THE NAVAJO NATION

JONATHAN NEZ | PRESIDENT MYRON LIZER | VICE PRESIDENT

Memorandum

Date: April 14, 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 – Spring Session April 2022

I am pleased to present to you the following information related to the 2nd Quarter of Fiscal Year 2022.

I. Controller's Highlights for the 2nd Quarter for FY2022:

During the 2nd Quarter of the Fiscal Year 2022, the following events occurred:

CARES Act Fund

The Office of the Controller has issued a total of 47,895 checks amounting to $16,386,316.35 to elderly Navajos age 60 and over. Each of the 47,895 seniors received $342.13.

In total, CARES Act Hardship checks through the first, second and supplemental hardship were paid to 319,403 enrolled Navajos amounting to approximately $362,000,000.

The Office of the Controller has submitted to the US Treasury the FY22 2nd quarter CARES Act Fund report covering the period January 1, 2022, through March 31, 2022. **"Exhibit A-1"** lists the financial

status of each business unit that was established to account for the CARES Act Fund expenditures per approved Navajo Nation Council resolutions.

ARPA Fund

As of March 31, 2022, ARPA Hardship assistance issued checks totaling $444,822,000. Additional checks were issued between April 1, 2022, and April 13, 2022, amounting to $62,753,600. In total, 305,137 enrolled Navajos were paid $507,575,600 of the $557,000,000 budgeted for Hardship Assistance, leaving a remaining budget of $49,424,400 as of April 13, 2022.

In accordance with the Navajo Nation Council Resolution CJY-41-21, 43 business units were established to account for the ARPA expenditures. "**Exhibit A-2"** lists the budget status of each business unit.

II. Controller's Office Financial Information for the 2nd Quarter of FY2022:

The Office of the Controller is an essential program and has remained open and processed payroll, accounts payable and reporting on financial matters during this pandemic.

1) The Payroll section has run 1,367 checks and processed 23,639 direct deposits with a gross wage amount of $27,773,527 paid out in the Second Quarter of Fiscal Year 2022. Payroll continues to move away from costly payroll checks and move to direct deposits.

	Direct Deposits	Checks	Gross Payments
Jan 2022	7,871	477	$9,252,564
Feb 2022	7,859	475	$9,096,634
Mar 2022	7,909	415	$9,424,329
Total:	23,639	1,367	$27,773,527

2) The Accounts Payable section has run 328,522 checks and ACH payments, with a net total dollar amount of $553,402,354 paid out in the Second Quarter of Fiscal Year 2022.

	Number of Checks & ACH payments	Amount
Jan 2022	47,090	$ 41,826,238
Feb 2022	56,530	$ 131,681,938
Mar 2022	224,902	$ 379,894,178
Total:	328,522	$ 553,402,354

3) The General Fund Financial data is as follows:

The unaudited gross General Fund Recurring Revenues (see **Exhibit "B"**) as of March 31, 2022, was $123,634,883 and set asides totaled $36,088,306. The Net Revenue for the General Fund was $87,546,577, which is 63.81% of the projection. The average price of barrel of oil for the quarter was $94.29, the lowest month being January 2022 with a price per barrel of $82.98. (See below) This schedule shows the monthly revenue deposited into the Navajo Nation General Fund Revenues for oil. An amount of $8,808,196 has been received in oil and gas revenues for the Second Quarter of the Fiscal Year.

Oil and Gas Revenue

	*Average Price of Oil Per Barrel	Monthly NN Revenue
January 2022	$82.98	$ 2,341,635
February 2022	91.63	3,464,959
March 2022	108.26	3,001,602
	$94.29	$ 8,808,196

*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 Second Quarter were $13,644,732.

Tax Revenue

	Monthly NN Revenue
January 2022	$ 3,110,338
February 2022	5,316,776
March 2022	5,217,618
	$ 13,644,732

The total unaudited expenditures by branch are shown on **Exhibit "C."**

- The Legislative Branch has expended $6,880,888; encumbered $1,639,122 with a remaining budget of $10,951,482.

- The Executive Branch expended $77,784,993; encumbered $10,040,501 with a remaining budget of $91,756,309.
- The Judicial Branch expended $6,297,030; encumbered $83,419 with a remaining budget of $11,239,455.
- Fixed Cost expended $14,606,784; encumbered $5,668,659 with a remaining budget of $10,417,434.
- Total General Fund and Fixed Cost expenditures were $105,569,694; total encumbrances were $17,431,702 with an overall remaining budget of $12,364,680.

The updated UUFB as of April 12, 2022, was $23,966,288 (see **Exhibit "D"**).

4) Contract and Grant 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 $2,171,938,671, actual expenses of $823,659,390, encumbrances of $63,151,535 and a remaining budget of $1,285,127,746 as of February 28, 2022.

Exhibit "F" shows the Active State Funds Report by Division. Unaudited Summary totals for the active State report show the revised budget to be $109,047,510, actual expenditures of $14,727,586, encumbrances of $9,479,279 and a remaining budget of $84,840,646 as of February 28, 2022.

Exhibit "G" is the BIA-IHS Fund Report. Summary totals for the Active BIA-IHS report show the revised budget to be $1,204,733,102, actual expenditures of $733,693,186, encumbrances of $27,259,760 and a remaining budget of $443,780,156 as of February 28, 2022.

5) Investment Information:

The 2nd Quarter of the fiscal year has been a rocky market with externalities creating uncertainty in the marketplace. Also, because the NNGE has been on forbearance for their outstanding Gaming Loan, the various Navajo Nation portfolios have yielded a negative holding-period return.

Master Trust

The Master Trust has an ending market value of $4.38 Billion as of February 28, 2022. In the 1st Quarter, it had a **3.75%** return, and as of 2nd QTD, it has **(4.99%)** return with an overall FYTD return of **(1.43%)**. Most of this downturn comes from Unrealized Losses in the Fixed Income Asset Classes. Investment Managers have reported strategies for shorter-term positions to hold to maturity. This means that these Unrealized Losses will never be realized, and these positions are primarily used for interest income generation.

Defined Benefit Plan

The Retirement Plan has an ending market value of $1.195 Billion as of February 28, 2022. In the 1st Quarter, it had a **3.68%** return, and as of 2nd QTD it has **(4.51%)** return with an overall FYTD return of **(0.99%)**. The Retirement Plan shares almost the same Investment Managers as the Master Trust, the Defined Benefit Plan portfolio is experiencing similar impacts regarding the Unrealized losses.

ARPA Fund

In December 2021, $1.5 Billion ARPA Fund was invested in US Treasuries and governmental securities by Fixed Income Investment Manager C.S. McKee. As of February 28, 2022, the ARPA has a market value of $1.496 Billion with a 2nd QTD return of **(0.28%)**.

The ARPA portfolio has experienced the same pain as the Master Trust and the Defined Benefit Plan portfolio regarding the Unrealized Losses. The remaining ARPA balance of $579,461,464 was left at Wells Fargo in a Money Market Fund for immediate access to fund the Hardship Assistance Program and other ARPA projects.

Interest earned to date from the ARPA Fund investment totaled $1,568,338.71.

In-House Investments

The In-House portfolio invested with Wells Fargo has a market value of $1.878 Billion and has an average Annualized Yield of 0.28%.

CARES Projects Listing
March 31, 2022

Exhibit A-1

No	Project	Description	Revised Budget Amt	Expense Amount	Open Commit Amount	Budget Balance	% Exp of Total
		CJN-47-20					
1	K201500	US TREASURY - CPMD BATHROOM ADD	2,267,267	2,267,267		-	100%
2	K201501	US TREASURY - FINANCIAL SYSTEM	2,559,499	2,559,499		-	100%
3	K201503	US TREASURY - CARE PACKAGES	6,153,377	6,153,377		-	100%
4	K201504	US TREASURY - HEALTHCARE FAC	3,000,000	3,000,000		-	100%
5	K201505	US TREASURY - DIT COMPUTER	1,999,993	1,999,993		-	100%
6	K201518	US TREASURY - INTEREST INCOME	-	-		-	
			15,980,135	**15,980,135**	**-**	**-**	100%
		CJN-46-20 Special Duty Pay, PPE, Facilities					
7	K201502	US TREASURY - SPECIAL DUTY PAY	2,176,744	2,176,744		-	100%
8	K201507	US TREASURY - FACILITIES MAINT	6,485,369	6,485,369		-	100%
9	K201508	US TREASURY - PPE	7,687,505	7,687,505		-	100%
			16,349,618	**16,349,618**	**-**	**-**	100%
		CJY-67-20 Water, Powerline, and Broadband-Telecommunication Projects					
10	K201506	US TREASURY - JUDICIAL BRANCH	1,933,167	1,933,167		-	100%
11	K201509	US TREASURY - PUBLIC HEALTH/HC	59,508,750	59,508,750		-	100%
12	K201510	US TREASURY - BROADBAND TELECO	46,062,109	46,062,109		-	100%
13	K201511	US TREASURY - ECONOMIC DEVELOP	28,587,417	28,587,417		-	100%
14	K201512	US TREASURY - SOLAR PROJECTS	12,950,781	12,950,781		-	100%
15	K201513	US TREASURY - PAYROLL SUPPORT	42,078,258	42,078,258		-	100%
16	K201514	US TREASURY - WATER PROJECTS	27,384,389	27,384,389		-	100%
17	K201515	US TREASURY - POWERLINE PROJECTS	17,899,436	17,899,436		-	100%
18	K201516	US TREASURY - GAMING ENTERPRISE	24,600,000	24,600,000		-	100%
19	K201517	US TREASURY - PARKS & REC	196,378	196,378		-	100%
			261,200,684	**261,200,684**	**-**	**-**	100%
		CS-73-20 Chapter Distribution, Office of the Controller, and Amending Broadband Telecommunication					
20	K201519	US TREASURY - BROADBAND TELE 2	13,665,575	13,665,575		-	100%
21	K201521	US TREASURY - CHAPTER DISTRIBU	28,075,220	28,075,220		-	100%
22	K201522	US TREASURY - OOC	17,222,269	17,222,269	-		100%
			58,963,064	**58,963,064**	**-**	**-**	100%
		CS-74-20 Adding to the Hardship Assistance Expenditure Plan					
23	K201520	US TREASURY - HARDSHIP ASSIST 1 & 2	345,529,054	345,655,697		(126,642)	100%
24	k201523	US TREASURY - HARDSHIP ASSIST SENIOF	16,500,000	16,386,316	100,928	12,755	99%
			362,029,054	**362,042,013**	**100,928**	**(113,887)**	100%
		GRAND TOTAL	**714,522,556**	**714,535,515**	**100,928**	**(113,887)**	100%

Prepared by ARPA,OOC

ARPA Projects Listing
as of March 31, 2022

Exhibit A-2

No	Project	Description	Revised Budget Amt	Expense Amount	Open Commit Amount	Budget Balance	
		CJY-41-21 Sihasin and UUFB Funds					
		US Treasury- Sihasin and UUFB Funds	77,559,069	-	-	77,559,069	
			77,559,069	-	-	**77,559,069**	0%
		CJY-41-21 Defunded CARES Projects					
1	K211528	US TREASURY- NTUA ELECTRICITY	28,982,874	-	28,982,874	-	100%
2	K211529	US TREASURY- NTUA WASTE WATER	3,200,004	1,600,002	1,600,002	-	100%
3	K211530	US TREASURY- NTUA SEPTIC SYS	11,105,636	5,552,818	5,552,818	-	100%
4	K211531	US TREASURY- NTUA WATER DISTR	2,898,372	1,449,186	1,449,186	-	100%
5	K211532	US TREASURY- NTUA DRINKING WAT	755,486	377,743	377,743	-	100%
6	K211533	US TREASURY- NTUA CISTERN SYS	3,701,879	1,850,939	1,850,939		100%
7	K211534	US TREASURY- NTUA BB LAST MILE	5,370,432	2,685,216	2,685,216	-	100%
8	K211535	US TREASURY- NTUA BB OTHR PROJ	9,679,381	4,839,690	4,839,691	-	100%
9	K211518	US TREASURY- JUDICIAL BRANCH	5,876,685	-	-	5,876,685	0%
10	K211542	US TREASURY-DWR WATER SOURCES	4,193,775	-	-	4,193,775	0%
11	K211543	US TREASURY- DWR WATER TRANS./DIST.	31,556,346	-	-	31,556,346	0%
12	K211544	US TREASURY- WATER TREATMENT	405,000	-	-	405,000	0%
13	K211523	US TREASURY- CISTERN SYSTEMS	14,722,159	-	-	14,722,159	0%
14	K211516	US TREASURY- DED BUS. ECON. RELIEF	31,412,583	18,455	48,487	31,345,641	0%
15	K211524	US TREASURY- COVIDE 19 EMS SERVICES	1,808,662	-	-	1,808,662	0%
16	K211525	US TREASURY- COVIDE 19 EMERG. FOOD	3,000,000	-	-	3,000,000	0%
17	K211537	US TREASURY- COVIDE 19 DALTICS	2,330,205	-	-	2,330,205	0%
18	K211538	US TREASURY- COVIDE 19 MOBILE UNITS	953,380	-	-	953,380	0%
19	K211526	US TREASURY- COVIDE 19 PPE	600,000	-	-	600,000	0%
20	K211539	US TREASURY- COVIDE 19 TESTING	3,451,186	-	-	3,451,186	0%
21	K211517	US TREASURY- DIT CYBERSECURITY INF.	1,644,509	-	-	1,644,509	0%
		Un-budgeted	(924,999)				
			166,723,555	18,374,050	47,386,955	101,887,548	39%
		CJY-41-21 Central Support					
22	K211500	US TREASURY- OPVP FRF OFFICE	25,337,389	291,006	418,120	24,628,263	3%
23	K211501	US TREASURY- BROADBAND OFC-FRF	2,725,789	-	-	2,725,789	0%
24	K211502	US TREASURY- HUMAN RESOURCES	869,194	-	-	869,194	0%
25	K211503	US TREASURY- WATER RESOURCES	2,629,500	-	-	2,629,500	0%
26	K211505	US TREASURY- BUSINESS REG- FRF	330,768	6,281		324,487	2%
27	K211509	US TREASURY- DIV COMM DEV- FRF	10,683,627	-	-	10,683,627	0%
28	K211510	US TREASURY- DCD CHAPTERS- FRF	7,761,517	-	-	7,761,517	0%
29	K211514	US TREASURY- OOC - FRF	17,664,167	553,261	1,372,719	15,738,187	11%
30	K211519	US TREASURY - ATTORNEY GENERAL	25,446,993	-		25,446,993	0%
31	K211521	US TREASURY- ECONOMIC DEV- FRF	2,843,597	-		2,843,597	0%
32	K211527	US TREASURY- NN WASHINGTON OFC	5,254,962	-	-	5,254,962	0%
33	K211536	US TREASURY- NDOH - FRF	1,852,157	-	-	1,852,157	0%
34	K211540	US TREASURY- OFC OF MGMT & BDG	2,788,084	-	-	2,788,084	0%
			106,187,744	850,548	1,790,839	103,546,357	2%
		CJY-41-21 Regulatory					
35	K211504	US TREASURY- EPA ADMIN - FRF	8,093,853	6,409	52,491	8,034,953	1%
36	K211506	US TREASURY- HERITAGE & HIST P	1,010,601	2,563	19,909	988,129	2%
37	K211508	US TREASURY- GENERAL LAND DEV	2,183,797	-	-	2,183,797	0%
38	K211511	US TREASURY- AMLR - FRF	2,033,414	33,384	-	2,000,030	2%
39	K211512	US TREASURY- FORESTRY - FRF	991,293	-	-	991,293	0%
40	K211513	US TREASURY- MINERALS - FRF	1,440,527	61	-	1,440,466	0%
41	K211515	US TREASURY- NAVAJO LAND DEPT	5,059,674	206,350	218,024	4,635,300	8%
42	K211520	US TREASURY - FISH & WILDLIFE	3,525,471	-	-	3,525,471	0%
			24,338,630	248,766	290,424	23,799,440	2%
		Un-budgeted	77,419,772				
			207,946,146	1,099,314	2,081,264	127,345,797	2%
		CJY-62-21 Hardship Assistance					
			557,000,000				
43	K211522	US Treasury- Hardship Assistance	557,000,000	444,822,000	-	112,178,000	80%
		TOTAL ALLOCATED DOLLARS	**1,009,228,770**	**464,295,364**	**49,468,219**	**418,970,414**	51%
		Un-allocated dollars					
		Un-allocated $	1,070,232,694				
		TOTAL UN-ALLOCATED DOLLARS	**1,070,232,694**				
		GRAND TOTAL	**2,079,461,464**				

Prepard by ARPA/OOC

THE NAVAJO NATION
General Fund Revenue Schedule
(Unaudited)
March 31, 2022

FY 2022
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	$ 16,083,939		$ 11,835,061	57.61
TNN: COAL REVENUES	28,835,000	28,835,000	15,825,397		13,009,603	54.88
TNN:OTR MINERALS REV			9,982		(9,982)	
TNN: LAND REVENUES	70,165,000	70,165,000	53,512,437		16,652,563	76.27
TNN: BUSINESS FEES			51,762		(51,762)	
TNN: INTEREST INCOME	4,000,000	4,000,000	(633,430)		4,633,430	-15.84
TNN: TAX REVENUES	55,154,000	55,154,000	36,776,201		18,377,799	66.68
COURT FINES + FEES	500,000	500,000	197,201		302,799	39.44
TNN: OTHER REVENUES	750,000	750,000	1,356,885		(606,885)	180.92
BIA: ROYAL; GAS; OIL			426,540		(426,540)	
BIA: COAL REVENUES			82		(82)	
BIA:OTR MINERALS REV					-	
BIA: LAND REVENUES			27,889		(27,889)	
TOTAL REVENUE	**$ 187,323,000**	**$ 187,323,000**	**123,634,883**	**(1)**	**$ 63,688,117**	**66.00**
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)	(2,187,590)		(1,558,410)	58.40
PERMANENT FUND TRNSF	(22,479,000)	(22,479,000)	(13,125,537)		(9,353,463)	58.39
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)	(4,375,179)		(3,117,821)	58.39
TOTAL SET ASIDE	**$ (50,118,000)**	**$ (50,118,000)**	**$ (36,088,306)**	**(2)**	**$ (14,029,694)**	**72.01**
SUB TOTAL	**$ 137,205,000**	**$ 137,205,000**	**$ 87,546,577**	**(3)**	**$ 49,658,423**	**63.81**
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**	**$ 128,912,708**	**(5)**	**$ 49,658,423**	**72.19**

(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

Prepared by:
General Accounting
4/14/2022

FY 2022
EXHIBIT "C"

The Navajo Nation
Budget Status_Income Statement
As of March 31, 2022

Branch / Object Account	Original Budget	Revised Budget	Actual Expenses		Encumbrances		Budget Available		% Available
LEGISLATIVE BRANCH									
2001 - Personnel Expenses	$ 13,019,287	13,134,922	4,933,215		-		$ 8,201,706		62.44
3000 - Travel Expenses	928,679	978,803	555,342		-		423,461		43.26
3500 - Meeting Expenses	124,411	346,828	20,628		-		326,200		94.05
4000 - Supplies	372,515	641,407	160,494		174,694		306,219		47.74
5000 - Lease & Rental	140,809	175,498	85,516		28,514		61,468		35.03
5500 - Communications & Utilities	168,162	180,192	64,126		-		116,066		64.41
6000 - Repairs & Maintenance	133,103	209,801	23,155		66,650		119,995		57.19
6500 - Contractual Services	1,541,268	3,162,075	846,200		1,312,656		1,003,219		31.73
7000 - Special Transactions	336,031	620,513	192,211		56,608		371,694		59.90
8000 - Assistance	-	-	-		-		-		
9000 - Capital Outlay	416,513	21,453	-		-		21,453		100.00
9500 - Matching & Indirect Cost	-	-	-		-		-		
Total LEGISLATIVE BRANCH	$ 17,180,778	$ 19,471,491	$ 6,880,888	(1a)	$ 1,639,122	(1b)	$ 10,951,482	(1c)	56.24
EXECUTIVE BRANCH									
2001 - Personnel Expenses	$ 91,172,726	92,410,212	32,742,735		-		$ 59,667,477		64.57
3000 - Travel Expenses	9,378,462	8,879,875	3,171,532		3,411		5,704,933		64.25
3500 - Meeting Expenses	549,521	545,252	103,829		-		441,423		80.96
4000 - Supplies	6,252,455	8,118,205	1,722,948		1,057,859		5,337,398		65.75
5000 - Lease & Rental	960,130	1,600,819	612,603		112,357		875,860		54.71
5500 - Communications & Utilities	1,811,779	2,074,650	453,444		110,485		1,510,722		72.82
6000 - Repairs & Maintenance	2,506,316	3,148,929	742,498		463,426		1,943,005		61.70
6500 - Contractual Services	3,505,130	10,218,163	1,593,639		2,698,689		5,925,836		57.99
7000 - Special Transactions	2,954,184	5,689,889	1,347,085		247,708		4,095,096		71.97
8000 - Assistance	37,272,998	43,698,706	35,113,961		4,568,085		4,016,660		9.19
9000 - Capital Outlay	2,314,716	3,197,103	180,721		778,482		2,237,900		70.00
9300 - Other Income and Expense	-	-	-		-		-		
9500 - Matching & Indirect Cost	-	-	-		-		-		
Total EXECUTIVE BRANCH	$ 158,678,417	$ 179,581,803	$ 77,784,993	(2a)	$ 10,040,501	(2b)	$ 91,756,309	(2c)	51.09
JUDICIAL BRANCH									
2001 - Personnel Expenses	$ 15,072,760	15,148,090	5,954,445		-		$ 9,193,645		60.69
3000 - Travel Expenses	429,229	464,601	103,557		-		361,044		77.71
3500 - Meeting Expenses	10,000	9,500	-		-		9,500		100.00
4000 - Supplies	568,951	833,465	88,259		70,253		674,953		80.98
5000 - Lease & Rental	13,986	19,235	-		261		18,974		98.64
5500 - Communications & Utilities	140,197	153,733	42,425		-		111,308		72.40
6000 - Repairs & Maintenance	28,800	434,945	5,945		10,631		418,369		96.19
6500 - Contractual Services	7,719	92,419	890		2,274		89,255		96.58
7000 - Special Transactions	241,435	343,916	101,508		-		242,408		70.48
8000 - Assistance	-	-	-		-		-		
9000 - Capital Outlay	120,000	120,000	-		-		120,000		
9300 - Other Income and Expense			-		-		-		
Total JUDICIAL BRANCH	$ 16,633,077	$ 17,619,904	$ 6,297,030	(3a)	$ 83,419	(3b)	$ 11,239,455	(3c)	63.79
FIXED COST									
2001 - Personnel Expenses	$ -	-	-		-		$ -		
3000 - Travel Expenses	-	-	1,885		-		(1,885)		0.00
3500 - Meeting Expenses	-	-	-		-		-		
4000 - Supplies	-	81,743	1,132		-		80,611		98.61
5000 - Lease & Rental	183,400	204,496	152,979		7,964		43,553		21.30
5500 - Communications & Utilities	6,523,500	7,051,092	3,266,888		415,872		3,368,333		47.77
6000 - Repairs & Maintenance	3,482,322	5,378,654	1,116,329		1,474,558		2,787,768		51.83
6500 - Contractual Services	3,742,463	6,223,906	960,793		3,680,507		1,582,606		25.43
7000 - Special Transactions	7,877,884	8,050,725	7,834,073		-		216,652		2.69
8000 - Assistance	-	-	260		-		(260)		
9000 - Capital Outlay	-	202,261	12,502		89,759		100,000		49.44
9300 - Other Income and Expense	-	-	-		-		-		
9500 - Matching & Indirect Cost	3,500,000	3,500,000	1,259,944		-		2,240,056		0.00
Total FIXED COST	$ 25,309,569	$ 30,692,877	$ 14,606,784	(4a)	$ 5,668,659	(4b)	$ 10,417,434	(4c)	33.94
GRAND TOTAL:	$ 217,801,841	$ 247,366,076	$ 105,569,694	(5a)	$ 17,431,702	(5b)	$ 124,364,680	(5c)	50.28

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

Prepared By:
General Accounting
4/08/2022

FY 2022
EXHIBIT "D"

Undesignated, Unreserved, Fund Balance (UUFB)
April 12, 2022

09-30-21 UUFB balance (Un-Audited)		$	25,786,238
Less Supplementals:			
CO-54-21-Tohatchi Area of Opportunity & Services, Inc.	258,512		
CO-55-21-Judicial Branch/Election Administration	1,561,438		
Total Supplementals			1,819,950
UUFB -Unaudited 4/12/22		$	23,966,288

Prepared by:
General Accounting
04/12/2022

THE NAVAJO NATION
Active Federal Fund Report (Unaudited)
February 28, 2022

FY 2022
EXHIBIT "E"

	Revised Budget	Actual Expenses	Encumbrances	Budget Balance
LEGISLATIVE BRANCH	-	-	-	-
JUDICIAL BRANCH	8,206,844	127,199	-	8,079,645
EXECUTIVE OFFICES (OP/VP)	30,592,351	33,916	537,634	30,020,801
OFFICE OF ATTORNEY GENERAL	27,428,339	416,188	3,595	27,008,556
OFFICE OF MANAGEMENT & BUDGET	2,788,084	-	-	2,788,084
OFFICE OF THE CONTROLLER	936,941,331	455,752,762	440,099	480,748,470
DIV. OF COMMUNITY DEVELOPMENT	61,077,423	6,066,524	2,818,644	52,192,256
DEPT OF DINE EDUCATION	54,771,359	21,897,252	2,579,100	30,295,007
DIV. OF ECONOMIC DEVELOPMENT	34,586,948	8,657	-	34,578,291
ENV. PROTECTION AGENCY	26,151,771	9,870,911	2,399,826	13,881,034
DIVISION OF GENERAL SERVICES	34,415,769	9,578,669	1,652,404	23,184,696
DEPARTMENT OF HEALTH	73,597,959	16,489,691	6,816,799	50,291,469
DIVISION OF HUMAN RESOURCES	43,158,955	10,552,842	933,304	31,672,808
DIVISION OF NATURAL RESOURCES	145,000,343	37,962,640	4,090,404	102,947,299
DIVISION OF PUBLIC SAFETY	24,396,540	11,431,396	3,756,087	9,209,056
DIVISION OF SOCIAL SERVICES	318,282,490	118,723,170	7,410,343	192,148,978
DIVISION OF TRANSPORTATION	350,542,165	124,747,572	29,713,297	196,081,297
Total ALL DIVISIONS	**2,171,938,671**	**823,659,390**	**63,151,535**	**1,285,127,746**

Prepared by:
Contract Accounting

THE NAVAJO NATION
Active State Fund Report (Unaudited)
February 28, 2022

FY 2022
EXHIBIT "F"

	Revised Budget	Actual Expenses	Encumbrances	Budget Balance
LEGISLATIVE BRANCH	-	-	-	-
DIV. OF COMMUNITY DEVELOPMENT	56,244,143	5,733,678	4,854,769	45,655,696
DEPT OF DINE EDUCATION	2,663,572	604,790	779,888	1,278,893
DIV. OF ECONOMIC DEVELOPMENT	-	-	-	-
ENV. PROTECTION AGENCY	170,000	-	153,084	16,916
DIVISION OF GENERAL SERVICES	5,902,144	1,466,696	1,673,570	2,761,879
DEPARTMENT OF HEALTH	22,484,606	3,020,412	1,039,063	18,425,131
DIVISION OF HUMAN RESOURCES	-	-	-	-
DIVISION OF NATURAL RESOURCES	-	-	-	-
DIVISION OF PUBLIC SAFETY	-	-	-	-
DIVISION OF SOCIAL SERVICES	7,850,746	1,313,041	19,676	6,518,029
DIVISION OF TRANSPORTATION	13,732,300	2,588,969	959,229	10,184,102
Total ALL DIVISIONS	**109,047,510**	**14,727,586**	**9,479,279**	**84,840,646**

Prepared by:
Contract Accounting

THE NAVAJO NATION
Active BIA-IHS Report (Unaudited)
February 28, 2022

FY 2022
EXHIBIT "G"

Active BIA-IHS

	Revised Budget	Actual Expenses	Encumbrances	Budget Balance
DIV.OF COMMUNITY DEVELOPMENT	300,000	221,705	78,295	-
DEPARTMENT OF HEALTH	321,014,933	172,496,451	3,842,712	144,675,770
DIVISION OF PUBLIC SAFETY	90,992,020	61,450,671	2,055,774	27,485,575
DIVISION OF SOCIAL SERVICES	9,325,344	5,541,836	6,145	3,777,363
FED 638 CONTRACT (DHHS - IHS)	**421,632,297**	**239,710,662**	**5,982,927**	**175,938,708**
JUDICIAL BRANCH	13,282,766	9,348,137	191,474	3,743,155
OFFICE OF ATTORNEY GENERAL	1,002,291	633,189	-	369,102
OFFICE OF MANAGEMENT & BUDGET	129,205,456	119,381,599	-	9,823,857
OFFICE OF THE CONTROLLER	-	-	-	-
DIV.OF COMMUNITY DEVELOPMENT	16,337,366	3,675,206	81,252	12,580,908
DEPT OF DINE EDUCATION	123,766,527	55,650,403	8,686,156	59,429,968
DIVISION OF HUMAN RESOURCES	13,375,056	8,840,005	157,122	4,377,929
DIVISION OF NATURAL RESOURCES	174,094,980	75,264,855	9,123,693	89,706,432
DIVISION OF PUBLIC SAFETY	218,192,471	153,446,749	761,868	63,983,854
DIVISION OF SOCIAL SERVICES	93,843,892	67,742,382	2,275,268	23,826,242
DIVISION OF TRANSPORTATION	-	-	-	-
FED 638 CONTRACT (DOI - BIA)	**783,100,805**	**493,982,524**	**21,276,833**	**267,841,448**
Total ALL DIVISIONS	**1,204,733,102**	**733,693,186**	**27,259,760**	**443,780,156**

Prepared by:
Contract Accounting