

**CITY OF UNALASKA FY24 COMMUNITY SUPPORT
APPLICATION TITLE PAGE**

ORGANIZATION: Qawalangin Tribe of Unalaska FORMED: 1989

MAILING ADDRESS: PO Box 334 CITY Unalaska STATE AK ZIP 99685

CHIEF EXECUTIVE'S NAME & TITLE: Christopher L. Price, CEO

CONTACT'S NAME & TITLE (if different): Anfesia Tutiakoff, Culture Director

TELEPHONE NUMBER: (907) 581-2920 FAX NUMBER: (907) 581-3644

EMAIL: anfesia@gawalangin.com AMOUNT OF FY23 AWARD: \$ 35,152

IF REQUESTING MORE FOR FY23 THAN AWARDED IN FY23 BRIEFLY EXPLAIN WHY:

Camp has morphed into a year-round culture preservation program with greater community outreach focused on health and wellness as well as Unangan Cultural Programs. Culture nights are open to the entire community of Unalaska. This can only happen with a partnership with the City of Unalaska.

Organization's Fiscal Year: From January 1 to December 31

FY24 REQUEST: \$94,299.40 LOCAL PROGRAM BUDGET TOTAL: \$365,792.14

SUMMARY OF FY23 SOURCES OF INCOME:

Grants	City	<u>25.78%</u>	Fees/Earned Income	<u>00.00%</u>
	State	<u>00.00%</u>	Fundraising	<u>16.26%</u>
	Federal (Grant A)	<u>30.86%</u>	In Kind	<u>00.68%</u>
	Other Grants	<u>25.73%</u>	Other Income	<u>00.68%</u>

Please list the primary budget categories the City will be funding (do not include sub items):

Personnel, Program Costs, Equipment, Commodities, Travel, Professional Audit Services, Other/Miscellaneous

Did applicant attend a Grant Help Workshop in the last 3 years? Yes X No

***IRS Non-Profit Status: Is the organization's IRS filing current? Yes No X**

Note: The Tribe is considered tax exempt under Federal guidelines for Sovereign Nations. The City of Unalaska has recognized the Tribe as tax exempt since 2022. Alaska H.B. 123 codifies into law formal recognition of Alaskan Tribes.

***Alaska Incorporation Status: Is the organization's State filing current? Yes X No**

By signing below, the chair/president of the Board of Directors and the Director/Executive acknowledge all contents of this application have been reviewed and approved by the Board of Directors. The signatures further indicate that all contents of the City of Unalaska Community Support FY24 Application packet and the Community Support Guidelines, both approved by the Unalaska City Council, have also been reviewed and will be followed by the organization.

Dennis Robinson
Dennis Robinson (Feb 1, 2023 12:18 AKST)

Chair/President, Board of Directors

Chris Price
Chris Price (Jan 31, 2023 22:42 AKST)

Director/Executive Director/General Manager

Feb 1, 2023

Date

Jan 31, 2023

Date










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Final Audit Report

2023-02-01

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Qawalangin Tribe of Unalaska
Community Support Grant
Camp Qungaayux
January 31, 2023

I. Executive Summary

A. Executive Summary

Mission Statement. *“The Qawalangin Tribe of Unalaska, a federally recognized sovereign nation, vows to exercise its powers to further the economic and social well-being of all its members, and in so doing, will safeguard and support the Unangan language, culture, customs, and traditions for generations to come.”*

Angunasix qag alakuxtxin! As each year passes, the desire to engage in a more meaningful understanding of Unangan cultures, values and heritage grows in the community of Unalaska. The focus of Camp Q is to sustain and share cultural values through education, celebration, and the sharing of Unangan values. While the Qawalangin Tribe of Unalaska has used our culture camp as cultural preservation tool that engages our tribal youth, it simultaneously promotes generational healing. By opening camp to the entire community, camp week provides a mechanism that promotes a pathway to mutual respect of culture amongst the participating youth.

The Tribe is very dedicated to culture preservation and community healing. As such, it prioritizes learning and teaching opportunities for tribal and community members alike. We strive to implement culturally relevant programs for the community of Unalaska. While Camp Qungaayux does well at its youth outreach, it was missing an adult component. Recognizing the desire for the adult community at large to engage with the Tribe and its members in a more meaningful and intentional way, culture camp has morphed into year-long weekly events (1 nights per week) in addition to the historical week-long day camp.

The Culture and Wellness Department has integrated Unangan culture crafts into heart health craft nights. One night per week, the program invites ALL community members, free of charge, to come in and take charge of their heart health while learning traditional Unangan crafts. The goal of these nights is to reduce stress through informal art and talk “therapy.” During these craft nights, you can hear many meaningful dialogues about heart health and Unangan culture and heritage alike.

The Qawalangin Tribe of Unalaska staff’s level of determination shows in its dedication to ensuring the Unangan values, culture and heritage are preserved through strong community engagement. In addition, they have a vested interest in the community’s health. Recently, COVID-19 created a challenging environment for our extended culture camp. While many would become complacent during office closures, our staff rose to the challenge and fought to ensure participants of the heart health and culture craft nights were not forgotten. The advent of technology proved useful as participants of the program, determined to not have this program shutdown, continued crafting and healing conversations via zoom.

The Tribe is requesting the City of Unalaska, through the Community Support Grant, provide support to keep Camp Qungaayux and the Heart Health and Culture Craft Nights thriving in its silver anniversary. As the Tribe is strictly grant based, we cannot take from one program to give to another. As such, we rely heavily on the assistance of our local partners to ensure our culture programs continue. We are asking for costs for an annual program, which will include Camp Qungaayux’s week-long day camp as well as support for one night per week dedicated to culturally relevant crafts.

These costs include the following expenses:

Personnel, maintenance, program supplies, equipment maintenance, commodities, travel, auditing fees, and overhead expenses related to program support.

We are requesting **\$94,299.40** in funding to support Camp Qungaayux and its year-round culture camp for FY 2024.

II. Organization Information

B. Organization Programing

QTU strives to maintain environmental stewardship of traditional lands. As such, QTU partners with Federal, State and Local governments, organizations, and community business entities to ensure economic development processes are in alignment with environmental conservation and preserve Unangan lands, culture, and heritage. The Qawalangin Tribe of Unalaska's vision is to plan, develop and implement modernized remote island infrastructure that marshals the Unangan value "*Tana}nangin l}ayuusalix an}a}iimchin a}na}txichin*," which means "Live with and respect the land, sea, and all nature."

This level of respect commands an environmentally conscious approach to community growth clusters that (1) incorporate clean energy resources, green building, recycling, and environmental cleanup; (2) improve the quality of life, health, and wellbeing of the island's indigenous and community populations; (3) promote responsible economic growth that fosters job security for the island's indigenous and community populations; and (4) provide an opportunity to foster reparative relationships with the United States Armed Forces and the Unalaska Department of Public Safety.

Our current programming includes the following:

Tribal Government Administration

The Tribal Government Administration is the heart of operations of the Qawalangin Tribe of Unalaska. Christopher (Chris) L. Price is the CEO of the Qawalangin Tribe of Unalaska. He reports directly to our Tribal Council President, Dennis Robinson. Chris is tasked with ensuring government operations are functioning at optimal levels. He is directly responsible for high level Federal, State and Local and community partnerships and for the identification of special programs that align with Unangan values that benefit the entire community of Unalaska.

Tanaya Horne is the Chief Operating Officer. Tanaya leads the administration and finance team to ensure that government operations and finances are at optimal levels to support the Departments. She is tasked with fundraising through grant writing and fostering relationships with Federal, State and Local and community partners. She supports Chris in the identification of special programs that align with Unangan values that benefit the entire community of Unalaska.

Natasha Swint is the Administration and Finance Manager. Natasha leads our administration and finance coordinator staff. She is tasked with the Tribe's day-to-day government operations and providing administrative support to our departments. Currently, Natasha is leading the soft opening of the Unalaska Food Bank. Additionally, Natasha supports Tanaya in administrative and financial processes.

Ariel Go is the Finance Coordinator. A Senior at Seton Hall University, Ariel provides remote support to the finance department by providing data entry and auditing compliance support.

Jessica Arp is the Procurement and Travel Finance Coordinator. Jessica provides remote support to the finance department.

Marie Schomer is the Tribal Services Coordinator. Robin is tasked with supporting government operations by coordinating Tribal Council related projects. In addition, Marie maintains the Tribal Member rolls, all applications for financial assistance, and will eventually head the Unalaska Food Bank project.

Edelyn Rabanal and Angel Go are the Executive Assistants for the CEO and COO.

They support the administrative roles of the executive staff.

Caeley Roll is the Tribal Secretary Intern. Caeley is tasked with administratively supporting government operations, including finance, as well as all programs at the Tribe.

In addition, the Finance Department has the support of Marvin Hamlin, CPA of AIMS, LLC. Marvin provides Tanaya with audit related guidance and finance support.

Culture and Wellness

Our Wellness department underwent a metamorphosis in late 2021. Recognizing that wellness is integrated in Unangan culture, the Wellness Department became the Culture and Wellness Department.

Katherine (Kate) Arduser heads our Culture and Wellness Department. Through a Centers for Disease Control (CDC) Good Health and Wellness in Indian Country (GHWIC) grant, Kate has been able to engage the community in culturally relevant wellness programs that focus on education and participation-based activities that improve health and change behaviors. Kate is supported by Anfesia Tutiakoff, Jesse Tutiakoff and Rylee Vernon.

Anfesia Tutiakoff is the Culture and Wellness Coordinator. She ensures that there is a deeply cultural aspect to wellness related activities. Anfesia is the head of Camp Qungaayux day camp and coordinates the Heart Health and Culture Craft Night (an extension of Camp Q). Anfesia is supported by Jesse Tutiakoff and Rylee Lekanoff.

Asia Vernon is the Culture and Wellness Coordinator. She oversees the Diabetes management program for GHWIC.

Jesse Tutiakoff is a student associate staff who assist Kate and Anfesia with craft night activities. In addition, Jesse Tutiakoff support government operations by assisting with Council meeting set ups and tear downs. Jesse also assists with snow removal.

Environmental

The Qawalangin Tribe of Unalaska's Environment Department is the largest department within the organization. It has a high level of responsibility as it is tasked with Hazard Mitigation and Remediation services. It is also responsible for lands and infrastructure. This department is headed by Mandy Salminen, Environmental Department Director.

Mandy ensures funding requirements are met. Currently, this department has ongoing funding from the Bureau of Indian Affairs (BIA), the Environmental Protection Agency (EPA), U.S. Fish and Wildlife Service (USFWS), Backhaul Alaska, Sea Grant, National Oceanic and Atmospheric Administration and Woods Hole Oceanographic Institution (NOAA-WHOI), and is growing every day. Mandy is a hands-on leader who provides invaluable guidance and support to her staff. Mandy's programs are supported by Elise Contreras, Rachel Lekanoff, Jonathan Gustafson, Shayla Shaishnikoff.

Elise Contreras heads the Native American Lands Environmental Mitigation Program (NALEMP) and the Environmental Protection Agency Tribal Response Program (EPA-TRP) programs. These programs address the issues related to cleanup of contaminated lands and impacts of the hazards left by past military occupations. Elise recently secured a substantial increase in funding for cleanup projects. Her role in the Tribe will ultimately provide clean lands for the City of Unalaska to develop in partnership with the Ounalashka Corporation (OC) and is a direct testament to the intention of the Trilateral Commission.

Jonathan Gustafson coordinates our Environmental Protection Agency Indian Environmental General Assistance Program (IGAP) program as well as our Backhaul

Alaska project. IGAP allows the Tribe to develop and establish and maintain environmental protection programs in Unalaska. Jon also leads the recycling program supported by the Backhaul Alaska project. In addition, Jon provides Government Operations support in various ways, including snow removal, and general building maintenance. Jon also owns his own auto glass company on island.

Shayla Shaishnikoff, a master's degree student, leads our Tribal Climate Resilience program funded through the Bureau of Indian Affairs. The purpose of the BIA Tribal Climate Resilience Program (TCRP) is to enable climate preparedness and resilience in all Indian Affairs programs. Shayla also supports various other environmental programs that provide value to the community, including collecting mussel samples to test for toxin levels.

Rachel Lekanoff is our Fisheries Manager. Rachel leads various programs that provide invaluable information related to food subsistence on the island. Rachel spends two months of her year at the Weir, in true Alaskan Bush fashion, counting salmon. She also heads the mussel sampling project and various other biological programs within the program. Rachel is passionate about the science of it all and is excited to have joined the environmental department of the Tribe.

An organization chart is provided at the end of this application.

C. Organization History and Experience

The native Unanga have inhabited the Unalaska Island and surrounding islands since time immemorial and formally documented for the last 9,000 years. The Unanga have maintained an intricate and complex society, and a maritime culture superbly adapted to sea mammal hunting and fishing that went largely unchanged for millennia.

The Aleutian Islands provided access to vast marine and coastal areas were extremely rich in edible plants and animals: seaweeds, shellfish, birds, fish, sea otters, seals, and whales and these resources sustained our people. Land plants provided an important additional to their varied diets and provided grasses for basketry. The relationship of the Unanga to their environment is foundational for both the success of our people and our long and continuous occupation of these lands and waters.

The word Aleutian and the name "Aleut" were given to the indigenous people of the Aleutian archipelago by the first Russian explorers after their visit to the Aleutian Islands. Russian contact began in the mid 1700s and brought significant change to the Unanga. The first Russians arrived in Unalaska in 1759, claiming lands for the Russian Empire. At the time of Russian contact, about 3,000 Unanga lived in 24 settlements on Unalaska and Amaknak Islands. Unalaska became a Russian trading port for the fur seal industry in 1768.

Under Russian control, the Unanga were consolidated into fewer and fewer communities and taken off their native lands to expedite the efficiency in which the Russians could take advantage of their hunting skills. The decline of the Unanga population was rapid and occurred for varied reasons, from out-and-out genocide to contact diseases brought by the newcomers. Russian enterprises in the region focused on the transport of goods, mainly seal and otter fur. In 1867, Russia sold Alaska to the United States.

After the region was under American control and due to the strategic location, Dutch Harbor began to supply the military as a fueling station beginning the military occupation and buildup of infrastructure. This development brought the Unanga additional changes. Our people were classified as "Indians" and made wards of the government. Some Unanga worked fox and sheep farms for wages while others became construction workers or longshoremen to support the expanded military activities. However, the Unanga still looked to the sea for sustenance and these lands were home.

As military buildup increased, both the U.S. Navy and U.S. Army continued to develop

facilities in the area. In 1941, it was noted that the population of Unalaska consisted of 50 Army personnel and approximately 250 Unanga. At the height of military occupation, there were more than 9,000 service men in Dutch Harbor and Unalaska.

As World War II tensions grew and Dutch Harbor was bombed by the Japanese in 1942, the non-military local community (881 Unanga) was forced to evacuate and were involuntarily interned in six camps (that included a dilapidated cannery, boarding school grounds, herring saltery, and old mining camp with no plumbing, no electricity, and no access to medical care) in southeast Alaska. Nine villages from six islands were relocated. In the internment camps, we faced overcrowding, food shortages, illness, and homesickness. At least 10 percent of our people died during the two- to three-year confinement. After we were forced from their homes, the military orders included the destruction of the villages. They were to be burned as the military viewed them as potential assets to the Japanese advance.

Upon our people's release, some as late as 1945, more than two full years after the Japanese left the Aleutian Islands, villagers had nothing to return to. Villages had been burned and homes were occupied and damaged; their possessions were taken and destroyed by the U.S. military and its personnel. People from the Unalaska village were returned in April of 1945 to find a massive military base instead where their homes once stood. The environmental degradation and impacts of the military occupation and the war were devastating to the Unanga, their lands, and the loss of life (many Elders) and internment disrupted out cultural tradition and ways of life. Three of the traditional villages that survived for centuries were lost to the war. The villages of Biorka, Kashega, and Makushin did not recover after the forced removal of its inhabitants.

In 1947, the last units of the Navy left Dutch Harbor. In 1952, the USACE maintained more than 232 stored surplus buildings on 448 acres of land at the Fort Mears Military Reservation. Most of the facilities remained in 1971 when the Alaska Native Claims Settlement Act (ANCSA) was signed and ownership of much of the abandoned military infrastructure was transferred back to Native ownership under the Ounalashka Corporation (OC). Since that time, the Tribe and community have been continuing to rebuild our lands and protect our traditional ways.

The Qawalangin Tribe of Unalaska was first recognized by the U.S. government as a tribe in 1989. We were recognized as a federally recognized Tribe in 1993. Our constitution was drafted and adopted by our people in May of 1997. Since that time (and likely before), the Tribe has worked diligently to bring resources and programs to tribal members and the community in Unalaska.

We strive to restore and preserve the Unangan culture and history and as a result, the Tribe has operated an annual culture camp, Camp Qungaayux, each summer since its inception in August of 1997. Camp Qungaayux has provided young Unalaskans, both Unanga and non-Unanga, an opportunity to learn more about the culture of this land and their people.

D. Community Relevance

The Qawalangin Tribe of Unalaska Culture and Wellness programs, which includes Camp Qungaayux and its year-round extension, develop, and help the Tribe maintain positive community relationships in a relaxed, heart healthy environment. Healing generational traumas and building strong community relations is imperative to the emotional and physical health of all Unalaska Residents. Culture Day Camp is unique in that it fosters generational interaction by inviting our youth to directly work with Unangan Elders and Mentors. These are the primary knowledge holders and key to the survival of our culture.

Camp Qungaayux extension, the brainchild of Anfesia Tutiakoff, integrates a wellness component to culture preservation. On the surface, this may seem like a unique concept, however, when one delves deeper into the Unangan culture, it is realized that this is merely a modern-day approach to recapturing a traumatically lost culture and

heritage. Heart Health and Culture Craft Nights extends the ability to continue the hands on and experiential storytelling activities in a safe environment. It reduces community members' stress levels through art and fellowship. The result of which is reduced stress levels and increased heart health awareness in the community of Unalaska.

E. Program/Service Delivery

Camp Qungaayux – Day Camp

Camp Qungaayux is managed by the Camp Director. The Camp Director is responsible for planning, developing and implementation of coordinated Camp activities. This includes locating all mentors, and elders, and hiring all necessary camp staff. The Director coordinates all travel and training. In addition, the Camp Director is responsible for working closely with the Finance Department to ensure budgetary compliance for all grants. Tribal Administration provides direct guidance and support in all aspects of Camp.

Elders and Mentors are the knowledge holders and are tasked with being Camp leaders and teachers. Each provides a rare opportunity for the community to engage in cultural experiences otherwise not seen to non-indigenous people.

Camp Qungaayux does not have permanent structures. These must be built and removed each year. Safety is always the primary consideration when considering camp labor. Camp laborers provide the manpower to setup and tear down camp in a safe and structurally sound manner. Typically, the community rallies together to support these efforts but it is necessary to hire additional staff.

Community volunteers and office staff support all aspects of camp.

Hearth Health and Culture Crafts – Camp Qungaayux

Heart Health and Culture Crafts is managed by the Director of Culture and Wellness and the Culture and Wellness Coordinator (Camp Director). Both are responsible for planning, developing and the implementation of coordinated culturally relevant craft nights.

Advertising is limited to funding. Generally, this information is disseminated through text chains, posted flyers and word of mouth.

Culturally relevant crafts are provided a minimum of 50 times per year (with weeks shutdown during week-long culture camp). Some of the crafts for this year included salmon leathering, beading, and working with furs. Some supplies for these crafts are donated. The rest are purchased. There is no charge for participation in these craft nights.

The setup and tear down for these activities are provided by the Culture and Wellness student associates.

F. Director and Staff Evaluation

All Camp Q staff and volunteers will meet the minimum employment requirements and will undergo criminal background checks. Individuals' will be evaluated and placed in positions that allow their strengths to shine.

Training provides the foundation for camp success. The Camp Director is experienced and will undertake the task of training staff with support from the Administration Department and other qualified staff. All camp staff and volunteers will be given a overview of the Tribe's standard policies and procedures, camp operating procedures, staff expectations, and a health and safety plan (COVID related) to ensure a positive work environment. Camp staff and volunteers are also required to go through orientation prior to starting work at camp. Off-island mentors/elders will be allowed to participate via Zoom.

G. Director and Staff Evaluation

Camp Qungaayux – Day Camp

At the end of each year, the Camp Director will complete a review of all camp staff and camp activities as part of its closeout. This will be completed no later than 30 days post camp end. A formal report will be provided to all funding sources.

After the camp tear down is complete, the Camp Director will meet with the Operations team to discuss the strengths and weaknesses of the program based on the current year-end closeout discoveries. Weaknesses will be evaluated to find solutions that turn them into strengths. If no viable solution exists, that portion of the program will be abandoned until such time as resolutions can be implemented. Planning for the next year will begin immediately and will incorporate all current year strengths and current year weakness fixes.

Heart Health and Culture Crafts

Each week the Culture and Wellness Director is responsible for evaluating how the week went. The Culture and Wellness Director and the Coordinator are responsible for implementing evaluating weaknesses in the program and presenting solutions to these issues to Upper Management.

Upper Management will support the Culture and Wellness Department by providing qualified guidance in the evaluation process.

Annual Reports will be provided to all funding sources.

All staff are evaluated on an annual basis by the management team.

H. Governing Body/Board

The Qawalangin Tribe of Unalaska is governed by a Tribal Council. The Tribal Council consists of seven members who are elected to their positions. Tribal Council Members hold three-year terms. Annual elections are held at the Tribe's Annual Meeting, usually in October. At this time, officers are elected. Officer positions include the President, Vice President, and Secretary/Treasurer. Tribal Council provides strategic leadership to Tribal Members and C Level staff. C Level staff are then directed to carry out Tribal Council directives by leading the organization's staff.

Council Members actively participate in all camp activities.

Council Officers:

President – Dennis Robinson

Vice President – Johanna Tellman

Secretary/Treasurer – Edith Maria “Marie” Schliebe

Council Members:

Councilwoman Harriet Berikoff

Councilwoman Caroline “Vicki” Williams

Councilman Cole McCracken

Councilman Nicholai Tutiakoff

I. Program Evaluation

At the close of each camp, the planning committee will meet to discuss strengths and

weaknesses of the program. This presented to Upper Management and Tribal Council in the form of a report. Upper Management and Tribal Council will review the report and call for a meeting with the planning committee. This meeting will provide an opportunity to reflect on the strengths and weaknesses of the current year's program and provide an opportunity for improvement brainstorming.

This evaluation process provides valuable data that is useful for camp as well as other programs within the organization.

III. Proposal

J. Need

The Qawalangin Tribe of Unalaska is proud of its rich culture and heritage. The community has proven time and time again that they have a strong desire to support activities that foster culture preservation for Tribal Members. They do this by showing up. In addition, community support through financial means, provides the Tribe with the ability to continue to nurture community bonds and assists with healing generational wounds from historical traumas.

Of all our programs, this is our highest priority because it develops, and nurtures strong community partnerships.

K. Target Population

The target population for all camp activities (day camp and craft night) includes Tribal Members, the local Unalaska community, and communities within the Aleutian Pribilof Islands with Unangan heritage. Day camp typically invites students and youth in grades 4 through 12. Culture crafts engage youth of all ages and includes an adult night one night per week.

In addition, the day camp and culture craft nights target Knowledge Holders. Both programs seek on and off-island elders and mentors who can engage the community with experiential story telling while promoting culture and heritage preservation through crafting. Such activities reestablish traditional ways, develop and foster an interconnectedness of wellness and Unangan values and improves individuals' quality of life.

L. Proposal Description/Proposed Project

Camp Qungaayux – Day Camp

From its inception 26 years ago, Camp Q has facilitated the partnership of Unangan Elders, mentors, and their apprentices in Unalaska and surrounding communities, and with local scientists and Alaska State biologists to teach how Unangan cultural practices sustain a purposeful relationship with the ecosystem. Camp Q is a valued summer day camp for parents and their children in grades 4 through 12.

Camp is held at Humpy Cove for seven days where mentors teach youth about Unangan subsistence methods through the sharing of their ancestral knowledge about the land and sea. Traditional ancestral ways align and complement our current knowledge through science and ecosystem studies.

Camp Q is the celebration of the beauty and creativity of Unangan culture through the exploration of and teachings on the bentwood hat carving, Iqyax building, weaving, natural healing salve making, gut sewing, and many other things. These classes and activities emphasize that is our ability to imagine, build, and create what allows us to withstand the changes of the seasons and the complexities of life.

The archaeology and Unangam Tunuu (Unangan language) are exceptional tools that are used to share the Tribe's history and the history of our lands with the youth of Unalaska. We hope this experience will expand their world view and give them an appreciation of the lands they now share with us. We teach the importance of

developing an understanding of the past so it can be applied to our understanding of the present and how to improve the future. We hope that exposure to these topics at Camp Q inspire our youth to explore future careers in science, cultural heritage, archaeology, resource management, and other types of teachings that will support them stewarding and sharing traditional knowledge with future generations.

We have approximately 8 Elders and mentors and various local and non-local community volunteers that support and work during Camp Q's session—this is a significant decrease from pre-COVID-19 levels. We typically teach 50 to 60 students in the summer, with post Covid requests to attend rising. We hope to maintain our positive ratio of teacher/mentors/Elders to students allows lots of support and personalized instruction will lots of social distancing. Although there are some challenges to overcome (COVID and flu-related), this time together strengthens the bonds between our Knowledge Holders and the next generation and is paramount to maintaining our traditional knowledge base.

The Qawalangin Tribe of Unalaska will use the Community Support Grant funding to support some travel expenses, food and supplies, daily stipends for some mentors, and the overall programming and support structure for Camp Q activities. The funding we receive from the City of Unalaska, government and corporate entities, and donations from individuals ensures that we can continue to support and offer this programming.

Heart Health and Culture Crafts

This is a new program and, although active, is still in its development phases. The overall premise behind the development of Culture Crafts is to keep Camp Q activities alive throughout the year. These programs are designed to engage the older teens and adult community, thus providing cultural experiences to a different demographic than that of the day camp.

Twice weekly, community members gather to engage in meaningful cultural and community conversations while constructing traditional Unangan crafts. This program is supported in part by The CDC GHWIC Program. The Tribe is requesting financial support for the balance of this invaluable program. This is being included in the Camp Q Day Camp request, rather than a separate application, because the Tribe considers this program to be an extension of day camp. It fosters community relationships, which provides greater access to mentors and volunteers for the day camp.

M. Goals & Objectives

Goals and Objectives continue to be like past years except for the addition of culture crafts year-round.

Goal 1: Camp Q and Culture Crafts Programming

Objective 1 - Timeline: Current to July 2024

With continued struggles with pandemic outbreaks, providing camp programming is proving challenging. The additional expenses required to maintain a safe and supportive atmosphere for our campers are becoming cost prohibitive. We will continue to seek CDC guidance and make day camp and culture craft night decisions that ensure the health and welfare of the entire community.

The Camp Director will plan and develop a program for camp and continued craft nights. This will include hiring staff, mentors, and elders for both activities. The Camp Director will do this in coordination with the day camp Planning Committee and the Culture and Wellness Director. During this time, the Camp Director will complete a full budget and present it to Finance and the CEO for approval. The Camp Director will use this time to develop the schedules for day camp, order necessary program supplies and maintenance all camp equipment. In addition, the Camp Director will finalize day camp dates.

This time will be used to continue to evaluate the new culture craft curriculum, foster community relationships and schedule off-island mentor travel.

Objective 2 – Timeline: August to July 2024

Camp Director will have a meeting with the Planning Committee and all relevant staff. This meeting will focus on reviewing all camper, and mentor evaluations. During this meeting, the team will focus on critical issues and are tasked with creation action plans for the upcoming year. This plan is reviewed and approved by Upper Management.

Goal 2: Expansion of Camp Q

Objective 1 – Ongoing

Currently, we have adequate Camp Q carrying capacity. As a result, we are continuing to offer Culture Craft nights to the entire community.

Supplies for day camp will be ordered year-round to ensure a reduction in shipping costs. A section of the warehouse will be dedicated solely to day camp and crafting supplies. As part of our continued efforts to strive towards expansion and carrying capacity, we will strive to strategize the best ways to optimize funding resources. Supplies for both day camp and culture craft nights will be purchased in bulk whenever possible and will be ordered in ample time to avoid excess shipping costs.

Potential negative impacts due to the pandemic and supply chain issues may cause significant financial burdens on these programs. The Tribe is dedicated to anticipating and mitigating these issues.

N. Other Resources

The Tribe continues to receive support from many community partners. All funding resources for this fiscal year has been included in our funding request. In addition, we receive non-monetary support from the community. We would like to acknowledge them all.

Ounalashka Corporation
City of Unalaska
City Public Works
City Parks, Culture, and Recreation
KUCB/Channel 8
APIA
UCSD
Museum of the Aleutians
Cathedral of Holy Ascension
The US Coast Guard
Aleut Corporation
APICDA

O. Program Budget & Narrative: Spreadsheets

Budget Narrative: Expenditures:

Personnel – Salaries and Benefits

Camp Director: 2080 hours @ \$48.64 per hour with a 41.93% Fringe rate (hourly burden rate of \$20.39) for a total of \$143,591.42 for the year. 480 of these hours will support the 2-week camp. This salary will be covered in full by

two grants that will support year-round camp activities. No City funding is being requested for this amount.

Warehouse Labor: 160 hours @ \$37 per hour with a 40.42% fringe rate (hourly burden rate of \$14.95). All of these hours will support the 2-week camp directly. We respectfully request this salary to be covered by the city grant. The warehouse laborer will oversee moving all camp equipment to the campsite. Additionally, this person will oversee the setting up of the floors, tents, port-o-potty and other campsite equipment.

Wellness Assistant 1: 104 hours @ \$18.03 per hour with a 21.74% fringe rate (hourly burden rate of \$3.92). All these hours will support the 2-week camp directly. This salary will be covered by an existing grant. No City funding is being requested for this amount.

Wellness Assistant 2: 120 hours @ \$18.03 per hour with a 21.74% fringe rate (hourly burden rate of \$3.92). All these hours will support the 2-week camp directly. This salary is being requested to be covered by the City grant.

APICDA Intern 1: 480 hours @ \$25 per hour with a 19.74% fringe rate (hourly burden rate of \$4.94). All these hours will support the 2-week camp directly. This intern will support camp-related year-round activities during the summer, in addition to assisting with the preparation of the 2-week camp. APICDA covers 50% of the hourly rate and all the fringe. This reduces the burden on the grant to \$6000, or \$12.50 per hour. This intern will be covered fully by GHWIC.

APICDA Intern 2: 480 hours @ \$25 per hour with a 19.74% fringe rate (hourly burden rate of \$4.94). This intern will support all camp related activities for the summer. APICDA covers 50% of the hourly rate and all the fringe. This reduces the burden on the grant to \$6000, or \$12.50 per hour. We respectfully request this intern to be covered by the City.

FACILITIES:

Maintenance: We respectfully request \$2500 from the City grant, \$2500 from the Tribe and \$2500 of in-kind services of Ounalashka Corporation (total \$7500) to ensure the roads to the campsite has adequate rock/gravel to the site.

PROGRAM COSTS/SUPPLIES:

Program supplies: A week of intensive indigenous and western science learning provides an environment for healing and growth to all involved. The Culture & Wellness Department provided culturally relevant programming to the community of Unalaska by hosting weekly Heart Health Culture and Craft Night's throughout the year. These weekly sessions also included several 3–5-day intensive activities featuring projects, like headdresses, Model Iqyax Class,

Fish Skin Tanning, and nutritious food demonstration; and the opportunity to self-monitor blood pressure and access to trained Healthy Heart Ambassadors. With dedicated staff on hand, and consistent scheduling we hope that our participants will be able continue to learn by continuing to foster and hone their skills throughout the year.

One way we continue to nurture interest, is through the Wellness Department with collaboration efforts from Key Stakeholders and Partnerships being developed within and outside the Qawalangin Tribe.

Based on the inaugural year of “Year-round Culture Camp,” the current year camp supply needs are \$56,200. Included in the program supplies request funding is year-round Unangam Tunuu classes to preserve the island’s original language, and (2) intensive 1 week culture and craft night events throughout the year. We are requesting the city provide 50% of this amount of \$28,100. We are fundraising the balance of the need.

EQUIPMENT:

Equipment purchase/lease: We are requesting 50% of the cost of purchasing a new tent for camp. This will cover the cost of the tent and the shipping. The other 50% will be covered through fundraising.

COMMODITIES:

Food: It costs approximately \$7000. This includes breakfast, lunch, and snacks. We are requesting the city cover this in full.

TRAVEL:

Travel – Other: There are 8 mentors, who live off island, whose hotel, airfare, and luggage will cost a total of \$27,500. We are requesting \$13,750 from the City and will fundraise the rest.

OTHER/MISC:

Fundraising Overhead: The Tribe’s ongoing Indirect Rate, which was provided to the City of Unalaska in FY23, is 31.12%. The total direct expenses related to year-round and 2-week camp is \$274,239.68. The total Indirect is \$91,552.46. The City direct expenses that are indirect rate allowable are \$71,918.40. The total requested indirect rate from the City is \$22,381.00.

Miscellaneous: Camp requires knowledge-based mentors, workers and assistants throughout the year. The cost for these mentors, above their travel to and from the island, is a total of \$54,250.

Mentors/Assistants \$200/day = \$24,400
 Senior Mentor \$250 day = \$4250.00
 Head Cook \$275/day = \$2750.00
 Cook Assistant/Head Start Bus Driver \$250/day = \$2500.00
 Cook Assistant - \$200/day = \$2000.00
 Drivers/Helpers 4 ppl/7 days \$200/day = \$5600.00
 Labor Support 5 ppl/17 days \$2550 stipend = \$12,750.00

Grant A: GHWIC (Good Health and Wellness in Indian Country) – GHWIC will provide \$112,897.20 throughout the year to support camp functions. This grant is anticipated to end in 2023.

In-Kind Cash: Tribe donation

As the Tribe is fully grant funded, it is limited in its capacity to provide revenue resources to programs outside of its' grants' scopes of work. The Tribe will commit to \$2500 towards the maintenance of the campsite. The maintenance of the campsite is generally upkept by Ounalashka Corporation.

The Tribe intends on fundraising \$59,462.92 for the camp year.

City of Unalaska FY24 Community Support Application

Program Costs/Supplies			City Request	%	Grant A	%	Grant B	%	Cash	%	Other	%	In Kind	%	Total	%
Program Supplies			\$ 28,100.00	50%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 28,100.00	50%	\$ -	0%	\$ 56,200.00	100%
Printing - Brochures			\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Community Outreach Costs			\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Advertising			\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Dues/Fees/Subscriptions			\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Program Costs Total			\$ 28,100.00	50%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 28,100.00	50%	\$ -	0%	\$ 56,200.00	100%
Equipment			City Request	%	Grant A	%	Grant B	%	Cash	%	Other	%	In Kind	%	Total	%
Equipment Purchase/Lease			\$ 3,500.00	50%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 3,500.00	50%	\$ -	0%	\$ 7,000.00	100%
Equipment Maintenance			\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Equipment Total			\$ 3,500.00	50%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 3,500.00	50%	\$ -	0%	\$ 7,000.00	100%
Commodities (food, cleaning products)			City Request	%	Grant A	%	Grant B	%	Cash	%	Other	%	In Kind	%	Total	%
Food			\$ 7,000.00	100%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 7,000.00	100%
Household Supplies			\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Office Supplies			\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Commodities Total			\$ 7,000.00	100%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 7,000.00	100%
City of Unalaska FY24 Community Support Program Budget																
Travel			City Request	%	Grant A	%	Grant B	%	Cash	%	Other	%	In Kind	%	Total	%
Travel - Staff			\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Travel - Other			\$ 13,750.00	50%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 13,750.00	50%	\$ -	0%	\$ 27,500.00	100%
Travel Total			\$ 13,750.00	50%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 13,750.00	50%	\$ -	0%	\$ 27,500.00	100%
Training			City Request	%	Grant A	%	Grant B	%	Cash	%	Other	%	In Kind	%	Total	%
Travel - Staff			\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Travel - Other			\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Training Total			\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Professional Services			City Request	%	Grant A	%	Grant B	%	Cash	%	Other	%	In Kind	%	Total	%
Audit			\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Bookkeeping			\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Insurance			\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Licensure			\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Professional Services Total			\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Other/Misc.			City Request	%	Grant A	%	Grant B	%	Cash	%	Other	%	In Kind	%	Total	%
Fundraising Overhead			\$ 22,381.00	24%	\$ 32,717.12	36%	\$ 22,341.42	24%	\$ -	0%	\$ 14,112.92	15%	\$ -	0%	\$ 91,552.46	100%
Miscellaneous			\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Other/Misc. Total			\$ 22,381.00	24%	\$ 32,717.12	36%	\$ 22,341.42	24%	\$ -	0%	\$ 14,112.92	15%	\$ -	0%	\$ 91,552.46	100%
City of Unalaska FY24 Community Support Program Budget																
Project Totals			City Request	%	Grant A	%	Grant B	%	Cash	%	Other	%	In Kind	%	Total	%
			\$ 54,239.00	25.75%	\$ 112,897.35	30.88%	\$ 84,132.62	25.73%	\$ 2,800.00	0.68%	\$ 59,462.92	18.26%	\$ 2,800.00	0.68%	\$ 365,792.14	100%
City of Unalaska FY24 Community Support Program Budget																

P. Financial Management

The Qawalangin Tribe of Unalaska currently uses Grants Management Software (GMS). The Finance Department currently has one full-time CFO/COO, a Finance and Administration Manager, and 2 Finance Coordinator to support the Tribes efforts of maintaining its financial records. In addition, the Tribe has a part-time CPA Consultant that provides direct assistance to the CFO/COO.

The Tribe's financial health is monitored by the Finance Director, CPA Consultant, the CEO and the Tribal Council. Financial summaries are provided to Tribal Council monthly and work sessions are ongoing.

The Tribe conducts an independent, third-party audit to meet federal funding requirements. The Tribe recently completed its 2020 audit, and its 2021 audit is underway. The 2022 audit will be completed by September 30. The 2020 Audit is attached to this application.

IV. Goals Analysis/Changes from Previous Year's Program

Q. Goals & Objectives

Anfesia Tutiakoff rose to the challenge of planning and developing a camp program within two months. The Tribe knew she would be a force to be reckoned with as her passion for culture-based programs is infectious as a result, the Goals and Objectives set in the previous year's application were met. The City of Unalaska was provided a complete program overview for FY2022. It outlined the various accomplishments of camp with pictures. Most notably, it proved our safety measures related to the pandemic worked. Not one camper, mentor, volunteer, or staff member was exposed to COVID or the flu.

R. Significant Changes from Previous Year

Program Changes

Programmatically, we have seen Culture Camp morph into a year-round program that provides a greater sense of pride in culture and heritage knowledge sharing activities. It has provided the Tribe with a greater sense of purpose in engaging the

healing relations within the local community and breaking down generational barriers and traumas.

Organizational Changes

The Tribe continues to grow in capacity and programs. This provides greater resources to make these programs successful.

S. Summary report of actual income (showing funding sources) and expenses for FY22

FINANCIAL DATA TO FOLLOW

**CITY OF UNALASKA FY24 COMMUNITY GRANT PROGRAM ESTIMATED
REVENUES - Camp Qungaayux**

****Use this to complete letter O, in Section III of application****

Estimated Revenue Total	\$ 365,792.14	100%
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Fees for Services (cash)	Amounts	% of Total Revenue
	\$ -	0.00%
	\$ -	0.00%
	\$ -	0.00%
Fees for Services Total	\$ -	0.00%

Grants	Amounts	% of Total Revenue
Local - City	\$ 94,299.40	25.78%
State -	\$ -	0.00%
Federal -	\$ 112,897.20	30.86%
Other -	\$ 94,132.62	25.73%
Grants Total	\$ 301,329.22	82.38%

Fundraising (cash)	Amounts	% of Total Revenue
	\$ 59,462.92	16.26%
	\$ -	0.00%
	\$ -	0.00%
Fundraising Total	\$ 59,462.92	16.26%

In Kind Donations	Amounts	% of Total Revenue
	\$ 5,000.00	1.37%
	\$ -	0.00%
	\$ -	0.00%
	\$ -	0.00%
	\$ -	0.00%
	\$ -	0.00%
	\$ -	0.00%
In Kind Donation Total	\$ 5,000.00	1.37%

Other Sources of Revenue	Amounts	% of Total Revenue
Misc. Cash & Other Contributions		0.00%
	\$ -	0.00%
	\$ -	0.00%
Other Sources of Revenue Total	\$ -	0.00%

Estimated Revenue Total	\$ 365,792.14	100%
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City of Unalaska FY24 Community Support Program Budget

Quarterly Revenue/Expense Report by Project

Qawalangin Tribe of Unalaska Alaska

Run Date: 01/31/2023

Run Time: 4:01:59 pm

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Period 1/1/2022 to 12/31/2022

Cost Category: 3 Grants Reports

Code	Description	Budget	Prior Year	Quarter	YTD	Project Total	Un/Over	% Bud
38022	Camp Q City Grant				Project Period	1/1/2021 to 12/31/2022		
Revenues								
1000	Revenue	24,212.70	0.00	35,152.00	35,152.00	35,152.00	(10,939.30)	5.18%
	Revenues	24,212.70	0.00	35,152.00	35,152.00	35,152.00	(10,939.30)	5.18%
Expenses								
2000	Salaries	0.00	0.00	47.88	47.88	47.88	(47.88)	0.00%
2010	Fringe	0.00	0.00	16.61	16.61	16.61	(16.61)	0.00%
2020	Travel	7,400.00	0.00	6,000.00	6,000.00	6,000.00	1,400.00	1.08%
2030	Supplies	10,575.00	0.00	10,990.13	10,990.13	10,990.13	(415.13)	3.93%
2060	Contract	4,650.00	0.00	8,850.00	8,850.00	8,850.00	(4,200.00)	0.32%
3000	Indirect Cost	0.00	0.00	5,307.40	5,307.40	5,307.40	(5,307.40)	0.00%
	Expenses	22,625.00	0.00	31,212.02	31,212.02	31,212.02	(8,587.02)	7.95%
	Balance:	1,587.70	0.00	3,939.98	3,939.98	3,939.98		

Quarterly Revenue/Expense Report by Project

Qawalangin Tribe of Unalaska Alaska

Run Date: 01/31/2023

Run Time: 4:02:00 pm

Period 1/1/2022 to 12/31/2022

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Cost Category: 3 Grants Reports

Code	Description	Budget	Prior Year	Quarter	YTD	Project Total	Un/Over	% Bud
38122	Camp Q Donations				Project Period	1/1/2022 to 12/31/2022		
Revenues								
1000	Revenue	36,479.77	14,225.34	39,626.00	39,626.00	53,851.34	(17,371.57)	7.62%
	Revenues	36,479.77	14,225.34	39,626.00	39,626.00	53,851.34	(17,371.57)	7.62%
Expenses								
2000	Salaries	0.00	0.00	4,125.75	4,125.75	4,125.75	(4,125.75)	0.00%
2010	Fringe	0.00	0.00	1,496.33	1,496.33	1,496.33	(1,496.33)	0.00%
2020	Travel	2,400.00	0.00	0.00	0.00	0.00	2,400.00	0.00%
2030	Supplies	21,611.00	0.00	768.51	768.51	768.51	20,842.49	3.56%
2040	Other	600.00	0.00	184.98	184.98	184.98	415.02	0.83%
2060	Contract	5,700.00	0.00	2,100.00	2,100.00	2,100.00	3,600.00	6.84%
3000	Indirect Cost	0.00	0.00	2,046.32	2,046.32	2,046.32	(2,046.32)	0.00%
	Expenses	30,311.00	0.00	10,721.89	10,721.89	10,721.89	19,589.11	5.37%
	Balance:	6,168.77	14,225.34	28,904.11	28,904.11	43,129.45		

Quarterly Revenue/Expense Report by Project

Qawalangin Tribe of Unalaska Alaska

Run Date: 01/31/2023

Run Time: 4:02:00 pm

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Period 1/1/2022 to 12/31/2022

Cost Category: 3 Grants Reports

Code	Description	Budget	Prior Year	Quarter	YTD	Project Total	Un/Over	% Bud
38422	APIA MMIP - Restricted				Project Period	1/1/2022 to 12/31/2022		
Revenues								
1000	Revenue	20,000.00	20,000.00	10,000.00	10,000.00	30,000.00	(10,000.00)	0.00%
	Revenues	20,000.00	20,000.00	10,000.00	10,000.00	30,000.00	(10,000.00)	0.00%
Expenses								
2020	Travel	5,300.00	0.00	4,125.62	4,125.62	4,125.62	1,174.38	7.84%
2030	Supplies	0.00	0.00	1,007.09	1,007.09	1,007.09	(1,007.09)	0.00%
2040	Other	800.00	0.00	0.00	0.00	0.00	800.00	0.00%
2060	Contract	13,076.25	0.00	3,450.00	3,450.00	3,450.00	9,626.25	6.38%
	Expenses	19,176.25	0.00	8,582.71	8,582.71	8,582.71	10,593.54	4.76%
	Balance:	823.75	20,000.00	1,417.29	1,417.29	21,417.29		

Quarterly Revenue/Expense Report by Project

Qawalangin Tribe of Unalaska Alaska

Run Date: 01/31/2023

Run Time: 4:02:00 pm

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Period 1/1/2022 to 12/31/2022

Cost Category: 3 Grants Reports

Code	Description	Budget	Prior Year	Quarter	YTD	Project Total	Un/Over	% Bud
38622	OC Camp Q - Unrestricted				Project Period	1/1/2022 to 12/31/2022		
Revenues								
1000	Revenue	50,000.00	0.00	52,000.00	52,000.00	52,000.00	(2,000.00)	4.00%
	Revenues	50,000.00	0.00	52,000.00	52,000.00	52,000.00	(2,000.00)	4.00%
Expenses								
2020	Travel	2,400.00	0.00	0.00	0.00	0.00	2,400.00	0.00%
2030	Supplies	16,850.00	0.00	11,394.17	11,394.17	11,394.17	5,455.83	7.62%
3000	Indirect Cost	0.00	0.00	3,545.87	3,545.87	3,545.87	(3,545.87)	0.00%
	Expenses	19,250.00	0.00	14,940.04	14,940.04	14,940.04	4,309.96	7.61%
	Balance:	30,750.00	0.00	37,059.96	37,059.96	37,059.96		

Quarterly Revenue/Expense Report by Project

Qawalangin Tribe of Unalaska Alaska

Run Date: 01/31/2023

Run Time: 4:02:00 pm

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Period 1/1/2022 to 12/31/2022

Cost Category: 3 Grants Reports

Code	Description	Budget	Prior Year	Quarter	YTD	Project Total	Un/Over	% Bud
38722	Camp Q USFWS - F20AC011444				Project Period	10/1/2021 to 9/30/2022		
Revenues								
1000	Revenue	20,664.00	0.00	30,000.00	30,000.00	30,000.00	(9,336.00)	5.18%
	Revenues	20,664.00	0.00	30,000.00	30,000.00	30,000.00	(9,336.00)	5.18%
Expenses								
2020	Travel	7,150.00	0.00	4,773.00	4,773.00	4,773.00	2,377.00	6.76%
2030	Supplies	1,190.00	0.00	4,496.22	4,496.22	4,496.22	(3,306.22)	7.83%
2040	Other	600.00	0.00	609.58	609.58	609.58	(9.58)	1.60%
2060	Contract	7,800.00	0.00	5,700.00	5,700.00	5,700.00	2,100.00	3.08%
2070	Operating Expenses	0.00	0.00	151.27	151.27	151.27	(151.27)	0.00%
3000	Indirect Cost	0.00	0.00	3,121.36	3,121.36	3,121.36	(3,121.36)	0.00%
	Expenses	16,740.00	0.00	18,851.43	18,851.43	18,851.43	(2,111.43)	2.61%
	Balance:	3,924.00	0.00	11,148.57	11,148.57	11,148.57		

Quarterly Revenue/Expense Report by Project

Qawalangin Tribe of Unalaska Alaska

Run Date: 01/31/2023

Run Time: 4:02:00 pm

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Period 1/1/2022 to 12/31/2022

Cost Category: 3 Grants Reports

Code	Description	Budget	Prior Year	Quarter	YTD	Project Total	Un/Over	% Bud
39222	ACF for Camp Q				Project Period	1/1/2022 to 12/31/2022		
Revenues								
1000	Revenue	15,000.00	0.00	15,000.00	15,000.00	15,000.00	0.00	0.00%
	Revenues	15,000.00	0.00	15,000.00	15,000.00	15,000.00	0.00	0.00%
Expenses								
2020	Travel	7,150.00	0.00	3,684.00	3,684.00	3,684.00	3,466.00	1.52%
2030	Supplies	50.00	0.00	147.25	147.25	147.25	(97.25)	4.50%
2060	Contract	7,800.00	0.00	7,200.00	7,200.00	7,200.00	600.00	2.31%
	Expenses	15,000.00	0.00	11,031.25	11,031.25	11,031.25	3,968.75	3.54%
	Balance:	0.00	0.00	3,968.75	3,968.75	3,968.75		

T. Proof of Tribal Status

The Tribe's Federal status is located on the Federal Register at the website below:

<https://www.federalregister.gov/d/2022-01789/p-540>

Qawalangin Tribe of Unalaska
Unalaska, Alaska

Basic Financial Statements,
Supplementary Information, and
Compliance Reports

Year Ended December 31, 2020

QAWALANGIN TRIBE OF UNALASKA

Unalaska, Alaska

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Independent Auditor's Report

Council Members
Qawalangin Tribe of Unalaska
Unalaska, Alaska

Report on the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Qawalangin Tribe of Unalaska, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Qawalangin Tribe of Unalaska basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Qawalangin Tribe of Unalaska as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General 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 Qawalangin Tribe of Unalaska 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

Qawalangin Tribe of Unalaska management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial 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 Qawalangin Tribe of Unalaska ability to continue as a going concern for one year after the date that the financial statements are issued.

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 opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Qawalangin Tribe of Unalaska 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 Qawalangin Tribe of Unalaska 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 and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Management has omitted the Management Discussion and Analysis and budgetary comparison information. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

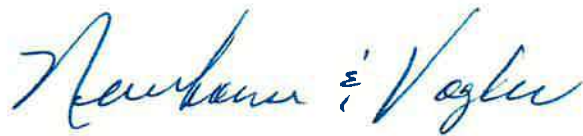
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Qawalangin Tribe of Unalaska basic financial statements. The accompanying supplementary information, such as the combining and individual non-major fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. This supplementary 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.

Council Members
Qawalangin Tribe of Unalaska

Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major fund financial statements and schedule of expenditures of federal awards are 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 March 31, 2022 on our consideration of Qawalangin Tribe of Unalaska 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 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 Qawalangin Tribe of Unalaska internal control over financial reporting and compliance.

A handwritten signature in blue ink, appearing to read "Norman E. Vogler".

Anchorage, AK
March 31, 2022

QAWALANGIN TRIBE OF UNALASKA

Unalaska, Alaska

Statement of Net Position
(Exhibit A-1)

December 31, 2020

Assets	Governmental Activities
Current assets:	
Cash	\$ 967,942
Grants receivable	226,805
Prepaid expenses	64,663
Accounts receivable, net	2,249
Total current assets	<u>1,261,659</u>
Non-current assets:	
Capital assets – depreciable, net	<u>111,635</u>
Total non-current assets	<u>111,635</u>
Total assets	<u>\$ 1,373,294</u>
Liabilities and Net Position	
Current liabilities:	
Accounts payable	\$ 16,980
Refundable advances	1,111,097
Compensated absences	45,100
Unearned revenue	24,249
Accrued liabilities	6,148
Total current liabilities	<u>1,203,574</u>
Net position:	
Net investment in capital assets	111,635
Unreserved – undesignated	<u>58,085</u>
Total net position	<u>169,720</u>
Total liabilities and net position	<u>\$ 1,373,294</u>

The notes to the financial statements are an integral part of this statement.

QAWALANGIN TRIBE OF UNALASKA

Unalaska, Alaska

Statement of Activities

(Exhibit A-2)

Year Ended December 31, 2020

Activities:	Expenses	Expense Allocation	Operating Grants and Contributions	Fees, Fines, and Charges for Services	Net Changes in Net Position – Governmental Activities
Primary government:					
General government	\$ 557,265	(356,720)	-	-	(200,545)
Tribal operations	955,159	57,719	1,110,646	-	97,768
Environmental protection	353,523	148,435	495,005	-	(6,953)
Community services	404,312	149,117	493,404	102,488	42,463
Roads and maintenance	41,878	1,449	26,153	-	(17,174)
Total primary government activities	<u>\$ 2,312,137</u>	<u>-</u>	<u>2,125,208</u>	<u>102,488</u>	<u>(84,441)</u>
General revenues:					
Other					<u>\$ 107,578</u>
Total general revenues					<u>107,578</u>
Change in net position					<u>23,137</u>
Beginning net position					567,789
Prior period adjustment					<u>(421,206)</u>
Beginning net position, restated					<u>146,583</u>
Ending net position					<u>\$ 169,720</u>

The notes to the financial statements are an integral part of this statement.

QAWALANGIN TRIBE OF UNALASKA

Unalaska, Alaska

Combined Balance Sheet
(Exhibit B-1)

December 31, 2020

	Major Funds				Total Governmental Funds
	General	CARES Treasury	GHWIC	Non-major Funds	
Assets					
Cash	\$ -	123,113	-	844,829	967,942
Grants receivable	-	-	66,546	160,259	226,805
Prepaid expenses	64,663	-	-	-	64,663
Accounts receivable, net	2,249	-	-	-	2,249
Due from other funds	-	604,986	-	-	604,986
Total assets	<u>\$ 66,912</u>	<u>728,099</u>	<u>66,546</u>	<u>1,005,088</u>	<u>1,866,645</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 16,980	-	-	-	16,980
Refundable advances	-	728,099	-	382,998	1,111,097
Unearned revenue	24,249	-	-	-	24,249
Accrued liabilities	6,148	-	-	-	6,148
Due to other funds	378,181	-	66,546	160,259	604,986
Total liabilities	<u>425,558</u>	<u>728,099</u>	<u>66,546</u>	<u>543,257</u>	<u>1,763,460</u>
Fund balances:					
Non-spendable	64,663	-	-	-	64,663
Spendable:					
Unassigned	(423,309)	-	-	461,831	38,522
Total fund balances	<u>(358,646)</u>	<u>-</u>	<u>-</u>	<u>461,831</u>	<u>103,185</u>
Total liabilities and fund balances	<u>\$ 66,912</u>	<u>728,099</u>	<u>66,546</u>	<u>1,005,088</u>	<u>1,866,645</u>

The notes to the financial statements are an integral part of this statement.

QAWALANGIN TRIBE OF UNALASKA

Unalaska, Alaska

Governmental Funds

Reconciliation of the Balance Sheet to the
Statement of Net Position
(Exhibit B-2)

December 31, 2020

Total fund balance for governmental funds	\$ 103,185
Total net assets reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	
Governmental capital assets	250,747
Less accumulated depreciation	<u>(139,112)</u>
Total capital assets	<u>111,635</u>
Compensated absences of employees are not financial resources and, therefore, are not reported in the funds.	
Compensated absences	<u>(45,100)</u>
Total net position of governmental activities	<u>\$ 169,720</u>

The notes to the financial statements are an integral part of this statement.

QAWALANGIN TRIBE OF UNALASKA

Unalaska, Alaska

Governmental Funds

Statement of Revenues, Expenditures,
and Changes in Fund Balance
(Exhibit B-3)

Year Ended December 31, 2020

	Major Funds				Total Governmental Funds
	General	CARES Treasury	GHWIC	Non-Major Funds	
Revenues:					
Federal	\$ -	820,081	265,753	1,039,374	2,125,208
Other	107,578	-	-	102,488	210,066
Total revenues	107,578	820,081	265,753	1,141,862	2,335,274
Expenditures:					
General government	536,608	-	-	-	536,608
Tribal operations	-	820,081	-	156,033	976,114
Community services	-	-	186,062	260,713	446,775
Environmental protection	-	-	-	346,570	346,570
Roads and maintenance	-	-	-	24,704	24,704
Total expenditures	536,608	820,081	186,062	788,020	2,330,771
Indirect expense allocation	(356,720)	-	79,691	277,029	-
Total expenditures after indirect expense allocation	179,888	820,081	265,753	1,065,049	2,330,771
Excess of revenues over expenditures	(72,310)	-	-	76,813	4,503
Net change in fund balances	(72,310)	-	-	76,813	4,503
Beginning fund balances, as previously reported	519,888	-	-	-	519,888
Prior period adjustment – reclass of ATG fund balance	(385,018)	-	-	385,018	-
Prior period adjustment	(421,206)	-	-	-	(421,206)
Beginning fund balances, restated	(286,336)	-	-	385,018	98,682
Ending fund balances	\$ (358,646)	-	-	461,831	103,185

The notes to the financial statements are an integral part of this statement.

QAWALANGIN TRIBE OF UNALASKA

Unalaska, Alaska

Governmental Funds

Reconciliation of the Statements of Revenues, Expenditures, and
Changes in Fund Balances to the Statement of Activities
(Exhibit B-4)

Year Ended December 31, 2020

Net change in fund balances -- Total governmental funds	\$ 4,503
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The change in net position reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures.

However, on the statement of activities, depreciation expense is recognized to allocate the cost of these items over their estimated useful lives.

Capital outlays	70,318
Depreciation expense	<u>(35,078)</u>
	<u>35,240</u>

Governmental funds report compensated absence expenses when taken by employee.

However, on the statement of activities, the cost of absences is expensed when incurred by employee.

Change in compensated absences	<u>(16,606)</u>
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Change in net position of governmental activities	<u>\$ 23,137</u>
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The notes to the financial statements are an integral part of this statement.

QAWALANGIN TRIBE OF UNALASKA

Unalaska, Alaska

Notes to Basic Financial Statements

December 31, 2020

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Qawalangin Tribe of Unalaska (The Tribe) is recognized by the Department of Interior as the organization representing the Native people of Unalaska, Alaska. The Tribe provides health, social, and economic services to the members and has been determined to be an Indian tribal government which exercises governmental functions for the purpose of the Indian Tribal Government Tax Status Act of 1982, as amended. Qawalangin Tribe of Unalaska has no component units for which the Tribe is considered to be financially accountable.

Scope of Presentation

The accounting policies of the Tribe conform to accounting principles generally accepted in the United States of America applicable to governmental entities. The following is a summary of the more significant policies.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and statement of activities) report information on all activities of The Tribe. In general, the effect of interfund activity has been removed from these statements to minimize the double counting of internal activities.

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

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

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Tribe considers revenues to be available if they are collected within 60 days after year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only to the extent they have matured.

City of Unalaska FY24 Community Support Application

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Notes to Basic Financial Statements, continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Major Funds

The Tribe reports the following major funds:

- General is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be reported in another fund.
- CARES Treasury accounts for the funds meant to help navigate the impact of the COVID-19 outbreak.
- GHWIC accounts for the funds meant to support healthy living and behaviors among Alaska Natives.

Budgets

GASB Statement No. 34 requires supplementary information regarding budgetary information for each major fund with a legally adopted budget. the Tribe adopts budgets for grant funds but is not legally required to adopt a budget for its general fund. As such, a budget-to-actual comparison has not been provided for these funds in the financial statements.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds".

Capital Assets

Capital assets, which include property and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Tribes assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at acquisition cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition cost at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the useful life of the asset are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment of the Tribe are depreciated using the straight-line method over the following estimated useful lives:

Buildings and infrastructure	10–50 years
Improvements other than buildings	20–25 years
Machinery and equipment	5–10 years

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Notes to Basic Financial Statements, continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Revenues

The Tribe administers federal grants and contracts, which are generally of a cost-reimbursement type. Grants and contracts include provisions for advances and billings for costs on a reimbursable basis. Revenues and receivables are generally recorded when reimbursable expenditures are incurred to the extent of the grant or contract amount.

Refundable Advances

Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met are classified as refundable advances.

Compensated Absences

Permanent employees earn and accrue annual leave. Unused annual leave is accrued utilizing current salary and related costs as earned by employees. Annual leave is accrued and recorded in the financial statements as an expense in the period earned by employees. Sick leave does not vest and is recorded as an expenditure in the period in which it is used.

Net Position

Net position represents the residual tribal equity in the government-wide financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation. Net position is reported as restricted when there are limitations imposed on use through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.

Fund Balance

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of the resources. Non-spendable fund balances are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

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

Restricted fund balance – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the Tribe. Those committed amounts cannot be used for any other purpose unless the Tribe removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned fund balance – This classification reflects the amounts constrained by the Tribe's intent to be used for specific purposes, but neither restricted nor committed. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as non-spendable and are neither restricted nor committed.

Unassigned fund balance – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Notes to Basic Financial Statements, continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

When both restricted and unrestricted resources are available for use, it is the Tribe's policy to use restricted resources first, then unrestricted resources—committed, assigned, and unassigned—in order as needed.

Income Taxes

The Tribe is exempt from income taxes as a traditional tribal government.

Use of Estimates

Preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 – CASH

The Tribe's cash is maintained in a checking account and in a savings account with one financial institution. As of December 31, 2020, the carrying value of The Tribe's cash accounts was \$967,942, and bank balances amounted to \$1,169,145. Of the bank balance, \$250,000 was covered by the FDIC, and the remaining balance was collateralized.

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Notes to Basic Financial Statements, continued

NOTE 3 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund receivables and payables are shown as “due from” and “due to” in each individual fund. These balances represent short-term borrowings at December 31, 2020 and were as follows:

	<u>Due From</u>	<u>Due To</u>
Major Funds		
General Fund	\$ -	378,181
CARES Treasury	604,986	-
GHWIC	-	66,546
Total Major	<u>604,986</u>	<u>444,727</u>
Non-Major Funds		
CARES OSG	-	1,270
Internships	-	12,189
JOM	-	3,214
NALEMP	-	67,807
NOAA-WHOI	-	4,566
Public Health	-	27,264
Scholarships	-	18,568
TRP	-	25,381
Total Non-Major	<u>-</u>	<u>160,259</u>
Total	<u>\$ 604,986</u>	<u>604,986</u>

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Notes to Basic Financial Statements, continued

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020 was as follows:

	Balance January 1, 2020	Additions	Balance December 31, 2020
Governmental activities:			
Capital assets being depreciated:			
Vehicles and equipment	\$ 180,429	70,318	250,747
Less accumulated depreciation for:			
Vehicles and equipment	(104,034)	(35,078)	(139,112)
Total accumulated depreciation	(104,034)	(35,078)	(139,112)
Total capital assets	\$ 76,395	35,240	111,635

Depreciation expense was charged to the functions in the statement of activities as follows:

Community services	\$ 6,900
Environmental	6,953
General government	4,051
Roads	17,174
	<u>\$ 35,078</u>

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Notes to Basic Financial Statements, continued

NOTE 5 – FUND BALANCES

Fund balances reported in The Tribe's individual major funds and non-major funds in the aggregate on the governmental funds balance sheet were subject to the following constraints:

	<u>General Fund</u>	<u>Non-major Funds</u>	<u>Total</u>
Non-spendable	\$ 64,663	-	64,663
Spendable:			
Unassigned	<u>(423,309)</u>	<u>461,831</u>	<u>38,522</u>
Total fund balances	<u>\$ (358,646)</u>	<u>461,831</u>	<u>103,185</u>

NOTE 6 – RELATED PARTIES

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

NOTE 7 – RISK MANAGEMENT

The Tribe is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; and natural disasters for which they carry commercial insurance. The Tribe's insurance is on a claim-incurred basis. Claims on insurance have not exceeded coverage in any of the last three years, and the Tribe did not experience significant reductions in coverage from prior year coverage.

NOTE 8 – CONCENTRATION OF SUPPORT AND REVENUE

During the year ended December 31, 2020, the Tribe received 91 percent of revenue in the form of federal awards. Without these monies, the Tribe would not be able to provide the same level of services.

NOTE 9 – CONTINGENCY

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies. Any disallowed claims, including amounts already collected, would become a liability of The Tribe. In management's opinion, disallowances, if any, will not be material.

NOTE 10 – NEW ACCOUNTING PRONOUNCEMENTS

The Governmental Accounting Standards Board has passed several new accounting standards with upcoming implementation dates. Management has not fully evaluated the potential effects of these statements, but believes none of the new accounting pronouncements will have a material impact on the financial statements of The Tribe.

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Notes to Basic Financial Statements, continued

NOTE 11 – PRIOR PERIOD ADJUSTMENTS

During the year, it was determined that the records for the fiscal years prior to FY19 contained numerous misstatements. The misstatements were addressed during a clean-up of the books. That resulted in a prior period adjustment of \$421,206. Additionally, current year financial statements reflect a prior period adjustment of \$385,018 to reclassify the fund balance.

NOTE 12 – SUBSEQUENT EVENTS

In preparing these financial statements, Qawalangin Tribe of Unalaska has evaluated events and transactions for potential recognition or disclosure through March 31, 2022, the date the financial statements were issued, and determined there were no additional items to disclose.

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Non-major Governmental Funds

Combining Balance Sheets
(Exhibit C-1)

December 31, 2020

	ATG	Camp Q	CARES OSG	Clinic	IGAP	Internships	JOM	NALEMP
Assets								
Cash	\$ 461,831	23,786	-	164,721	27,722	-	-	-
Grants receivable	-	-	1,270	-	-	12,189	3,214	67,807
Due from other funds	-	-	-	-	-	-	-	-
Total assets	<u>\$ 461,831</u>	<u>23,786</u>	<u>1,270</u>	<u>164,721</u>	<u>27,722</u>	<u>12,189</u>	<u>3,214</u>	<u>67,807</u>
Liabilities and Fund Balances								
Liabilities:								
Refundable advances	\$ -	23,786	-	164,721	27,722	-	-	-
Due to other funds	-	-	1,270	-	-	12,189	3,214	67,807
Total liabilities	<u>-</u>	<u>23,786</u>	<u>1,270</u>	<u>164,721</u>	<u>27,722</u>	<u>12,189</u>	<u>3,214</u>	<u>67,807</u>
Fund balances:								
Unassigned	<u>461,831</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>461,831</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 461,831</u>	<u>23,786</u>	<u>1,270</u>	<u>164,721</u>	<u>27,722</u>	<u>12,189</u>	<u>3,214</u>	<u>67,807</u>

The notes to the financial statements are an integral part of this statement.

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Non-major Governmental Funds

Combining Balance Sheets
(Exhibit C-1, continued)

December 31, 2020

	NOAA-WHOI	Public Health	Resilience	Roads	Scholarships	TRP	Zender	Total Non-major Funds
Assets								
Cash	\$ -	-	108,263	39,088	-	-	19,418	844,829
Grants receivable	4,566	27,264	-	-	18,568	25,381	-	160,259
Due from other funds	-	-	-	-	-	-	-	-
Total assets	<u>\$ 4,566</u>	<u>27,264</u>	<u>108,263</u>	<u>39,088</u>	<u>18,568</u>	<u>25,381</u>	<u>19,418</u>	<u>1,005,088</u>
Liabilities and Fund Balances								
Liabilities:								
Refundable advances	\$ -	-	108,263	39,088	-	-	19,418	382,998
Due to other funds	4,566	27,264	-	-	18,568	25,381	-	160,259
Total liabilities	<u>4,566</u>	<u>27,264</u>	<u>108,263</u>	<u>39,088</u>	<u>18,568</u>	<u>25,381</u>	<u>19,418</u>	<u>543,257</u>
Fund balances:								
Unassigned	-	-	-	-	-	-	-	461,831
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>461,831</u>
Total liabilities and fund balances	<u>\$ 4,566</u>	<u>27,264</u>	<u>108,263</u>	<u>39,088</u>	<u>18,568</u>	<u>25,381</u>	<u>19,418</u>	<u>1,005,088</u>

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Non-major Governmental Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
(Exhibit C-2)

Year Ended December 31, 2020

	ATG	Camp Q	CARES APIA	CARES OSG	Clinic	IGAP	Internships	JOM	NALEMP
Revenues:									
Federal	\$ 269,295	134,541	20,000	1,270	59,000	155,499	-	3,214	226,738
Other	-	-	-	-	-	-	34,706	-	-
Total revenues	<u>269,295</u>	<u>134,541</u>	<u>20,000</u>	<u>1,270</u>	<u>59,000</u>	<u>155,499</u>	<u>34,706</u>	<u>3,214</u>	<u>226,738</u>
Expenditures:									
Salaries and benefits	108,155	83,683	20,000	273	-	94,715	24,299	-	19,490
Professional services	14,920	-	-	-	-	-	-	-	124,753
Supplies	528	17,424	-	997	-	7,385	-	-	7,092
Travel	10,135	2,100	-	-	-	2,250	-	-	6,091
Rent	-	-	-	-	13,000	-	-	-	-
Capital expenditures	-	-	-	-	46,000	-	-	-	-
Other	1,025	1,049	-	-	-	4,520	-	2,250	1,321
Total expenditures	<u>134,763</u>	<u>104,256</u>	<u>20,000</u>	<u>1,270</u>	<u>59,000</u>	<u>108,870</u>	<u>24,299</u>	<u>2,250</u>	<u>158,747</u>
Indirect expense allocation	<u>57,719</u>	<u>30,285</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,629</u>	<u>10,407</u>	<u>964</u>	<u>67,991</u>
Total expenditures after indirect expense allocation	<u>192,482</u>	<u>134,541</u>	<u>20,000</u>	<u>1,270</u>	<u>59,000</u>	<u>155,499</u>	<u>34,706</u>	<u>3,214</u>	<u>226,738</u>
Excess of revenues over (under) expenditures	<u>76,813</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>76,813</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Beginning fund balances, as previously reported	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Prior period adjustment – reclass of ATG fund balance	<u>385,018</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Beginning fund balances, restated	<u>385,018</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending fund balances	<u>\$ 461,831</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The notes to the financial statements are an integral part of this statement.

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Non-major Governmental Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
(Exhibit C-2, continued)

Year Ended December 31, 2020

	NOAA-WHOI	Public Health	Resilience	Roads	Scholarships	TRP	Zender	Total
Revenues:								
Federal	\$ 4,566	30,896	-	26,153	-	108,202	-	1,039,374
Other	-	-	43,142	-	18,568	-	6,072	102,488
Total revenues	<u>4,566</u>	<u>30,896</u>	<u>43,142</u>	<u>26,153</u>	<u>18,568</u>	<u>108,202</u>	<u>6,072</u>	<u>1,141,862</u>
Expenditures:								
Salaries and benefits	893	21,631	28,055	865	-	55,561	408	458,028
Professional services	-	-	-	21,320	-	17,245	4,540	182,778
Supplies	135	-	2,150	2,354	-	1,800	1,124	40,989
Travel	44	-	-	-	-	-	-	20,620
Rent	-	-	-	-	-	-	-	13,000
Capital expenditures	-	-	-	-	-	-	-	46,000
Other	2,125	-	-	165	13,000	1,150	-	26,605
Total expenditures	<u>3,197</u>	<u>21,631</u>	<u>30,205</u>	<u>24,704</u>	<u>13,000</u>	<u>75,756</u>	<u>6,072</u>	<u>788,020</u>
Indirect expense allocation	<u>1,369</u>	<u>9,265</u>	<u>12,937</u>	<u>1,449</u>	<u>5,568</u>	<u>32,446</u>	<u>-</u>	<u>277,029</u>
Total expenditures after indirect expense allocation	<u>4,566</u>	<u>30,896</u>	<u>43,142</u>	<u>26,153</u>	<u>18,568</u>	<u>108,202</u>	<u>6,072</u>	<u>1,065,049</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>76,813</u>
Beginning fund balances, as previously reported	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Prior period adjustment – reclass of ATG fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>385,018</u>
Beginning fund balances, restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>385,018</u>
Ending fund balances	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>461,831</u>

The notes to the financial statements are an integral part of this statement.

FEDERAL COMPLIANCE REPORTS

QAWALANGIN TRIBE OF UNALASKA

Unalaska, Alaska

Notes to Schedule of Expenditures of Federal Awards

Year ended December 31, 2020

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Qawalangin Tribe of Unalaska under programs of the federal government for the year ended December 31, 2020. The information in the Schedule is presented in accordance with the audit requirements of Title 2 U.S. CFR Part 200, Uniform Guidance. Because the Schedule presents only a selected portion of the operations of The Tribe, it is not intended to and does not present the financial position, changes in net position, or cash flows of The Tribe.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified-accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. CFR Part 200, Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – MATCHING REQUIREMENTS

Certain Federal programs require the Government to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The Government has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

NOTE 4 – FEDERAL INDIRECT RATE

The Tribe did not elect to use the 10% de minimis indirect cost rate.



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

Independent Auditor's Report

Council Members
Qawalangin Tribe of Unalaska
Unalaska, Alaska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Qawalangin Tribe of Unalaska as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Qawalangin Tribe of Unalaska's basic financial statements, and have issued our report thereon dated March 31, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Qawalangin Tribe of Unalaska's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Qawalangin Tribe of Unalaska's internal control. Accordingly, we do not express an opinion on the effectiveness of Qawalangin Tribe of Unalaska's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Federal Award Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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. We consider the deficiency described in the accompanying Schedule of Federal Award Findings and Questioned Costs as item 2020-001 to be a significant deficiency.

Council Members
Qawalangin Tribe of Unalaska

Compliance and Other Matters

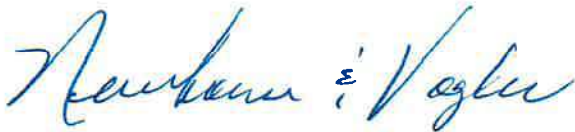
As part of obtaining reasonable assurance about whether Qawalangin Tribe of Unalaska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards, and which is described in the Schedule of Federal Award Findings and Questioned Costs as item 2020-001.

Qawalangin Tribe of Unalaska's Response to Findings

Qawalangin Tribe of Unalaska's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Responses. Qawalangin Tribe of Unalaska's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Anchorage, AK
March 31, 2022



NEWHOUSE & VOGLER
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Report on Compliance for Each Major Federal Program and on Internal Control over Compliance as Required by OMB Uniform Guidance

Independent Auditor's Report

Council Members
Qawalangin Tribe of Unalaska
Unalaska, Alaska

Report on Compliance for Its Major Federal Program

We have audited the compliance of Qawalangin Tribe of Unalaska with the types of compliance requirements described in the U.S. Office of Management and Budget Uniform Guidance Compliance Supplement that could have a direct and material effect on its major federal program for the year ended December 31, 2020. Qawalangin Tribe of Unalaska's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on Qawalangin Tribe of Unalaska's major federal program based on our audit of the types of compliance requirements referred to above. 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 (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the compliance audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Qawalangin Tribe of Unalaska's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for its major federal program. However, our audit does not provide a legal determination of Qawalangin Tribe of Unalaska's compliance.

Opinion on Its Major Federal Program

In our opinion, Qawalangin Tribe of Unalaska complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2020.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2020-002. Our opinion on its major federal program is not modified with respect to these matters.

Qawalangin Tribe of Unalaska's response to the noncompliance findings identified in our audit is described in the Schedule of Findings and Responses. Qawalangin Tribe of Unalaska's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

The management of Qawalangin Tribe of Unalaska is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our compliance audit, we considered Qawalangin Tribe of Unalaska's internal control over compliance with requirements that could have a direct and material effect on a major federal program as a basis for designing our compliance auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Qawalangin Tribe of Unalaska's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a deficiency in internal control over compliance that we consider to be a significant deficiency. It is described in the accompanying Schedule of Findings and Questioned Costs as item 2020-002.

Council Members
Qawalangin Tribe of Unalaska

Qawalangin Tribe of Unalaska's response to the internal control over compliance findings identified in our audit is described in the accompanying Schedule of Findings and Responses. Qawalangin Tribe of Unalaska's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 OMB Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in blue ink, appearing to read "Heather E. Vogel".

Anchorage, AK
March 31, 2022

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Schedule of Findings and Questioned Costs

Year ended December 31, 2020

Section I – Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

☐ Yes

☒ No

Significant deficiency(ies) identified?

☐ Yes

☒ No

Noncompliance material to the financial statements noted?

☐ Yes

☒ No

Federal Awards

Material weakness(es) identified?

☐ Yes

☒ No

Significant deficiency(ies) identified?

☒ Yes

☐ No

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

☒ Yes

☐ No

Identification of Major Federal Programs

CFDA Number(s)

Name of Federal Program or Cluster

21.019

Coronavirus Relief Fund

93.479

Good Health and Wellness in Indian Country

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

\$750,000

Qualified as low-risk auditee?

☐ Yes

☒ No

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Schedule of Findings and Questioned Costs, continued

SECTION II – FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

Finding 2020–001, Single Audit Reporting

Program information	All federal programs.
Statement of condition	The Tribe did not submit its federal single audit reports within 15 months of yearend (9 months of yearend Uniform Guidance requirement plus the 6-month COVID-19 extension).
Criteria	OMB Uniform Guidance requires that single audit reports be submitted to the Federal Audit Clearinghouse within 9 months of yearend.
Cause of condition	Failure to submit a federal single audit report in the required timeframe.
Effect of condition	Due to late single audit reports, grantors may reduce or cease funding of the Tribe.
Recommendation	We recommend that the Tribe devote the necessary resources to ensure that the audit is completed within 9 months of yearend.
Response	See corrective action plan.

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Schedule of Findings and Questioned Costs, continued

SECTION III – FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH UNIFORM GUIDANCE

Finding 2020–002, Single Audit Reporting

Program information	All federal programs.
Statement of condition	The Tribe did not submit its federal single audit reports within 15 months of yearend (9 months of yearend Uniform Guidance requirement plus the 6-month COVID-19 extension).
Criteria	OMB Uniform Guidance requires that single audit reports be submitted to the Federal Audit Clearinghouse within 9 months of yearend.
Cause of condition	Failure to submit a federal single audit report in the required timeframe.
Effect of condition	Due to late single audit reports, grantors may reduce or cease funding of the Tribe.
Recommendation	We recommend that the Tribe devote the necessary resources to ensure that the audit is completed within 9 months of yearend.
Response	See corrective action plan.



CORRECTIVE ACTION PLAN

December 31, 2020

Finding	Responsible Individual	Management Views	Corrective Action	Anticipated Completion Date
2020-001	Harriet Berikoff, President	Management agrees with the finding.	Management intends to devote necessary attention to timely filing of reports.	To be implemented immediately.
2020-002	Harriet Berikoff, President	Management agrees with the finding.	Management intends to devote necessary attention to timely filing of reports.	To be implemented immediately.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Audit period: January 01, 2019 through December 31, 2019

Finding 2019–001, Late Filing of Grant Reports

Statement of condition	The Tribe did not submit its federal single audit reports within the 12 months of yearend (9 months of yearend Uniform Guidance requirement plus the 3–month COVID–19 extension).
Recommendation	We recommend that the Tribe devote the necessary resources to ensure that the audit is completed within 9 months of yearend.
Current status	The finding is ongoing, but the Tribe is on track to complete subsequent audits timely.

Finding 2019–002, Late Filing of Grant Reports

Statement of condition	The Tribe did not submit its federal single audit reports within the 12 months of yearend (9 months of yearend Uniform Guidance requirement plus the 3–month COVID–19 extension).
Recommendation	We recommend that the Tribe devote the necessary resources to ensure that the audit is completed within 9 months of yearend.
Current status	The finding is ongoing, but the Tribe is on track to complete subsequent audits timely.