

THE NAVAJO NATION



JONATHAN NEZ | PRESIDENT MYRON LIZER | VICE PRESIDENT


Memorandum

Date: January 20, 2022

To: Honorable Jonathan Nez, President
Office of the President/Vice President

Honorable Seth Damon, Speaker
Navajo Nation Council

Honorable JoAnn Jayne, Chief Justice
Judicial Branch

From: 
Elizabeth Begay, Acting Controller
Office of the Controller

Subject: Controller's Report – Winter Session January 2022

I am pleased to present to you the following information related to the 1st Quarter of Fiscal Year 2022.

Controller's Highlights for the 1st Quarter for FY2022:

During the 1st Quarter of the Fiscal Year 2022, the following events occurred:

CARES Act Fund

- The Hardship Assistance Phase II was closed. The Office of the Controller issued 29,297 checks amounting to \$34,008,555 to Hardship II recipients.
- Per CD-61-21, the \$16.5 Million unexpended Hardship II was reallocated to Senior Hardship Assistance Program for elderly Navajos age 60 and over. Business Unit K201523 was established to encumber the \$16.5 Million budget to 48,227 Hardship 1 and Hardship 2 recipients that automatically qualified to receive the Senior Hardship Assistance. Each senior will receive \$342.13.



- As of December 31, 2021, interest earned from the CARES Act money market investment totaled \$ 332,925. This amount was added to the unexpended Hardship II and was made part of the \$16.5 Million budgeted for Senior Hardship Assistance under Business Unit K201523.
- The Office of the Controller has submitted to the US Treasury the FY22 1st quarter CARES fund report covering the period October 1, 2021, through December 31, 2021. “**Exhibit A**” shows the detailed listing of vendors that were paid from the CARES Act Fund.

ARPA Fund

- As of December 31, 2021, the \$2.07 Billion ARPA Fund earned interest income totaling \$299,691. The Office of the Controller/Investment Section has implemented cash management for the ARPA Fund in accordance with the US Treasury guidelines.
- The Office of the Controller received an FRF budget of \$17,664,168. The budget will be used to hire 36 new employees, automate document recording and payment process, and upgrade the accounting system.
- The navajonationarpa.org website has posted the approved FRF administration cost budget of Navajo Nation programs. The Office of the Controller is working on establishing an on-line accountability platform that will enable the public to observe the financial transactions conducted with the Navajo Nation FRF funds.

COVID-19 Donation Fund

- A donation web page was set up for monetary donations to the Navajo Nation for the COVID-19. As of December 31, 2021, the online payments received were \$2,717,203.93, deposits from checks and wires were \$5,723,349.50, donations to the GoFundMe account were \$1,991,414 for a total amount of \$10,431,967.43. There is an additional amount of \$238,000 which is restricted. Navajo Nation Resolution CJY-52-20 was passed and signed into law to house these financial donations. An amount of \$8,893,839 of these donations has been budgeted. The remaining amount of \$1,538,128 would need to be budgeted once the donations have been accepted by the President and Speaker.

Sihasin Fund

- The current unaudited un-appropriated balance in the Sihasin Fund is \$422,791,154 as of December 31, 2021. The amounts that have been expensed and reserved, are the following:



- Resolution CJA-12-16 Water/Wastewater Projects. An amount of \$119,990,955 was expended, \$502,678 was encumbered leaving a remaining balance of \$59,682,289 as of December 31, 2021.
- CO-57-16 USDA Pasture, Rangeland. There was an amount of \$12,422,855 expended, and a remaining balance of \$7,412,757 as of December 31, 2021. An amount of \$19,835,612 was also reserved.
- CAP 57-18 Community Development Projects. An amount of \$36,066,082 was expended, \$7,556,311 was encumbered and a remaining balance of \$49,242,191 as of December 31, 2021. An amount of \$6,552,081 remains to be set up.
- CO-31-19 Churchrock Industrial Park. An amount of \$639,304 was expended, \$733,476 was encumbered leaving a remaining balance of \$12,908,819 as of December 31, 2021.
- CAP-39-18 NTU Student Housing. There was no expenditure or encumbrance and there is a balance of \$14,300,000 as of December 31, 2021.
- CMY18-19 Crownpoint Youth Center. An amount of \$38,326 was expended, \$2,302,674 was encumbered leaving a remaining balance of \$159,000.
- CO-34-19 Tonalea Chapter. An amount of \$3,249,708 was expended, \$721,859 was encumbered leaving a remaining balance of \$78,432 as of December 31, 2021.
- CJY-57-20 Ganado Senior Citizens and Veterans Center. There was no expenditure or encumbrance, and a balance of \$1,444,032 remains as of December 31, 2021.
- CJA-01-21 Community Development Chapter Heavy Equipment/SDS. An amount of \$39,991,024 was expended, \$799,997 was encumbered leaving a remaining budget of \$13,649,804. There is an amount of \$88,842 which has not been budgeted as of December 31, 2021.
- CAP-21-21 NDOT Rt. 8070 Road. This is pending set up in the FMIS. It is approved for an amount of \$8,333,333.
- CJY-38-21 NDOT N8031/N4 Road. This is pending set up in the FMIS. It is approved for \$19,500,000.
- CJY-39-21 Western Navajo Pipeline. This is pending set up in the FMIS. It is approved for \$58,225,000.
- CJY-40-21 Canoncito Band of Navajos. This is pending set up in the FMIS. It is approved for \$2,000,000.



Controller's Office Financial Information for the 1st Quarter of FY 2022:

1) **Payroll section** has run 2,393 checks and processed 28,137 direct deposits with a gross wage amount of \$50,081,517 paid out in the First Quarter of Fiscal Year 2022. Payroll continues to move away from costly payroll checks and move to direct deposits.

	<u>Direct Deposits</u>	<u>Checks</u>	<u>Gross Payments</u>
Oct 2021	8,430	712	\$15,485,512
Nov 2021	7,878	745	\$14,181,710
Dec 2021	11,829	936	\$20,414,295
Total:	28,137	2,393	\$50,081,517

2) **Accounts Payable section** has run 48,457 checks and ACH payments, with a net total dollar amount of \$149,878,759 paid out in the First Quarter of Fiscal Year 2022.

	<u>Number of Checks & ACH payments</u>	<u>Amount</u>
Oct 2021	5,852	\$ 29,899,363
Nov 2021	20,164	\$ 65,524,544
Dec 2021	22,441	\$ 54,454,852
Total:	48,457	\$ 149,878,759

3) General Fund Financial data is as follows:

The unaudited gross General Fund Recurring Revenues (see **Exhibit "B"**) as of December 31, 2021, was \$83,619,401 and set asides totaled \$27,930,526. The Net Revenue for the General Fund was \$55,688,875, which is 40.59% of the projection. The average price of barrel of oil for the quarter was \$77.19, the lowest month being December 2021 with a price per barrel of \$71.69. (See below) This schedule shows the monthly revenue deposited into the Navajo Nation General Fund Revenues for oil. An amount of \$7,275,743 was received in oil and gas revenues for the First Quarter of the Fiscal Year.

	Oil and Gas Revenue	
	<u>*Average Price of Oil Per Barrel</u>	<u>Monthly NN Revenue</u>
October 2021	\$81.22	\$ 1,924,677
November 2021	78.65	2,920,926
December 2021	71.69	2,430,140
	<u>\$77.19</u>	<u>\$ 7,275,743</u>

*Source: www.onrr.gov



The other significant revenue source is the Tax Revenues for the General Fund. The following is a schedule compiling the collections by month of the Tax Revenues. Total collections for the First Quarter were \$26,831,515.

Tax Revenue	<u>Monthly NN Revenue</u>
October 2021	\$ 2,660,365
November 2021	12,536,567
December 2021	11,634,583
	<hr/> \$ 26,831,515

The total unaudited expenditure by branch is shown on **Exhibit "C"**.

- The Legislative Branch expended \$3,303,974; encumbered \$1,361,219 with a remaining budget of \$13,858,011.
- The Executive Branch expended \$52,360,012; encumbered \$9,353,274 with a remaining budget of \$108,199,376.
- The Judicial Branch expended \$3,248,718; encumbered \$23,550 with a remaining budget of \$14,325,571.
- Fixed Cost has expenditures of \$6,083,729; encumbrances of \$5,491,117 and a remaining budget of \$14,463,955.
- Total General Fund and Fixed Cost expenditures were \$64,996,432; total encumbrances were \$16,229,159 with an overall remaining budget of \$150,846,914.

The updated UUFB as of January 19, 2022, is \$23,966,288 (see **Exhibit "D"**).

4) Contract and Grants Information:

Attached is a summary of the Active Federal Funds by Division (See **Exhibit "E"**). Unaudited Summary totals for the active federal report shows the revised budget to be \$954,979,285, actual expenses of \$341,435,977, encumbrances of \$67,933,901 and a remaining budget of \$545,609,406 as of November 30, 2021.

Exhibit "F" shows the Active State Funds Report by Division. Unaudited Summary totals for the active State report show the revised budget of \$77,173,844, actual expenditures of \$11,131,243, encumbrances of \$9,556,725 and a remaining budget of \$56,485,876 as of November 30, 2021.



Exhibit "G" is the BIA-IHS Fund Report. Summary totals for the Active BIA-IHS report show the revised budget of \$1,111,216,613, actual expenditures of \$697,953,694, encumbrances of \$33,567,095 and a remaining budget of \$379,695,824 as of November 30, 2021.

5) Investment Information:

Master Trust

As of November 30, 2021, the Master Trust had a market value balance of approximately \$4.46 billion with a total return of 1.96% for the 1st quarter to date.

Defined Benefit Plan

As of November 30, 2021, the Defined Benefit Plan had a market value balance of approximately \$1.24 billion with a total return of -0.93% for the 1st quarter to date

In-House Investments

As of November 30, 2021, the in-house investments being managed by the Office of the Controller/Investment Section totaled approximately \$1.5 billion. The general fund investment had an average annualized yield of 0.16%. The grant funds investment had an average annualized yield of 0.07%. The in-house investments are short term and yield low returns but give immediate access to funds.

If you should have any questions, you may contact me at tribal extension 6308. Thank you.



CARES FUND EXPENDITURE REPORT - By Vendors

Vendor Name	Amount
HARDSHIP ASSISTANCE	\$ 362,029,054.32
H1 AND H2	345,299,891.80
H1/H2 REISSUE CKS	229,259.01
SENIOR HARDSHIP	16,499,903.51
NAVAJO TRIBAL UTILITY AUTHORITY	76,305,206.54
PAE APPLIED TECHNOLOGIES LLC	59,323,301.00
NAVAJO NATION PERSONNEL	44,730,614.62
PAYROLL SUPPORT	42,078,257.70
SPECIAL DUTY PAY	2,176,744.47
DOH -PCARD	365,146.48
JUDICIAL BRANCH	62,595.13
SMALL BUS. STAFF	47,870.84
SMALL BUSINESS ASSISTANCE-GRANTS	28,539,546.45
DSSI LLC	28,075,220.00
NAVAJO GAMING ENTERPRISE	24,600,000.00
BAKER TILLY US LLP	12,011,433.00
NAVAJO TECHNICAL UNIVERSITY	8,102,269.86
CELLULAR ONE	8,014,146.06
DINE COLLEGE	6,709,657.40
SACRED WIND COMMUNICATIONS INC	5,681,983.40
SOUTHERN SOLUTIONS	3,999,999.84
RAMAH NAVAJO SCHOOL BOARD INC	3,875,000.00
NOON & ASSOCIATES LLC	3,333,788.00
AGILE TECHNOLOGIES GROUP LLC	3,117,460.00
TOLANI LAKE ENTERPRISES INC.	2,978,341.43
NAVAJO ENGINEERING & CONSTRUCTION	2,267,266.51
NOR-KEM DISTRIBUTORS INC	2,255,368.81
4 RIVERS EQUIPMENT	2,172,258.00
NAVAJO TECHNOLOGY SERVICES LLC	2,150,165.23
PC PLACE II INC, THE	2,059,593.82
WORLD CENTRAL KITCHEN INCORPORATION	1,991,528.00
TECHNOLOGY INTEGRATION GROUP	1,465,553.30
ENVIROTECH INC.	1,250,000.00
AM/PM RESTORATION SERVICES LLC	1,235,368.90
CHIHOOOTSO ALTERNATIVE COMMUNIC	1,200,344.30
NAVAJO AGRICULTURAL PRODUCTS	1,020,780.00
CORE COMMUNITY ORGANIZED RELIE	997,672.00
NATIVE PRIDE OFFICE PRODUCTS	924,999.97
BASHAS STORE	864,187.23
DIGITAL DOLPHIN SUPPLIES	800,000.00
AERMOTOR GLOBAL WINDMILL AND S	648,993.94
DELL MARKETING LP	608,222.31
SYMBIONT	586,800.00

CARES FUND EXPENDITURE REPORT - By Vendors

Vendor Name	Amount
CAC PROMOTIONAL ADVERTISING	549,655.70
MOSS ADAMS LLP	513,186.76
ALBUQUERQUE PIPE & PUMP SUPPLY	508,376.95
VARI SALES CORPORATION	499,752.00
CENTRAL RESTAURANT PRODUCTS	425,279.77
RACHERS OFFICE EQUIPMENT & SUP	400,000.00
NATIVE BROADCAST ENTERPRISE	393,670.00
ALAMO NAVAJO SCHOOL BOARD INC	375,000.00
CBN HEALTH CENTER INC	375,000.00
FORT DEFIANCE INDIAN HOSPITAL	375,000.00
SAGE MEMORIAL HOSPITAL	375,000.00
TUBA CITY REGIONAL HEALTH CARE	375,000.00
UTAH NAVAJO HEALTH SYSTEM INC	375,000.00
WINSLOW INDIAN HEALTH CARE CEN	375,000.00
SWIRE COCA COLA USA	294,743.90
DITCH WITCH OF ARIZONA	292,600.00
BUTLERS OFFICE EQUIPMENT AND S	242,545.82
MFS SUPPLY LLC	228,435.00
FOUR CORNERS WELDING AND GAS S	194,021.40
THE PC PLACE INC	184,983.78
ULINE INC	173,876.76
T AND R MARKET INC	155,654.47
EXHIBITONE CORPORATION	147,205.64
PPE PRODUCTS INC	95,329.00
ADVANCED KIOSKS	72,124.32
NELSON LOW VOLTAGE LLC	61,452.00
MRA INTERNATIONAL INC	58,711.84
PATRIOT CONTRACTORS EQUIPMENT	57,180.00
MCT INCORPORATED	46,050.00
4IMPRINT INC	44,801.31
SENTINEL TECHNOLOGIES INC	43,502.40
IMBRANDED	36,917.89
CSG ARMAX INC	30,680.00
BUSINESS ENVIRONMENTS	21,503.62
BRADY	18,109.04
KTNN/KWRK RADIO STATION	17,839.80
HOME DEPOT	14,544.80
NAVAJO TIMES PUBLISHING CO	13,297.57
SCHOOL OUTFITTERS LLC	12,257.48
SMARTSIGN	11,289.65
PAPERFOLDER CO	11,165.00
MARCO	10,748.93
VIBE INC	9,897.00

CARES FUND EXPENDITURE REPORT - By Vendors

Vendor Name	Amount
VERSARE SOLUTIONS LLC	8,415.85
KGAK RADIO	8,250.00
NNOSHA	7,500.00
GRAINGER	7,218.33
DBA C-A-L RANCH	7,121.29
AMG TIME	6,398.00
IHEARTMEDIA	6,000.00
NNTV	4,862.22
GALLUP INDEPENDENT COMPANY	4,116.16
WILSON ELECTRONICS	3,347.20
TOHSONII, JAKE M	3,180.00
T & T DISTRIBUTING CO. INC.	2,954.33
GOVCONNECTION INC	2,097.53
VERIZON WIRELESS	1,599.79
GICON PUMPS AND EQUIPMENT LTD	1,589.00
MULTIMEDIA SALES AND MARKETING	1,445.00
NAVAJO HOPI OBSERVER	1,410.24
HARVEY, DERRICK C	600.00
KADY, ANTHONY	600.00
NOEL'S INC	435.87
AUTO GLASS AND CONSTRUCTION IN	405.00
PORTABLE MICROGRAPHICS INC	278.32
GREAT AMERICAN BUSINESS PRODUC	217.99
GRAND TOTAL	<u>\$ 714,522,555.96</u>



THE NAVAJO NATION
General Fund Revenue Schedule
(Unaudited)
December 31, 2021

FY 2021
EXHIBIT "B"

GENERAL FUND REVENUE	Original Budget	Revised Budget	Actual Revenue Received	Revenue to be collected	% Revenue of Total
TNN: ROYAL; GAS; OIL	\$ 27,919,000	\$ 27,919,000	\$ 7,275,742	\$ 20,643,258	26.06
TNN: COAL REVENUES	28,835,000	28,835,000	5,476,934	23,358,066	18.99
TNN:OTR MINERALS REV			9,476	(9,476)	
TNN: LAND REVENUES	70,165,000	70,165,000	42,698,148	27,466,853	60.85
TNN: BUSINESS FEES			24,439	(24,439)	
TNN: INTEREST INCOME	4,000,000	4,000,000	(12,695)	4,012,695	-0.32
TNN: TAX REVENUES	55,154,000	55,154,000	26,831,515	28,322,485	48.65
COURT FINES + FEES	500,000	500,000	96,316	403,684	19.26
TNN: OTHER REVENUES	750,000	750,000	1,029,515	(279,515)	137.27
BIA: ROYAL; GAS; OIL			189,099	(189,099)	
BIA: COAL REVENUES			24	(24)	
BIA:OTR MINERALS REV				-	
BIA: LAND REVENUES			889	(889)	
TOTAL REVENUE	\$ 187,323,000	\$ 187,323,000	83,619,401	(1) \$ 103,703,599	44.64
LESS:SET ASIDES					
CAPITAL OUTLAY MATCH	\$ (2,000,000)	\$ (2,000,000)	\$ (2,000,000)	\$ -	100.00
LAND FUND TRANSFER	(3,746,000)	(3,746,000)	(1,281,170)	(2,464,830)	34.20
PERMANENT FUND TRNSF	(22,479,000)	(22,479,000)	(7,687,017)	(14,791,983)	34.20
WATER RIGHTS CLAIM FU	(2,000,000)	(2,000,000)	(2,000,000)	-	100.00
DINE' HIGHER EDUCATIO	(12,400,000)	(12,400,000)	(12,400,000)	-	100.00
VETERANS TRUST FUND S	(7,493,000)	(7,493,000)	(2,562,339)	(4,930,661)	34.20
TOTAL SET ASIDE	\$ (50,118,000)	\$ (50,118,000)	\$ (27,930,526)	(2) \$ (22,187,474)	55.73
SUB TOTAL	\$ 137,205,000	\$ 137,205,000	\$ 55,688,875	(3) \$ 81,516,125	40.59
PERMANENT FUND INCOME TRANSFER					
OTHER REVENUE TRANSFER	\$ 41,366,131	\$ 41,366,131	\$ 41,366,131	(4) \$ -	100.00
TOTAL PFI TRANSFER	\$ 41,366,131	\$ 41,366,131	\$ 41,366,131	\$ -	100.00
NET PFI TRANSFER	\$ 41,366,131	\$ 41,366,131	\$ 41,366,131	\$ -	\$ 100
GRAND TOTAL	\$ 178,571,131	\$ 178,571,131	\$ 97,055,006	(5) \$ 81,516,125	54.35

- (1) Gross General Fund Revenues
 - (2) Total Set Asides for General Fund Revenue
 - (3) Net General Fund Revenue
 - (4) Permanent Fund Income allocation to General Fund
 - (5) Grand total General Fund Revenues
- Controller's Report - Winter Session - January 2022

Prepared by:
General Accounting
1/19/2022



The Navajo Nation
Budget Status_Income Statement
As of December 31, 2021

Branch / Object Account	Original Budget	Revised Budget	Actual Expenses	Encumbrances	Budget Available	% Available
LEGISLATIVE BRANCH						
2001 - Personnel Expenses	\$ 13,019,287	13,104,709	2,516,360	-	\$ 10,588,349	80.80
3000 - Travel Expenses	928,679	919,353	259,114	-	660,239	71.82
3500 - Meeting Expenses	124,411	124,411	6,925	-	117,486	94.43
4000 - Supplies	372,515	415,973	29,121	29,327	357,525	85.95
5000 - Lease & Rental	140,809	159,506	14,546	6,197	138,763	87.00
5500 - Communications & Utilities	168,162	167,897	26,562	-	141,335	84.18
6000 - Repairs & Maintenance	133,103	158,783	7,346	25,345	126,092	79.41
6500 - Contractual Services	1,541,268	2,808,478	357,768	1,256,520	1,194,190	42.52
7000 - Special Transactions	336,031	452,581	86,232	43,830	322,519	71.26
8000 - Assistance	-	-	-	-	-	-
9000 - Capital Outlay	416,513	211,513	-	-	211,513	100.00
9500 - Matching & Indirect Cost	-	-	-	-	-	-
Total LEGISLATIVE BRANCH	\$ 17,180,778	\$ 18,523,204	\$ 3,303,974	(1a) \$ 1,361,219	(1b) \$ 13,858,011	(1c) 74.81
EXECUTIVE BRANCH						
2001 - Personnel Expenses	\$ 91,172,726	91,549,187	16,802,013	-	\$ 74,747,174	81.65
3000 - Travel Expenses	9,378,462	9,091,776	1,102,089	2,303	7,987,384	87.85
3500 - Meeting Expenses	549,521	539,521	44,407	-	495,114	91.77
4000 - Supplies	6,252,455	6,460,902	548,696	634,870	5,277,336	81.68
5000 - Lease & Rental	960,130	1,372,857	465,298	68,137	839,422	61.14
5500 - Communications & Utilities	1,811,779	1,869,134	217,595	35,291	1,616,249	86.47
6000 - Repairs & Maintenance	2,506,316	2,988,077	417,541	406,635	2,163,902	72.42
6500 - Contractual Services	3,505,130	6,701,731	866,308	2,560,334	3,275,089	48.87
7000 - Special Transactions	2,954,184	3,137,886	783,163	238,336	2,116,388	67.45
8000 - Assistance	37,272,998	43,315,717	31,098,087	4,569,771	7,647,858	17.66
9000 - Capital Outlay	2,314,716	2,885,872	14,816	837,596	2,033,460	70.46
9300 - Other Income and Expense	-	-	-	-	-	-
9500 - Matching & Indirect Cost	-	-	-	-	-	-
Total EXECUTIVE BRANCH	\$ 158,678,417	\$ 169,912,661	\$ 52,360,012	(2a) \$ 9,353,274	(2b) \$ 108,199,376	(2c) 63.68
JUDICIAL BRANCH						
2001 - Personnel Expenses	\$ 15,072,760	15,073,090	3,093,997	-	\$ 11,979,093	79.47
3000 - Travel Expenses	429,229	523,784	36,676	-	487,108	93.00
3500 - Meeting Expenses	10,000	10,000	-	-	10,000	100.00
4000 - Supplies	568,951	880,674	28,073	9,577	843,024	95.72
5000 - Lease & Rental	13,986	18,824	-	-	18,824	100.00
5500 - Communications & Utilities	140,197	140,197	23,979	-	116,218	82.90
6000 - Repairs & Maintenance	28,800	413,555	189	5,733	407,633	98.57
6500 - Contractual Services	7,719	87,019	-	2,274	84,745	97.39
7000 - Special Transactions	241,435	330,696	65,804	5,965	258,926	78.30
8000 - Assistance	-	-	-	-	-	-
9000 - Capital Outlay	120,000	120,000	-	-	120,000	-
9300 - Other Income and Expense	-	-	-	-	-	-
Total JUDICIAL BRANCH	\$ 16,633,077	\$ 17,597,839	\$ 3,248,718	(3a) \$ 23,550	(3b) \$ 14,325,571	(3c) 81.41
FIXED COST						
2001 - Personnel Expenses	\$ -	-	-	-	\$ -	-
3000 - Travel Expenses	-	-	932	-	(932)	0.00
3500 - Meeting Expenses	-	-	-	-	-	-
4000 - Supplies	-	950	761	-	189	19.87
5000 - Lease & Rental	183,400	189,496	7,382	15,930	166,183	87.70
5500 - Communications & Utilities	6,523,500	6,741,982	1,217,744	443,646	5,080,592	75.36
6000 - Repairs & Maintenance	3,482,322	4,728,654	636,868	1,901,456	2,190,330	46.32
6500 - Contractual Services	3,742,463	6,297,574	512,816	3,027,824	2,756,935	43.78
7000 - Special Transactions	7,877,884	7,877,884	3,328,339	-	4,549,545	57.75
8000 - Assistance	-	-	260	-	(260)	-
9000 - Capital Outlay	-	202,261	-	102,261	100,000	49.44
9300 - Other Income and Expense	-	-	-	-	-	-
9500 - Matching & Indirect Cost	-	-	378,627	-	(378,627)	0.00
Total FIXED COST	\$ 21,809,569	\$ 26,038,801	\$ 6,083,729	(4a) \$ 5,491,117	(4b) \$ 14,463,955	(4c) 55.55
GRAND TOTAL:	\$ 214,301,841	\$ 232,072,505	\$ 64,996,432	(5a) \$ 16,229,159	(5b) \$ 150,846,914	(5c) 65.00

Footnotes:

Legislative Branch

- (1a) Legislative Expenses
- (1b) Legislative Encumbrances
- (1c) Legislative Budget Available

Executive Branch

- (2a) Executive Expenses
- (2b) Executive Encumbrances
- (2c) Executive Budget Available

Judicial Branch

- (3a) Judicial Expenses
- (3b) Judicial Encumbrances
- (3c) Judicial Budget Available

Fixed Cost

- (4a) Fixed Cost Expenses
- (4b) Fixed Cost Encumbrances
- (4c) Fixed Cost Budget Available
- Total General Fund and Fixed Cost**
- (5a) General Fund and Fixed Cost Expenses
- (5b) General Fund and Fixed Cost Encumbrances
- (5c) General Fund and Fixed Cost Budget Available



FY 2022
EXHIBIT "D"

**Undesignated, Unreserved, Fund Balance (UUFB)
January 19, 2022**

09-30-21 UUFB balance <u>(Un-Audited)</u>	\$	25,786,238
Less Supplementals:		
CO-54-21-Tohatchi Area of Opportunity & Services, Inc.	258,512	
CO-55-21-Judicial Branch/Election Administration	<u>1,561,438</u>	
Total Supplementals		<u>1,819,950</u>
UUFB -Unaudited 01/19/22	\$	<u><u>23,966,288</u></u>



THE NAVAJO NATION
Active Federal Fund Report (Unaudited)
November 30, 2021

FY 2022
EXHIBIT "E"

	<u>Revised Budget</u>	<u>Actual Expenses</u>	<u>Encumbrances</u>	<u>Budget Balance</u>
LEGISLATIVE BRANCH	-	-	-	-
JUDICIAL BRANCH	2,330,159	127,199	-	2,202,960
OFFICE OF ATTORNEY GENERAL	1,981,346	297,968	-	1,683,378
DIV. OF COMMUNITY DEVELOPMENT	13,649,405	6,027,782	2,823,209	4,798,415
DEPT OF DINE EDUCATION	30,505,524	13,104,526	1,082,660	16,318,338
DIV. OF ECONOMIC DEVELOPMENT	-	-	-	-
ENV. PROTECTION AGENCY	11,276,685	3,604,321	2,520,714	5,151,649
DIVISION OF GENERAL SERVICES	14,995,658	9,379,004	1,632,008	3,984,647
DEPARTMENT OF HEALTH	71,921,275	21,697,385	1,831,841	48,392,049
DIVISION OF HUMAN RESOURCES	39,227,541	9,905,979	1,020,745	28,300,817
DIVISION OF NATURAL RESOURCES	51,614,171	34,770,698	3,649,479	13,193,994
DIVISION OF PUBLIC SAFETY	21,218,132	10,252,598	3,818,798	7,146,736
DIVISION OF SOCIAL SERVICES	346,117,224	120,721,292	9,484,893	215,911,039
DIVISION OF TRANSPORTATION	350,142,165	111,547,226	40,069,555	198,525,384
Total ALL DIVISIONS	<u>954,979,285</u>	<u>341,435,977</u>	<u>67,933,901</u>	<u>545,609,406</u>



THE NAVAJO NATION
Active State Fund Report (Unaudited)
November 30, 2021

FY 2022
EXHIBIT "F"

	<u>Revised Budget</u>	<u>Actual Expenses</u>	<u>Encumbrances</u>	<u>Budget Balance</u>
LEGISLATIVE BRANCH	-	-	-	-
DIV. OF COMMUNITY DEVELOPMENT	44,967,842	5,470,513	4,969,438	34,527,892
DEPT OF DINE EDUCATION	2,030,963	327,678	577,397	1,125,887
DIV. OF ECONOMIC DEVELOPMENT	-	-	-	-
ENV. PROTECTION AGENCY	170,000	-	-	170,000
DIVISION OF GENERAL SERVICES	6,817,535	1,726,160	1,653,215	3,438,161
DEPARTMENT OF HEALTH	11,385,236	1,454,843	1,341,548	8,588,846
DIVISION OF HUMAN RESOURCES	-	-	-	-
DIVISION OF NATURAL RESOURCES	38,000	-	-	38,000
DIVISION OF PUBLIC SAFETY	-	-	-	-
DIVISION OF SOCIAL SERVICES	7,850,746	377,325	27,224	7,446,198
DIVISION OF TRANSPORTATION	3,913,522	1,774,726	987,904	1,150,892
Total ALL DIVISIONS	<u>77,173,844</u>	<u>11,131,243</u>	<u>9,556,725</u>	<u>56,485,876</u>



THE NAVAJO NATION
Active BIA-IHS Report (Unaudited)
November 30, 2021

FY 2022
EXHIBIT "G"

Active BIA-IHS

	<u>Revised Budget</u>	<u>Actual Expenses</u>	<u>Encumbrances</u>	<u>Budget Balance</u>
DIV.OF COMMUNITY DEVELOPMENT	300,000	118,246	181,754	-
DEPARTMENT OF HEALTH	276,554,619	164,486,306	3,547,817	108,520,496
DIVISION OF PUBLIC SAFETY	78,238,793	54,505,735	4,915,484	18,817,574
DIVISION OF SOCIAL SERVICES	8,217,953	5,208,540	24,593	2,984,820
FED 638 CONTRACT (DHHS - IHS)	363,311,365	224,318,827	8,669,648	130,322,890
JUDICIAL BRANCH	11,133,018	8,667,844	207,455	2,257,719
OFFICE OF ATTORNEY GENERAL	1,002,291	590,833	-	411,458
OFFICE OF MANAGEMENT & BUDGET	128,591,262	119,135,084	-	9,456,178
OFFICE OF THE CONTROLLER	-	-	-	-
DIV.OF COMMUNITY DEVELOPMENT	14,176,074	1,357,673	57,897	12,760,504
DEPT OF DINE EDUCATION	125,777,852	61,143,219	10,048,483	54,586,149
DIVISION OF HUMAN RESOURCES	11,001,589	7,177,412	39,342	3,784,835
DIVISION OF NATURAL RESOURCES	175,431,235	76,451,923	9,707,976	89,271,337
DIVISION OF PUBLIC SAFETY	192,715,205	139,019,275	1,073,178	52,622,753
DIVISION OF SOCIAL SERVICES	88,076,722	60,091,604	3,763,117	24,222,001
DIVISION OF TRANSPORTATION	-	-	-	-
FED 638 CONTRACT (DOI - BIA)	747,905,248	473,634,867	24,897,447	249,372,934
Total ALL DIVISIONS	1,111,216,613	697,953,694	33,567,095	379,695,824