

CITY OF UNALASKA FY25 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@qawalangin.com AMOUNT OF FY24 AWARD: \$94,299.40

**IF REQUESTING MORE FOR FY25 THAN AWARDED IN FY24 BRIEFLY EXPLAIN WHY:**

We are requesting less than FY24

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

FY25 REQUEST: \$81,312.21 LOCAL PROGRAM BUDGET TOTAL: \$261,177.46

**SUMMARY OF FY25 SOURCES OF INCOME:**

Grants	City	<u>31.13%</u>	Fees/Earned Income	<u>0</u> %
	State	<u>0</u> %	Fundraising	<u>14.08</u> %
	Federal	<u>23.20</u> %	In Kind	<u>7.18</u>
	Other Grants	<u>24.41</u> %	Other Income	<u>0</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

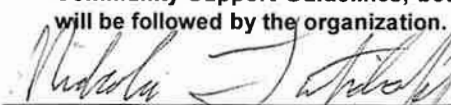
Did applicant attend a Grant Help Workshop in the last 3 years? Yes X No

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

\*\*The Qawalangin Tribe of Unalaska is a Tribe

\*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 FY23 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.

  
Chair/President, Board of Directors

2-2-24  
Date

  
Director/Executive Director/General Manager

Feb 2, 2024  
Date

Qawalangin Tribe of Unalaska  
Community Support Grant Application  
Camp Qungaayux & Year Round Culture Activities  
February 2, 2024

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! Camp Qungaayux, also known as Camp Q, is celebrating its 27<sup>th</sup> anniversary this year! With each passing year, the community of Unalaska expresses an increasing desire for a more profound understanding of Unangan culture, traditions, and values. Camp Q is dedicated to upholding and disseminating these cultural values through education, celebration, and the shared experience of Unangan principles. While the Qawalangin Tribe of Unalaska utilizes our culture camp as a tool for cultural preservation, engaging our tribal youth and fostering generational healing, it also serves as a means to extend these benefits to the entire community. By opening the camp to everyone, the camp week creates a platform that encourages a mutual respect for culture among the participating youth.

The Tribe is deeply committed to preserving culture and fostering community healing. To fulfill this commitment, we prioritize learning and teaching opportunities for both tribal and community members. Our aim is to implement culturally relevant programs that benefit the Unalaska community. Although Camp Qungaayux has been successful in reaching out to youth, there was a missing component for adults. Recognizing the widespread interest within the adult community to engage more meaningfully and intentionally with the Tribe and its members, the culture camp has evolved into year-long weekly events (one night per week throughout the school calendar), complementing the historical week-long day camp.

The Culture and Wellness Department has incorporated Unangan cultural and traditional healing activities into Culture Nights, featuring expert Mentors and actively training interested Mentors specifically for Traditional Healing events and workshops. Year-round activities have now become a regular occurrence by scheduling weekly Culture Nights, introducing weekly Unangam Tunuu workshops, establishing a Tribal Youth Leadership Committee, and closely collaborating with the Unalaska City School to offer Afterschool Culture Programming in Spring 2024. Each of these programs extends an open invitation to all community members to participate at no cost.

In addition, some of these events encourage participants to come in and take charge of their physical/mental health while learning traditional Unangan crafts. The goal of these nights is to reduce stress through informal art and talk “therapy.” During these

culture nights, you'll encounter numerous meaningful conversations covering heart health, mental well-being, physical activity, and Unangan culture and heritage.

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.

The Qawalangin Tribe is seeking support from the City of Unalaska through the Community Support Grant to sustain the success of Camp Qungaayux and Culture Craft Nights, ensuring the continued provision of engaging programs. 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 and Wellness programs continue. We are requesting funding for an annual program, encompassing the week-long day camp at Camp Qungaayux and financial support for one night per week dedicated to culturally relevant crafts, along with the necessary supplies for these events.

**These costs include the following expenses:**

Personnel, Facilities, Program Costs/Supplies, Equipment, Commodities, Travel, Professional Services, and Other/Misc. (Indirect & Fuel).

We are kindly requesting **\$81,312.2** in funding to support Camp Qungaayux and its year-round culture activities for FY 2025.

**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 I}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, Nick Tutiakoff. 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 The COO, takes a hands-on role in overseeing and guiding government operations, ensuring optimal financial management to support various departments. Her responsibilities include fundraising through grant writing and cultivating relationships with Federal, State, Local, and community partners. Additionally, Tanaya collaborates with Chris in identifying special programs aligned with Unangan values that contribute to the overall well-being of the Unalaska community.

Natasha Swint is the Administration and Finance Manager. Natasha leads Human Resources and finance coordinator staff. She is tasked with the Tribe's day-to-day government operations and providing Human Resources support to all our departments. Additionally, Natasha supports Tanaya in administrative and financial processes.

Jessic Arp, Finance Coordinator oversees daily activities supporting all departments organizing billing statements, documentation of taxes and insurance.

Marie Schomer is the Tribal Services Manager. She is tasked with supporting government operations by coordinating Tribal Council related projects. In addition, Marie maintains the Tribal Member enrollments, all applications for financial assistance, and leads coordinated events for the Tribes Community Food Bank project.

Jennifer Palmer is the Office Manager and is tasked with administratively supporting office administration and government operations, including finance, and other programs at the Tribe as needed.

Carter Price, Staff Grant Writer provides support to all departments in the preparation and management of grants.

### **Culture and Wellness**

The Wellness department adapts to community needs by consistently offering programs related to culture and traditional activities. Recognizing the underlying role of wellness in Unangan culture, the department has transformed into the Culture and Wellness Department.

Katherine (Kate) Arduser heads our 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, Asia Vernon, and Sabrien Palmer.

Anfesia Tutiakoff serves as the Culture Director, ensuring a deep cultural connection in Traditional Healing workshops, wellness-related activities, outreach and education, community engagement events, and Camp Qungaayux. Anfesia receives support from Caely Roll, Kris Krukoff and Sabrien Palmer.

Asia Vernon is the Wellness Coordinator for the Wellness Department, administering evidence-based and Western medical philosophies to educate and support community wellness programs. Asia receives support from Sabrien Palmer and Kris Krukoff.

Kris Krukoff is the Culture Coordinator for the Culture Department and organizes Traditional Healing workshops. She is able to support other tribal programs as needed.

Caeley Roll has continued her professional development as a college student and has been appointed as the Assistant Camp Coordinator (January 2024). She supports the Culture Department remotely throughout her attendance at college.

Sabrien Palmer is the Student Wellness Associate who assists with secretary/administration tasks, cultural activities and the youth leadership committee.

## **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. The Recycling program continues to evolve for community needs.

The Environmental team, grant writing team and COO 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. The Environmental programs are supported by Elise Contreras, Jonathan Gustafson, Shayla Shaishnikoff, Rachel Lekanoff, Natalia Lekanoff, and Natasha Albee.

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 and has developed these projects in partnership with the Ounalashka Corporation (OC) and is a direct testament to the intention of the Trilateral Commission.

Jonathan Gustafson Recycling and Operations Manager, coordinates our Environmental Protection Agency Indian Environmental General Assistance Program

(IGAP) program as well as our Backhaul Alaska project. IGAP allows the Tribe of 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.

Shayla Shaishnikoff, 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 the Environmental Fisheries Managers is responsible for screening and monitoring fish growth, asserts sustainable production of fish stocks over time while promoting the socioeconomic well-being of the fishing and subsistence balance.

Natasha Albee the Environmental Remediation Manager is responsible for planning, implementing, and overseeing environmental remediation projects for the Tribe.

Natalia Lekanoff provides support to all of the environmental programs and is currently working on GIS projects for TRP and IGAP. Future projects that she will undertake for the Tribe include various roads and transportation projects.

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

### **C. Organization History and Experience**

The native Unangax have inhabited the Unalaska Island and surrounding islands since time immemorial and formally documented for the last 9,000 years. The Unangax 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 Unangax 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 mid1700s and brought significant change to the Unangax . The first Russians arrived in Unalaska in 1759, claiming lands for the Russian Empire. At the time of Russian contact, about 3,000 Unangax 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 Unangax 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 Unangax 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 Unangax additional changes. Our people were classified as “Indians” and made wards of the government. Some Unangax worked fox and sheep farms for wages while others became construction workers or longshoreman to support the expanded military activities. However, the Unangax 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 Unangax. 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 Unangax) 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 Unangax , 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 Unalaskan's, both Unangax and all residents, 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 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. Culture 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 and Traditional Healing awareness in the community of Unalaska.

#### **E. Program/Service Delivery**

##### **Camp Qungaayux – Day Camp**

Camp Qungaayux is managed by the Culture Director and the Assistant Camp Coordinator 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 Culture Director coordinates all travel and training and for working closely with the Finance Department to ensure budgetary compliance for all Culture Department grants. Tribal Administration provides direct guidance and support in all



aspects of camp and culture programs.

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.

### **Culture Night and Traditional Healing Workshops**

Traditional Healing Workshops and Culture Nights are managed by the Anfesia Tutiakoff, also responsible for planning, developing and the implementation of coordinated culturally relevant outreach and education events.

Advertising is limited to funding. Generally, this information is disseminated through text chains, posted flyers, social media 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 last year included a traditional tanning workshop, Healing With Plants, afterschool programing and Unangam Tunuu classes. Some supplies for these crafts are donated, the rest are purchased. There is no charge for participation in these culture nights and workshops.

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 Assistant Camp Coordinator will meet with the Culture Director and camp committee 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.

### **Culture Night**

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

## **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 receive and approve all camp related planning.

### **Council Officers:**

President – Nick Tutiakoff  
Vice President – Caroline “Vicki” Williams  
Secretary/Treasurer – Edith Marie Schliebe

### **Council Members:**

Councilwoman – Lila Roll  
Councilman – Cole McCracken  
Councilman – Dennis Robinson  
Councilwoman – Johanna Tellman

## **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.

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.

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 culture 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 Nights is open to the public and encourages the whole community to attend these gatherings.

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 understand of the past so it can be applied to our understanding of the presence 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 22 Elders and mentors and various local and non-local community volunteers that support and work during Camp Q's session (15-22 different classes provided annually). We typically teach 50 to 70 students in the summer. We hope to maintain our positive ratio of teacher/mentors/Elders to students allows lots of support and personalized instruction. Although there are some challenges to overcome (COVID-related), this time together strengths 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.

### **Culture Nights & Traditional Healing Workshops**

This is a relatively new program is active and is continually improving and developing innovative workshops for the community. The overall premise behind the development of Culture Night and Traditional Healing Workshops 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.

Weekly gathers are attended by community members 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 with the exception of the addition of culture crafts year-round.

### **Goal 1: Camp Q and Culture Night Programming**

#### Objective 1 - Timeline: July 2024-June 2025

The Camp Coordinator and Culture Director will plan and develop a program for the 27<sup>th</sup> annual celebration and continued culture 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 Coordinator 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 mentors.

#### Objective 2 – Timeline: February 2024 to August 2024

Culture Coordinator will have regular bi-monthly meetings with the Camp Director, Camp Committee and all relevant staff. These meetings focus on reviewing all camper, and mentor evaluations, focus on critical issues and are tasked with creating and coordination action plans for the upcoming year. This plan is reviewed and approved by Upper Management.

### **Goal 2: Expansion of Camp Q**

#### Objective 1 – Ongoing culture programming

In previous years, we acknowledge the need to improve and expand Camp Q carrying capacity. 2022 is the first year we have had the capacity to provide additional staffing resources to year-round cultural activities. This has allowed the Tribe to offer Culture Craft night consistently over the last 3 years.

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  
USFWS  
APICDA

## O. Program Budget & Narrative: Spreadsheets

CITY OF UNALASKA FY25 COMMUNITY GRANT PROGRAM ESTIMATED REVENUES - Qawalangin Tribe of Unalaska		
**Use this to complete letter O, in Section III of application**		
<b>Estimated Revenue Total</b>	<b>\$ 261,177.46</b>	<b>100%</b>
<b>Fees for Services (cash)</b>	<b>Amounts</b>	<b>% of Total Revenue</b>
	\$ -	0.00%
	\$ -	0.00%
	\$ -	0.00%
<b>Fees for Services Total</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Grants</b>	<b>Amounts</b>	<b>% of Total Revenue</b>
Local - City	\$ 81,312.21	31.13%
State -	\$ -	0.00%
Federal - Grant A & B	\$ 60,587.04	23.20%
Other - 6 Grants/Support Organizations	\$ 63,758.11	24.41%
<b>Grants Total</b>	<b>\$ 205,657.36</b>	<b>78.74%</b>
<b>Fundraising (cash)</b>	<b>Amounts</b>	<b>% of Total Revenue</b>
<b>Fundraising Total - Cash Donations</b>	\$ 36,770.10	14.08%
	\$ -	0.00%
	\$ -	0.00%
	\$ -	0.00%
	\$ -	0.00%
<b>Fundraising Total</b>	<b>\$ 36,770.10</b>	<b>14.08%</b>
<b>In Kind Donations (estimate only)</b>	<b>Amounts</b>	<b>% of Total Revenue</b>
QC Maintenance Crew - Camp/Tent Setup & Main	\$ 10,000.00	3.83%
Headstart Bus Transportation	\$ 1,750.00	0.67%
PCR Bus Transportation	\$ 3,500.00	1.34%
USCG, City Road Crew, QC Maintenance Crew -	\$ 3,500.00	1.34%
	\$ -	0.00%
	\$ -	0.00%
	\$ -	0.00%
<b>In Kind Donation Total</b>	<b>\$ 18,750.00</b>	<b>7.18%</b>
<b>Other Sources of Revenue</b>	<b>Amounts</b>	<b>% of Total Revenue</b>
Misc. Cash & Other Contributions	\$ -	0.00%
	\$ -	0.00%
	\$ -	0.00%
<b>Other Sources of Revenue Total</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Estimated Revenue Total</b>	<b>\$ 261,177.46</b>	<b>100%</b>
City of Unalaska FY25 Community Support Program Budget		

### Budget Narrative:

#### Expenditures:

#### Personnel – Salaries, Benefits and Payroll Expenses

Assistant Camp Coordinator: 680 hours @ \$29.94 per hour including the fringe rate of 12.60% for a total of \$20,359.20 for the year. This position will lead camp coordination and planning efforts before and after the 2-week camp.

\*We kindly request \$2,544.90 for this salary.

Warehouse Labor: 80 hours @ \$51.95 per hour including the fringe rate of 40.42%. All of these hours will support the 2-week camp directly. The warehouse laborer will oversee moving all camp equipment and supplies to the campsite.

Additionally, this person will oversee the setting up of the floors, tents, port-o-potty and other campsite equipment.

\*We kindly request \$2,078 for this salary.

APICDA Intern: 240 hours @ \$29.94 per hour including the fringe rate of a 12.60%. All these hours will support the 2-week camp directly during a summer internship. APICDA covers 50% of the hourly rate and all the fringe.

\*We kindly request \$1,796.40 for this salary.

Contract Expenses: Camp requires knowledge-based mentors, cooks, drivers/helpers, and labor workers and assistants. The cost to pay stipends/contract expenses for these mentors in total is \$61,575.00.

*This breaks down to the following for stipends/contract expenses:*

19 Mentors/Assistants x \$200/day x 7 days = \$26,600 (\$10,000.00 requested from City)  
1 Senior Mentor \$250 day x 10 days = \$2,500.00 (No City funding)  
1 Head Cook x 9 days x \$275/day = \$2750.00 (\$1,237.50 - City)  
1 Cook Assistant/HeadStart Bus Driver x 9 days x \$250/day = \$2,500.00 (\$1,250 City)  
1 Cook Assistant x 9 days x \$200/day = \$2000.00 (\$900.00 City)  
4 Drivers/Helpers x 7 days x \$200/day = \$5600.00 (\$2,187.50 City)  
5 Labor Support x 17 days x \$150/day = \$12,750.00 (\$4,260 City)

*Year- Round Culture Workshops:*

2 Mentors x 2 events (separate from camp) x 40 hrs x \$50/hr = \$4,000 \$2,000.00 City)  
2 Unangam Tunuu Mentors (separate from camp) x 36 hrs x \$50/hr = \$3,600 (\$1,800 City)

\*We kindly request \$23,500.00 to support these mentors during camp.

**FACILITIES – NA included within indirect cost which is placed under Other/Misc. within the application.**

**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 Culture Night's throughout the year. These weekly sessions also included several 2–5- day intensive activities featuring projects, like headdresses, Tanning Class, Healing With Plants workshops and nutritious food demonstrations with 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 \$30,100.00 specifically for camp needs only. We are not requesting any funding for supplies for year-round culture activities.

\*We kindly request \$9,800.00 for camp supplies, materials, sweaters, bags, porta-potty cleanup, tent replacement and shipping fees.

**EQUIPMENT:**

**Equipment Maintenance:** (Tent Platform Repair) To maintain safe and non-hazardous conditions for all, we plan to make needed repairs to the smaller tents platforms during the setup and preparation of camp 2024.

\*We kindly request \$1,250.00 from the City to for Maintenance.

**COMMODITIES (FOOD, CLEANING PRODUCTS):**

**Food:** camp provides food and snacks for all mentors and campers throughout the 7 days of the event and snacks for participants during Culture Night and workshops through the year. We budget \$1,000/day to feed over 100 mentors and youth for a total of \$7,000 for camp needs and purchase snacks for weekly Unangam Tunuu at \$50/day x 36 events = \$1,800. For a total of \$8,800 for these events.

\*We kindly request \$4,400.00 from the City for commodities.

**TRAVEL:**

Travel – Other: Travel (\$32,300) & Van Rentals (\$3,900): There are 8 mentors, who live off island, whose hotel, airfare, and luggage for camp needs only. In addition, due to the school suburban’s wear and tear, they are not able to provide them for transportation to/from camp site. We will have to pay for 2 vans and 1 vehicle rental to assist with transportation for camp needs. There is a total cost for travel and vehicle rentals will cost a total of \$36,200.00.

\*We are requesting \$13,750 from the City and will fundraise the rest.

**TRAINING: – NA**

**PROFESSIONAL SERVICES:**

Insurance is purchased every year for camp needs for a total cost of \$800 for the event.

\*We are requesting \$400.00 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 \$261,177.46. The total Indirect is \$60,369.66. The City direct expenses that are indirect rate allowable are \$18,667.91.

\*The total requested indirect rate from the City is \$18,667.91.

**Fuel:** We budgeted fuel for the cost of vehicles and boats used over the duration of camp. And anticipate \$1,400.00 for the cost of fuel.

\*We are not requesting any funding for fuel, which will be covered under other funding sources.

**Budget Narrative: Revenues:**

**Grant A: Ounalashka Corporation (OC)** - We have combined funding received from OC for a total amount granted of \$51,605.04 under Grant A, which has been award.

**Grant B: Good Health & Wellness in Indian Country (GHWIC)** - will support \$8,982.00 throughout the year to support culture and wellness functions and camp support.

**In-Kind Cash: Tribe donation**

We anticipate support from OC Maintenance crew and the US Coast Guard personel for prep and setup of camp, APIA HeadStart bus and the PCR bus to commit to \$18,750.00 in In-Kind donation of work towards camp.

**Other: Donations/Fundraising**

We have combined potential funding sources from 6 other grants/support Organizations and will fund \$63,758.11 for the camp and culture & wellness functions.

FY25 GRANT PROGRAM ESTIMATED EXPENDITURES - Qawalangin Tribe of Unalaska												
**Use this to complete letter O in Section III of application**			DC		G/IV/0		Fundsraising		G Grants/Support Organizations		In Kind	
FY25 COMMUNITY SUPPORT ESTIMATED EXPENDITURES SUMMARY	City Request	%	Grant A	%	Grant B	%	Cash	%	Other	%	In Kind	Total
	\$ 81,312.21	31.13%	\$ 51,605.04	19.76%	\$ 8,982.00	3.44%	\$ 36,770.10	14.08%	\$ 63,758.11	24.41%	\$ 18,750.00	\$ 261,177.46
BUDGET LINE ITEMS												
PERSONNEL - SALARIES			OTHER									
Warehouse Labor	\$ 2,078.00	50%	\$ -	0%	\$ -	0%	\$ 2,078.00	50%	\$ -	0%	\$ -	\$ 4,156.00
Assistant Camp Coordinator	\$ 2,544.90	13%	\$ 5,089.80	25%	\$ -	0%	\$ 7,634.70	38%	\$ 5,089.80	25%	\$ -	\$ 20,359.20
APICDA Intern	\$ 1,796.40	26%	\$ -	0%	\$ -	0%	\$ 1,796.40	25%	\$ 3,592.80	50%	\$ -	\$ 7,185.60
Wellness Associate	\$ -	0%	\$ -	0%	\$ 8,982.00	100%	\$ -	0%	\$ -	0%	\$ -	\$ 8,982.00
Contract Expenses	\$ 23,500.00	34%	\$ -	0%	\$ -	0%	\$ 6,650.00	10%	\$ 21,050.00	30%	\$ 18,750.00	\$ 69,950.00
<b>Personnel - Salaries Subtotal</b>	<b>\$ 29,919.30</b>	<b>27%</b>	<b>\$ 5,089.80</b>	<b>8%</b>	<b>\$ 8,982.00</b>	<b>8%</b>	<b>\$ 18,159.10</b>	<b>16%</b>	<b>\$ 29,732.60</b>	<b>27%</b>	<b>\$ 18,750.00</b>	<b>\$ 110,632.80</b>
Warehouse Labor - Benefits Included w/Personnel	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -
Assistant Camp Coordinator - Benefits Included w/Personnel	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -
APICDA Intern - Benefits Included w/Personnel	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -
Wellness Associate - Benefits Included w/Personnel	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -
Contract Expenses - NA	\$ -	0%	\$ 10,375.00	100%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ 10,375.00
<b>Personnel - Benefits Subtotal</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 10,375.00</b>	<b>100%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>\$ 10,375.00</b>
Personnel - Payroll Expenses	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -
NA	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -
<b>Personnel - Payroll Expenses Subtotal</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Personnel - Salary &amp; Benefits Total</b>	<b>\$ 29,919.30</b>	<b>26%</b>	<b>\$ 15,464.80</b>	<b>13%</b>	<b>\$ 8,982.00</b>	<b>7%</b>	<b>\$ 18,159.10</b>	<b>16%</b>	<b>\$ 29,732.60</b>	<b>25%</b>	<b>\$ 18,750.00</b>	<b>\$ 121,007.80</b>
Facilities			OTHER									
Rent/Leases (INCLUDED WITHIN INDIRECT)	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -
Communications (INCLUDED WITHIN INDIRECT)	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -
Utilities (INCLUDED WITHIN INDIRECT)	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -
Maintenance (INCLUDED WITHIN INDIRECT)	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -
<b>Facilities Total</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>\$ -</b>	<b>\$ -</b>
Program Costs/Supplies			OTHER									
Program Supplies	\$ 9,800.00	34%	\$ 7,481.22	26%	\$ -	0%	\$ 2,500.00	9%	\$ 9,000.00	31%	\$ -	\$ 28,781.22
Printing - Brochures - NA	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -
Community Outreach Costs - NA	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -
Advertising - NA	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -
Dues/Fees/Subscriptions - NA	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -
<b>Program Costs Total</b>	<b>\$ 9,800.00</b>	<b>34%</b>	<b>\$ 7,481.22</b>	<b>26%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 2,500.00</b>	<b>9%</b>	<b>\$ 9,000.00</b>	<b>31%</b>	<b>\$ -</b>	<b>\$ 28,781.22</b>
Equipment			OTHER									
Equipment Purchase/Lease - Included in Program	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -
Equipment Maintenance (Tent Platform Repair)	\$ -	0%	\$ 1,250.00	50%	\$ -	0%	\$ -	0%	\$ 1,250.00	50%	\$ -	\$ 2,500.00
<b>Equipment Total</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 1,250.00</b>	<b>50%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 1,250.00</b>	<b>50%</b>	<b>\$ -</b>	<b>\$ 2,500.00</b>
Commodities (food, cleaning products) - NA			OTHER									
Food	\$ 4,400.00	50%	\$ 2,000.00	23%	\$ -	0%	\$ -	0%	\$ 2,400.00	27%	\$ -	\$ 8,800.00
Household Supplies	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -
Office Supplies - (INCLUDED WITHIN INDIRECT)	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -
<b>Commodities Total</b>	<b>\$ 4,400.00</b>	<b>50%</b>	<b>\$ 2,000.00</b>	<b>23%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 2,400.00</b>	<b>27%</b>	<b>\$ -</b>	<b>\$ 8,800.00</b>
City of Unalaska FY24 Community Support Program Budget												
Travel			OTHER									
Travel - Staff - NA	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -
Travel - Other	\$ 18,125.00	48%	\$ 7,825.00	21%	\$ -	0%	\$ 1,250.00	3%	\$ 10,318.78	28%	\$ -	\$ 37,518.78
<b>Travel Total</b>	<b>\$ 18,125.00</b>	<b>48%</b>	<b>\$ 7,825.00</b>	<b>21%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 1,250.00</b>	<b>3%</b>	<b>\$ 10,318.78</b>	<b>28%</b>	<b>\$ -</b>	<b>\$ 37,518.78</b>
Training			OTHER									
Travel - Staff - NA	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -
Travel - Other - NA	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -
<b>Training Total</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>\$ -</b>	<b>\$ -</b>
Professional Services			OTHER									
Audit (Included in Indirect)	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -
Bookkeeping (Included in Indirect)	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -
Insurance	\$ 400.00	50%	\$ 69.90	9%	\$ -	0%	\$ -	0%	\$ 330.10	41%	\$ -	\$ 800.00
Licensure (Included in Indirect)	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -
<b>Professional Services Total</b>	<b>\$ 400.00</b>	<b>50%</b>	<b>\$ 69.90</b>	<b>9%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 330.10</b>	<b>41%</b>	<b>\$ -</b>	<b>\$ 800.00</b>
Other/Misc.			OTHER									
Fundraising Overhead (Indirect 29.80%)	\$ 18,667.91	31%	\$ 16,114.12	27%	\$ -	0%	\$ 14,861.00	25%	\$ 10,726.63	18%	\$ -	\$ 60,369.66
Miscellaneous (Fuel for Vehicles & Skiffs)	\$ -	0%	\$ 1,400.00	100%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ 1,400.00
<b>Other/Misc. Total</b>	<b>\$ 18,667.91</b>	<b>30%</b>	<b>\$ 17,514.12</b>	<b>28%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 14,861.00</b>	<b>24%</b>	<b>\$ 10,726.63</b>	<b>17%</b>	<b>\$ -</b>	<b>\$ 61,769.66</b>
<b>Project Totals</b>	<b>\$ 81,312.21</b>	<b>31.13%</b>	<b>\$ 51,605.04</b>	<b>19.76%</b>	<b>\$ 8,982.00</b>	<b>3.44%</b>	<b>\$ 36,770.10</b>	<b>14.08%</b>	<b>\$ 63,758.11</b>	<b>24.41%</b>	<b>\$ 18,750.00</b>	<b>\$ 261,177.46</b>

City of Unalaska FY25 Community Support Program Budget CORRECT NUMBERS

## P. Financial Management

The Qawalangin Tribe of Unalaska currently uses Microsoft Dynamics as its Financial Management Information System. It is in the process of transitioning to a more grant friendly accounting system called Grants Management Software (GMS). The Finance Department currently has one full-time Finance Director, a Finance Manager, and a 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 Finance Director.

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.

## Quarterly Revenue and Expenditure Report by Element

Qawalangin Tribe of Unalaska Alaska  
 Period 10/1/2023 to 12/31/2023

Run Date: 01/18/2024  
 Run Time: 3:39:54 pm  
 Page 2 of 17

Element	Description	Budget	Prior Year	Quarter	YTD	ProjTotal	Un/Over	% Bud		
				Period	1/1/2021	to	12/31/2022			
<b>38022</b>	<b>Camp Q City Grant</b>									
<b>380022</b>	<b>380022 Camp Q City Grant Program Admin</b>								<b>CFDA: 00.000</b>	
<b>Revenues</b>										
40000	General Revenue	24,212.70	35,152.00	0.00	0.00	35,152.00	(10,939.30)	145.18 %		
	Revenues	<u>24,212.70</u>	<u>35,152.00</u>	<u>0.00</u>	<u>0.00</u>	<u>35,152.00</u>	<u>(10,939.30)</u>	<u>145.18 %</u>		
<b>Expenses</b>										
50001	Unalaska Salaries - FT	0.00	47.88	0.00	0.00	47.88	(47.88)	0.00 %		
51100	Unalaska Fringe - FT	0.00	15.93	0.00	0.00	15.93	(15.93)	0.00 %		
59700	Indirect Costs	0.00	5,307.19	0.00	871.41	6,178.60	(6,178.60)	0.00 %		
62000	Stipends	4,650.00	8,850.00	0.00	0.00	8,850.00	(4,200.00)	190.32 %		
64800	Postage/Freight/Delivery	0.00	691.62	0.00	0.00	691.62	(691.62)	0.00 %		
66000	Travel Expenses & Per Diem	7,400.00	6,000.00	0.00	0.00	6,000.00	1,400.00	81.08 %		
66100	Program Supplies	10,575.00	10,298.51	0.00	2,924.21	13,222.72	(2,647.72)	125.04 %		
67500	Reimbursement to Granto	0.00	0.00	0.00	105.25	105.25	(105.25)	0.00 %		
70000	Bank Fees	0.00	0.00	0.00	40.00	40.00	(40.00)	0.00 %		
	Expenses	<u>22,625.00</u>	<u>31,211.13</u>	<u>0.00</u>	<u>3,940.87</u>	<u>35,152.00</u>	<u>(12,527.00)</u>	<u>155.37 %</u>		
	Balance:	<u>1,587.70</u>	<u>3,940.87</u>	<u>0.00</u>	<u>(3,940.87)</u>	<u>0.00</u>				
<b>380024</b>	<b>380024 Camp City FY24 Program Admin</b>									
<b>Revenues</b>										
40000	General Revenue	0.00	0.00	0.00	94,299.40	94,299.40	(94,299.40)	0.00 %		
	Revenues	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>94,299.40</u>	<u>94,299.40</u>	<u>(94,299.40)</u>	<u>0.00 %</u>		
<b>Expenses</b>										
50001	Unalaska Salaries - FT	0.00	0.00	0.00	2,031.72	2,031.72	(2,031.72)	0.00 %		
50004	Casual Salaries	0.00	0.00	2,919.58	2,919.58	2,919.58	(2,919.58)	0.00 %		
51100	Unalaska Fringe - FT	0.00	0.00	(31.08)	426.71	426.71	(426.71)	0.00 %		
51500	WC- Fringe Benefit	0.00	0.00	0.00	82.73	82.73	(82.73)	0.00 %		
59700	Indirect Costs	0.00	0.00	(9.26)	4,051.00	4,051.00	(4,051.00)	0.00 %		
66100	Program Supplies	0.00	0.00	0.00	11,052.81	11,052.81	(11,052.81)	0.00 %		
66425	Contract Expenses other tl	0.00	0.00	0.00	9,057.87	9,057.87	(9,057.87)	0.00 %		
	Expenses	<u>0.00</u>	<u>0.00</u>	<u>2,879.24</u>	<u>29,622.42</u>	<u>29,622.42</u>	<u>(29,622.42)</u>	<u>0.00 %</u>		
	Balance:	<u>0.00</u>	<u>0.00</u>	<u>(2,879.24)</u>	<u>64,676.98</u>	<u>64,676.98</u>				
<b>Project Revenues:</b>		<u>24,212.70</u>	<u>35,152.00</u>	<u>0.00</u>	<u>94,299.40</u>	<u>129,451.40</u>	<u>(105,238.70)</u>	<u>534.64 %</u>		
<b>Project Expenses:</b>		<u>22,625.00</u>	<u>31,211.13</u>	<u>2,879.24</u>	<u>33,563.29</u>	<u>64,774.42</u>	<u>(42,149.42)</u>	<u>286.30 %</u>		
<b>Project Balance:</b>		<u>1,587.70</u>	<u>3,940.87</u>	<u>(2,879.24)</u>	<u>60,736.11</u>	<u>64,676.98</u>				

## Quarterly Revenue and Expenditure Report by Element

Qawalangin Tribe of Unalaska Alaska  
 Period 10/1/2023 to 12/31/2023

Run Date: 01/18/2024  
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Element	Description	Budget	Prior Year	Quarter	YTD	ProjTotal	Un/Over	% Bud	
				Period	1/1/2022	to	12/31/2022		
<b>38122</b>	<b>Camp Q Donations</b>								
<b>381022</b>	<b>381022 - Camp Q Donations Program Admin</b>								<b>CFDA: 00.000</b>
<b>Revenues</b>									
40000	General Revenue	36,479.77	53,851.34	40.00	18,410.00	72,261.34	(35,781.57)	198.09 %	
	Revenues	<u>36,479.77</u>	<u>53,851.34</u>	<u>40.00</u>	<u>18,410.00</u>	<u>72,261.34</u>	<u>(35,781.57)</u>	<u>198.09 %</u>	
<b>Expenses</b>									
50001	Unalaska Salaries - FT	0.00	3,938.25	0.00	0.00	3,938.25	(3,938.25)	0.00 %	
50003	PT Salaries	0.00	187.50	0.00	0.00	187.50	(187.50)	0.00 %	
51100	Unalaska Fringe - FT	0.00	1,310.14	0.00	0.00	1,310.14	(1,310.14)	0.00 %	
51300	PT Fringe	0.00	26.23	0.00	0.00	26.23	(26.23)	0.00 %	
51500	WC- Fringe Benefit	0.00	105.14	0.00	0.00	105.14	(105.14)	0.00 %	
59700	Indirect Costs	0.00	0.00	83.67	3,096.85	3,096.85	(3,096.85)	0.00 %	
62000	Stipends	5,700.00	2,100.00	0.00	0.00	2,100.00	3,600.00	36.84 %	
64800	Postage/Freight/Delivery	0.00	0.00	0.00	3,756.74	3,756.74	(3,756.74)	0.00 %	
65100	Auto/Boat Fuel	600.00	184.98	0.00	0.00	184.98	415.02	30.83 %	
66000	Travel Expenses & Per Diem	2,400.00	0.00	0.00	891.58	891.58	1,508.42	37.15 %	
66100	Program Supplies	21,611.00	768.51	0.00	5,463.01	6,231.52	15,379.48	28.83 %	
66425	Contract Expenses other than	0.00	0.00	0.00	282.20	282.20	(282.20)	0.00 %	
66900	Business Meals	0.00	0.00	280.80	280.80	280.80	(280.80)	0.00 %	
	Expenses	<u>30,311.00</u>	<u>8,620.75</u>	<u>364.47</u>	<u>13,771.18</u>	<u>22,391.93</u>	<u>7,919.07</u>	<u>73.87 %</u>	
	Balance:	<u>6,168.77</u>	<u>45,230.59</u>	<u>(324.47)</u>	<u>4,638.82</u>	<u>49,869.41</u>			
	<b>Project Revenues:</b>	<u>36,479.77</u>	<u>53,851.34</u>	<u>40.00</u>	<u>18,410.00</u>	<u>72,261.34</u>	<u>(35,781.57)</u>	<u>198.09 %</u>	
	<b>Project Expenses:</b>	<u>30,311.00</u>	<u>8,620.75</u>	<u>364.47</u>	<u>13,771.18</u>	<u>22,391.93</u>	<u>7,919.07</u>	<u>73.87 %</u>	
	<b>Project Balance:</b>	<u>6,168.77</u>	<u>45,230.59</u>	<u>(324.47)</u>	<u>4,638.82</u>	<u>49,869.41</u>			

## Quarterly Revenue and Expenditure Report by Element

Qawalangin Tribe of Unalaska Alaska  
 Period 10/1/2023 to 12/31/2023

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Element	Description	Budget	Prior Year	Quarter	YTD	ProjTotal	Un/Over	% Bud	
				Period	1/1/2022	to	12/31/2022		
<b>38422</b>	<b>APIA MMIP - Restricted</b>								
<b>384022</b>	<b>384022 - APIA MMIP Program Admin</b>	<b>CFDA: 00.000</b>							
<b>Revenues</b>									
40000	General Revenue	20,000.00	30,000.00	0.00	10,000.00	40,000.00	(20,000.00)	200.00 %	
	Revenues	20,000.00	30,000.00	0.00	10,000.00	40,000.00	(20,000.00)	200.00 %	
<b>Expenses</b>									
62000	Stipends	13,076.25	3,450.00	500.00	4,050.00	7,500.00	5,576.25	57.36 %	
65100	Auto/Boat Fuel	0.00	0.00	0.00	94.00	94.00	(94.00)	0.00 %	
66000	Travel Expenses & Per Diel	5,300.00	4,125.62	0.00	1,059.00	5,184.62	115.38	97.82 %	
66100	Program Supplies	0.00	1,007.09	7,731.56	9,795.66	10,802.75	(10,802.75)	0.00 %	
66300	Staff Education/Training	800.00	0.00	0.00	0.00	0.00	800.00	0.00 %	
	Expenses	19,176.25	8,582.71	8,231.56	14,998.66	23,581.37	(4,405.12)	122.97 %	
	Balance:	823.75	21,417.29	(8,231.56)	(4,998.66)	16,418.63			
<b>Project Revenues:</b>		20,000.00	30,000.00	0.00	10,000.00	40,000.00	(20,000.00)	200.00 %	
<b>Project Expenses:</b>		19,176.25	8,582.71	8,231.56	14,998.66	23,581.37	(4,405.12)	122.97 %	
<b>Project Balance:</b>		823.75	21,417.29	(8,231.56)	(4,998.66)	16,418.63			

## Quarterly Revenue and Expenditure Report by Element

Qawalangin Tribe of Unalaska Alaska  
 Period 10/1/2023 to 12/31/2023

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Element	Description	Budget	Prior Year	Quarter	YTD	ProjTotal	Un/Over	% Bud	
				Period	1/1/2022	to	12/31/2022		
<b>38522</b>	<b>APICDA Camp Q - Unrestricted</b>								
<b>385022</b>	<b>385022 - APICDA Camp Q Program Admin</b>								<b>CFDA: 00.000</b>
<b>Revenues</b>									
40000	General Revenue	0.00	0.00	0.00	8,400.00	8,400.00	(8,400.00)	0.00 %	
	Revenues	0.00	0.00	0.00	8,400.00	8,400.00	(8,400.00)	0.00 %	
<b>Expenses</b>									
62000	Stipends	0.00	0.00	0.00	9,600.00	9,600.00	(9,600.00)	0.00 %	
	Expenses	0.00	0.00	0.00	9,600.00	9,600.00	(9,600.00)	0.00 %	
	Balance:	0.00	0.00	0.00	(1,200.00)	(1,200.00)			
	<b>Project Revenues:</b>	0.00	0.00	0.00	8,400.00	8,400.00	(8,400.00)	0.00 %	
	<b>Project Expenses:</b>	0.00	0.00	0.00	9,600.00	9,600.00	(9,600.00)	0.00 %	
	<b>Project Balance:</b>	0.00	0.00	0.00	(1,200.00)	(1,200.00)			

## Quarterly Revenue and Expenditure Report by Element

Qawalangin Tribe of Unalaska Alaska  
 Period 10/1/2023 to 12/31/2023

Run Date: 01/18/2024  
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Element	Description	Budget	Prior Year	Quarter	YTD	ProjTotal	Un/Over	% Bud	
				Period	1/1/2022	to	12/31/2022		
<b>38622</b>	<b>OC Camp Q - Unrestricted</b>								
<b>386022</b>	<b>386022 - OC Camp Q Program Admin</b>								
							<b>CFDA: 00.000</b>		
<b>Revenues</b>									
40000	General Revenue	50,000.00	52,000.00	0.00	5,000.00	57,000.00	(7,000.00)	114.00 %	
	Revenues	50,000.00	52,000.00	0.00	5,000.00	57,000.00	(7,000.00)	114.00 %	
<b>Expenses</b>									
59700	Indirect Costs	0.00	3,545.87	57.14	3,459.48	7,005.35	(7,005.35)	0.00 %	
62000	Stipends	0.00	0.00	0.00	13,625.00	13,625.00	(13,625.00)	0.00 %	
64500	Insurance	0.00	0.00	0.00	300.00	300.00	(300.00)	0.00 %	
64800	Postage/Freight/Delivery	0.00	1,099.39	25.16	3,137.54	4,236.93	(4,236.93)	0.00 %	
65100	Auto/Boat Fuel	0.00	0.00	166.58	679.78	679.78	(679.78)	0.00 %	
66000	Travel Expenses & Per Diem	2,400.00	0.00	0.00	0.00	0.00	2,400.00	0.00 %	
66100	Program Supplies	16,850.00	10,294.78	0.00	7,791.67	18,086.45	(1,236.45)	107.34 %	
66425	Contract Expenses other than	0.00	0.00	0.00	8,992.25	8,992.25	(8,992.25)	0.00 %	
	Expenses	19,250.00	14,940.04	248.88	37,985.72	52,925.76	(33,675.76)	274.94 %	
	Balance:	30,750.00	37,059.96	(248.88)	(32,985.72)	4,074.24			
<b>Project Revenues:</b>		50,000.00	52,000.00	0.00	5,000.00	57,000.00	(7,000.00)	114.00 %	
<b>Project Expenses:</b>		19,250.00	14,940.04	248.88	37,985.72	52,925.76	(33,675.76)	274.94 %	
<b>Project Balance:</b>		30,750.00	37,059.96	(248.88)	(32,985.72)	4,074.24			



## Quarterly Revenue and Expenditure Report by Element

Qawalangin Tribe of Unalaska Alaska  
 Period 10/1/2023 to 12/31/2023

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Element	Description	Budget	Prior Year	Quarter	YTD	ProjTotal	Un/Over	% Bud		
				Period	10/1/2021	to	9/30/2022			
<b>38722</b>	<b>Camp Q USFWS - F20AC011444</b>									
<b>387022</b>	<b>387022 Camp Q USFWS - F20AC1144400001</b>								<b>CFDA: 15.654</b>	
<b>Revenues</b>										
40000	General Revenue	20,664.00	30,000.00	0.00	0.00	30,000.00	(9,336.00)	145.18 %		
	Revenues	20,664.00	30,000.00	0.00	0.00	30,000.00	(9,336.00)	145.18 %		
<b>Expenses</b>										
59700	Indirect Costs	0.00	3,121.36	0.00	35.16	3,156.52	(3,156.52)	0.00 %		
62000	Stipends	7,800.00	5,700.00	0.00	0.00	5,700.00	2,100.00	73.08 %		
64250	Heating Fuel	0.00	151.27	0.00	0.00	151.27	(151.27)	0.00 %		
65100	Auto/Boat Fuel	600.00	609.58	0.00	0.00	609.58	(9.58)	101.60 %		
66000	Travel Expenses & Per Diel	7,150.00	4,773.00	0.00	0.00	4,773.00	2,377.00	66.76 %		
66100	Program Supplies	1,190.00	4,496.22	0.00	118.00	4,614.22	(3,424.22)	387.75 %		
	Expenses	16,740.00	18,851.43	0.00	153.16	19,004.59	(2,264.59)	113.53 %		
	Balance:	3,924.00	11,148.57	0.00	(153.16)	10,995.41				
<b>387023</b>	<b>387023 Camp Q USFWS - F20AC1144400002</b>									
<b>Expenses</b>										
59700	Indirect Costs	0.00	0.00	0.00	1,630.51	1,630.51	(1,630.51)	0.00 %		
62000	Stipends	0.00	0.00	0.00	4,600.00	4,600.00	(4,600.00)	0.00 %		
64800	Postage/Freight/Delivery	0.00	0.00	0.00	310.00	310.00	(310.00)	0.00 %		
66100	Program Supplies	0.00	0.00	0.00	5,161.50	5,161.50	(5,161.50)	0.00 %		
	Expenses	0.00	0.00	0.00	11,702.01	11,702.01	(11,702.01)	0.00 %		
	Balance:	0.00	0.00	0.00	(11,702.01)	(11,702.01)				
<b>Project Revenues:</b>		20,664.00	30,000.00	0.00	0.00	30,000.00	(9,336.00)	145.18 %		
<b>Project Expenses:</b>		16,740.00	18,851.43	0.00	11,855.17	30,706.60	(13,966.60)	183.43 %		
<b>Project Balance:</b>		3,924.00	11,148.57	0.00	(11,855.17)	(706.60)				

## Quarterly Revenue and Expenditure Report by Element

Qawalangin Tribe of Unalaska Alaska  
 Period 10/1/2023 to 12/31/2023

Run Date: 01/18/2024  
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Element	Description	Budget	Prior Year	Quarter	YTD	ProjTotal	Un/Over	% Bud	
				Period	1/1/2022	to	12/31/2022		
<b>39222</b>	<b>ACF for Camp Q</b>								
<b>392022</b>	<b>392022 - ACF for Camp Q Program Administration</b>								<b>CFDA: 00.000</b>
<b>Revenues</b>									
40000	General Revenue	15,000.00	15,000.00	0.00	15,000.00	30,000.00	(15,000.00)	200.00 %	
	Revenues	15,000.00	15,000.00	0.00	15,000.00	30,000.00	(15,000.00)	200.00 %	
<b>Expenses</b>									
62000	Stipends	7,800.00	7,200.00	0.00	4,625.00	11,825.00	(4,025.00)	151.60 %	
66000	Travel Expenses & Per Diel	7,150.00	3,684.00	0.00	0.00	3,684.00	3,466.00	51.52 %	
66100	Program Supplies	50.00	147.25	0.00	5,212.67	5,359.92	(5,309.92)	10,719.84 %	
66425	Contract Expenses other tl	0.00	0.00	1,205.28	5,188.78	5,188.78	(5,188.78)	0.00 %	
	Expenses	15,000.00	11,031.25	1,205.28	15,026.45	26,057.70	(11,057.70)	173.72 %	
	Balance:	0.00	3,968.75	(1,205.28)	(26.45)	3,942.30			
<b>Project Revenues:</b>		15,000.00	15,000.00	0.00	15,000.00	30,000.00	(15,000.00)	200.00 %	
<b>Project Expenses:</b>		15,000.00	11,031.25	1,205.28	15,026.45	26,057.70	(11,057.70)	173.72 %	
<b>Project Balance:</b>		0.00	3,968.75	(1,205.28)	(26.45)	3,942.30			

The Tribe conducts an independent, third-party audit to meet federal funding requirements. The Tribe recently completed its 2021 audit, and its 2022 and 2023 audit is underway. The 2023 audit was granted a one-year extension and is prepared to start its 2022s audit as soon as its 2021 audit is complete. The 2021 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 of Traditional Healing programing this past year and welcomes the duties of overseeing camp to the Assistant Camp Coordinator. The City of Unalaska was provided a complete program overview for FY2024. It outlined the various accomplishments of camp and year-round activities with pictures.

##### **R. Significant Changes from Previous Year**

###### **Program Changes**

Programmatically, we have seen Cultural Activities develop into a year-round programing 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.

#### **FINANCIAL DATA TO FOLLOW**

**Qawalangin Tribe of Unalaska**  
Unalaska, Alaska

Basic Financial Statements,  
Supplementary Information, and  
Compliance Reports

Year Ended December 31, 2020



**NEWHOUSE & VOGLER**  
Certified Public Accountants

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## **Newhouse & Vogler**

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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 "Newman & Vogel".

Anchorage, AK  
March 31, 2022



**QAWALANGIN TRIBE OF UNALASKA**

Unalaska, Alaska

Statement of Net Position  
(Exhibit A-1)

December 31, 2020

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<b>Assets</b>	<u>Governmental Activities</u>
Current assets:	
Cash	\$ 967,942
Grants receivable	226,805
Prepaid expenses	64,663
Accounts receivable, net	<u>2,249</u>
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>
 <b>Liabilities and Net Position</b>	
Current liabilities:	
Accounts payable	\$ 16,980
Refundable advances	1,111,097
Compensated absences	45,100
Unearned revenue	24,249
Accrued liabilities	<u>6,148</u>
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>

**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	<u>41,878</u>	<u>1,449</u>	<u>26,153</u>	<u>-</u>	<u>(17,174)</u>
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	
<b>Assets</b>					
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>
<b>Liabilities and Fund Balances</b>					
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>

City of Unalaska FY25 Community Support Application

2/2/2024

35 of 65

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

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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>

**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	<u>107,578</u>	<u>820,081</u>	<u>265,753</u>	<u>1,141,862</u>	<u>2,335,274</u>
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	<u>536,608</u>	<u>820,081</u>	<u>186,062</u>	<u>788,020</u>	<u>2,330,771</u>
Indirect expense allocation	<u>(356,720)</u>	<u>-</u>	<u>79,691</u>	<u>277,029</u>	<u>-</u>
Total expenditures after indirect expense allocation	<u>179,888</u>	<u>820,081</u>	<u>265,753</u>	<u>1,065,049</u>	<u>2,330,771</u>
Excess of revenues over expenditures	<u>(72,310)</u>	<u>-</u>	<u>-</u>	<u>76,813</u>	<u>4,503</u>
Net change in fund balances	<u>(72,310)</u>	<u>-</u>	<u>-</u>	<u>76,813</u>	<u>4,503</u>
Beginning fund balances, as previously reported	<u>519,888</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>519,888</u>
Prior period adjustment – reclass of ATG fund balance	<u>(385,018)</u>	<u>-</u>	<u>-</u>	<u>385,018</u>	<u>-</u>
Prior period adjustment	<u>(421,206)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(421,206)</u>
Beginning fund balances, restated	<u>(286,336)</u>	<u>-</u>	<u>-</u>	<u>385,018</u>	<u>98,682</u>
Ending fund balances	<u>\$ (358,646)</u>	<u>-</u>	<u>-</u>	<u>461,831</u>	<u>103,185</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 Statements of Revenues, Expenditures, and  
Changes in Fund Balances to the Statement of Activities  
(Exhibit B-4)

Year Ended December 31, 2020

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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>
--------------------------------	-----------------

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.

## **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.

## 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



## **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.

## **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.

**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>
<b>Major Funds</b>		
General Fund	\$ -	378,181
CARES Treasury	604,986	-
GHWIC	-	66,546
Total Major	<u>604,986</u>	<u>444,727</u>
<b>Non-Major Funds</b>		
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>
<b>Total</b>	<u>\$ 604,986</u>	<u>604,986</u>

**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
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Governmental activities:			
Capital assets being depreciated:			
Vehicles and equipment	\$ 180,429	70,318	250,747
Less accumulated depreciation for:			
Vehicles and equipment	<u>(104,034)</u>	<u>(35,078)</u>	<u>(139,112)</u>
Total accumulated depreciation	<u>(104,034)</u>	<u>(35,078)</u>	<u>(139,112)</u>
 Total capital assets	 <u>\$ 76,395</u>	 <u>35,240</u>	 <u>111,635</u>

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	<u>17,174</u>
	<u>\$ 35,078</u>

**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.

**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.

## **SUPPLEMENTARY INFORMATION**

**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
<b>Assets</b>								
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>
<b>Liabilities and Fund Balances</b>								
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
<b>Assets</b>								
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>
<b>Liabilities and Fund Balances</b>								
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>

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)

Year Ended December 31, 2020

	ATG	Camp Q	CARES APIA	CARES OSG	Clinic	IGAP	Internships	JOM	NALEMP
<b>Revenues:</b>									
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>
<b>Expenditures:</b>									
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

	<u>NOAA-WHOI</u>	<u>Public Health</u>	<u>Resilience</u>	<u>Roads</u>	<u>Scholarships</u>	<u>TRP</u>	<u>Zender</u>	<u>Total</u>
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

Schedule of Expenditures of Federal Awards  
(Exhibit D-1)

December 31, 2020

Federal Award Title	Award Identification	CFDA Number	Total Grant Award	Eligible Expenditures
National Oceanic and Atmospheric Administration:				
Cooperative Agreement	Unknown	11.432	\$ 4,566	4,566
Total National Oceanic and Atmospheric Administration			<u>4,566</u>	<u>4,566</u>
Department Of Defense:				
Department Of Defense Appropriation Act Of 2003	W912DY-18-2-0310	12.116	600,053	203,769
Department Of Defense Appropriation Act Of 2003	Unknown	12.116	45,727	22,969
Total Department Of Defense			<u>645,780</u>	<u>226,738</u>
Department of the Interior:				
Tribal Self-Governance	A20AV00265	15.022	1,286,138	192,482
			<u>1,286,138</u>	<u>192,482</u>
Youth Engagement, Education, and Employment Program	Unknown	15.676	55,822	24,000
Youth Engagement, Education, and Employment Program	F15AP00866	15.676	186,505	110,541
Total Youth Engagement, Education, and Employment Program			<u>242,327</u>	<u>134,541</u>
Total Department of the Interior			<u>1,528,465</u>	<u>327,023</u>
Department of Transportation:				
Highway Planning and Construction	A15AV00469	20.205	155,663	25,817
Highway Planning and Construction	A17AV00961	20.205	197,463	336
Total Department of Transportation			<u>353,126</u>	<u>26,153</u>
Department of the Treasury:				
Coronavirus Relief Fund *	Unknown	21.019	20,000	20,000
Coronavirus Relief Fund *	Unknown	21.019	1,270	1,270
Coronavirus Relief Fund *	Unknown	21.019	1,548,181	820,081
Total Department of the Treasury			<u>1,569,450</u>	<u>841,351</u>
Environmental Protection Agency:				
State and Tribal Response Program	RP-001J26504	66.817	107,388	90,209
State and Tribal Response Program	RP-001J26504	66.817	25,000	17,993
Total State and Tribal Response Program			<u>132,388</u>	<u>108,202</u>
Indian Environmental General Assistance Program	GA01J5601	66.926	590,462	132,250
Indian Environmental General Assistance Program	GA01J5601	66.926	50,971	23,248
Total Indian Environmental General Assistance Program			<u>641,433</u>	<u>155,499</u>
Total Environmental Protection Agency			<u>773,821</u>	<u>263,700</u>
Department of Education:				
Indian Education Grants to Local Educational Agencies	Unknown	84.060A	3,214	3,214
Total Department of Education			<u>3,214</u>	<u>3,214</u>
Department of Health and Human Services:				
Health Management Development Program	Unknown	93.228	244,456	59,000
Activities to Support State, Tribal, Local and Territorial Health Department				
Response to Public Health or Healthcare Crises	Unknown	93.391	30,896	30,896
Good Health and Wellness in Indian Country *	NU58DP006718	93.479	325,000	265,753
Total Department of Health and Human Services			<u>600,352</u>	<u>355,649</u>
Total federal financial assistance			<u>\$ 5,478,775</u>	<u>2,048,394</u>

\*Indicates a major program.

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

#### **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.



## **Newhouse & Vogler**

Certified Public Accountants  
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(907) 258-7555  
(907) 258-7582 Fax

### 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**

Certified Public Accountants  
237 E. Fireweed Lane, Suite 200  
Anchorage, Alaska 99503  
(907) 258-7555  
(907) 258-7582 Fax

### 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.

Council Members  
Qawalangin Tribe of Unalaska

### **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 "Newman & Vogel".

Anchorage, AK  
March 31, 2022

**QAWALANGIN TRIBE OF UNALASKA**  
Unalaska, Alaska

*Schedule of Findings and Questioned Costs*

Year ended December 31, 2020

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**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	<u>X</u> No
Significant deficiency(ies) identified?	__ Yes	<u>X</u> No
Noncompliance material to the financial statements noted?	__ Yes	<u>X</u> No

Federal Awards

Material weakness(es) identified?	__ Yes	<u>X</u> No
Significant deficiency(ies) identified?	<u>X</u> 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)? X Yes \_\_ No

Identification of Major Federal Programs

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
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 X No

**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

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
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

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

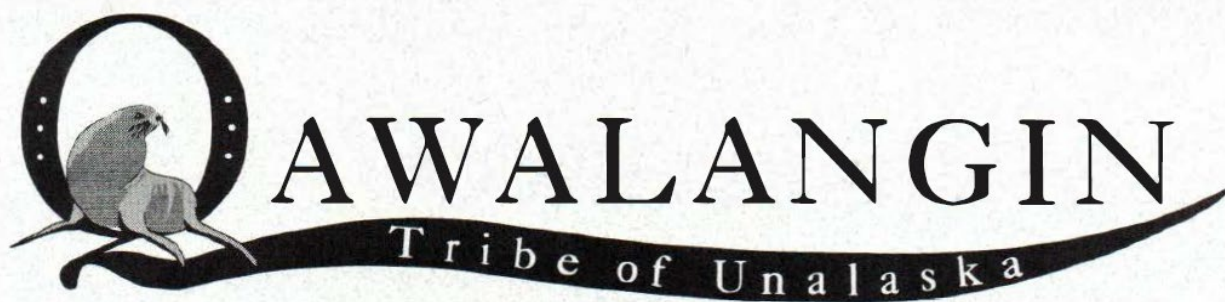
**Finding 2020–001, Single Audit Reporting**

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.

**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

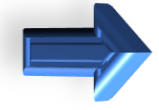
<b>Finding</b>	<b>Responsible Individual</b>	<b>Management Views</b>	<b>Corrective Action</b>	<b>Anticipated Completion Date</b>
2020-001	Harriet Berikoff, President	Management agrees with the finding.	Management intends to devote necessary attention to timely filing of reports.	To be implemented immediately.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



**GRANT COMMUNITY SUPPORT  
FY24**

**GRANTEE: Q-TRIBE**

**REPORTS**



	Estimated Expenditures (Application)	Q-Tribe Budget	Difference	MID-YEAR				FINAL		YTD
				QTR1	QTR2	QTR3	QTR4			
<b>Personnel - Salaries</b>	Warehouse Labor	\$2,078.00								\$0.00
	Assistant Camp Coordinator	\$2,544.90								\$0.00
	APICDA Intern	\$1,796.40								\$0.00
	Wellness Associate	\$0.00								\$0.00
	Contract Expenses	\$23,500.00								\$0.00
	Personnel-Salaries FT & PT (Total)	\$29,919.30	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	Benefits:									\$0.00
	Warehouse Labor - Benefits Included wPersonel	\$0.00								\$0.00
	Assistant Camp Coordinator - Benefits included wP	\$0.00								\$0.00
	APICDA Intern - Benefits included wPersonel	\$0.00								\$0.00
	Wellness Associate - Benefits included wPersonnel	\$0.00								\$0.00
	Contract Expenses - NA	\$0.00								\$0.00
	Personnel-Benefits	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	Payroll Expenses:									\$0.00
	NA	\$0.00								\$0.00
		\$0.00								\$0.00
	\$0.00								\$0.00	
Payroll Expenses (Total)	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
<b>Total</b>	<b>\$29,919.30</b>	<b>\$0.00</b>	<b>-\$29,919.30</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	
<b>Facilities</b>	Rent/Leases (Included within indirect)	\$0.00								\$0.00
	Communications (Included within indirect)	\$0.00								\$0.00
	Utilities (Included within indirect)	\$0.00								\$0.00
	Maintenance (Included within indirect)	\$0.00								\$0.00
<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	
<b>Program Costs/Supplies</b>	Program Supplies	\$9,800.00								\$0.00
	Printing - Brochures NA	\$0.00								\$0.00
	Community Outreach Costs NA	\$0.00								\$0.00
	Advertising NA	\$0.00								\$0.00
	Dues/Fees/Subscriptions NA	\$0.00								\$0.00
<b>Total</b>	<b>\$9,800.00</b>	<b>\$0.00</b>	<b>-\$9,800.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	
<b>Equipment</b>	Equipment Purch/Lease - Included in Program	\$0.00								\$0.00
	Equipment Maintenance - Included in Repair	\$0.00								\$0.00
<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	
<b>Commodities</b>	Food	\$4,400.00								\$0.00
	Household Supplies	\$0.00								\$0.00
	Office Supplies (Included within indirect)	\$0.00								\$0.00
<b>Total</b>	<b>\$4,400.00</b>	<b>\$0.00</b>	<b>-\$4,400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	
<b>Travel</b>	Travel - Staff NA	\$0.00								\$0.00
	Travel - Other	\$18,125.00								\$0.00
<b>Total</b>	<b>\$18,125.00</b>	<b>\$0.00</b>	<b>-\$18,125.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	



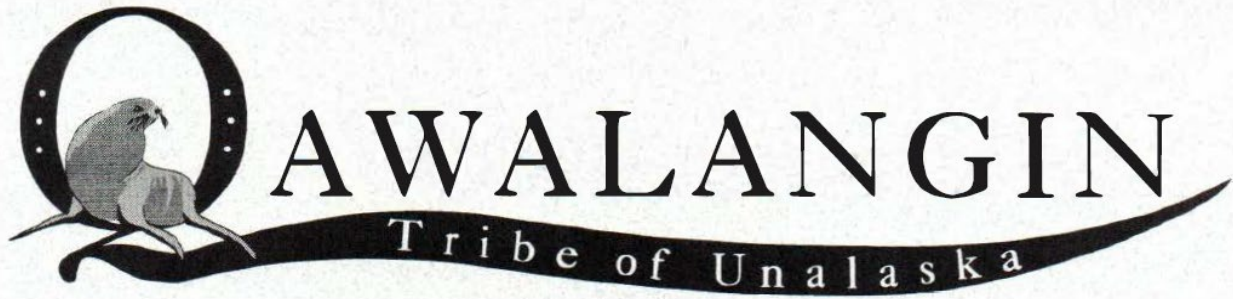
**GRANT COMMUNITY SUPPORT  
FY24**



**GRANT COMMUNITY SUPPORT  
FY24**

**GRANTEE: Q-TRIBE**

		GOALS			
		MID-YEAR		FINAL	
OBJECTIVES		QTR1	QTR2	QTR3	QTR4
<b>Goal 1</b>	1.1  Camp Coordinator and Culture Director will plan and develop a program for the 27th annual celebration and continued culture 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 the Finance and the CEO for approval. The Camp Coordinator 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 mentors.				
	1.2  Culture Coordinator will have regular bi-monthly meetings with the Camp Director, Camp Committee and all relevant staff. These meetings focus on reviewing all camper, and mentor evaluations, focus on critical issues and are tasked with creating and coordination action plans for the upcoming year. This plan is reviewed and approved by Upper Management.				
<b>Goal 2</b>	2.1  Ongoing culture programming				
	2.2				



**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.

**CITY OF UNALASKA FY25 COMMUNITY GRANT PROGRAM ESTIMATED  
REVENUES - Qawalangin Tribe of Unalaska**

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

<b>Estimated Revenue Total</b>	<b>\$ 261,177.46</b>	<b>100%</b>
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<b>Fees for Services (cash)</b>	<b>Amounts</b>	<b>% of Total Revenue</b>
	\$ -	0.00%
	\$ -	0.00%
	\$ -	0.00%
<b>Fees for Services Total</b>	<b>\$ -</b>	<b>0.00%</b>

<b>Grants</b>	<b>Amounts</b>	<b>% of Total Revenue</b>
<b>Local - City</b>	<b>\$ 81,312.21</b>	<b>31.13%</b>
State -	\$ -	0.00%
Federal - Grant A & B	\$ 60,587.04	23.20%
Other - 6 Grants/Support Organizations	\$ 63,758.11	24.41%
<b>Grants Total</b>	<b>\$ 205,657.36</b>	<b>78.74%</b>

<b>Fundraising (cash)</b>	<b>Amounts</b>	<b>% of Total Revenue</b>
Fundraising Total - Cash Donations	\$ 36,770.10	14.08%
	\$ -	0.00%
	\$ -	0.00%
	\$ -	0.00%
	\$ -	0.00%
<b>Fundraising Total</b>	<b>\$ 36,770.10</b>	<b>14.08%</b>

<b>In Kind Donations (estimate only)</b>	<b>Amounts</b>	<b>% of Total Revenue</b>
OC Maintenance Crew - Camp/Tent Setup & Maintenance	\$ 10,000.00	3.83%
Headstart Bus Transportation	\$ 1,750.00	0.67%
PCR Bus Transportation	\$ 3,500.00	1.34%
USCG, City Road Crew, OC Maintenance Crew - Tent Setup	\$ 3,500.00	1.34%
	\$ -	0.00%
	\$ -	0.00%
	\$ -	0.00%
<b>In Kind Donation Total</b>	<b>\$ 18,750.00</b>	<b>7.18%</b>

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

<b>Estimated Revenue Total</b>	<b>\$ 261,177.46</b>	<b>100%</b>
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<b>Training Total</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>\$ -</b>	<b>#DIV/0!</b>
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Professional Services	City Request	%	Grant A	%	Grant B	%	Cash	%	Other	%	In Kind	%	Total	%
Audit (Included in Indirect)	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Bookkeeping (Included in Indirect)	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Insurance	\$ 400.00	50%	\$ 69.90	9%	\$ -	0%	\$ -	0%	\$ 330.10	41%	\$ -	0%	\$ 800.00	100%
Licensure (Included in Indirect)	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
<b>Professional Services Total</b>	<b>\$ 400.00</b>	<b>50%</b>	<b>\$ 69.90</b>	<b>9%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 330.10</b>	<b>41%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 800.00</b>	<b>100%</b>

Other/Misc.	City Request	%	Grant A	%	Grant B	%	Cash	%	Other	%	In Kind	%	Total	%
Fundraising Overhead (Indirect 29.80%)	\$ 18,667.91	31%	\$ 16,114.12	27%	\$ -	0%	\$ 14,861.00	25%	\$ 10,726.63	18%	\$ -	0%	\$ 60,369.66	100%
Miscellaneous (Fuel for Vehicles & Skiffs)	\$ -	0%	\$ 1,400.00	100%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 1,400.00	100%
<b>Other/Misc. Total</b>	<b>\$ 18,667.91</b>	<b>30%</b>	<b>\$ 17,514.12</b>	<b>28%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 14,861.00</b>	<b>24%</b>	<b>\$ 10,726.63</b>	<b>17%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 61,769.66</b>	<b>100%</b>

	City Request	%	Grant A	%	Grant B	%	Cash	%	Other	%	In Kind	%	Total	%
<b>Project Totals</b>	<b>\$ 81,312.21</b>	<b>31.13%</b>	<b>\$ 51,605.04</b>	<b>19.76%</b>	<b>\$ 8,982.00</b>	<b>3.44%</b>	<b>\$ 36,770.10</b>	<b>14.08%</b>	<b>\$ 63,758.11</b>	<b>24.41%</b>	<b>\$ 18,750.00</b>	<b>7.18%</b>	<b>\$ 261,177.46</b>	<b>100%</b>

City of Unalaska FY25 Community Support Program Budget

CORRECT NUMBERS