	623,796
Other	19,767	16,819	-	25,603	2,331	7,535	-	32,895	14,972	-	-
Expenses (Before Indirect Cost Allocation)	<u>2,139,608</u>	<u>730,248</u>	<u>95,588</u>	<u>225,479</u>	<u>2,367</u>	<u>149,906</u>	<u>249,608</u>	<u>780,950</u>	<u>272,853</u>	<u>2,990,911</u>	<u>6,042,563</u>
Indirect cost allocation	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	<u>2,139,608</u>	<u>730,248</u>	<u>95,588</u>	<u>225,479</u>	<u>2,367</u>	<u>149,906</u>	<u>249,608</u>	<u>780,950</u>	<u>272,853</u>	<u>2,990,911</u>	<u>6,042,563</u>
Change in net position	523,182	809,790	43,740	(58,139)	1,755,685	4,502	152,505	144,542	50,916	13,723,669	(6,076,000)
Net Position, beginning of year	15,549,596	9,808,938	87,450	1,934,897	-	495,298	732,304	5,429,264	295,389	-	2,950,968
Transfers between programs	-	-	-	-	-	-	-	-	-	210,000	4,726,366
Net Position, end of year	<u>\$ 16,072,778</u>	<u>\$ 10,618,728</u>	<u>\$ 131,190</u>	<u>\$ 1,876,758</u>	<u>\$ 1,755,685</u>	<u>\$ 499,800</u>	<u>\$ 884,809</u>	<u>\$ 5,573,806</u>	<u>\$ 346,305</u>	<u>\$ 13,933,669</u>	<u>\$ 1,601,334</u>

**TANANA CHIEFS CONFERENCE**

Schedule 4, continued

Administration Department

Combining Schedule of Revenues, Expenses and Changes in Net Position, continued

	Buildings, continued					Administrative Other				
	Upper Tanana Health Ctr 3394 Various	Chief Andrew Isaac Clinic A 2834 Various	Chief Andrew Isaac Clinic B 3537 Various	Wellness Center 3658 Various	Building Replacement Reserve 3289 Various	Total Buildings	General Fixed Assets 2012 Various	General Payroll 2008 Various	TCC Genral Fund 2013 Various	SG Chena Bingo and Gaming 2477 Various
<i>Year Ended September 30, 2024</i>										
Revenues										
Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,771	\$ -
Contributions	-	-	151,181	49	-	17,777,479	2,081,554	-	23,001	-
Miscellaneous revenue	-	-	-	-	-	-	-	-	243,203	-
Program revenue	-	-	-	98	-	2,750,345	-	-	69,401	-
Fiduciary	-	-	-	-	-	-	-	-	69,691	-
Investment gains or (losses)	-	-	-	-	-	-	-	-	28,387,667	-
Restricted investment gains or (losses)	63,516	-	309,113	-	-	339,192	-	-	-	-
Loss on disposition of capital assets	-	-	(11,124)	-	-	(75,989)	(18,414)	-	-	-
Building replacement reserve	-	-	-	-	4,136,988	4,136,988	-	-	-	-
Rental revenue	1,636,197	5,120,409	6,176,330	85,850	-	17,495,065	-	-	-	-
Pension forfeitures	-	-	-	-	-	-	-	653,570	-	-
Total Revenues	<u>1,699,713</u>	<u>5,120,409</u>	<u>6,625,500</u>	<u>85,997</u>	<u>4,136,988</u>	<u>42,423,080</u>	<u>2,063,140</u>	<u>653,570</u>	<u>28,838,734</u>	<u>-</u>
Expenses										
Salaries and fringe benefits	981,893	991,275	360,451	-	-	2,540,449	-	(1)	208,079	-
Travel	3,905	578	1,813	-	-	19,011	-	-	175,174	-
Direct operating costs	-	3,607	1,180	1,758	-	2,321,355	-	-	310,105	-
Supplies	3,161	13,213	12,577	-	-	145,611	-	-	51,206	-
Facilities	351,423	2,467,064	2,132,761	-	167,187	7,422,789	-	-	54,680	-
Equipment	659,913	1,570,586	3,624,630	-	-	8,063,897	1,426,967	-	8,191	-
Professional and contractual services	20,948	67,490	54,453	59,686	728,227	6,703,030	-	-	702,944	-
Contract reduction	-	-	-	-	-	-	-	-	-	-
Grants	-	5,857	152	-	-	6,009	-	-	4,345,575	-
Unallowable indirect pool costs	-	-	30	-	-	30	-	-	120,133	-
Interest	779,745	-	3,794,759	-	-	5,198,300	3,973	-	-	-
Other	-	739	-	24,407	-	145,068	-	-	5,043	-
Expenses (Before Indirect Cost Allocation)	<u>2,800,988</u>	<u>5,120,409</u>	<u>9,982,806</u>	<u>85,851</u>	<u>895,414</u>	<u>32,565,549</u>	<u>1,430,940</u>	<u>(1)</u>	<u>5,981,130</u>	<u>-</u>
Indirect cost allocation	-	-	-	-	-	-	-	-	480,594	-
Total Expenses	<u>2,800,988</u>	<u>5,120,409</u>	<u>9,982,806</u>	<u>85,851</u>	<u>895,414</u>	<u>32,565,549</u>	<u>1,430,940</u>	<u>(1)</u>	<u>6,461,724</u>	<u>-</u>
Change in net position	(1,101,275)	-	(3,357,306)	146	3,241,574	9,857,531	632,200	653,571	22,377,010	-
Net Position, beginning of year	1,428,903	58,661,192	8,091,432	2,504,804	13,062,655	121,033,090	10,314,118	404,262	11,801,714	10,419
Transfers between programs	<u>271,105</u>	<u>-</u>	<u>3,232,281</u>	<u>-</u>	<u>-</u>	<u>8,439,752</u>	<u>-</u>	<u>-</u>	<u>(5,610,000)</u>	<u>-</u>
Net Position, end of year	<u>\$ 598,733</u>	<u>\$ 58,661,192</u>	<u>\$ 7,966,407</u>	<u>\$ 2,504,950</u>	<u>\$ 16,304,229</u>	<u>\$ 139,330,373</u>	<u>\$ 10,946,318</u>	<u>\$ 1,057,833</u>	<u>\$ 28,568,724</u>	<u>\$ 10,419</u>

**TANANA CHIEFS CONFERENCE**

Schedule 4, continued

Administration Department

Combining Schedule of Revenues, Expenses and Changes in Net Position, continued

	Administrative Other, continued				TCC Pool				
	MTCV	Hunting	SG Tribal	Total	Admin	Admin			Info
	Lease	Fishing	Unity	Admin-	Directors	General	Legal	Compliance	Systems
	2490/2105	Task Force	3101	istrative	2011	2011	2011	2011	2011
<i>Year Ended September 30, 2024</i>	Various	Various	Various	Other	7003	0000/7010	7008	8346	Various
Revenues									
Contract	\$ -	\$ -	\$ -	\$ 45,771	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	-	127,200	-	150,201	-	-	-	-	-
Miscellaneous revenue	-	-	-	243,203	-	-	-	-	-
Program revenue	2,050	-	-	71,451	-	-	-	-	-
Fiduciary	-	-	-	69,691	-	-	-	-	-
Investment gains or (losses)	-	-	-	28,387,667	-	-	-	-	-
Restricted investment gains or (losses)	-	-	-	-	-	-	-	-	-
Loss on disposition of capital assets	-	-	-	-	-	-	-	-	-
Building replacement reserve	-	-	-	-	-	-	-	-	-
Rental revenue	252,618	-	-	252,618	-	-	-	-	-
Pension forfeitures	-	-	-	653,570	-	-	-	-	-
Total Revenues	<u>254,668</u>	<u>127,200</u>	<u>-</u>	<u>29,874,172</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenses									
Salaries and fringe benefits	8,137	178,267	-	394,482	1,550,632	-	1,964,034	279,918	5,678,651
Travel	-	7,902	-	183,076	228,879	-	66,501	5,801	161,882
Direct operating costs	-	15,682	13,178	338,965	140,129	401,253	34,018	8,150	2,237,097
Supplies	-	3,146	-	54,352	46,040	108,282	12,821	3,078	95,313
Facilities	230,183	1,243	-	286,106	8,679	4,983,687	3,460	1,048	717,059
Equipment	-	-	-	8,191	-	545,974	-	-	21,904
Professional and contractual services	-	52,595	2,509	758,048	52,898	120,891	685,019	87,203	1,899,127
Contract reduction	-	-	-	-	-	-	-	14,844	-
Grants	-	-	-	4,345,575	35	2,000	-	-	-
Unallowable indirect pool costs	-	948	-	121,081	14,384	1,125	412	117	4,760
Interest	-	-	-	-	-	-	-	-	-
Other	-	-	-	5,043	-	-	-	-	-
Expenses (Before Indirect Cost Allocation)	<u>238,320</u>	<u>259,783</u>	<u>15,687</u>	<u>6,494,919</u>	<u>2,041,676</u>	<u>6,163,212</u>	<u>2,766,265</u>	<u>400,159</u>	<u>10,815,793</u>
Indirect cost allocation	<u>14,299</u>	<u>12,989</u>	<u>784</u>	<u>508,666</u>	<u>-</u>	<u>(63,088,998)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>252,619</u>	<u>272,772</u>	<u>16,471</u>	<u>7,003,585</u>	<u>2,041,676</u>	<u>(56,925,786)</u>	<u>2,766,265</u>	<u>400,159</u>	<u>10,815,793</u>
Change in net position	2,049	(145,572)	(16,471)	22,870,587	(2,041,676)	56,925,786	(2,766,265)	(400,159)	(10,815,793)
Net Position, beginning of year	4,134	150,124	41,842	12,412,495	-	-	-	-	-
Transfers between programs	-	400,000	-	(5,210,000)	2,041,676	(55,671,786)	2,766,265	400,159	10,815,793
Net Position, end of year	<u>\$ 6,183</u>	<u>\$ 404,552</u>	<u>\$ 25,371</u>	<u>\$ 30,073,082</u>	<u>\$ -</u>	<u>\$ 1,254,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TANANA CHIEFS CONFERENCE**

Schedule 4, continued

Administration Department

Combining Schedule of Revenues, Expenses and Changes in Net Position, continued

	TCC Pool, continued								
	**								
	Human Resources 2011	Support Services 2011	Executive Board 2011	Quality Management 2011	CID/Energy Coordination 2011	Grant Planners Writers 2011	Convention Expense 2011	CAIHC Admin Costs 2011	CAIHC Space Costs 2011
<i>Year Ended September 30, 2024</i>	7027/7029	7040/8752	7836	7444	7878/8730	8182	7837	7424/7445	7839/ 7481/8266
Revenues									
Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	-	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-	-
Program revenue	-	-	-	-	-	-	-	-	-
Fiduciary	-	-	-	-	-	-	-	-	-
Investment gains or (losses)	-	-	-	-	-	-	-	-	-
Restricted investment gains or (losses)	-	-	-	-	-	-	-	-	-
Loss on disposition of capital assets	-	-	-	-	-	-	-	-	-
Building replacement reserve	-	-	-	-	-	-	-	-	-
Rental revenue	-	-	-	-	-	-	-	-	-
Pension forfeitures	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-
Expenses									
Salaries and fringe benefits	1,464,908	489,797	265,432	1,626,790	556,184	267,642	-	4,711,945	2,698,088
Travel	44,705	25,375	430,008	-	64,584	19,139	130,362	8,793	12,364
Direct operating costs	517,442	15,401	1,041,268	-	15,468	14,904	264,093	33,999	20,225
Supplies	54,569	9,600	11,947	-	17,610	5,199	1,649	85,660	11,791
Facilities	3,678	756	11,543	-	906	418	12,457	2,614	8,352,711
Equipment	1,078	-	-	-	-	-	-	11,664	-
Professional and contractual services	276,720	42,250	-	-	92,293	192,395	-	-	90,574
Contract reduction	-	-	-	-	-	-	-	167,047	-
Grants	-	344	-	-	75	17	-	-	3,121
Unallowable indirect pool costs	964	282	2,135	-	217	22	28,599	36	-
Interest	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Expenses (Before Indirect									
Cost Allocation)	2,364,064	583,805	1,762,333	1,626,790	747,337	499,736	437,160	5,021,758	11,188,874
Indirect cost allocation	-	-	-	-	-	-	-	-	-
Total Expenses	2,364,064	583,805	1,762,333	1,626,790	747,337	499,736	437,160	5,021,758	11,188,874
Change in net position	(2,364,064)	(583,805)	(1,762,333)	(1,626,790)	(747,337)	(499,736)	(437,160)	(5,021,758)	(11,188,874)
Net Position, beginning of year	-	-	-	-	-	-	-	-	-
Transfers between programs	2,364,064	583,805	1,762,333	1,626,790	747,337	499,736	437,160	5,021,758	11,188,874
Net Position, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

\*\* Executive Board includes the salary and benefits of the Board Support Staff.

**TANANA CHIEFS CONFERENCE**

Schedule 4, continued

Administration Department

Combining Schedule of Revenues, Expenses and Changes in Net Position, continued

	TCC Pool, continued							
	Self Gov Tribal Admin 2011 7007/7042	Self Gov Tribal Justice 2011 8702/8731	Communications 2011 7032	Finance / Accounting 2011 Various	Facilities Management 2011 7575	Security 2011 7025	Total TCC Pool	Total Administration Department
<i>Year Ended September 30, 2024</i>								
Revenues								
Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,771
Contributions	10,250	-	-	-	-	-	10,250	20,019,484
Miscellaneous revenue	-	-	-	-	-	-	-	243,203
Program revenue	-	-	-	-	-	-	-	2,821,796
Fiduciary	-	-	-	-	-	-	-	69,691
Investment gains or (losses)	-	-	-	-	-	-	-	28,387,667
Restricted investment gains or (losses)	-	-	-	-	-	-	-	339,192
Loss on disposition of capital assets	-	-	-	-	-	-	-	(94,403)
Building replacement reserve	-	-	-	-	-	-	-	4,136,988
Rental revenue	-	-	-	-	-	-	-	17,747,683
Pension forfeitures	-	-	-	-	-	-	-	653,570
Total Revenues	<u>10,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,250</u>	<u>74,370,642</u>
Expenses								
Salaries and fringe benefits	3,435,397	786,188	881,608	3,780,356	2,402,078	1,933,809	34,773,457	37,708,388
Travel	429,659	86,445	33,038	43,798	42,810	29,570	1,863,713	2,065,800
Direct operating costs	169,556	55,507	142,909	36,586	12,575	29	5,160,609	7,820,929
Supplies	69,852	50,113	18,791	44,174	71,612	1,473	719,574	919,537
Facilities	4,076	5,502	10,055	1,857	99,034	24,537	14,244,077	21,952,972
Equipment	77	115	-	2,191	15,748	59,535	658,286	10,157,341
Professional and contractual services	20,271	24,125	31,912	134,419	61,342	1,116	3,812,555	11,273,633
Contract reduction	-	-	-	-	-	-	181,891	181,891
Grants	354,129	137	556	-	5,163	-	365,577	4,717,161
Unallowable indirect pool costs	2,104	9,024	24	1,139	140	-	65,484	186,595
Interest	-	-	-	-	-	-	-	5,202,273
Other	-	-	8	-	17	-	25	150,136
Expenses (Before Indirect Cost Allocation)	<u>4,485,121</u>	<u>1,017,156</u>	<u>1,118,901</u>	<u>4,044,520</u>	<u>2,710,519</u>	<u>2,050,069</u>	<u>61,845,248</u>	<u>102,336,656</u>
Indirect cost allocation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(63,088,998)</u>	<u>(62,580,332)</u>
Total Expenses	<u>4,485,121</u>	<u>1,017,156</u>	<u>1,118,901</u>	<u>4,044,520</u>	<u>2,710,519</u>	<u>2,050,069</u>	<u>(1,243,750)</u>	<u>39,756,324</u>
Change in net position	(4,474,871)	(1,017,156)	(1,118,901)	(4,044,520)	(2,710,519)	(2,050,069)	1,254,000	34,614,318
Net Position, beginning of year	-	-	-	-	-	-	-	143,759,703
Transfers between programs	<u>4,474,871</u>	<u>1,017,156</u>	<u>1,118,901</u>	<u>4,044,520</u>	<u>2,710,519</u>	<u>2,050,069</u>	<u>-</u>	<u>3,229,752</u>
Net Position, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,254,000</u>	<u>\$ 181,603,773</u>







# Tribal Government and Client Services





Healthy, Strong,  
Unified Tribes

**TANANA CHIEFS CONFERENCE**  
Tribal Government and Client Services Department  
Combining Schedule of Revenues, Expenses and Changes in Net Position

Schedule 5

	Tribal Development Division							
	Tribal Shares 2853 Various	ANCSA BIA Programs 2853 Various	Federal BIA ARPA 3494 Various	Self-Gen Tribal Development 2014 Various	Community Service Block Grant 3623 Various	BLM Alaska Fire Service 3241 Various	Self-Gen Forestry 2320 Various	UAF Alaska Wildlife Forestry 3277 Various
<i>Year Ended September 30, 2024</i>								
Revenues								
Grants	\$ -	\$ -	\$ -	\$ -	\$ 145,007	\$ 2,363	\$ -	\$ -
Contract	-	-	-	563,433	-	-	1,200	(2,532)
Compact	9,075,532	8,566,814	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Program revenue	-	-	-	63,500	-	-	-	-
Tribal supplemental funding	-	-	-	-	-	-	-	-
Total Revenues	<u>9,075,532</u>	<u>8,566,814</u>	<u>-</u>	<u>626,933</u>	<u>145,007</u>	<u>2,363</u>	<u>1,200</u>	<u>(2,532)</u>
Expenses								
Salaries and fringe benefits	543,134	2,768,395	-	323,263	-	-	-	-
Travel	961,245	389,714	51,744	20,591	-	1,394	314	-
Direct operating costs	263,961	259,324	110,648	14,616	35,695	-	-	(175)
Supplies	240,302	357,392	341,484	6,103	18,859	381	7,176	(1,727)
Facilities	516,099	26,394	192,490	29	-	-	461	-
Equipment	90,953	238,865	196,477	-	-	-	26,741	-
Professional and contractual services	4,410,790	425,941	237,927	-	9,772	-	1,680	-
Grants	1,379,866	89,159	576,560	-	73,776	-	-	-
Unallowable indirect pool costs	-	-	-	3,166	-	-	8	-
Other	<u>4,873</u>	<u>44</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenses (Before Indirect Cost Allocation)	8,411,223	4,555,228	1,707,330	367,768	138,102	1,775	36,380	(1,902)
Indirect cost allocation	<u>-</u>	<u>2,534,673</u>	<u>283,650</u>	<u>120,841</u>	<u>6,905</u>	<u>588</u>	<u>2,942</u>	<u>(630)</u>
Total Expenses	<u>8,411,223</u>	<u>7,089,901</u>	<u>1,990,980</u>	<u>488,609</u>	<u>145,007</u>	<u>2,363</u>	<u>39,322</u>	<u>(2,532)</u>
Change in net position	664,309	1,476,913	(1,990,980)	138,324	-	-	(38,122)	-
Net Position, beginning of year	14,133,819	19,226,234	13,209,025	481,591	-	-	82,386	-
Transfers between programs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Position, end of year	<u>\$ 14,798,128</u>	<u>\$ 20,703,147</u>	<u>\$ 11,218,045</u>	<u>\$ 619,915</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,264</u>	<u>\$ -</u>

**TANANA CHIEFS CONFERENCE**

Schedule 5, continued

Tribal Government and Client Services

Combining Schedule of Revenues, Expenses and Changes in Net Position, continued

	Tribal Development Div, continued							
	UAA SAFFR Reduce Wildfire Risk 3564 Various	Self-Gen Fire Crew 2650 Various	Cadastral Survey 2031 Various	IRR Federal Highway 2681 Various	BLM Resource Management Planning 3395 Various	UAF Alaska Wildlife Forestry 3542 Various	Bingo Tribal Shares 2577 Various	Total Tribal Development Division
<i>Year Ended September 30, 2024</i>								
Revenues								
Grants	\$ -	\$ -	\$ -	\$ 124,472	\$ -	\$ 3,098	\$ -	\$ 274,940
Contract	23,463	2,593,920	96,233	-	31,930	-	-	3,307,647
Compact	-	-	-	-	-	-	-	17,642,346
Contributions	-	-	-	-	-	-	-	-
Program revenue	-	-	-	-	-	-	204,343	267,843
Tribal supplemental funding	-	-	-	-	-	-	-	-
Total Revenues	<u>23,463</u>	<u>2,593,920</u>	<u>96,233</u>	<u>124,472</u>	<u>31,930</u>	<u>3,098</u>	<u>204,343</u>	<u>21,492,776</u>
Expenses								
Salaries and fringe benefits	7,233	1,261,349	48,887	92,061	-	-	-	5,044,322
Travel	10,366	444,883	11,444	-	15,086	-	-	1,906,781
Direct operating costs	-	12,396	3,300	-	15,323	-	-	715,088
Supplies	29	40,865	1,792	-	-	-	-	1,012,656
Facilities	-	19,094	2,087	-	-	-	-	756,654
Equipment	-	14,201	401	-	-	-	-	567,638
Professional and contractual services	-	-	-	-	-	2,950	-	5,089,060
Grants	-	2,655	-	1,545	-	-	194,612	2,318,173
Unallowable indirect pool costs	-	319	-	-	-	-	-	3,493
Other	-	-	-	-	-	-	-	4,917
Expenses (Before Indirect Cost Allocation)	<u>17,628</u>	<u>1,795,762</u>	<u>67,911</u>	<u>93,606</u>	<u>30,409</u>	<u>2,950</u>	<u>194,612</u>	<u>17,418,782</u>
Indirect cost allocation	<u>5,835</u>	<u>454,675</u>	<u>17,317</u>	<u>30,866</u>	<u>1,521</u>	<u>148</u>	<u>9,731</u>	<u>3,469,062</u>
Total Expenses	<u>23,463</u>	<u>2,250,437</u>	<u>85,228</u>	<u>124,472</u>	<u>31,930</u>	<u>3,098</u>	<u>204,343</u>	<u>20,887,844</u>
Change in net position	-	343,483	11,005	-	-	-	-	604,932
Net Position, beginning of year	-	101,463	23,003	-	-	-	-	47,257,521
Transfers between programs	-	-	-	-	-	-	-	-
Net Position, end of year	<u>\$ -</u>	<u>\$ 444,946</u>	<u>\$ 34,008</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,862,453</u>

**TANANA CHIEFS CONFERENCE**

Schedule 5, continued

Tribal Government and Client Services

Combining Schedule of Revenues, Expenses and Changes in Net Position, continued

	Tribal Resource Stewardship Division							
	Federal Middle Yukon Sonar Project 3695 Various	Pew Resource Stewardship 3625 Various	Chorus Foundation HFTF 3239 Various	Henshaw Cr Weir Adult Salmon 3331 Various	Gisasa Salmon Weir 3567/3674 Various	Koyukuk River White Fish 3639 Various	Partnership In Fisheries 3313 Various	Migratory Bird Mngm 3205 Various
<i>Year Ended September 30, 2024</i>								
Revenues								
Grants	\$ 235,662	\$ -	\$ 99,495	\$ 502	\$ (17,651)	\$ 16,623	\$ 32,489	\$ 21,599
Contract	-	100,000	-	-	-	-	-	-
Compact	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Program revenue	-	-	-	-	-	-	-	-
Tribal supplemental funding	-	-	-	-	-	-	-	-
Total Revenues	<u>235,662</u>	<u>100,000</u>	<u>99,495</u>	<u>502</u>	<u>(17,651)</u>	<u>16,623</u>	<u>32,489</u>	<u>21,599</u>
Expenses								
Salaries and fringe benefits	137,337	40,912	-	-	(13,111)	24,315	23,574	-
Travel	-	26,635	3,720	-	(74)	(10,599)	835	7,442
Direct operating costs	-	7,566	3,488	-	-	-	-	953
Supplies	-	-	4,570	-	(95)	(2,963)	-	1,127
Facilities	-	-	-	398	-	-	-	-
Equipment	52,866	-	42,923	-	-	-	-	-
Professional and contractual services	-	-	38,948	-	-	2,200	-	8,000
Grants	-	-	-	-	-	-	-	500
Unallowable indirect pool costs	-	23	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Expenses (Before Indirect Cost Allocation)	<u>190,203</u>	<u>75,136</u>	<u>93,649</u>	<u>398</u>	<u>(13,280)</u>	<u>12,953</u>	<u>24,409</u>	<u>18,022</u>
Indirect cost allocation	<u>45,459</u>	<u>24,864</u>	<u>5,846</u>	<u>104</u>	<u>(4,371)</u>	<u>3,670</u>	<u>8,080</u>	<u>3,577</u>
Total Expenses	<u>235,662</u>	<u>100,000</u>	<u>99,495</u>	<u>502</u>	<u>(17,651)</u>	<u>16,623</u>	<u>32,489</u>	<u>21,599</u>
Change in net position	-	-	-	-	-	-	-	-
Net Position, beginning of year	-	-	-	-	-	-	-	-
Transfers between programs	-	-	-	-	-	-	-	-
Net Position, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TANANA CHIEFS CONFERENCE**

Schedule 5, continued

Tribal Government and Client Services

Combining Schedule of Revenues, Expenses and Changes in Net Position, continued

	Tribal Resource Stewardship Div, continued				Community Infrastructure & Development Division			
	Federal AKYSSI Capacity Building 3745 Various	Self-Gen Wildlife & Parks 2900 Various	Federal Coho Salmon Kevinjik Creek 3730 Various	Total Tribal Resource Stewardship Department	Self Gen Revolving Fund 3710 Various	Federal USDA Reconnect 3629 Various	Federal USDA Reconnect 4 3680 Various	Federal Interior AK Tribal Broadband 3708 Various
<i>Year Ended September 30, 2024</i>								
Revenues								
Grants	\$ 75,726	\$ -	\$ 15,470	\$ 479,915	\$ -	\$ 190,587	\$ 16,254	\$ 183,282
Contract	-	-	-	100,000	-	-	-	-
Compact	-	-	-	-	-	-	-	-
Contributions	-	10,000	-	10,000	-	-	-	-
Program revenue	-	-	-	-	-	-	-	-
Tribal supplemental funding	-	-	-	-	-	-	-	-
Total Revenues	<u>75,726</u>	<u>10,000</u>	<u>15,470</u>	<u>589,915</u>	<u>-</u>	<u>190,587</u>	<u>16,254</u>	<u>183,282</u>
Expenses								
Salaries and fringe benefits	26,845	-	-	239,872	-	-	-	171,571
Travel	-	-	97	28,056	-	-	-	2,974
Direct operating costs	-	-	-	12,007	6,830	-	-	-
Supplies	-	-	1,245	3,884	34	-	-	-
Facilities	-	-	-	398	10,225	-	-	10
Equipment	39,995	-	-	135,784	106,386	-	-	-
Professional and contractual services	-	-	13,032	62,180	813,782	190,587	16,254	-
Grants	-	-	-	500	-	-	-	-
Unallowable indirect pool costs	-	-	-	23	-	-	-	-
Other	-	-	-	-	740	-	-	-
Expenses (Before Indirect Cost Allocation)	<u>66,840</u>	<u>-</u>	<u>14,374</u>	<u>482,704</u>	<u>937,997</u>	<u>190,587</u>	<u>16,254</u>	<u>174,555</u>
Indirect cost allocation	<u>8,886</u>	<u>-</u>	<u>1,096</u>	<u>97,211</u>	<u>24,813</u>	<u>-</u>	<u>-</u>	<u>8,727</u>
Total Expenses	<u>75,726</u>	<u>-</u>	<u>15,470</u>	<u>579,915</u>	<u>962,810</u>	<u>190,587</u>	<u>16,254</u>	<u>183,282</u>
Change in net position	-	10,000	-	10,000	(962,810)	-	-	-
Net Position, beginning of year	-	50,000	-	50,000	-	-	-	-
Transfers between programs	-	-	-	-	5,000,000.00	-	-	-
Net Position, end of year	<u>\$ -</u>	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ 60,000</u>	<u>\$ 4,037,190</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TANANA CHIEFS CONFERENCE**

Schedule 5, continued

Tribal Government and Client Services

Combining Schedule of Revenues, Expenses and Changes in Net Position, continued

	Community Infrastructure & Development Div, continued						
	Interior Broadband Technical Assistance 3458 Various	Northway Broadband Connectivity Project 3596 Various	Federal IHS AKSB Green Infrastructure 3681 Various	Galena Solar Accelerator Project 3626/3622 Various	Federal USDOI TEP Energy Sovereignty 3749 Various	Alaska Energy Ruby Powerhouse Leveling 3679 Various	Federal EPA Climate Pollution Reduction 3682 Various
<i>Year Ended September 30, 2024</i>							
Revenues							
Grants	\$ 99,684	\$ 17,518	\$ 1,698,955	\$ 18,585	\$ -	\$ -	\$ 423,750
Contract	-	-	-	-	-	63,126	-
Compact	-	-	-	-	9,922,060	-	-
Contributions	-	-	-	-	-	-	-
Program revenue	-	-	-	-	-	-	-
Tribal supplemental funding	-	-	-	-	-	-	-
Total Revenues	<u>99,684</u>	<u>17,518</u>	<u>1,698,955</u>	<u>18,585</u>	<u>9,922,060</u>	<u>63,126</u>	<u>423,750</u>
Expenses							
Salaries and fringe benefits	-	-	8,064	-	-	14,840	135,107
Travel	-	148	-	-	-	-	-
Direct operating costs	10	32	11,019	-	-	3,459	188
Supplies	-	2,210	677	-	-	-	-
Facilities	-	-	-	-	-	-	-
Equipment	-	1,195	795,579	-	-	8,115	-
Professional and contractual services	94,924	13,099	857,191	17,700	-	33,706	232,069
Grants	-	-	-	-	-	-	-
Unallowable indirect pool costs	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Expenses (Before Indirect Cost Allocation)	<u>94,934</u>	<u>16,684</u>	<u>1,672,530</u>	<u>17,700</u>	<u>-</u>	<u>60,120</u>	<u>367,364</u>
Indirect cost allocation	<u>4,750</u>	<u>834</u>	<u>26,425</u>	<u>885</u>	<u>-</u>	<u>3,006</u>	<u>56,386</u>
Total Expenses	<u>99,684</u>	<u>17,518</u>	<u>1,698,955</u>	<u>18,585</u>	<u>-</u>	<u>63,126</u>	<u>423,750</u>
Change in net position	-	-	-	-	9,922,060	-	-
Net Position, beginning of year	-	-	-	-	-	-	-
Transfers between programs	-	-	-	-	-	-	-
Net Position, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,922,060</u>	<u>\$ -</u>	<u>\$ -</u>



**TANANA CHIEFS CONFERENCE**

Schedule 5, continued

Tribal Government and Client Services

Combining Schedule of Revenues, Expenses and Changes in Net Position, continued

Community Infrastructure & Development Div, continued

	Federal USDA Socially Disadvantage Groups 3696 Various	Federal AML Arctic Energy Ambassador 3717 Various	Federal Diesel Emission Reduction 3229/3280/3434 Various	VW Tribal Clean Diesel 3314/3433/3721 Various	SG TCC Energy Program 3105 Various	Tanana Housing 3633 Various	Nikolai Housing 3723 Various
<i>Year Ended September 30, 2024</i>							
Revenues							
Grants	\$ 149,028	\$ 37,039	\$ 200,517	\$ 168,394	\$ -	\$ -	\$ -
Contract	-	-	-	-	117,696	2,137	1,406,751
Compact	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Program revenue	-	-	-	-	415	-	-
Tribal supplemental funding	-	-	-	-	-	-	-
Total Revenues	<u>149,028</u>	<u>37,039</u>	<u>200,517</u>	<u>168,394</u>	<u>118,111</u>	<u>2,137</u>	<u>1,406,751</u>
Expenses							
Salaries and fringe benefits	16,056	27,828	19,192	-	52,093	-	17,067
Travel	-	-	-	-	19,657	-	415
Direct operating costs	-	-	-	-	50	35	533,804
Supplies	-	-	-	-	335	1,674	37,943
Facilities	-	-	-	-	-	-	-
Equipment	-	-	-	-	25,117	-	717,712
Professional and contractual services	121,579	-	166,641	160,375	3,938	-	17,684
Grants	-	-	-	-	-	-	-
Unallowable indirect pool costs	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Expenses (Before Indirect Cost Allocation)	<u>137,635</u>	<u>27,828</u>	<u>185,833</u>	<u>160,375</u>	<u>101,190</u>	<u>1,709</u>	<u>1,324,625</u>
Indirect cost allocation	<u>11,393</u>	<u>9,211</u>	<u>14,684</u>	<u>8,019</u>	<u>25,040</u>	<u>428</u>	<u>82,126</u>
Total Expenses	<u>149,028</u>	<u>37,039</u>	<u>200,517</u>	<u>168,394</u>	<u>126,230</u>	<u>2,137</u>	<u>1,406,751</u>
Change in net position	-	-	-	-	(8,119)	-	-
Net Position, beginning of year	-	-	-	-	79,489	-	-
Transfers between programs	-	-	-	-	-	-	-
Net Position, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,370</u>	<u>\$ -</u>	<u>\$ -</u>

**TANANA CHIEFS CONFERENCE**

Schedule 5, continued

Tribal Government and Client Services

Combining Schedule of Revenues, Expenses and Changes in Net Position, continued

	Community Infrastructure & Development Div, continued				Tribal Government & Justice Division		
	HUD Ruby Healthy Homes Rehabilitation 3585 Various	HUD Koyukuk Healthy Homes Rehabilitation 3733 Various	Self-Gen Housing 3008/3509 Various	Total Community Infrastructure and Development Division	Village Gov't Svc SG 3507 Various	Tribal Court Healing to Wellness 3437 Various	Village Public Safety Officer 3635/3747 Various
<i>Year Ended September 30, 2024</i>							
Revenues							
Grants	\$ -	\$ -	\$ -	\$ 3,203,593	\$ -	\$ 1,347	\$ 3,690,295
Contract	255,940	169,673	-	2,015,323	173,750	-	-
Compact	-	-	-	9,922,060	-	-	-
Contributions	-	-	-	-	-	-	-
Program revenue	-	-	-	415	2,200	-	-
Tribal supplemental funding	-	-	-	-	-	-	-
Total Revenues	<u>255,940</u>	<u>169,673</u>	<u>-</u>	<u>15,141,391</u>	<u>175,950</u>	<u>1,347</u>	<u>3,690,295</u>
Expenses							
Salaries and fringe benefits	-	-	-	461,818	101,005	-	2,319,497
Travel	641	519	-	24,354	6,193	-	358,333
Direct operating costs	11,180	10,755	21	577,383	3,625	963	31,291
Supplies	64,346	10,063	105	117,387	19,239	14	97,496
Facilities	-	-	-	10,235	1,567	35	18,306
Equipment	146,390	137,603	88	1,938,185	-	-	125,406
Professional and contractual services	-	-	-	2,739,529	193	-	5,738
Grants	-	-	-	-	13,014	-	-
Unallowable indirect pool costs	-	-	-	-	3,468	-	-
Other	-	-	-	740	-	-	-
Expenses (Before Indirect Cost Allocation)	<u>222,557</u>	<u>158,940</u>	<u>214</u>	<u>5,869,631</u>	<u>148,304</u>	<u>1,012</u>	<u>2,956,067</u>
Indirect cost allocation	<u>33,383</u>	<u>10,733</u>	<u>40</u>	<u>320,883</u>	<u>44,415</u>	<u>335</u>	<u>734,228</u>
Total Expenses	<u>255,940</u>	<u>169,673</u>	<u>254</u>	<u>6,190,514</u>	<u>192,719</u>	<u>1,347</u>	<u>3,690,295</u>
Change in net position	-	-	(254)	8,950,877	(16,769)	-	-
Net Position, beginning of year	-	-	5,607	85,096	107,975	-	-
Transfers between programs	-	-	-	5,000,000	-	-	-
Net Position, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,353</u>	<u>\$ 14,035,973</u>	<u>\$ 91,206</u>	<u>\$ -</u>	<u>\$ -</u>

**TANANA CHIEFS CONFERENCE**

Schedule 5, continued

Tribal Government and Client Services

Combining Schedule of Revenues, Expenses and Changes in Net Position, continued

	Tribal Government & Justice Div, continued							
	State ELEA 3715 Various	Victim Assistance Project 3300/3438 Various	Federal Victim Services Set Aside 3587/3709 Various	COPS Tribal Resources 3435/3436 Various	Federal Region Wide Justice Infrastructure 3617 Various	Native Voice Rising 3712 Various	Alaska Indian Child Welfare Title IV 2799 Various	State Alaska Child Welfare Compact 3753 Various
<i>Year Ended September 30, 2024</i>								
Revenues								
Grants	\$ 602,040	\$ 211,085	\$ 828,804	\$ 178,473	\$ 103,411	\$ 25,000	\$ -	\$ 65,105
Contract	-	-	-	-	-	-	41,186	-
Compact	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Program revenue	-	-	-	-	-	-	-	-
Tribal supplemental funding	-	-	-	-	-	-	-	-
Total Revenues	<u>602,040</u>	<u>211,085</u>	<u>828,804</u>	<u>178,473</u>	<u>103,411</u>	<u>25,000</u>	<u>41,186</u>	<u>65,105</u>
Expenses								
Salaries and fringe benefits	151,156	118,140	343,920	142,210	76,171	-	27,642	47,038
Travel	8,809	728	33,539	-	1,523	25,000	3,774	1,876
Direct operating costs	61,645	-	30,832	-	-	-	-	-
Supplies	20,775	591	37,655	-	-	-	25	-
Facilities	18,023	765	3,016	-	-	-	-	-
Equipment	145,486	37	80	-	-	-	-	-
Professional and contractual services	101,179	16,527	32,256	-	-	-	265	-
Grants	94,967	71,763	184,189	-	-	-	-	-
Unallowable indirect pool costs	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Expenses (Before Indirect Cost Allocation)	<u>602,040</u>	<u>208,551</u>	<u>665,487</u>	<u>142,210</u>	<u>77,694</u>	<u>25,000</u>	<u>31,706</u>	<u>48,914</u>
Indirect cost allocation	<u>-</u>	<u>2,534</u>	<u>163,317</u>	<u>36,263</u>	<u>25,717</u>	<u>-</u>	<u>9,480</u>	<u>16,191</u>
Total Expenses	<u>602,040</u>	<u>211,085</u>	<u>828,804</u>	<u>178,473</u>	<u>103,411</u>	<u>25,000</u>	<u>41,186</u>	<u>65,105</u>
Change in net position	-	-	-	-	-	-	-	-
Net Position, beginning of year	-	-	-	-	-	-	-	-
Transfers between programs	-	-	-	-	-	-	-	-
Net Position, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TANANA CHIEFS CONFERENCE**

Schedule 5, continued

Tribal Government and Client Services

Combining Schedule of Revenues, Expenses and Changes in Net Position, continued

	Tribal Government & Justice Div, continued					Family Services Division		
	Safe and Stable Families 3416/3533 Various	Child Welfare Services 3417/3531 Various	Alaska Child Welfare Compacting 3473/3586 Various	Supplemental Child Protection 2255 Various	Total Tribal Government and Justice	BIA 477 3221 Various	Energy Assistance 3403/3525 Various	State TANF ASAP 3664/3774 Various
<i>Year Ended September 30, 2024</i>								
Revenues								
Grants	\$ 72,806	\$ 45,684	\$ 229,866	\$ -	\$ 6,053,916	\$ -	\$ 203,419	\$ 2,163,148
Contract	-	-	-	-	214,936	-	-	-
Compact	-	-	-	-	-	10,063,660	-	-
Contributions	-	-	-	-	-	-	-	-
Program revenue	-	-	-	-	2,200	-	-	-
Tribal supplemental funding	-	-	-	92,026	92,026	-	-	-
Total Revenues	<u>72,806</u>	<u>45,684</u>	<u>229,866</u>	<u>92,026</u>	<u>6,363,078</u>	<u>10,063,660</u>	<u>203,419</u>	<u>2,163,148</u>
Expenses								
Salaries and fringe benefits	47,835	29,878	162,571	73,328	3,640,391	3,075,585	170,859	270,917
Travel	2,096	-	3,328	-	445,199	201,326	227	189,922
Direct operating costs	-	888	394	-	129,638	282,602	-	136,223
Supplies	4,769	8,156	2,000	-	190,720	100,902	-	80,936
Facilities	-	-	-	-	41,712	25,001	-	543
Equipment	-	-	-	-	271,009	322	-	-
Professional and contractual services	-	-	1,147	-	157,305	880,374	-	185,724
Grants	-	2,609	229	-	366,771	4,570,635	(23,140)	1,005,159
Unallowable indirect pool costs	-	-	-	-	3,468	-	-	-
Other	-	-	-	-	-	-	-	-
Expenses (Before Indirect Cost Allocation)	<u>54,700</u>	<u>41,531</u>	<u>169,669</u>	<u>73,328</u>	<u>5,246,213</u>	<u>9,136,747</u>	<u>147,946</u>	<u>1,869,424</u>
Indirect cost allocation	<u>18,106</u>	<u>4,153</u>	<u>60,197</u>	<u>18,698</u>	<u>1,133,634</u>	<u>1,369,327</u>	<u>55,473</u>	<u>293,724</u>
Total Expenses	<u>72,806</u>	<u>45,684</u>	<u>229,866</u>	<u>92,026</u>	<u>6,379,847</u>	<u>10,506,074</u>	<u>203,419</u>	<u>2,163,148</u>
Change in net position	-	-	-	-	(16,769)	(442,414)	-	-
Net Position, beginning of year	-	-	-	-	107,975	10,061,734	-	-
Transfers between programs	-	-	-	-	-	-	-	-
Net Position, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,206</u>	<u>\$ 9,619,320</u>	<u>\$ -</u>	<u>\$ -</u>

**TANANA CHIEFS CONFERENCE**

Schedule 5, continued

Tribal Government and Client Services

Combining Schedule of Revenues, Expenses and Changes in Net Position, continued

	Family Services Division, continued							
	Self-Gen ASAP 2038 Various	Federal Low Income Home Water 3503/3504 Various	Federal Head Start 3711/3748 Various	State Head Start 3477/3568 Various	State Infant Learning Program 3660/3736 Various	Self-Gen Infant Learning Program 3236 Various	Self-Gen Respite Care HC 2023 Various	Federal Vocational Rehab 3400/3511 Various
<i>Year Ended September 30, 2024</i>								
Revenues								
Grants	\$ -	\$ 230,434	\$ 4,279,088	\$ 376,051	\$ 303,815	\$ -	\$ -	\$ (46,308)
Contract	-	-	-	-	-	-	-	-
Compact	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Program revenue	220,382	-	-	-	-	40,122	30,485	-
Tribal supplemental funding	-	-	-	-	-	-	-	-
Total Revenues	<u>220,382</u>	<u>230,434</u>	<u>4,279,088</u>	<u>376,051</u>	<u>303,815</u>	<u>40,122</u>	<u>30,485</u>	<u>(46,308)</u>
Expenses								
Salaries and fringe benefits	50,188	-	2,532,975	324,362	178,854	13,034	17,024	-
Travel	18,515	-	272,315	-	9,401	17,751	-	-
Direct operating costs	78,223	-	202,160	-	221	250	-	-
Supplies	38,908	-	189,926	2,639	526	946	31	-
Facilities	10,789	-	172,683	-	-	357	-	-
Equipment	-	-	342,607	-	-	-	-	-
Professional and contractual services	17,872	-	7,328	-	58,349	841	-	-
Grants	59,710	209,485	524	-	-	-	-	(44,103)
Unallowable indirect pool costs	15,767	-	(56)	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Expenses (Before Indirect Cost Allocation)	<u>289,972</u>	<u>209,485</u>	<u>3,720,462</u>	<u>327,001</u>	<u>247,351</u>	<u>33,179</u>	<u>17,055</u>	<u>(44,103)</u>
Indirect cost allocation	<u>66,722</u>	<u>20,949</u>	<u>558,626</u>	<u>49,050</u>	<u>56,464</u>	<u>10,744</u>	<u>4,349</u>	<u>(2,205)</u>
Total Expenses	<u>356,694</u>	<u>230,434</u>	<u>4,279,088</u>	<u>376,051</u>	<u>303,815</u>	<u>43,923</u>	<u>21,404</u>	<u>(46,308)</u>
Change in net position	(136,312)	-	-	-	-	(3,801)	9,081	-
Net Position, beginning of year	451,452	-	-	-	-	3,801	4	-
Transfers between programs	-	-	-	-	-	-	-	-
Net Position, end of year	<u>\$ 315,140</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,085</u>	<u>\$ -</u>

**TANANA CHIEFS CONFERENCE**

Schedule 5, continued

Tribal Government and Client Services

Combining Schedule of Revenues, Expenses and Changes in Net Position, continued

	Family Services Division, continued							
	TCC Ch'oodoohk'ii 3476/3575 Various	U of A AK Native Language 2043 Various	I-Lead Emerging Leaders Project 3263 Various	Alyeska Scholarships Program 3576 Various	Child and Adult Care Food Program 3518/3705 Various	Athabascan Tribal College 2004 Various	Employment 3508 Various	Elder Nutrition 3112-3116 3319-3325 Various
<i>Year Ended September 30, 2024</i>								
Revenues								
Grants	\$ 271,862	\$ -	\$ 100,761	\$ 14,000	\$ 27,023	\$ -	\$ -	\$ 328,512
Contract	-	-	-	-	-	-	-	-
Compact	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	156	-	-
Program revenue	-	-	-	-	-	-	-	-
Tribal supplemental funding	-	-	-	-	-	-	-	-
Total Revenues	<u>271,862</u>	<u>-</u>	<u>100,761</u>	<u>14,000</u>	<u>27,023</u>	<u>156</u>	<u>-</u>	<u>328,512</u>
Expenses								
Salaries and fringe benefits	86,901	-	-	-	-	-	-	26,781
Travel	-	-	-	-	-	-	-	13,299
Direct operating costs	-	-	3,173	14,000	510	-	-	57,667
Supplies	8,978	-	-	-	684	-	-	21,500
Facilities	279	-	-	-	-	-	-	1,373
Equipment	-	-	-	-	-	-	-	-
Professional and contractual services	137,024	-	-	-	-	-	-	14,244
Grants	-	-	91,941	-	24,223	-	-	164,268
Unallowable indirect pool costs	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	(580)
Expenses (Before Indirect Cost Allocation)	<u>233,182</u>	<u>-</u>	<u>95,114</u>	<u>14,000</u>	<u>25,417</u>	<u>-</u>	<u>-</u>	<u>298,552</u>
Indirect cost allocation	<u>38,680</u>	<u>-</u>	<u>5,647</u>	<u>-</u>	<u>1,606</u>	<u>-</u>	<u>-</u>	<u>29,960</u>
Total Expenses	<u>271,862</u>	<u>-</u>	<u>100,761</u>	<u>14,000</u>	<u>27,023</u>	<u>-</u>	<u>-</u>	<u>328,512</u>
Change in net position	-	-	-	-	-	156	-	-
Net Position, beginning of year	-	70,381	-	-	6,397	3,807	19,509	-
Transfers between programs	-	-	-	-	-	-	-	-
Net Position, end of year	<u>\$ -</u>	<u>\$ 70,381</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,397</u>	<u>\$ 3,963</u>	<u>\$ 19,509</u>	<u>\$ -</u>

**TANANA CHIEFS CONFERENCE**

Tribal Government and Client Services

Combining Schedule of Revenues, Expenses and Changes in Net Position, continued

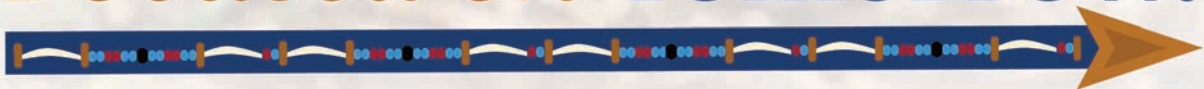
Schedule 5, continued

	Family Services Division, continued				Total Tribal Government and Client Services Department
	NSIP 3122-3126 3320/3324 Various	Federal Elder Nutrition ARPA 3466-3470 Various	Self-Gen Elder Nutrition 2022 Various	Total Family Services Division	
<i>Year Ended September 30, 2024</i>					
Revenues					
Grants	\$ 1,588	\$ 23,480	\$ -	\$ 8,276,873	\$ 18,289,237
Contract	-	-	-	-	5,637,906
Compact	-	-	-	10,063,660	37,628,066
Contributions	-	-	-	156	10,156
Program revenue	-	-	-	290,989	561,447
Tribal supplemental funding	-	-	-	-	92,026
Total Revenues	<u>1,588</u>	<u>23,480</u>	<u>-</u>	<u>18,631,678</u>	<u>62,218,838</u>
Expenses					
Salaries and fringe benefits	571	-	-	6,748,051	16,134,454
Travel	1,017	463	-	724,236	3,128,626
Direct operating costs	-	4,699	-	779,728	2,213,844
Supplies	-	1,004	-	446,980	1,771,627
Facilities	-	-	-	211,025	1,020,024
Equipment	-	-	-	342,929	3,255,545
Professional and contractual services	-	-	-	1,301,756	9,349,830
Grants	-	15,504	-	6,074,206	8,759,650
Unallowable indirect pool costs	-	-	-	15,711	22,695
Other	-	-	-	(580)	5,077
Expenses (Before Indirect Cost Allocation)	<u>1,588</u>	<u>21,670</u>	<u>-</u>	<u>16,644,042</u>	<u>45,661,372</u>
Indirect cost allocation	<u>-</u>	<u>1,810</u>	<u>-</u>	<u>2,560,926</u>	<u>7,581,716</u>
Total Expenses	<u>1,588</u>	<u>23,480</u>	<u>-</u>	<u>19,204,968</u>	<u>53,243,088</u>
Change in net position	-	-	-	(573,290)	8,975,750
Net Position, beginning of year	-	-	21,350	10,638,435	58,139,027
Transfers between programs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000,000</u>
Net Position, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,350</u>	<u>\$ 10,065,145</u>	<u>\$ 72,114,777</u>





*Guided By* Culture,  
*Focused on* Tomorrow.







# Health Services





# Healthy, Strong, Unified Tribes

**TANANA CHIEFS CONFERENCE**

Schedule 6

Health Services Department

Combining Schedule of Revenues, Expenses and Changes in Net Position

	Health Support Services							
	Tribes Health Shares 2141 Various	Indian Health Services 2141 Various	Self-Gen McKinsey Settlement 3727 Various	OEH Training 3704 Various	OEH Self Gen tinerant Water & Wastewater Op 3714 Various	Federal IGAP 3700 Various	Remote Maint. 3662/3746 Various	Total Health Support Services
<i>Year Ended September 30, 2024</i>								
<b>Revenues</b>								
Grants	\$ -	\$ -	\$ -	\$ 260,678	\$ -	\$ 63,094	\$ 650,435	\$ 974,207
Contract	-	1,222,326	-	34,000	-	-	-	1,256,326
Compact	2,670,375	103,409,181	-	-	-	-	-	106,079,556
Contributions	-	500	-	-	-	-	-	500
Miscellaneous revenue	-	8,532	305,990	-	-	-	-	314,522
Program revenue	-	242,782	-	-	-	-	-	242,782
Rental revenue	-	8,853	-	-	-	-	-	8,853
Third party revenue	-	93,052,321	-	-	-	-	-	93,052,321
<b>Total Revenues</b>	<b>2,670,375</b>	<b>197,944,495</b>	<b>305,990</b>	<b>294,678</b>	<b>-</b>	<b>63,094</b>	<b>650,435</b>	<b>201,929,067</b>
<b>Expenses</b>								
Salaries and fringe benefits	-	95,849,549	-	107,689	-	30,448	398,513	96,386,199
Travel	234,891	11,712,444	-	88,464	-	14,835	64,436	12,115,070
Direct operating costs	73,709	4,272,723	-	-	-	1,320	5,032	4,352,784
Supplies	93,564	3,321,068	-	-	4,276	501	14,765	3,434,174
Facilities	282,463	9,493,690	-	-	-	299	7,054	9,783,506
Equipment	12,551	1,814,879	-	-	-	-	-	1,827,430
Professional and contractual services	437,251	24,702,134	29,827	31,998	-	-	-	25,201,210
Contract reduction	-	1,606,744	-	-	-	-	-	1,606,744
Grants	997,546	1,555,882	10,000	-	-	-	-	2,563,428
Unallowable indirect pool costs	-	-	-	-	-	-	-	-
Other	-	11,439	-	-	-	-	-	11,439
<b>Expenses (Before Indirect Cost Allocation)</b>	<b>2,131,975</b>	<b>154,340,552</b>	<b>39,827</b>	<b>228,151</b>	<b>4,276</b>	<b>47,403</b>	<b>489,800</b>	<b>157,281,984</b>
<b>Indirect cost allocation</b>	<b>336,340</b>	<b>50,446,937</b>	<b>1,991</b>	<b>66,527</b>	<b>214</b>	<b>15,691</b>	<b>160,635</b>	<b>51,028,335</b>
<b>Total Expenses</b>	<b>2,468,315</b>	<b>204,787,489</b>	<b>41,818</b>	<b>294,678</b>	<b>4,490</b>	<b>63,094</b>	<b>650,435</b>	<b>208,310,319</b>
<b>Change in net position</b>	<b>202,060</b>	<b>(6,842,994)</b>	<b>264,172</b>	<b>-</b>	<b>(4,490)</b>	<b>-</b>	<b>-</b>	<b>(6,381,252)</b>
<b>Net Position, beginning of year</b>	<b>13,450,077</b>	<b>149,634,618</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>163,084,695</b>
<b>Transfers between programs</b>	<b>-</b>	<b>(7,679,039)</b>	<b>-</b>	<b>-</b>	<b>4,490</b>	<b>-</b>	<b>-</b>	<b>(7,674,549)</b>
<b>Net Position, end of year</b>	<b>\$ 13,652,137</b>	<b>\$ 135,112,585</b>	<b>\$ 264,172</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 149,028,894</b>

**TANANA CHIEFS CONFERENCE**

Schedule 6, continued

Health Services Department

Combining Schedule of Revenues, Expenses and Changes in Net Position, continued

	Health Administrative Services					Preventive and Education Health Care				
	FCC USAC 3022/3547 Various	Federal Covid-19 Vaccine Related 3628 Various	Federal Covid-19 I.H.S. Various	FNDI NAFSI Support 3530 Various	Total Health Administrative Services	Federal Youth Suicide Prevention 3481/3566 Various	Strategic Prevention Partnership 3683/3754 Various	ANTHC Injury Prevention 3728 Various	Yukon Koyukuk System of Care 3684/3758 Various	Federal Adult Re-Entry Program 3685 Various
<i>Year Ended September 30, 2024</i>										
Revenues										
Grants	\$ -	\$ 90,655	\$ -	\$ 5,780	\$ 96,435	\$ 695,295	\$ 293,185	\$ 3,272	\$ 1,146,193	\$ 286,409
Contract	8,418,099	-	-	-	8,418,099	-	-	-	-	-
Compact	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-	-	-
Program revenue	-	-	-	-	-	-	-	-	-	-
Rental revenue	-	-	-	-	-	-	-	-	-	-
Third party revenue	-	-	-	-	-	-	-	-	-	-
Total Revenues	<u>8,418,099</u>	<u>90,655</u>	<u>-</u>	<u>5,780</u>	<u>8,514,534</u>	<u>695,295</u>	<u>293,185</u>	<u>3,272</u>	<u>1,146,193</u>	<u>286,409</u>
Expenses										
Salaries and fringe benefits	-	-	1,194,943	-	1,194,943	417,775	159,705	-	573,635	144,377
Travel	-	72,235	(18,947)	-	53,288	40,654	-	-	149,013	21,677
Direct operating costs	-	-	124,353	-	124,353	6,311	230	-	46,647	4,050
Supplies	-	-	125,319	-	125,319	49,508	45,099	3,272	21,119	8,217
Facilities	8,418,099	-	93,109	-	8,511,208	617	-	-	-	-
Equipment	-	-	13,936,524	-	13,936,524	-	-	-	-	-
Professional and contractual services	-	-	1,886,438	-	1,886,438	89,738	19,161	-	93,833	46,692
Contract reduction	-	-	-	-	-	-	-	-	-	-
Grants	-	-	320,756	5,505	326,261	-	-	-	10,240	35
Unallowable indirect pool costs	-	-	-	-	-	-	-	-	211	-
Other	-	-	10,530	-	10,530	-	-	-	14	-
Expenses (Before Indirect Cost Allocation)	8,418,099	72,235	17,673,025	5,505	26,168,864	604,603	224,195	3,272	894,712	225,048
Indirect cost allocation	<u>-</u>	<u>18,420</u>	<u>729,955</u>	<u>275</u>	<u>748,650</u>	<u>90,692</u>	<u>68,990</u>	<u>-</u>	<u>251,481</u>	<u>61,361</u>
Total Expenses	<u>8,418,099</u>	<u>90,655</u>	<u>18,402,980</u>	<u>5,780</u>	<u>26,917,514</u>	<u>695,295</u>	<u>293,185</u>	<u>3,272</u>	<u>1,146,193</u>	<u>286,409</u>
Change in net position	-	-	(18,402,980)	-	(18,402,980)	-	-	-	-	-
Net Position, beginning of year	-	-	85,326,241	-	85,326,241	-	-	-	-	-
Transfers between programs	<u>-</u>	<u>-</u>	<u>(530,942)</u>	<u>-</u>	<u>(530,942)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Position, end of year	\$ -	\$ -	\$ 66,392,319	\$ -	\$ 66,392,319	\$ -	\$ -	\$ -	\$ -	\$ -

**TANANA CHIEFS CONFERENCE**

Schedule 6, continued

Health Services Department

Combining Schedule of Revenues, Expenses and Changes in Net Position, continued

	Preventive and Education Health Care, continued									
	Federal Native Connections Projects 3641/3764 Various	Federal Healthy Transitions Project 3703 Various	Self Gen Wellness & Prevntion 3729 Various	Self Gen JUUL-Vaping Settlement 3722 Various	Tribal Opioid Settlement 3697 Various	WIC 3580/3738 Various	Special Diabetes 3631/3713 Various	State Local Food Assistance 3676 Various	Alaska Tobacco Prev. & Control 3671/3741 Various	FNA Vision Program 3087 Various
<i>Year Ended September 30, 2024</i>										
Revenues										
Grants	\$ 269,565	\$ 476,683	\$ -	\$ -	\$ -	\$ 185,382	\$ 768,404	\$ -	\$ 224,172	\$ -
Contract	-	-	-	-	-	-	-	42,686	-	-
Compact	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	13,650	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	762,257	821,500	-	-	-	-	-
Program revenue	-	-	-	-	-	-	-	-	-	-
Rental revenue	-	-	-	-	-	-	-	-	-	-
Third party revenue	-	-	-	-	-	-	-	-	-	-
Total Revenues	<u>269,565</u>	<u>476,683</u>	<u>13,650</u>	<u>762,257</u>	<u>821,500</u>	<u>185,382</u>	<u>768,404</u>	<u>42,686</u>	<u>224,172</u>	<u>-</u>
Expenses										
Salaries and fringe benefits	103,777	272,612	-	-	-	124,399	459,741	-	149,804	-
Travel	26,266	18,921	-	-	-	1,177	9,368	-	-	-
Direct operating costs	9,854	21,074	7,738	-	1,026	-	6,532	-	-	-
Supplies	28,644	5,601	732	-	1,506	1,834	25,213	-	7,437	-
Facilities	351	1,057	-	-	-	-	22	-	-	-
Equipment	-	-	-	-	-	-	9,239	-	-	-
Professional and contractual services	42,387	48,977	-	-	314,970	-	350	-	10,834	-
Contract reduction	-	-	-	-	-	-	-	-	-	-
Grants	250	300	-	-	243,540	-	-	42,686	-	-
Unallowable indirect pool costs	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	9	-	-	-
Expenses (Before Indirect Cost Allocation)	<u>211,529</u>	<u>368,542</u>	<u>8,470</u>	<u>-</u>	<u>561,042</u>	<u>127,410</u>	<u>510,474</u>	<u>42,686</u>	<u>168,075</u>	<u>-</u>
Indirect cost allocation	<u>58,036</u>	<u>108,141</u>	<u>2,804</u>	<u>-</u>	<u>11,869</u>	<u>57,972</u>	<u>257,930</u>	<u>-</u>	<u>56,097</u>	<u>-</u>
Total Expenses	<u>269,565</u>	<u>476,683</u>	<u>11,274</u>	<u>-</u>	<u>572,911</u>	<u>185,382</u>	<u>768,404</u>	<u>42,686</u>	<u>224,172</u>	<u>-</u>
Change in net position	-	-	2,376	762,257	248,589	-	-	-	-	-
Net Position, beginning of year	-	-	-	-	3,776,345	-	-	-	-	159,916
Transfers between programs	-	-	-	-	-	-	-	-	-	-
Net Position, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,376</u>	<u>\$ 762,257</u>	<u>\$ 4,024,934</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 159,916</u>



**TANANA CHIEFS CONFERENCE**

Schedule 6, continued

Health Services Department

Combining Schedule of Revenues, Expenses and Changes in Net Position, continued

	Community Health								
	Total Preventative Education Health Care	Health Center Cluster Demo 3343/3455 Various	HRSA COVID Bridge Access 3699 Various	HRSA Health Center Infrastructure Support 3527 Various	Medicare Improvement Patients & Providers 3601-3605 3690-3694	Comprehensive Behavioral Health 3667/3743 Various	NCA Whole Family Approach 3608 Various	ANTHC Behavioral Health Aides 3611/3707 Various	Federal SAPTA 3642/3732 Various
<i>Year Ended September 30, 2024</i>									
Revenues									
Grants	\$ 4,348,560	\$ 3,339,060	\$ 3,344	\$ 379,611	\$ 16,644	\$ 672,719	\$ 21,787	\$ -	\$ 589,016
Contract	42,686	-	-	-	-	-	-	759,405	-
Compact	-	-	-	-	-	-	-	-	-
Contributions	13,650	-	-	-	-	-	-	-	-
Miscellaneous revenue	1,583,757	-	-	-	-	-	-	-	-
Program revenue	-	-	-	-	-	-	-	-	-
Rental revenue	-	-	-	-	-	-	-	-	-
Third party revenue	-	-	-	-	-	-	-	-	-
Total Revenues	<u>5,988,653</u>	<u>3,339,060</u>	<u>3,344</u>	<u>379,611</u>	<u>16,644</u>	<u>672,719</u>	<u>21,787</u>	<u>759,405</u>	<u>589,016</u>
Expenses									
Salaries and fringe benefits	2,405,825	2,597,610	-	-	-	513,114	-	660,352	224,892
Travel	267,076	-	2,665	109	5,451	-	366	-	59,009
Direct operating costs	103,462	-	-	-	-	-	1,390	-	13,776
Supplies	198,182	-	-	680	7,811	-	14,461	-	80,171
Facilities	2,047	-	-	9,817	-	-	-	-	7,469
Equipment	9,239	-	-	-	-	-	-	-	-
Professional and contractual services	666,942	-	-	369,005	-	-	-	-	74,484
Contract reduction	-	-	-	-	-	-	-	-	-
Grants	297,051	-	-	-	-	-	-	-	-
Unallowable indirect pool costs	211	-	-	-	-	-	-	-	-
Other	23	-	-	-	-	-	-	-	112
Expenses (Before Indirect Cost Allocation)	<u>3,950,058</u>	<u>2,597,610</u>	<u>2,665</u>	<u>379,611</u>	<u>13,262</u>	<u>513,114</u>	<u>16,217</u>	<u>660,352</u>	<u>459,913</u>
Indirect cost allocation	<u>1,025,373</u>	<u>741,450</u>	<u>679</u>	<u>-</u>	<u>3,382</u>	<u>159,605</u>	<u>5,570</u>	<u>99,053</u>	<u>129,103</u>
Total Expenses	<u>4,975,431</u>	<u>3,339,060</u>	<u>3,344</u>	<u>379,611</u>	<u>16,644</u>	<u>672,719</u>	<u>21,787</u>	<u>759,405</u>	<u>589,016</u>
Change in net position	1,013,222	-	-	-	-	-	-	-	-
Net Position, beginning of year	3,936,261	-	-	-	-	-	-	-	-
Transfers between programs	-	-	-	-	-	-	-	-	-
Net Position, end of year	<u>\$ 4,949,483</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TANANA CHIEFS CONFERENCE**

Schedule 6, continued

Health Services Department

Combining Schedule of Revenues, Expenses and Changes in Net Position, continued

	Community Health, continued									
	Federal CORES Project 3698 Various	ANTHC Level Up Training 3563 Various	NSIP 3651 Various	Caregiver Support 3332-3336 Various	Federal Caregiver Support ARPA 3462-3465 Various	State Caregiver Support 3672/3742 Various	Senior Home Care 3669/3740 Various	State Rural Human Serv. System 3374/3480 Various	Expanding Public Health Workforce 3549-3552 Various	Total Community Health
<i>Year Ended September 30, 2024</i>										
Revenues										
Grants	\$ 475,000	\$ (3,292)	\$ 151	\$ 71,400	\$ 621	\$ 87,454	\$ 195,486	\$ 15,399	\$ 178,381	\$ 6,042,781
Contract	-	-	-	-	-	-	-	-	-	759,405
Compact	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-	-	-
Program revenue	-	-	-	-	-	-	-	-	-	-
Rental revenue	-	-	-	-	-	-	-	-	-	-
Third party revenue	-	-	-	-	-	-	-	-	-	-
Total Revenues	<u>475,000</u>	<u>(3,292)</u>	<u>151</u>	<u>71,400</u>	<u>621</u>	<u>87,454</u>	<u>195,486</u>	<u>15,399</u>	<u>178,381</u>	<u>6,802,186</u>
Expenses										
Salaries and fringe benefits	344,759	-	-	14,700	-	69,495	133,830	7,465	91,592	4,657,809
Travel	9,558	-	151	4,315	-	-	10,094	3,875	30,362	125,955
Direct operating costs	1,060	(2,530)	-	458	115	-	-	-	12,266	26,535
Supplies	1,498	-	-	35,231	380	-	4,497	-	-	144,729
Facilities	-	-	-	1,707	-	-	-	-	-	18,993
Equipment	-	-	-	-	-	-	-	-	-	-
Professional and contractual services	-	-	-	30	-	-	-	-	-	443,519
Contract reduction	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	964	-	-	-	-	-	964
Unallowable indirect pool costs	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	(200)	(88)
Expenses (Before Indirect Cost Allocation)	<u>356,875</u>	<u>(2,530)</u>	<u>151</u>	<u>57,405</u>	<u>495</u>	<u>69,495</u>	<u>148,421</u>	<u>11,340</u>	<u>134,020</u>	<u>5,418,416</u>
Indirect cost allocation	<u>118,125</u>	<u>(762)</u>	<u>-</u>	<u>13,995</u>	<u>126</u>	<u>17,959</u>	<u>47,065</u>	<u>4,059</u>	<u>44,361</u>	<u>1,383,770</u>
Total Expenses	<u>475,000</u>	<u>(3,292)</u>	<u>151</u>	<u>71,400</u>	<u>621</u>	<u>87,454</u>	<u>195,486</u>	<u>15,399</u>	<u>178,381</u>	<u>6,802,186</u>
Change in net position	-	-	-	-	-	-	-	-	-	-
Net Position, beginning of year	-	-	-	-	-	-	-	-	-	-
Transfers between programs	-	-	-	-	-	-	-	-	-	-
Net Position, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TANANA CHIEFS CONFERENCE**

Schedule 6, continued

Health Services Department

Combining Schedule of Revenues, Expenses and Changes in Net Position, continued

	Clinics and Treatment Centers							
	ANTHC MIRAC Improvements Various Various	ANTHC Good Health & Wellness 3453/3523 Various	ANTHC Ryan White Early Intervention 3659 Various	Federal Stevens Village Clinic Equipment 3744 Various	AHFC Housing First 3558/3606 Various	AHFC Homeless Assistance 3557 Various	Self-Gen Sobering Center 3172 Various	TCC Medical Hotel 2835 Various
<i>Year Ended September 30, 2024</i>								
Revenues								
Grants	\$ 1,173,660	\$ 161,194	\$ 11,982	\$ 13,435	\$ 104,484	\$ (35,865)	\$ -	\$ -
Contract	-	-	-	-	-	-	-	-
Compact	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Program revenue	-	-	-	-	-	-	-	-
Rental revenue	-	-	-	-	-	-	-	-
Third party revenue	-	-	-	-	-	-	65,539	12,530
Total Revenues	<u>1,173,660</u>	<u>161,194</u>	<u>11,982</u>	<u>13,435</u>	<u>104,484</u>	<u>(35,865)</u>	<u>65,539</u>	<u>12,530</u>
Expenses								
Salaries and fringe benefits	-	114,584	10,893	-	98,100	(21,440)	1,070,850	-
Travel	-	-	-	-	-	-	-	-
Direct operating costs	-	1,426	-	-	-	-	1,798	-
Supplies	-	4,208	-	1,570	-	(38,057)	7,327	-
Facilities	-	1,127	-	-	-	(69,308)	178,974	-
Equipment	291,437	-	-	10,056	-	-	1,104	-
Professional and contractual services	881,479	-	-	-	-	85,134	6,440	11,933
Contract reduction	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	11,066	-	-
Unallowable indirect pool costs	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Expenses (Before Indirect Cost Allocation)	<u>1,172,916</u>	<u>121,345</u>	<u>10,893</u>	<u>11,626</u>	<u>98,100</u>	<u>(32,605)</u>	<u>1,266,493</u>	<u>11,933</u>
Indirect cost allocation	<u>744</u>	<u>39,849</u>	<u>1,089</u>	<u>1,809</u>	<u>6,384</u>	<u>(3,260)</u>	<u>290,396</u>	<u>597</u>
Total Expenses	<u>1,173,660</u>	<u>161,194</u>	<u>11,982</u>	<u>13,435</u>	<u>104,484</u>	<u>(35,865)</u>	<u>1,556,889</u>	<u>12,530</u>
Change in net position	-	-	-	-	-	-	(1,491,350)	-
Net Position, beginning of year	-	-	-	-	-	-	600,478	-
Transfers between programs	-	-	-	-	-	-	890,872	-
Net Position, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TANANA CHIEFS CONFERENCE**

Health Services Department

Combining Schedule of Revenues, Expenses and Changes in Net Position, continued

Schedule 6, continued

	<u>Clinics and Treatment Centers, continued</u>				
	Self-Gen			Total Clinics & Treatment Centers	Total Health Services Department
	Self-Gen	Eye	105L		
	Housing	Clinic	Clinic		
	First 2758 Various	Eyewear 2360 Various	Leases 3559 Various		
<i>Year Ended September 30, 2024</i>					
Revenues					
Grants	\$ -	\$ -	\$ -	\$ 1,995,320	\$ 13,077,692
Contract	-	-	-	-	10,476,516
Compact	-	-	-	-	106,079,556
Contributions	947,500	-	-	947,500	961,650
Miscellaneous revenue	-	-	-	-	1,898,279
Program revenue	22,110	-	-	22,110	264,892
Rental revenue	224,697	-	2,331,590	2,556,287	2,565,140
Third party revenue	<u>6,387,327</u>	<u>591,187</u>	<u>-</u>	<u>7,056,583</u>	<u>100,108,904</u>
Total Revenues	<u>7,581,634</u>	<u>591,187</u>	<u>2,331,590</u>	<u>12,577,800</u>	<u>235,432,629</u>
Expenses					
Salaries and fringe benefits	1,546,056	-	-	3,385,473	108,030,249
Travel	166	30	45,128	45,324	12,606,713
Direct operating costs	13,469	369,624	3,236	389,553	4,996,687
Supplies	28,832	-	13,151	17,031	3,919,435
Facilities	438,428	25	353,551	902,797	19,218,551
Equipment	262,919	-	24,539	590,055	16,363,248
Professional and contractual services	1,044,434	-	499,200	2,528,620	30,726,729
Contract reduction	-	-	-	-	1,606,744
Grants	54,302	-	5,443	70,811	3,258,515
Unallowable indirect pool costs	-	15,621	-	15,621	15,832
Other	<u>1,536</u>	<u>-</u>	<u>3</u>	<u>1,539</u>	<u>23,443</u>
Expenses (Before Indirect Cost Allocation)	3,390,142	385,300	944,251	7,946,824	200,766,146
Indirect cost allocation	<u>455,314</u>	<u>19,566</u>	<u>-</u>	<u>812,488</u>	<u>54,998,616</u>
Total Expenses	<u>3,845,456</u>	<u>404,866</u>	<u>944,251</u>	<u>8,759,312</u>	<u>255,764,762</u>
Change in net position	3,736,178	186,321	1,387,339	3,818,488	(20,332,133)
Net Position, beginning of year	13,692,131	-	844,903	15,137,512	267,484,709
Transfers between programs	<u>(1,007,300)</u>	<u>(186,321)</u>	<u>278,488</u>	<u>(24,261)</u>	<u>(8,229,752)</u>
Net Position, end of year	<u>\$ 16,421,009</u>	<u>\$ -</u>	<u>\$ 2,510,730</u>	<u>\$ 18,931,739</u>	<u>\$ 238,922,824</u>





# Department of Health







Healthy, Strong,  
Unified Tribes

**TANANA CHIEFS CONFERENCE**

Department of Health

Comprehensive Behavioral Health Treatment and Recovery Program

Grant 162-266-24053

Schedule of Support and Revenues and Expenses - Budget and Actual

<i>Year Ended September 30</i>	2023	2024	Total	Budget	Variance favorable (unfavorable)
Support and revenue					
State sources	\$ 65,905	\$ 293,613	\$ 359,518	\$ 359,518	\$ -
Expenses					
Direct costs					
Salaries and fringe benefits	50,292	223,132	273,424	272,528	(896)
Travel	-	-	-	896	896
Total direct costs	50,292	223,132	273,424	273,424	-
Indirect costs	15,613	70,481	86,094	86,094	-
Total expenses	65,905	293,613	359,518	359,518	-
Excess of support and revenue over expenses	\$ -	\$ -	\$ -	\$ -	\$ -

**TANANA CHIEFS CONFERENCE**

Department of Health

Comprehensive Behavioral Health Treatment and Recovery Program

Grant 162-266-24054

Schedule of Support and Revenues and Expenses - Budget and Actual

<i>Year Ended September 30</i>	2023	2024	Total	Budget	Variance favorable (unfavorable)
Support and revenue					
State sources	\$ 43,270	\$ 149,736	\$ 193,006	\$ 194,229	\$ (1,223)
Expenses					
Direct costs					
Salaries and fringe benefits	34,368	112,209	146,577	146,578	1
Travel	-	-	-	900	900
Total direct costs	34,368	112,209	146,577	147,478	901
Indirect costs	8,902	37,527	46,429	46,751	322
Total expenses	43,270	149,736	193,006	194,229	1,223
Excess of support and revenue over expenses	\$ -	\$ -	\$ -	\$ -	\$ -

**TANANA CHIEFS CONFERENCE**

Department of Health

Comprehensive Behavioral Health Treatment and Recovery Program

Grant 162-268-24013

Schedule of Support and Revenues and Expenses - Budget and Actual

<i>Year Ended September 30</i>	2023	2024	Total	Budget	Variance favorable (unfavorable)
Support and revenue					
State sources	\$ 22,132	\$ 63,016	\$ 85,148	\$ 194,229	\$ (109,081)
Expenses					
Direct costs					
Salaries and fringe benefits	17,579	50,052	67,631	146,578	78,947
Travel	-	-	-	900	900
Total direct costs	17,579	50,052	67,631	147,478	79,847
Indirect costs	4,553	12,964	17,517	46,751	29,234
Total expenses	22,132	63,016	85,148	194,229	109,081
Excess of support and revenue over expenses	\$ -	\$ -	\$ -	\$ -	\$ -

**TANANA CHIEFS CONFERENCE**

Department of Health

Comprehensive Behavioral Health Treatment and Recovery Program

Grant 162-266-25054

Schedule of Support and Revenues and Expenses - Budget and Actual

<i>Year Ended September 30</i>	2024	Budget	Variance favorable (unfavorable)
Support and revenue			
State sources	\$ 46,882	\$ 194,229	\$ (147,347)
Expenses			
Direct costs			
Salaries and fringe benefits	35,943	148,624	112,681
Travel	-	900	900
Total direct costs	35,943	149,524	113,581
Indirect costs	10,939	44,705	33,766
Total expenses	46,882	194,229	147,347
Excess of support and revenue over expenses	\$ -	\$ -	\$ -

**TANANA CHIEFS CONFERENCE**

Department of Health

Comprehensive Behavioral Health Treatment and Recovery Program

Grant 162-266-25053

Schedule of Support and Revenues and Expenses - Budget and Actual

<i>Year Ended September 30</i>	2024	Budget	Variance favorable (unfavorable)
Support and revenue			
State sources	\$ 87,849	\$ 359,518	\$ (271,669)
Expenses			
Direct costs			
Salaries and fringe benefits	66,580	324,306	257,726
Indirect costs	21,269	35,212	13,943
Total expenses	87,849	359,518	271,669
Excess of support and revenue over expenses	\$ -	\$ -	\$ -



**TANANA CHIEFS CONFERENCE**

Department of Health

Comprehensive Behavioral Health Treatment and Recovery Program

Grant 162-268-25013

Schedule of Support and Revenues and Expenses - Budget and Actual

<i>Year Ended September 30</i>	2024	Budget	Variance favorable (unfavorable)
Support and revenue			
State sources	<u>\$ 31,623</u>	<u>\$ 85,149</u>	<u>\$ (53,526)</u>
Expenses			
Direct costs			
Salaries and fringe benefits	25,198	74,644	49,446
Indirect costs	<u>6,425</u>	<u>10,505</u>	<u>4,080</u>
Total expenses	<u>31,623</u>	<u>85,149</u>	<u>53,526</u>
Excess of support and revenue over expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TANANA CHIEFS CONFERENCE**

Department of Health

Rural Human Service System

Grant 162-217-24008

## Schedule of Support and Revenues and Expenses - Budget and Actual

<i>Year Ended September 30</i>	2023	2024	Total	Budget	Variance favorable (unfavorable)
Support and revenue					
State sources	\$ 5,684	\$ 15,399	\$ 21,083	\$ 31,406	\$ (10,323)
Expenses					
Direct costs					
Salaries and fringe benefits	4,186	7,465	11,651	18,619	6,968
Travel	-	3,875	3,875	4,508	633
Total direct costs	4,186	11,340	15,526	23,127	7,601
Indirect costs	1,498	4,059	5,557	8,279	2,722
Total expenses	5,684	15,399	21,083	31,406	10,323
Excess of support and revenue over expenses	\$ -	\$ -	\$ -	\$ -	\$ -

**TANANA CHIEFS CONFERENCE**

Department of Health

Early Intervention / Infant Learning Program

Grant 167-319-24015

## Schedule of Support and Revenues and Expenses - Budget and Actual

<i>Year Ended September 30</i>	2023	2024	Total	Budget	Variance favorable (unfavorable)
Support and revenue -					
State sources	\$ 20,169	\$ 189,335	\$ 209,504	\$ 209,622	\$ (118)
Federal sources passed through the state	19,672	33,865	53,537	55,837	(2,300)
Total Support and revenue	<u>39,841</u>	<u>223,200</u>	<u>263,041</u>	<u>265,459</u>	<u>(2,418)</u>
Expenses					
Direct costs					
Salaries and fringe benefits	28,001	120,087	148,088	148,088	-
Travel	3,137	6,247	9,384	9,593	209
Supplies	-	-	-	525	525
Other	735	52,226	52,961	52,226	(735)
Total direct costs	<u>31,873</u>	<u>178,560</u>	<u>210,433</u>	<u>210,432</u>	<u>(1)</u>
Indirect costs	<u>7,968</u>	<u>44,640</u>	<u>52,608</u>	<u>55,027</u>	<u>2,419</u>
Total expenses	<u>39,841</u>	<u>223,200</u>	<u>263,041</u>	<u>265,459</u>	<u>2,418</u>
Excess of support and revenue over expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TANANA CHIEFS CONFERENCE**

Department of Health

Early Intervention / Infant Learning Program

Grant 167-319-25015

## Schedule of Support and Revenues and Expenses - Budget and Actual

<u>2023</u>	<u>2024</u>	<u>Budget</u>	<u>Variance favorable (unfavorable)</u>
Support and revenue -			
State sources	\$ 61,801	\$ 223,628	\$ (161,827)
Federal sources passed through the state	18,815	55,837	(37,022)
Total Support and revenue	<u>80,616</u>	<u>279,465</u>	<u>(198,849)</u>
Expenses			
Direct costs			
Salaries and fringe benefits	58,767	189,211	130,444
Travel	3,566	17,973	14,407
Other	6,459	35,028	28,569
Total direct costs	<u>68,792</u>	<u>242,212</u>	<u>173,420</u>
Indirect costs	<u>11,824</u>	<u>37,253</u>	<u>25,429</u>
Total expenses	<u>80,616</u>	<u>279,465</u>	<u>198,849</u>
Excess of support and revenue over expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TANANA CHIEFS CONFERENCE**

Department of Health

Native Family Assistance Program

Grant 164-266-24004

## Schedule of Support and Revenues and Expenses - Budget and Actual

<i>Year Ended September 30</i>	2023	2024	Total	Budget	Variance favorable (unfavorable)
Support and revenue					
State Sources	<u>\$ 299,562</u>	<u>\$ 1,735,264</u>	<u>\$ 2,034,826</u>	<u>\$ 2,320,491</u>	<u>\$ (285,665)</u>
Expenses					
Direct costs					
Other	241,560	1,488,919	1,730,479	1,972,417	241,938
Indirect costs	<u>58,002</u>	<u>246,345</u>	<u>304,347</u>	<u>348,074</u>	<u>43,727</u>
Total expenses	<u>299,562</u>	<u>1,735,264</u>	<u>2,034,826</u>	<u>2,320,491</u>	<u>285,665</u>
Excess of support and revenue over expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TANANA CHIEFS CONFERENCE**

Department of Health

Native Family Assistance Program

Grant 164-266-25007

## Schedule of Support and Revenues and Expenses - Budget and Actual

<i>Year Ended September 30</i>	2024	Budget	Variance favorable (unfavorable)
Federal sources passed through the state	<u>\$ 427,885</u>	<u>\$ 2,320,491</u>	<u>\$ (1,892,606)</u>
Expenses			
Direct costs			
Other	342,136	1,959,711	1,617,575
Indirect costs	<u>85,749</u>	<u>360,780</u>	<u>275,031</u>
Total expenses	<u>427,885</u>	<u>2,320,491</u>	<u>1,892,606</u>
Excess of support and revenue over expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**TANANA CHIEFS CONFERENCE**

Department of Health

National Family Caregiver Support Program

Grant 167-307-24005

## Schedule of Support and Revenues and Expenses - Budget and Actual

<i>Year Ended September 30</i>	2023	2024	Total	Budget	Variance favorable (unfavorable)
Support and revenue					
State sources	\$ 4,857	\$ 15,992	\$ 20,849	\$ 20,064	\$ 785
Federal sources passed through the state	<u>14,566</u>	<u>58,895</u>	<u>73,461</u>	<u>74,246</u>	<u>(785)</u>
Total Support and revenue	<u>19,423</u>	<u>74,887</u>	<u>94,310</u>	<u>94,310</u>	<u>-</u>
Expenses					
Direct costs					
Salaries and fringe benefits	15,428	59,482	74,910	69,884	(5,026)
Indirect costs	<u>3,995</u>	<u>15,405</u>	<u>19,400</u>	<u>24,426</u>	<u>5,026</u>
Total expenses	<u>19,423</u>	<u>74,887</u>	<u>94,310</u>	<u>94,310</u>	<u>-</u>
Excess of support and revenue over expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TANANA CHIEFS CONFERENCE**

Department of Health

National Family Caregiver Support Program

Grant 167-307-25005

## Schedule of Support and Revenues and Expenses - Budget and Actual

<i>Year Ended September 30</i>	2024	Budget	Variance favorable (unfavorable)
Support and revenue			
State sources	\$ 3,381	\$ 20,063	\$ (16,682)
Federal sources passed through the state	9,185	54,511	(45,326)
Total Support and revenue	<u>12,566</u>	<u>74,574</u>	<u>(62,008)</u>
Expenses			
Direct costs			
Salaries and fringe benefits	10,013	50,756	40,743
Supplies	-	8,666	8,666
Total direct costs	<u>10,013</u>	<u>59,422</u>	<u>49,409</u>
Indirect costs	<u>2,553</u>	<u>15,152</u>	<u>12,599</u>
Total expenses	<u>12,566</u>	<u>74,574</u>	<u>62,008</u>
Excess of support and revenue over expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TANANA CHIEFS CONFERENCE**

Department of Health  
 Senior In-Home Services  
 Grant 167-311-24015

## Schedule of Support and Revenues and Expenses - Budget and Actual

<i>Year Ended September 30</i>	2023	2024	Total	Budget	Variance favorable (unfavorable)
Support and revenue					
State sources	\$ 62,601	\$ 147,433	\$ 210,034	\$ 210,034	\$ -
Expenses					
Direct costs					
Salaries and fringe benefits	45,130	100,708	145,838	145,838	-
Travel	1,857	6,643	8,500	8,500	-
Supplies	-	4,123	4,123	4,123	-
Total direct costs	46,987	111,474	158,461	158,461	-
Indirect costs	15,614	35,959	51,573	51,573	-
Total expenses	62,601	147,433	210,034	210,034	-
Excess of support and revenue over expenses	\$ -	\$ -	\$ -	\$ -	\$ -

**TANANA CHIEFS CONFERENCE**

Department of Health  
 Senior In-Home Services  
 Grant 167-311-25015

## Schedule of Support and Revenues and Expenses - Budget and Actual

<i>Year Ended September 30</i>	2024	Budget	Variance favorable (unfavorable)
Support and revenue			
State sources	\$ 48,053	\$ 186,961	\$ (138,908)
Expenses			
Direct costs			
Salaries and fringe benefits	33,122	135,064	101,942
Travel	3,451	10,127	6,676
Supplies	374	-	(374)
Total direct costs	36,947	145,191	108,244
Indirect costs	11,106	41,770	30,664
Total expenses	48,053	186,961	138,908
Excess of support and revenue over expenses	\$ -	\$ -	\$ -

**TANANA CHIEFS CONFERENCE**  
Department of Family and Community Services  
Child Welfare Compacting  
2023 - 2024

Schedule of Support and Revenues and Expenses - Budget and Actual

<i>Year Ended September 30</i>	2023	2024	Total	Budget	Variance favorable (unfavorable)
Support and revenue					
State sources	\$ 111,480	\$ 229,866	\$ 341,346	\$ 341,346	\$ -
Expenses					
Direct costs					
Salaries and fringe benefits	65,256	162,570	227,826	221,521	(6,305)
Travel	1,925	3,328	5,253	34,937	29,684
Supplies	14,162	2,229	16,391	-	(16,391)
Other	949	1,542	2,491	-	(2,491)
Total direct costs	82,292	169,669	251,961	256,458	4,497
Indirect costs	29,188	60,197	89,385	84,888	(4,497)
Total expenses	111,480	229,866	341,346	341,346	-
Excess of support and revenue over expenses	\$ -	\$ -	\$ -	\$ -	\$ -

**TANANA CHIEFS CONFERENCE**

Department of Family and Community Services

Child Welfare Compacting

2024 - 2025

## Schedule of Support and Revenues and Expenses - Budget and Actual

<i>Year Ended September 30</i>	2024	Budget	Variance favorable (unfavorable)
Support and revenue			
State sources	\$ 65,105	\$ 341,346	\$ (276,241)
Expenses			
Direct costs			
Salaries and fringe benefits	47,037	214,392	167,355
Travel	1,877	20,001	18,124
Direct operating costs	-	25,232	25,232
Total direct costs	48,914	259,625	210,711
Indirect costs	16,191	81,721	65,530
Total expenses	65,105	341,346	276,241
Excess of support and revenue over expenses	\$ -	\$ -	\$ -





# Single Audit Section





# Healthy, Strong, Unified Tribes

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

Members of the Board of Directors  
Tanana Chiefs Conference  
Fairbanks, Alaska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Tanana Chiefs Conference's (a nonprofit organization), which comprise the statement of net position as of September 30, 2024, and the related statements of revenues, expenses, and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 30, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Tanana Chiefs Conference's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Tanana Chiefs Conference's internal control. Accordingly, we do not express an opinion on the effectiveness of Tanana Chiefs Conference's internal control.

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

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

## **Report on Compliance and Other Matters**

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

## **Purpose of this Report**

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

A handwritten signature in cursive script that reads "Altman, Rogers & Co.".

Anchorage, Alaska  
January 30, 2025

**Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance as Required by the Uniform Guidance**

Members of the Board of Directors  
Tanana Chiefs Conference  
Fairbanks, Alaska

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Tanana Chiefs Conference's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Tanana Chiefs Conference's major federal programs for the year ended September 30, 2024. Tanana Chiefs Conference's major federal programs are identified in the summary of auditor's results section of the accompanying federal schedule of findings and questioned costs.

In our opinion, Tanana Chiefs Conference complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2024.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Tanana Chiefs Conference and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Tanana Chiefs Conference's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Tanana Chiefs Conference's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Tanana Chiefs Conference's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Tanana Chiefs Conference's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Tanana Chiefs Conference's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Tanana Chiefs Conference's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Tanana Chiefs Conference's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Altman, Rogers & Co.*

Anchorage, Alaska  
January 30, 2025



**TANANA CHIEFS CONFERENCE**  
Schedule of Expenditures of Federal Awards  
Year ended September 30, 2024

Name	Federal ALN	Pass-through Grantor's Award Number	Passed Through to Subrecipients	Expenditures
<b>U.S. Department of Agriculture</b>				
Passed through State of Alaska:				
Department of Health				
Special Supplemental Nutrition Program for Women				
Infants & Children:				
2024	10.557	164-268-24008		\$ 151,577
2025	10.557	164-268-25008		33,805
Total Special Supplemental Food Program for Women, Infants, & Children				185,382
Department of Education & Early Development				
Child and Adult Care Food Program	10.558	28601		24,597
Rural Utilities Services				
USDA Reconnect Program	10.752			190,587
USDA Reconnect 4Program	10.752			16,254
Total Rural Utilities Services				206,841
Socially Disadvantage Groups				
Technical Assistance	10.871			149,028
Department of Environmental Conservation				
Water and Waste Disposal Systems for Rural Communities				
2024	10.760	02404		84,118
2025	10.760	02405		19,271
Total Water and Waste Disposal Systems for Rural Communities				103,389
Rural Utilities Services - Direct				
Technical Assistance and Training Grants	10.761			206,100
<b>Total U.S. Department of Agriculture</b>				875,337
<b>U.S. Department of Commerce</b>				
Tribal Broadband Connectivity Program				
Interior Alaska Tribal Broadband Project	11.029			183,282
<b>U.S. Department of Housing and Urban Development</b>				
Office of Community Planning and Development				
Passed through State of Alaska, Alaska Housing Finance				
Corporation				
Continuum of Care Program				
2024	14.267	GMC-22-TCC-1		71,135
Alaska Office of Native American Programs - Passthru				
Indian Community Development Block Grant Program - Tanana	14.867			2,137
Office of Lead Hazard Control and Safety				
Passed through the Ruby Tribal Council				
Healthy Homes Production Program	14.913			255,940
<b>Total U.S. Department of Housing and Urban Development</b>				329,212

**TANANA CHIEFS CONFERENCE**  
Schedule of Expenditures of Federal Awards, continued  
Year ended September 30, 2024

Name	Federal ALN	Pass-through Grantor's Award Number	Passed Through to Subrecipients	Expenditures
<b>U.S. Department of Interior</b>				
Bureau of Indian Affairs - Direct				
Tribal Self-Governance	15.022		\$ 1,912,803	\$ 15,501,128
COVID-19 Tribal Self-Governance	15.022		-	1,990,978
Total Tribal Self-Governance			<u>1,912,803</u>	<u>17,492,106</u>
Indian Self-Determination Act Contracts, Grants and Cooperative Agreements				
Wildland Emergency Firefighter Training	15.241			<u>2,363</u>
Fish and Wildlife Service - Direct				
Alaska Subsistence Management				
Partners for Fisheries Monitoring Program FY20	15.636			32,489
Henshaw Creek Weir Adult Salmon 2020	15.636			502
Gisasa River	15.636			(18,221)
Koyukuk River Whitefish	15.636			16,623
Gisasa River	15.636			570
Total Alaska Subsistence Management				<u>31,963</u>
Alaska Migratory Bird Co-Management Council FY23	15.643			<u>21,599</u>
Fish and Wildlife Coordination and Assistance				
Middle Yukon Rive Area Sonar Project	15.664			<u>235,662</u>
Yukon River Salmon Research and Management Assistance				
Baseline Study of COHO Salmon in Kevinjik Creek	15.671			<u>15,470</u>
<b>Total U.S. Department of Interior</b>			<u>1,912,803</u>	<u>17,799,163</u>
<b>U.S. Department of Justice</b>				
Bureau of Justice Assistance				
Dena Hena Henash Intertribal Court Tribal Hearing to Wellness Court	16.585			<u>1,347</u>
Office of Justice Programs				
Justice System Infrastructure Programs for Inidan Tribes				
Infrastructure	16.596			<u>103,411</u>
Office of Community Oriented Policing Services - Direct				
Public Safety Partnership and Community Policing Grants				
COPS Office Tribal Resources Grant Program - Hiring	16.710			<u>178,473</u>
Office of Justice Programs - Direct				
VOCA Tribal Victim Services Set-Aside Program FY21	16.841			211,085
VOCA Tribal Victim Services Set-Aside Program FY21	16.841			463,500
VOCA Tribal Victim Services Set-Aside Program FY23	16.841			365,304
Total Office of Justice Programs				<u>1,039,889</u>
<b>Total U.S. Department of Justice</b>				<u>1,323,120</u>
<b>U.S. Department of Transportation</b>				
Federal Transit Administration - Direct				
Highway Planning and Construction Recovery	20.205			<u>124,472</u>

**TANANA CHIEFS CONFERENCE**  
Schedule of Expenditures of Federal Awards, continued  
Year ended September 30, 2024

Name	Federal ALN	Pass-through Grantor's Award Number	Passed Through to Subrecipients	Expenditures
<b>U.S. Department of Treasury</b>				
Passed through the State of Alaska				
Alaska Housing Finance Corporation				
Emergency Rental Assistance Program	21.023	HAP-HSS-22-TCC-1		\$ (35,865)
<b>National Aeronautics and Space Administration</b>				
Passed through the University of Alaska Fairbanks				
Science	43.001	UA 22-0064		3,098
<b>National Science Foundation</b>				
Passed through the University of Alaska Anchorage				
Geosciences	47.050	PO557635		23,463
<b>U.S. Environmental Protection Agency</b>				
Passed through State of Alaska				
Department of Environmental Conservation				
Congressionally Mandated Projects				
2024	66.202	02404		313,403
2025	66.202	02304		71,034
Total Congressionally Mandated Projects				384,437
Office of Water - Direct				
Indian Environment General Assistance Program (IGAP)	66.926			63,094
<b>Total U.S. Environmental Protection Agency</b>				447,531
<b>Department of Energy</b>				
Renewable Energy Research & Development				
Tribal Coalition Climate Pollution Reduction Grant	81.087			423,750
<b>U.S. Department of Education</b>				
Passed through the State of Alaska				
Department of Health				
Special Education Grants for Infants and Families:				
Infant Learning Program				
2025	84.181	167-319-25015		18,815
2024	84.181	167-319-24015		33,865
Total Special Education Grants for Infants and Families				52,680
Office of Special Education and Rehabilitative Services - Direct				
Rehabilitation Services American Indians with Disabilities				
2023	84.250			(46,308)
<b>Total U.S. Department of Education</b>				6,372

**TANANA CHIEFS CONFERENCE**

Schedule of Expenditures of Federal Awards, continued  
Year ended September 30, 2024

Name	Federal ALN	Pass-through Grantor's Award Number	Passed Through to Subrecipients	Expenditures
<b>Denali Commission</b>				
Denali Commission Program - Direct				
Interior Broadband Plan and Technical Assistance	90.100			\$ 99,684
Northway Broadband Connectivity	90.100			17,518
Galena Solar Battery	90.100			18,585
Total Denali Commission Direct				<u>135,787</u>
Passed through Alaska Energy Authority				
AML Arctic Energy Ambassador	90.100			37,039
Ruby Powerhouse Leveling	90.100	7110051		63,126
Total Passed through Alaska Energy Authority				<u>100,165</u>
<b>Total Denali Commission</b>				<u>235,952</u>
<b>U.S. Department of Health and Human Services</b>				
Administration on Aging - Direct				
Grants for Native Americans:				
Lower Yukon – 2013AKOATA-00	93.047			9,077
Yukon Tanana – 2016AKOATA-00	93.047			12,267
Yukon Flats – 2314AKOATA-00	93.047			23,451
Yukon Koyukuk – 2315AKOATA-00	93.047			85,409
Lower Yukon – 2313AKOATA-00	93.047			87,340
Kuskokwim – 2312AKOATA-00	93.047			69,968
Yukon Tanana – 2316AKOATA-00	93.047			41,000
Total Grants for Native Americans				<u>328,512</u>
American Rescue Plan				
Lower Yukon – 2113AKNAC6-00	93.047			<u>23,480</u>
Expanding the Public Health Workforce				
Yukon Tanana – 2216AKTRPH-00	93.047			47,135
Yukon Koyukuk – 2215AKTRPH-00	93.047			33,252
Yukon Flats – 2214AKTRPH-00	93.047			35,651
Lower Yukon – 2213AKTRPH-00	93.047			32,248
Kuskokwim – 2212AKTRPH-00	93.047			30,096
Total American Rescue Plan				<u>178,382</u>
Total Nutritional Services				<u>530,374</u>
Passed through the State of Alaska				
Department of Health				
National Family Caregiver Support				
2023	93.052	167-307-23005		9,185
2024	93.052	167-307-24005		58,895
Total National Family Caregiver Support				<u>68,080</u>
Administration on Aging - Direct				
Nutrition Services Incentive Program:				
Lower Yukon - 2013AKOANT-00	93.053			1,588
Lower Yukon - 2313AKOANT-00	93.053			151
Total Nutrition Services Incentive Program				<u>1,739</u>

## TANANA CHIEFS CONFERENCE

Schedule of Expenditures of Federal Awards, continued  
Year ended September 30, 2024

Name	Federal ALN	Pass-through Grantor's Award Number	Passed Through to Subrecipients	Expenditures
<b>U.S. Department of Health and Human Services, continued</b>				
Native American Caregiver Support, Title VI, Part C, Grants To Indian Tribes And Native Hawaiians:				
Lower Yukon – 2013AKOATC-00	93.054			\$ 1,824
Yukon Koyukuk – 2015AKOATC-00	93.054			23,870
Yukon Flats – 2014AKOATC-00	93.054			11,021
Kuskokwim – 2112AKOATC-00	93.054			251
Lower Yukon – 2113AKOATC-00	93.054			100
Yukon Flats – 2114AKTCC6-00	93.054			207
Yukon Koyukuk – 2115AKTCC6-00	93.054			63
Yukon Flats – 2314AKOATC-00	93.054			5,129
Yukon Koyukuk – 2315AKOATC-00	93.054			13,159
Lower Yukon – 2313AKOATC-00	93.054			458
Kuskokwim – 2312AKOATC-00	93.054			8,058
Yukon Tanna – 2316AKOATC-00	93.054			7,882
Total Native American Caregiver Support, Title VI, Part C, Grants To Indian Tribes and Native Hawaiians				72,022
Administration for Community Living - Direct				
MIPPA Grants to Title VI Native Americans				
Yukon Koyukuk - 2315AKMITR-00	93.071			2,116
Lower Yukon - 2313AKMITR-00	93.071			3,757
Yukon Flats - 2314AKMITR-00	93.071			2,606
Yukon Tanana - 2316AKMITR-00	93.071			4,407
Kuskokwim - 2312AKMITR-00	93.071			3,757
Total MIPPA Grants to Title VI Native Americans				16,643
Substance Abuse and Mental Health Services Administration - Direct				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances:				
2024	93.104			1,091,533
2025	93.104			54,660
Total CCMHS for Children with SED				1,146,193
Indian Health Service - Direct				
Tribal Self-Governance Programs:				
IHS Compacts/Funding Agreements	93.210		86,481	106,079,556
COVID-19 - IHS Compacts/Funding Agreements	93.210			(10,065)
COVID-19 - IHS Compacts/Funding Agreements	93.210			735,054
COVID-19 - IHS Compacts/Funding Agreements	93.210			17,677,991

## TANANA CHIEFS CONFERENCE

Schedule of Expenditures of Federal Awards, continued  
Year ended September 30, 2024

Name	Federal ALN	Pass-through Grantor's Award Number	Passed Through to Subrecipients	Expenditures
<b>U.S. Department of Health and Human Services, continued</b>				
Passed through Alaska Native Tribal Health Consortium				
Tribal Self-Governance Programs:				
IHS Compacts/Funding Agreements:				
Statewide Training Assistance Program	93.210	STA.FY17.TCC		\$ 13,770
Statewide Training Assistance Program	93.210	STA.FY18.TCC		34,000
Statewide Training Assistance Program	93.210	AN-19W18-TCC		33,000
Statewide Training Assistance Program	93.210	AN-20-W20TCC		7,808
Behavioral Health Aide 23	93.210			96,635
Behavioral Health Aide 24	93.210	24-U-428006		662,770
Injury Prevention FY24	93.210			3,272
MIRAC Projects				
AKSB Electrical Distribution	93.210	AN-21-FL1		4,386
CAIHC Boiler Backup	93.210	AN-23-H3K		330,581
AKSB Electrical Distribution	93.210			251,805
GRAF Backup Generator	93.210			79,571
CPJTB System Modernization	93.210	-H1M,24-H3M,23-FU7,		269,452
AKSB Light Upgrades	93.210	AN 23-FUB		237,866
Total Tribal Self-Governance Programs: IHS Compacts/Funding Agreements			86,481	126,507,452
Consolidated Health Centers:				
2022	93.224			1,225,079
Affordable Care Act Grants for New and Expanded Services				
2024	93.527			32,225
2023	93.527			2,081,756
Total Affordable Care Act Grants for New and Expanded Services				2,113,981
COVID Bridge Access	93.527			3,344
Expanding COVID-19 Vaccinations	93.527			90,655
Total Health Centers Cluster				3,433,059
Indian Health Service - Direct				
Special Diabetes Program for Indians Diabetes Prevention and Treatment Projects:				
2024	93.237			520,679
2023	93.237			247,724
Total Special Diabetes Program for Indians Diabetes Prevention				768,403
Substance Abuse and Mental Health Services Administration- Direct:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance				
Native Connections FY24	93.243			269,565
Zhiiniidzelt'aey Project FY24	93.243			695,295
Adult Re-Entry	93.243			286,409
Healthy Transitions FY24	93.243			476,683
Prevention thru Wellness	93.243			6,308
TCC Strategic Prevention Partnership FY24	93.243			286,877
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance				2,021,137

## TANANA CHIEFS CONFERENCE

Schedule of Expenditures of Federal Awards, continued  
Year ended September 30, 2024

Name	Federal ALN	Pass-through Grantor's Award Number	Passed Through to Subrecipients	Expenditures
<b>U.S. Department of Health and Human Services, continued</b>				
Alaska Area Native Health Service				
Al Ketzler Green Infrastructure Project	93.441			\$ 1,698,955
Centers for Disease Control and Prevention				
Passed Through Alaska Native Tribal Health Consortium				
Good Health and Wellness in Indian Country 2023	93.479			161,194
American Rescue Plan Act of 2021				
Health Center Infrastructure Support ARP	93.526			379,611
Administration for Children and Families - Direct				
Promoting Safe and Stable Families				
2022	93.556			72,806
Passed through the State of Alaska				
Temporary Assistance for Needy Families	93.558			427,885
Administration for Children and Families - Direct				
Low Income Home Energy Assistance				
2023 ARPA	93.568			203,419
2023	93.568			100,761
Consolidated Appropriations Act	93.568			113,327
American Rescue Plan Act	93.568			117,108
Total Direct Low Income Home Energy Assistance				534,615
Community Services Block Grant FY23	93.569			145,007
Native American Language Preservation and Maintenance				
Ch'oodoohk'ii FY23	93.587			271,862
Passed through U.S. Department of Interior				
477 Multi Agency Cluster Public Law 102-477 Programs	93.U01	See Note 3		10,506,073
Administration for Children and Families - Direct:				
Head Start Cluster				
Head Start				
2024	93.600			2,968,059
2023	93.600			802,060
Total Head Start				3,770,119
Stephanie Tubbs Jones Child Welfare Services Program				
2023	93.645			45,684
Behavioral Health Programs				
SAPTA Project				
2023	93.654			422,289
2024	93.654			166,728
Total Behavioral Health Programs				589,017



**TANANA CHIEFS CONFERENCE**  
Schedule of Expenditures of Federal Awards, continued  
Year ended September 30, 2024

Name	Federal ALN	Pass-through Grantor's Award Number	Passed Through to Subrecipients	Expenditures
<b>U.S. Department of Health and Human Services, continued</b>				
Health Resources and Services Administration				
Passed Through Alaska Native Tribal Health Consortium				
Mental and Behavioral Health Education and Training Grants	93.732			\$ (3,292)
Center for Substance Abuse Treatment - Direct				
CORES Project	93.788			475,000
Health Resources and Service Administration				
Passed Through Alaska Native Tribal Health Consortium				
Ryan White HIV/AIDS Program FY23	93.918			11,982
<b>Total U.S. Department of Health and Human Services</b>			<b>\$ 86,481</b>	<b>153,651,620</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 1,999,284</b>	<b>\$ 175,390,507</b>

# Tanana Chiefs Conference

## Notes to Schedule of Expenditures of Federal Awards

Year Ended September 30, 2024

### 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Tanana Chiefs Conference under programs of the federal government for the year ended September 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Tanana Chiefs Conference, it is not intended to and does not present the financial position, changes in net position, or cash flows of Tanana Chiefs Conference.

### 2. Summary of Significant Account Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Tanana Chiefs Conference has elected not to use the 10-percent de minimis indirect cost rate as allowed under Uniform Guidance.

### 3. Multiagency Grant Clusters

Multiagency grant clusters include:

477 Cluster

#### Department of Health and Human Services

Temporary Assistance to Needy Families	93.558
Community Service Block Grant	93.569
Childcare Development Block Grant	93.575
Childcare Mandatory	93.596
WIOA Dislocated Workers	17.278
Tribal Works Grants	93.594

### 4. Sub Recipients

Of the federal expenditures presented in the schedule, Tanana Chiefs Conference provided federal awards to sub recipients as follows:

		Tribal Self-Governance
Evansville Village	15.022	\$ 161,858
Native Village of Fort Yukon	15.022	1,116,453
Hughes Village Council	15.022	59,012
Huslia	15.022	260,593
Manley Hot Springs	15.022	185,335
McGrath Native Village	15.022	129,552
		1,912,803
Native Village of Fort Yukon	93.210	86,481
		\$ 1,999,284

**Independent Auditor's Report on Compliance for Each Major State Program and Report on Internal Control over Compliance Required by the State of Alaska Audit Guide and Compliance Supplement for State Single Audits**

Members of the Board of Directors  
Tanana Chiefs Conference's  
Fairbanks, Alaska

**Report on Compliance for Each Major State Program**

***Opinion on Each Major State Program***

We have audited Tanana Chiefs Conference's compliance with the types of compliance requirements identified as subject to audit in State of Alaska Audit Guide and Compliance Supplements that could have a direct and material effect on each of Tanana Chiefs Conference's major state programs for the year ended 30, 2024. Tanana Chiefs Conference's major state programs are identified in the summary of auditor's results section of the accompanying state schedule of findings and questioned costs.

In our opinion, Tanana Chiefs Conference complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended September 30, 2024.

***Basis for Opinion on Each Major State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements in the State of Alaska Audit Guide. Our responsibilities under those standards and the State of Alaska Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Tanana Chiefs Conference and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major state program. Our audit does not provide a legal determination of Tanana Chiefs Conference's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Tanana Chiefs Conference's state programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Tanana Chiefs Conference's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and State of Alaska Audit Guide requirements will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Tanana Chiefs Conference's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the State of Alaska Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Tanana Chiefs Conference's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Tanana Chiefs Conference's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Tanana Chiefs Conference's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State of Alaska. Accordingly, this report is not suitable for any other purpose.

*Altman, Rogers & Co.*

Anchorage, Alaska  
January 30, 2025

**TANANA CHIEFS CONFERENCE**

## Schedule of State Financial Assistance

Year Ended September 30, 2024

Name of Award	TCC Fund	Award Number	Expenditures
<b>Department of Health</b>			
Comprehensive Behavioral Health Treatment and Recovery Program:			
2023-2024	003667	162-266-24053	\$ 293,613
2023-2024	003673	162-266-24054	149,736
2023-2024	003678	162-268-24013	63,016
2024-2025	003739	162-266-25054	46,882
2024-2025	003743	162-266-25053	87,849
2024-2025	003737	162-268-25013	31,623
Rural Human Service System:			
2023-2024	003666	162-217-24008	15,399
Early Intervention / Infant Learning Program:			
2023-2024	003660	167-319-24015	189,335
2024-2025	003736	167-319-25015	61,801
Native Family Assistance Program:			
* 2023-2024	003664	164-266-24004	1,735,264
National Family Caregiver Support Program:			
2023-2024	003672	167-307-24005	3,381
2024-2025	003742	167-307-25005	15,992
Senior In-Home Services:			
* 2023-2024	003669	167-311-24015	147,433
* 2024-2025	003740	167-311-25015	<u>48,053</u>
<b>Total Department of Health</b>			<u>2,889,377</u>
<b>Alaska Housing Finance Corporation</b>			
Special Needs Housing Grant Program:			
2024	003725	SNG-24-TCC-1	\$ 566,430
Continuum of Care Grant Match Program:			
2024	003668	GMC-22-TCC-1	<u>33,349</u>
<b>Total Alaska Housing Finance Corporation</b>			<u>599,779</u>

**TANANA CHIEFS CONFERENCE**  
Schedule of State Financial Assistance, continued  
Year Ended September 30, 2024

Name of Award	TCC Fund	Award Number	Expenditures
<b>Department of Natural Resources, Division of Agriculture</b>			
Local Food Purchase Assistance (LFPA)	003676	USDALFPA22TC	42,686
<b>Department of Family and Community Services</b>			
Alaska Tribal Child Welfare Compact			
2023-2024	003661	n/a	229,866
2024-2025	003753	n/a	65,105
<b>Total Alaska Tribal Child Welfare Compact</b>			294,971
<b>Department of Environmental Conservation</b>			
Remote Maintenance Worker:			
2023-2024	003662	02404	170,839
2024-2025	003746	02504	30,102
<b>Total Department of Environmental Conservation</b>			200,941
<b>Department of Public Safety</b>			
Village Public Safety Officer Program:			
2023-2024	003665	24-409	2,651,833
2024-2025	003747	25-409	972,020
2023-2026 Capital Improvements	003635	n/a	66,443
<b>Total Department of Public Safety</b>			3,690,296
<b>Department of Education and Early Development</b>			
Headstart:			
* 2023-2024	003663	HS 24.091.01	376,051
* 2024-2025	003748	HS 25.091.01	508,969
<b>Total Department of Education and Early Development</b>			885,020
<b>Total State Financial Assistance</b>			<u>\$ 8,603,070</u>

\* Represents major programs



## **Tanana Chiefs Conference**

### **Notes to Schedule of State Financial Assistance**

*Year Ended September 30, 2024*

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#### **1. Basis of Presentation**

The accompanying schedule of state financial assistance includes the State of Alaska grant activity for Tanana Chiefs Conference. The information in this schedule is presented in accordance with the requirements of the State of Alaska Audit Guide and Compliance Supplement for State Single Audits.

#### **2. Summary of Significant Account Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting which is described in the notes to the basic financial statements.

#### **3. Sub Recipients**

No amounts were passed through to sub recipients.

## Tanana Chiefs Conference

### Federal Schedule of Findings and Questioned Costs

Year Ended September 30, 2024

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#### Section I - Summary of Auditor's Results

##### Financial Statements

Type of auditor's report issued on whether the financial

Statements audited were prepared in accordance with GAAP: Unmodified

Is a going concern emphasis-of-matter paragraph  
included in the audit report?

\_\_\_\_\_ yes x no

Internal control over financial reporting:

Material weakness(es) identified?

\_\_\_\_\_ yes x no

Significant deficiency(ies) identified?

\_\_\_\_\_ yes x none reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ yes x no

##### Federal Awards

Internal control over major programs (2 CFR 200.516 (a)(1)):

Material weakness(es) identified?

\_\_\_\_\_ yes x no

Significant deficiency(ies) identified?

\_\_\_\_\_ yes x none reported

Any material noncompliance with provisions of laws regulations,  
contracts, or grant agreements related to a major program  
(2 CFR 200.516 (a)(2)):

\_\_\_\_\_ yes x no

Type of auditor's report issued on compliance  
for major program:

Unmodified

Any audit findings disclosed that are required to be  
reported in accordance with Uniform Guidance,  
2 CFR 200.516 (a) (3) or (4)?

\_\_\_\_\_ yes x no

Identification of major programs:

##### CFDA Numbers

93.210

93.104

93.224/93.527

93.U01

##### Federal Programs

IHS Tribal Self-Governance

Comprehensive Community Mental Health Services for  
Children

Health Centers Cluster

477 Multi Agency Cluster Public Law 102-477  
Programs

Dollar threshold used to distinguish  
between Type A and Type B programs:

\$ 3,000,000

Auditee qualified as low-risk auditee?

x yes \_\_\_\_\_ no

#### Section II - Financial Statement Findings

Tanana Chiefs Conference did not have any findings related to the financial statements.

#### Section III - Federal Award Findings and Questioned Costs

Tanana Chiefs Conference did not have any findings related to federal awards.

## Tanana Chiefs Conference

### State Schedule of Findings and Questioned Costs

Year Ended September 30, 2024

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#### ***Section I - Summary of Auditor's Results***

##### Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

\_\_\_ yes x no

Significant deficiency(ies) identified?

\_\_\_ yes x none reported

Noncompliance material to financial statements noted?

\_\_\_ yes x no

##### State Financial Assistance

Internal control over major program:

Material weakness(es) identified?

\_\_\_ yes x no

Significant deficiency(ies) identified?

\_\_\_ yes x none reported

Type of auditor's report issued on compliance  
for major program:

Unmodified

Dollar threshold used to distinguish a state major program:

\$ 750,000

Auditee qualified as low-risk auditee

x yes \_\_\_ no

#### ***Section II - Financial Statement Findings***

Tanana Chiefs Conference did not have any findings related to the financial statements.

#### ***Section III – State Award Findings and Questioned Costs***

Tanana Chiefs Conference did not have any findings related to the State awards.





*Guided By Culture,*  
*Focused on Tomorrow.*



## **Mission**

Tanana Chiefs Conference provides a unified voice in advancing sovereign tribal governments through the promotion of physical and mental wellness, education, socioeconomic development, and culture of the Interior Alaska Native people.

## **Vision**

Healthy, Strong, Unified Tribes



Tanana  
Chiefs  
Conference