

OFFICE OF THE AUDITOR GENERAL

The Navajo Nation

Report on Available Fund Balances For the 110 Navajo Nation Chapters

**Fiscal Year 2018 - Fourth Quarter
As of September 30, 2018**

**Report No. 19-11
March 2019**


**Performed by:
Stacy Manuelito, Senior Auditor
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M-E-M-O-R-A-N-D-U-M

TO : **24th Navajo Nation Council**

FROM : 
Helen Brown, Principal Auditor
Delegated Auditor General
OFFICE OF THE AUDITOR GENERAL

DATE : March 12, 2019

SUBJECT : Report no. 19-11 - Available Fund Balances for the Navajo Nation Chapters-Fiscal Year 2018 Fourth Quarter (as of September 30, 2018)

PURPOSE

The purpose of this report is to inform the Navajo Nation Council, chapter officials and the public on the chapter funds that contain balances at the end of quarter four of fiscal year 2018. The information contained in this report was obtained based on the methodology explained in Appendix A.

REPORT LIMITATIONS

The report provides information on the fund balances for 105 of the 110 Navajo Nation Chapters. Information pertaining to five Chapters (Coppermine, Cameron, Hogback, Hardrock, and Ramah) could not be obtained for reasons such as no chapter response, incomplete database, unreconciled accounts, and incompatible systems.

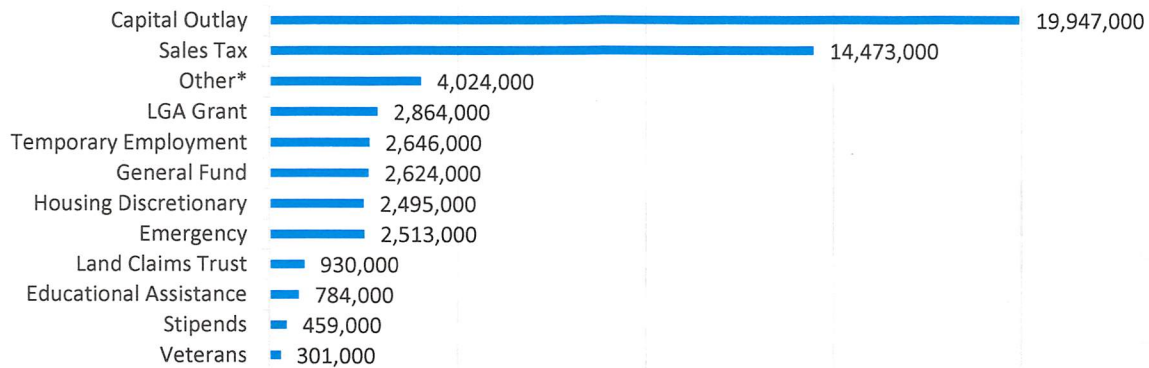
Secondly, the reported chapter fund balances are preliminary (unaudited) because our office did not verify the accuracy of the posted transactions in the chapters' accounting systems.

COMPILATION RESULTS

The 105 Chapters had \$54 million available to fund services to chapter community members as of September 30, 2018. The dollars consist of 12 major fund categories as illustrated on the bar chart below.

See Chart on Next Page

FY 2018 Available Funds



Source: Consolidated Balance Sheet as of September 30, 2018.

Note: Other* category consists of external funding sources such as grants, and internally generated revenue from user charges and funding sources that do not relate to any of the 11 categories listed above.

The fund balances for each chapter is delineated in the attached exhibits as follows:

- Exhibit A – Total Available funds by chapter
- Exhibit B – 12 Major Fund Categories
- Exhibit C - Breakdown of Chapter Funds by Fund Type

For those Navajo Nation Chapters whose fund balances were omitted in this quarterly report, we will be coordinating meetings with these Chapters to address the hindrances we encountered with their accounting systems. Once those issues are resolved, we will be back on track to provide a full report on chapter fund balances going forward.

If you have any questions about this report, please call our office at (928) 871-6303.

xc: Johnny Johnson, Department Manager
ADMINISTRATIVE SERVICE CENTER/DCD
110 Navajo Nation Chapters
DIVISION OF COMMUNITY DEVELOPMENT
Darlene Sam, Senior Budget Analyst
OFFICE OF MANAGEMENT AND BUDGET
Chrono

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COMPILATION RESULTS

\$54 Million in Total Chapter Fund Balances

Chapter fund balances totaled approximately \$54 million as of September 30, 2018. Listed below are the 110 chapters and their fund balances, sorted from highest to lowest, and rounded to nearest thousand.

Chapter Name	Available Fund Balance (\$)	Chapter Name	Available Fund Balance (\$)
Tuba City*	5,219,000	Shiprock	406,000
Aneth*	1,749,000	Huerfano	403,000
Tonalea*	1,459,000	Becenti	402,000
Oljato	1,319,000	Whippoorwill*	400,000
San Juan*	1,212,000	Nazlini*	398,000
Upper Fruitland*	1,163,000	Pinon*	395,000
Newcomb*	1,162,000	Burnham*	392,000
Bodaway/Gap*	1,121,000	Sheep Springs*	376,000
Navajo Mountain	996,000	Thoreau	369,000
Forest Lake	976,000	Mexican Springs	363,000
Beclabito*	965,000	Twin Lakes	326,000
Nenahnezad	956,000	Lukachukai	318,000
Red Lake #18	889,000	Indian Wells	314,000
Counselor	858,000	Tsayatoh	293,000
Greasewood Springs*	854,000	Kinlichee*	288,000
Cove*	846,000	Tohatchi	269,000
Rough Rock	721,000	Dennehotso*	263,000
Shonto*	702,000	Tsaile/Wheatfields	262,000
Kayenta*	686,000	Sweetwater*	249,000
Steamboat*	680,000	Kaibeto	243,000
Many Farms	679,000	Littlewater*	229,000
Tachee/Blue Gap	659,000	Lake Valley	227,000
Wide Ruins	657,000	Tohajiilee	223,000
Churchrock	654,000	Toadlena/Two Grey Hills*	222,000
Ganado*	647,000	Pinedale	221,000
Houck*	638,000	Mexican Water*	221,000
Black Mesa	623,000	Red Rock	214,000
Low Mountain	615,000	Tolani Lake	206,000
Sawmill	613,000	Teec Nos Pos	198,000
Sanostee	613,000	Standing Rock*	195,000
Round Rock	594,000	Cornfields*	168,000
Oak Springs	583,000	Red Mesa	167,000
Coyote Canyon	572,000	Whitecone	165,000
Jeddito	559,000	Teesto*	158,000
Klagetoh	539,000	Lupton*	156,000
White Rock*	534,000	Chinle*	153,000
Torreon/Star Lake	522,000	Smith Lake	142,000
Crystal	515,000	Casamero Lake*	106,000
St Michaels	515,000	Birdsprings*	106,000
Rock Springs	512,000	Inscription House*	105,000
Red Valley	501,000	Rock Point	88,000
Gadiiahi/Tokoi	497,000	Iyanbito	73,000
Nahodishgish	495,000	Mariano Lake	72,000
Ojo Encino*	493,000	Nageezi	56,000
Chilchinbeto*	485,000	Manuelito	52,000
Fort Defiance*	480,000	Whitehorse Lake	45,000
LeChee*	479,000	Nahata Dzil*	42,000
Coalmine Canyon	456,000	Pueblo Pintado	19,000
Tselani/Cottonwood	455,000	Dilkon*	5,000
Crownpoint	453,000	Baca/Prewitt*	(16,000)
Naschitti*	449,000	Cameron	No data
Alamo	440,000	Coppermine	No data
Leupp*	428,000	Hardrock	No data
Breadsprings*	418,000	Hogback*	No data
Chichiltah	408,000	Ramah	No data

* LGA-certified Chapters

\$19.9 Million in Capital Outlay Funds

The chapters maintained \$19.9 million designated for capital outlay projects. Listed below is the comparison of the 110 chapter’s capital outlay fund balances as of September 30, 2018, sorted from highest to lowest, and rounded to the nearest thousand.

Chapters	Available Fund Balance (\$)	Chapters	Available Fund Balance (\$)
San Juan*	765,000	Tsaile/Wheatfields	157,000
Aneth*	668,000	LeChee*	152,000
Low Mountain	529,000	Chilchinbeto*	150,000
Churchrock	492,000	St Michaels	148,000
Navajo Mountain	477,000	Huerfano	145,000
Counselor	469,000	Tselani/Cottonwood	142,000
Red Lake #18	455,000	Lukachukai	138,000
Tonalea*	455,000	Pinedale	134,000
Newcomb*	444,000	Sweetwater*	130,000
Beclabito*	443,000	Kaibeto	105,000
Nahodishgish	436,000	Cornfields*	103,000
Oljato	399,000	Red Mesa	103,000
Cove*	371,000	Red Rock	94,000
Wide Ruins	351,000	Tohajilee	94,000
Crystal	330,000	Tolani Lake	94,000
Torreon/Star Lake	315,000	Mexican Springs	93,000
Chichiltah	305,000	Nazlini*	91,000
Breadsprings*	304,000	Toadlena/Two Grey Hills*	91,000
Steamboat*	303,000	Indian Wells	88,000
Tachee/Blue Gap	298,000	Mariano Lake	87,000
Becenti	289,000	Smith Lake	81,000
Rock Springs	289,000	Kayenta*	80,000
Oak Springs	288,000	Leupp*	76,000
Tuba City*	282,000	Lupton*	75,000
Gadiiahi/Tokoi	279,000	Tohatchi	75,000
Forest Lake	274,000	Fort Defiance*	71,000
Sanostee	274,000	Whitecone	63,000
Alamo	273,000	Greasewood Springs*	59,000
Nenahnezad	264,000	Upper Fruitland*	58,000
Sawmill	262,000	Rock Point	49,000
Coyote Canyon	257,000	Shiprock	44,000
Naschitti*	254,000	Teec Nos Pos	44,000
Round Rock	251,000	Kinlichee*	43,000
White Rock*	241,000	Iyanbito	40,000
Pinon*	236,000	Dennehotso*	37,000
Black Mesa	223,000	Teesto*	31,000
Ojo Encino*	223,000	Mexican Water*	29,000
Klagetoh	220,000	Manuelito	28,000
Many Farms	219,000	Birdsprings*	27,000
Thoreau	219,000	Casamero Lake*	26,000
Burnham*	207,000	Nahata Dziil*	25,000
Crownpoint	207,000	Nageezi	20,000
Red Valley	201,000	Whitehorse Lake	20,000
Twin Lakes	198,000	Pueblo Pintado	17,000
Bodaway/Gap*	196,000	Whippoorwill*	17,000
Standing Rock	194,000	Chinle*	15,000
Sheep Springs*	180,000	Inscription House*	7,000
Houck*	178,000	Shonto*	0
Jeddito	178,000	Dilkon*	(5,000)
Littlewater*	173,000	Baca/Prewitt*	(22,000)
Rough Rock	173,000	Cameron	No data
Ganado*	172,000	Coppermine	No data
Lake Valley	171,000	Hardrock	No data
Coalmine Canyon	162,000	Hogback*	No data
Tsayatoh	158,000	Ramah	No data

* LGA-certified Chapters

\$14.4 Million in Sales Tax Revenue Funds

The chapters maintained \$14.5 million designated for infrastructure, economic development, and other governmental purposes. Listed below is the comparison of the 110 chapter's sales tax revenue fund balances as of September 30, 2018, sorted from highest to lowest, and rounded to the nearest thousand.

Chapters	Available Fund Balance (\$)	Chapters	Available Fund Balance (\$)
Tuba City*	4,288,000	Gadiiahi/Tokoi	63,000
Rough Rock	445,000	Teec Nos Pos	59,000
Many Farms	297,000	Huerfano	53,000
Oljato	288,000	Pinon*	50,000
Forest Lake	276,000	Counselor	48,000
Round Rock	270,000	Kinlichee*	46,000
Greasewood Springs*	265,000	Shonto*	45,000
Aneth*	253,000	Newcomb*	44,000
Black Mesa	246,000	Sweetwater*	43,000
Tachee/Blue Gap	233,000	Lupton*	42,000
Sawmill	230,000	Low Mountain	41,000
Tonalea*	228,000	Rock Springs	41,000
Coyote Canyon	224,000	Tolani Lake	39,000
Klagetoh	224,000	Churchrock	38,000
Oak Springs	224,000	Ojo Encino*	37,000
Red Lake #18	221,000	Crownpoint	34,000
Nenahnezad	220,000	Toadlena/Two Grey Hills*	33,000
Coalmine Canyon	212,000	Pinedale	32,000
Tselani/Cottonwood	211,000	Red Mesa	29,000
Bodaway/Gap*	202,000	Whitecone	29,000
Jeddito	200,000	Chichiltah	28,000
Steamboat*	197,000	Burnham*	25,000
Beclabito*	195,000	Cornfields*	24,000
Kayenta*	192,000	Mexican Water*	24,000
Houck*	183,000	Teesto*	24,000
Upper Fruitland*	171,000	Inscription House*	23,000
Mexican Springs	166,000	Tohajilee	22,000
Ganado*	161,000	Iyanbito	21,000
Indian Wells	149,000	Rock Point	15,000
Whippoorwill*	148,000	Dilkon*	14,000
Sanostee	146,000	Becenti	13,000
Leupp*	140,000	Tsayatoh	13,000
Navajo Mountain	138,000	Nahodishgish	12,000
Wide Ruins	137,000	Alamo	10,000
Fort Defiance*	127,000	Nahata Dzii*	9,000
St Michaels	122,000	Thoreau	9,000
Cove*	117,000	Smith Lake	8,000
Nazlini*	112,000	Nageezi	7,000
Chilchinbeto*	111,000	Pueblo Pintado	6,000
Chinle*	108,000	Whitehorse Lake	6,000
Lukachukai	105,000	Manuelito	5,000
Crystal	100,000	Standing Rock	5,000
Shiprock	94,000	Breadsprings*	4,000
Twin Lakes	94,000	Casamero Lake*	4,000
Tohatchi	90,000	Lake Valley	3,000
Red Valley	85,000	Littlewater*	3,000
San Juan*	81,000	Red Rock	3,000
Kaibeto	79,000	Mariano Lake	2,000
Dennehotso*	76,000	Baca/Prewitt*	1,000
LeChee*	73,000	White Rock*	(2,000)
Sheep Springs*	69,000	Cameron	No data
Birdsprings*	67,000	Coppermine	No data
Naschitti*	67,000	Hardrock	No data
Torreon/Star Lake	65,000	Hogback*	No data
Tsaile/Wheatfields	65,000	Ramah	No data

* LGA-certified Chapters

\$2.6 Million in Temporary Employment Funds

The chapters maintained \$2.6 million designated for temporary employment and on the job training. The temporary employment funds consists of \$1.5 million Public Employment Projects and \$1.1 million Summer Youth. Listed below is the comparison of the 110 chapters and their Public Employment Projects and Summer Youth fund balances as of September 30, 2018, sorted from highest to lowest, and rounded to the nearest thousand.

\$1.5 Million Public Employment Projects Fund Balances

Chapters	Available Fund Balance (\$)	Chapters	Available Fund Balance (\$)
Oljato	93,000	Rock Springs	5,000
Tonalea*	90,000	Sawmill	5,000
Aneth*	79,000	Chichiltah	4,000
Bodaway/Gap*	78,000	Indian Wells	4,000
Counselor	63,000	Inscription House*	4,000
Kayenta*	61,000	Nazlini*	4,000
Shiprock	60,000	Alamo	3,000
Gadiiah/Tokoi	57,000	Lupton*	3,000
Houck*	57,000	Pinedale	3,000
Nenahnezad	43,000	Tohajilee	3,000
Wide Ruins	42,000	Twin Lakes	3,000
Cove*	38,000	Burnham*	2,000
Mexican Water*	38,000	Casamero Lake*	2,000
White Rock*	38,000	Fort Defiance*	2,000
Tsayatoh	32,000	LeChee*	2,000
Leupp*	31,000	Pueblo Pintado	2,000
Dennehotso*	30,000	Rock Point	2,000
Coalmine Canyon	29,000	San Juan*	2,000
Huerfano	28,000	Tachee/Blue Gap	2,000
Red Valley	28,000	Upper Fruitland*	2,000
Naschitti*	27,000	Ganado*	1,000
Jeddito	26,000	Kaibeto	1,000
Teec Nos Pos	26,000	Nageezi	1,000
Churchrock	23,000	Nahodishgish	1,000
Crownpoint	23,000	Ojo Encino*	1,000
St Michaels	22,000	Steamboat*	1,000
Beclabito*	21,000	Tohatchi	1,000
Coyote Canyon	21,000	Tuba City*	1,000
Tselani/Cottonwood	20,000	Baca/Prewitt*	0
Whippoorwill*	18,000	Iyanbito	0
Breadsprings*	17,000	Low Mountain	0
Lake Valley	17,000	Shonto*	0
Navajo Mountain	17,000	Sweetwater*	0
Sheep Springs*	17,000	Toadlena/Two Grey Hills*	0
Smith Lake	17,000	Tsaile/Wheatfields	0
Crystal	16,000	Whitehorse Lake	0
Teesto*	16,000	Pinon*	(1,000)
Mexican Springs	14,000	Red Mesa	(1,000)
Red Lake #18	13,000	Round Rock	(1,000)
Klagetoh	11,000	Becenti	(2,000)
Many Farms	11,000	Oak Springs	(2,000)
Chilchinbeto*	10,000	Forest Lake	(3,000)
Red Rock	10,000	Standing Rock	(3,000)
Sanostee	10,000	Thoreau	(3,000)
Whitecone	10,000	Mariano Lake	(4,000)
Greasewood Springs*	9,000	Dilkon*	(6,000)
Nahata Dziiil*	9,000	Newcomb*	(6,000)
Rough Rock	9,000	Tolani Lake	(13,000)
Cornfields*	8,000	Littlewater*	(16,000)
Kinlichee*	8,000	Chinle*	(29,000)
Torreon/Star Lake	8,000	Cameron	No data
Birdsprings*	7,000	Coppermine	No data
Lukachukai	6,000	Hardrock	No data
Manuelito	6,000	Hogback*	No data
Black Mesa	5,000	Ramah	No data

* LGA-certified Chapters

\$1.1 Million Summer Youth Employment Fund Balances

Chapters	Available Fund Balance	Chapters	Available Fund Balance
Nenahnezad	50,000	Leupp*	7,000
Tonalea*	48,000	Nageezi	7,000
Upper Fruitland*	42,000	Rock Springs	7,000
Bodaway/Gap*	39,000	Burnham*	6,000
Cove*	34,000	Houck*	6,000
Red Valley	31,000	Jeddito	6,000
Rough Rock	30,000	Nahata Dzii*	6,000
Oljato	29,000	Shiprock	6,000
Beclabito*	27,000	Inscription House*	5,000
Black Mesa	26,000	Kayenta*	5,000
Forest Lake	25,000	Lukachukai	5,000
Whippoorwill*	24,000	Mexican Springs	5,000
Teesto*	23,000	Oak Springs	5,000
Baca/Prewitt*	22,000	Iyanbito	4,000
Ojo Encino*	20,000	Klagetoh	4,000
Huerfano	19,000	Pueblo Pintado	4,000
Littlewater*	19,000	Red Rock	4,000
Red Lake #18	19,000	Dennehotso*	3,000
Toadlena/Two Grey Hills*	19,000	Ganado*	3,000
White Rock*	19,000	Lupton*	3,000
Navajo Mountain	18,000	Tohatchi	3,000
Steamboat*	17,000	Tsaile/Wheatfields	3,000
Whitehorse Lake	17,000	Coalmine Canyon	2,000
Aneth*	16,000	Dilkon*	2,000
LeChee*	16,000	Lake Valley	2,000
Sawmill	16,000	Naschitti*	2,000
St. Michaels	16,000	Red Mesa	2,000
Chichiltah	15,000	Smith Lake	2,000
Crystal	15,000	Tsayatoh	2,000
Kinlichee*	15,000	Alamo	1,000
Many Farms	15,000	Casamero Lake*	1,000
Pinon*	15,000	Chinle*	1,000
Thoreau	15,000	Manuelito	1,000
Wide Ruins	15,000	Nahodishgish	1,000
Counselor	14,000	Nazlini*	1,000
Gadiiahi/Tokoi	14,000	Rock Point	1,000
Sanostee	14,000	Round Rock	1,000
Birdsprings*	13,000	San Juan*	1,000
Indian Wells	13,000	Sheep Springs*	1,000
Churchrock	12,000	Sweetwater*	1,000
Crownpoint	12,000	Tuba City* *	1,000
Chilchinbeto*	11,000	Cornfields*	0
Fort Defiance*	11,000	Coyote Canyon	0
Torreon/Star Lake	11,000	Mariano Lake	0
Twin Lakes	11,000	Pinedale	0
Becenti	10,000	Shonto*	0
Kaibeto	10,000	Tachee/Blue Gap	0
Low Mountain	10,000	Teec Nos Pos	0
Newcomb*	10,000	Breadsprings*	(1,000)
Greasewood Springs*	9,000	Tohajiilee	(2,000)
Whitecone	9,000	Cameron	No data
Mexican Water*	8,000	Coppermine	No data
Standing Rock	8,000	Hardrock	No data
Tolani Lake	8,000	Hogback*	No data
Tselani/Cottonwood	8,000	Ramah	No data

* LGA-certified Chapters

\$2.4 Million in Housing Discretionary Funds

The chapters maintained \$2.5 million designated for housing assistance. Listed below is the comparison of the 110 chapters and their housing discretionary fund balances as of September 30, 2018, sorted from highest to lowest, and rounded to the nearest thousand.

Chapters	Available Fund Balance (\$)	Chapters	Available Fund Balance (\$)
Oljato	221,000	Leupp*	9,000
Tonalea*	155,000	Smith Lake	9,000
Nenahnezad	102,000	Tuba City*	9,000
Aneth*	100,000	Whitecone	9,000
Tachee/Blue Gap	92,000	Coalmine Canyon	8,000
Counselor	91,000	Lukachukai	8,000
Newcomb*	73,000	Pinedale	8,000
Alamo	69,000	Houck*	7,000
Sanostee	66,000	Littlewater*	7,000
Huerfano	58,000	Rough Rock	7,000
Navajo Mountain	58,000	Becenti	6,000
Beclabito*	55,000	Oak Springs	6,000
Bodayway/Gap*	54,000	Sheep Springs*	6,000
Forest Lake	53,000	Tohajilee	6,000
Klagetoh	53,000	White Rock*	6,000
Red Valley	50,000	Low Mountain	5,000
Kinlichee*	49,000	Nahata Dził*	5,000
Crownpoint	48,000	Rock Point	5,000
Tohatchi	47,000	Whitehorse Lake	5,000
Many Farms	45,000	Cornfields*	4,000
Red Lake #18	42,000	Nageezi	4,000
Shiprock	39,000	Nazlini*	4,000
Steamboat*	39,000	Red Rock	4,000
Rock Springs	38,000	Tsaile/Wheatfields	4,000
Whippoorwill*	38,000	Tselani/Cottonwood	4,000
Gadliah/Tokoi	36,000	Birdsprings*	3,000
Torreon/Star Lake	31,000	Greasewood Springs*	3,000
St Michaels	30,000	Lupton*	3,000
Wide Ruins	30,000	Pinon*	3,000
Churchrock	29,000	Round Rock	3,000
Cove*	26,000	Shonto*	3,000
Coyote Canyon	24,000	Breadsprings*	2,000
Mexican Water*	24,000	Ojo Encino*	2,000
Jeddito	23,000	Toadlena/Two Grey Hills*	2,000
Teec Nos Pos	23,000	Twin Lakes	2,000
LeChee*	21,000	Upper Fruitland*	2,000
Thoreau	21,000	Baca/Prewitt*	1,000
Tsayatoh	21,000	Sweetwater*	1,000
Fort Defiance*	19,000	Black Mesa	0
Kayenta*	19,000	Casamero Lake*	0
Dennehotso*	18,000	Chilchinbeto*	0
Mexican Springs	17,000	Chinle*	0
San Juan*	17,000	Dilkon*	0
Tolani Lake	17,000	Inscription House*	0
Burnham*	14,000	Iyanbito	0
Indian Wells	14,000	Lake Valley	0
Kaibeto	13,000	Mariano Lake	0
Pueblo Pintado	12,000	Nahodishgish	0
Sawmill	12,000	Standing Rock	0
Naschitti*	11,000	Teesto*	0
Red Mesa	11,000	Cameron	No data
Crystal	10,000	Coppermine	No data
Ganado*	10,000	Hardrock	No data
Manuelito	10,000	Hogback*	No data
Chichiltah	9,000	Ramah	No data

* LGA-certified Chapters

\$2.5 Million in Emergency and Disaster Relief Funds

The chapters maintained \$2.5 million designated for emergency and disaster relief services. Listed below is the comparison of the 110 chapters and their emergency and disaster relief fund balances as of September 30, 2018, sorted from highest to lowest, and rounded to the nearest thousand.

Chapters	Available Fund Balance (\$)	Chapters	Available Fund Balance (\$)
Navajo Mountain	108,000	Smith Lake	16,000
Counselor	94,000	Alamo	13,000
Aneth*	83,000	Chinle*	13,000
Many Farms	79,000	Cornfields*	13,000
Jeddito	77,000	Sawmill	13,000
Crownpoint	71,000	Lake Valley	12,000
Red Rock	68,000	Shonto*	12,000
Beclabito*	67,000	Whitecone	12,000
Kinlichee*	62,000	Chilchinbeto*	11,000
Ojo Encino*	62,000	Nahodishgish	11,000
Thoreau	61,000	Cove*	10,000
St Michaels	60,000	Crystal	10,000
Kayenta*	58,000	Lupton*	10,000
Tonalea*	56,000	Nenahnezad	10,000
Wide Ruins	55,000	Sheep Springs*	9,000
Mexican Springs	51,000	Huerfano	8,000
Lukachukai	50,000	Nageezi	8,000
Houck*	49,000	San Juan*	8,000
Steamboat*	49,000	Indian Wells	6,000
Oljato	48,000	Whippoorwill*	6,000
Breadsprings*	46,000	White Rock*	6,000
Forest Lake	44,000	Dennehotso*	5,000
Tselani/Cottonwood	43,000	Teec Nos Pos	5,000
Round Rock	42,000	Kaibeto	4,000
Red Valley	41,000	Burnham*	3,000
Pinedale	39,000	Leupp*	3,000
Upper Fruitland*	39,000	Baca/Prewitt*	2,000
Toadlena/Two Grey Hills*	38,000	Churchrock	2,000
Newcomb*	35,000	Teesto*	2,000
Fort Defiance*	34,000	Iyanbito	1,000
Rock Springs	34,000	Mariano Lake	1,000
Red Lake #18	33,000	Standing Rock	1,000
Torreón/Star Lake	32,000	Whitehorse Lake	1,000
Tsaile/Wheatfields	32,000	Becenti	0
Tuba City*	32,000	Birdsprings*	0
Oak Springs	31,000	Casamero Lake*	0
Sanostee	28,000	Dilkon*	0
Twin Lakes	27,000	Manuelito	0
Coalmine Canyon	26,000	Mexican Water*	0
Nazlini*	25,000	Nahata Dziiil*	0
Chichiltah	24,000	Naschitti*	0
Gadiiahi/Tokoi	22,000	Pinon*	0
Ganado*	22,000	Red Mesa	0
Low Mountain	22,000	Rock Point	0
LeChee*	21,000	Sweetwater*	0
Bodaway/Gap*	20,000	Tachee/Blue Gap	0
Tsayatoh	20,000	Tolani Lake	0
Inscription House*	19,000	Klagetoh	(4,000)
Greasewood Springs*	18,000	Pueblo Pintado	(10,000)
Littlewater*	18,000	Tohajilee	(22,000)
Rough Rock	18,000	Cameron	No data
Shiprock	18,000	Coppermine	No data
Black Mesa	17,000	Hardrock	No data
Coyote Canyon	17,000	Hogback*	No data
Tohatchi	17,000	Ramah	No data

* LGA-certified Chapters

\$784,000 in Education Funds

The chapters maintained \$784,000 designated for education financial assistance. The education funds consist of the \$522,000 Scholarship General Fund and \$262,000 Scholarship Claims Fund. Listed below is the comparison of the 110 chapters and their education assistance fund balances as of September 30, 2018, sorted from highest to lowest, and rounded to the nearest thousand.

\$522,000 Scholarship General Fund

Chapters	Available Fund Balance (\$)	Chapters	Available Fund Balance (\$)
Littlewater*	55,000	Dennehotso*	0
Aneth*	51,000	Dilkon*	0
Bodaway/Gap*	50,000	Fort Defiance*	0
Tonalea*	45,000	Ganado*	0
Alamo	42,000	Houck*	0
Breadsprings*	30,000	Huerfano	0
Nenahnezad	23,000	Inscription House*	0
Beclabito*	19,000	Iyanbito	0
Red Valley	19,000	Jeddito	0
Whippoorwill*	17,000	Kaibeto	0
Crownpoint	16,000	Kinlichee*	0
Red Lake #18	13,000	Klagetoh	0
Greasewood Springs*	9,000	Lukachukai	0
Indian Wells	9,000	Lupton*	0
Sanostee	9,000	Manuelito	0
Teec Nos Pos	9,000	Many Farms	0
Rock Point	8,000	Mariano Lake	0
Thoreau	8,000	Mexican Springs	0
LeChee*	7,000	Mexican Water*	0
Wide Ruins	7,000	Nageezi	0
Forest Lake	6,000	Nahodishgish	0
Lake Valley	6,000	Naschitti*	0
Red Mesa	6,000	Navajo Mountain	0
Toadlena/Two Grey Hills*	6,000	Nazlini*	0
Torreon/Star Lake	6,000	Oak Springs	0
Gadiiahi/Tokoi	5,000	Ojo Encino*	0
Low Mountain	5,000	Pinedale	0
Tselani/Cottonwood	5,000	Pinon*	0
Oljato	4,000	Pueblo Pintado	0
Whitecone	4,000	Red Rock	0
Baca/Prewitt*	3,000	Rock Springs	0
Chichiltah	3,000	Round Rock	0
Kayenta*	3,000	San Juan*	0
St Michaels	3,000	Sawmill	0
Birdsprings*	2,000	Shonto*	0
Cove*	2,000	Smith Lake	0
Nahata Dziil*	2,000	Standing Rock	0
Sheep Springs*	2,000	Steamboat*	0
Chinle*	1,000	Sweetwater*	0
Churchrock	1,000	Tachee/Blue Gap	0
Crystal	1,000	Teesto*	0
Leupp*	1,000	Tohajiilee	0
Rough Rock	1,000	Tohatchi	0
Shiprock	1,000	Tsaile/Wheatfields	0
Tolani Lake	1,000	Tuba City*	0
Tsayatoh	1,000	Twin Lakes	0
Becenti	0	Upper Fruitland*	0
Black Mesa	0	Whitehorse Lake	0
Burnham*	0	Newcomb*	(1,000)
Casamero Lake*	0	White Rock*	(5,000)
Chilchinbeto*	0	Cameron	No data
Coalmine Canyon	0	Coppermine	No data
Cornfields*	0	Hardrock	No data
Counselor	0	Hogback*	No data
Coyote Canyon	0	Ramah	No data

* LGA-certified Chapter

\$262,000 Scholarship Claims Fund

Chapters	Available Fund Balance (\$)	Chapters	Available Fund Balance (\$)
Tonalea*	57,000	Churchrock	0
Greasewood Springs*	32,000	Coalmine Canyon	0
Pueblo Pintado	23,000	Cornfields*	0
Whippoorwill*	13,000	Counselor	0
Tselani/Cottonwood	12,000	Coyote Canyon	0
Thoreau	11,000	Crystal	0
Torreon/Star Lake	10,000	Dennehotso*	0
Ganado*	6,000	Dilkon*	0
Teec Nos Pos	6,000	Forest Lake	0
Whitecone	6,000	Fort Defiance*	0
Baca/Prewitt*	5,000	Gadiiahi/Tokoi	0
Red Lake #18	5,000	Huerfano	0
Bodaway/Gap*	4,000	Inscription House*	0
Cove*	4,000	Iyanbito	0
Crownpoint	4,000	Kinlichee*	0
Leupp*	4,000	Klagetoh	0
San Juan*	4,000	Low Mountain	0
Breadsprings*	3,000	Lukachukai	0
Kayenta*	3,000	Many Farms	0
LeChee*	3,000	Mariano Lake	0
Red Mesa	3,000	Mexican Springs	0
Sheep Springs*	3,000	Mexican Water*	0
Toadlena/Two Grey Hills*	3,000	Nageezi	0
Tohajilee	3,000	Nahata Dziil*	0
Tsayatoh	3,000	Nahodishgish	0
Wide Ruins	3,000	Naschitti*	0
Indian Wells	2,000	Nazlini*	0
Kaibeto	2,000	Oak Springs	0
Lake Valley	2,000	Ojo Encino*	0
Navajo Mountain	2,000	Oljato	0
Nenahnezad	2,000	Pinedale	0
Sanostee	2,000	Red Rock	0
Smith Lake	2,000	Rock Point	0
Tohatchi	2,000	Rough Rock	0
Beclabito*	1,000	Round Rock	0
Burnham*	1,000	Sawmill	0
Houck*	1,000	Shiprock	0
Jeddito	1,000	Shonto*	0
Littlewater*	1,000	Steamboat*	0
Lupton*	1,000	Sweetwater*	0
Manuelito	1,000	Tachee/Blue Gap	0
Newcomb*	1,000	Tolani Lake	0
Pinon*	1,000	Tsaile/Wheatfields	0
Red Valley	1,000	Tuba City*	0
Rock Springs	1,000	Twin Lakes	0
Standing Rock	1,000	Upper Fruitland*	0
Teesto*	1,000	White Rock*	0
Alamo	0	Whitehorse Lake	0
Aneth*	0	Becenti	(1,000)
Birdsprings*	0	St Michaels	(1,000)
Black Mesa	0	Cameron	No data
Casamero Lake*	0	Coppermine	No data
Chichiltah	0	Hardrock	No date
Chilchinbeto*	0	Hogback*	No data
Chinle*	0	Ramah	No data

* LGA-certified Chapters

Breakdown of Chapter Funds by Fund Type

Listed below are the 110 Chapter's individual fund balances as of September 30, 2018.

Fund Type	Alamo	Aneth*	Baca/Prewitt*	Becenti	Beclabito*
Capital Outlay	272,632.65	667,693.42	(22,018.55)	288,773.07	442,837.46
Sales Tax	9,910.10	252,923.58	548.17	13,413.98	194,870.00
Other	12,625.06	254,279.76	(10,056.25)	2,887.40	16,585.41
Temporary Employment	4,446.94	95,142.02	22,631.60	7,903.73	48,840.54
General Fund	840.53	31,322.48	(14,860.75)	0.00	8,390.58
LGA Grant	1,614.99	187,985.16	(14,469.32)	12,953.13	97,858.55
Housing Discretionary	69,061.67	100,409.50	881.92	5,966.43	55,258.09
Emergency	13,020.14	83,162.50	2,378.91	0.00	67,251.15
Land Claims Trust	8,480.47	11,168.85	8,390.35	4,578.34	8,006.06
Stipends	459.45	10,761.01	3,213.55	25,882.02	266.34
Educational Assistance	41,833.10	51,231.34	7,670.80	(1,670.51)	20,150.07
Veterans	5,325.49	3,169.34	84.01	41,733.37	4,444.13

Fund Type	Birdsprings*	Black Mesa	Bodaway/Gap*	Breadsprings*	Burnham*
Capital Outlay	26,868.58	222,854.33	195,603.01	303,689.15	207,472.84
Sales Tax	67,149.35	245,590.94	201,632.47	4,311.93	25,255.80
Other	(81,117.70)	40,865.58	3,076.05	79,499.77	37,538.64
Temporary Employment	19,827.64	31,129.49	117,657.23	15,911.33	8,484.49
General Fund	66,997.84	36,166.24	272,818.66	(77,910.27)	54,410.08
LGA Grant	(628.85)	(16.50)	181,796.42	6,527.53	25,621.30
Housing Discretionary	2,723.68	15.01	53,998.96	1,782.42	13,773.35
Emergency	0.00	17,280.64	19,564.88	50,935.29	3,159.36
Land Claims Trust	1,999.11	13,985.47	19,393.20	(238.79)	8,765.93
Stipends	0.14	12,762.18	(1,482.51)	1,838.19	6,147.14
Educational Assistance	1,834.00	0.00	53,853.68	33,064.02	1,292.67
Veterans	0.00	2,478.99	2,602.50	3,785.78	445.65

Fund Type	Casamero Lake*	Chichiltah	Chilchinbeto*	Chinle*	Churchrock
Capital Outlay	26,368.16	304,931.33	150,450.53	15,156.58	491,774.59
Sales Tax	3,668.53	27,504.86	110,903.75	108,341.51	38,153.49
Other	726.14	6,158.00	29,705.99	12,138.78	8,942.99
Temporary Employment	2,503.40	18,605.07	20,800.67	(28,122.28)	35,211.76
General Fund	62,250.13	155.82	136,918.37	30,715.16	1,856.23
LGA Grant	5,270.60	7,141.40	23,955.14	0.00	6,932.30
Housing Discretionary	226.42	9,469.01	260.09	0.00	28,976.78
Emergency	142.15	24,466.18	10,817.90	12,754.15	1,923.81
Land Claims Trust	0.00	7,321.80	(61.92)	303.33	18,575.70
Stipends	4,765.25	(2,846.28)	923.48	956.00	3,747.84
Educational Assistance	249.15	3,604.61	99.94	1,205.00	986.00
Veterans	0.00	1,719.34	1.00	0.00	17,285.76

Fund Type	Coalmine Canyon	Cornfields*	Counselor	Cove*	Coyote Canyon
Capital Outlay	161,735.99	102,531.36	468,913.38	371,214.24	257,455.14
Sales Tax	211,638.45	23,537.90	47,921.94	116,628.78	224,210.51
Other	380.07	6,612.78	19,623.98	13,329.23	3,588.91
Temporary Employment	30,564.21	7,983.65	77,374.85	72,195.01	21,026.92
General Fund	5.58	12.39	0.00	27,997.41	4,877.16
LGA Grant	1,794.59	8,352.37	26,673.24	187,773.06	10,692.76
Housing Discretionary	7,740.81	3,972.76	90,516.70	25,833.62	24,102.82
Emergency	26,253.10	12,802.48	94,058.72	9,991.53	17,382.09
Land Claims Trust	4,975.55	2,353.38	13,605.93	8,217.48	4,559.56
Stipends	9,076.81	117.37	5,429.82	1,392.23	3,836.10
Educational Assistance	0.00	0.00	644.39	5,730.00	0.00
Veterans	1,500.00	20.08	13,292.20	5,400.00	0.00

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Fund Type	Crownpoint	Crystal	Dennehotso*	Dilkon*	Forest Lake
Capital Outlay	206,747.48	329,762.46	37,450.39	(5,103.84)	274,126.83
Sales Tax	34,286.07	100,170.62	75,841.39	13,928.89	276,034.50
Other	14,142.79	6,546.22	18,804.71	1,388.81	263,665.27
Temporary Employment	34,697.94	31,052.90	32,788.38	(3,280.53)	22,203.24
General Fund	1,595.15	10.35	66,337.39	(343.21)	22,525.54
LGA Grant	18,227.55	1,521.56	162.54	(1,985.43)	1,485.35
Housing Discretionary	47,980.55	9,765.63	17,637.94	0.00	53,263.44
Emergency	71,384.24	10,488.91	5,293.13	0.00	43,572.63
Land Claims Trust	1,281.35	(5,937.37)	0.00	141.86	9,211.85
Stipends	3,033.26	30,883.87	1,660.48	(236.29)	2,943.02
Educational Assistance	19,535.46	1,022.48	0.31	0.00	5,861.93
Veterans	0.00	0.00	7,072.19	0.00	1,554.54

Fund Type	Fort Defiance*	Gadiiahi/Tokoi	Ganado*	Greasewood Springs*	Houck*
Capital Outlay	70,626.37	279,117.62	172,155.39	59,374.93	178,018.67
Sales Tax	126,548.86	63,117.52	160,668.42	264,758.67	182,522.68
Other	38,252.90	(24,533.51)	40,223.42	108,082.11	6,161.99
Temporary Employment	12,845.79	70,740.29	3,297.91	18,105.57	63,623.37
General Fund	151,621.15	1,458.05	50,089.83	254,626.79	50,453.81
LGA Grant	10,311.51	30,152.09	159,564.00	58,539.24	90,585.77
Housing Discretionary	19,463.88	35,882.42	9,681.38	3,302.54	6,966.38
Emergency	33,826.91	22,155.14	22,161.66	17,562.86	48,714.33
Land Claims Trust	15,787.40	6,210.92	20,124.00	15,689.52	7,071.82
Stipends	111.44	4,296.32	3,483.42	13,526.82	3,046.17
Educational Assistance	601.38	5,347.00	5,617.00	40,685.00	1,235.00
Veterans	0.00	2,959.81	0.00	0.00	0.00

Fund Type	Huerfano	Indian Wells	Inscription House*	Iyanbito	Jeddito
Capital Outlay	144,856.15	88,277.99	7,320.44	39,974.18	177,987.49
Sales Tax	52,995.83	148,991.63	23,024.27	21,396.58	200,213.72
Other	6,285.78	12,599.88	16,681.77	1,349.12	19,110.08
Temporary Employment	47,245.79	17,037.36	9,288.75	3,973.68	31,331.06
General Fund	32,707.57	0.00	10,396.86	121.79	0.00
LGA Grant	35,480.72	9,867.74	24,336.93	0.58	26,814.90
Housing Discretionary	57,772.58	14,495.99	119.92	0.00	23,487.30
Emergency	8,351.93	6,232.75	18,897.42	1,062.63	76,837.27
Land Claims Trust	10,831.82	2,504.66	(3,807.52)	(813.75)	540.25
Stipends	4,021.18	870.57	(10,633.46)	5,323.53	2,202.05
Educational Assistance	0.00	11,052.00	93.00	277.00	531.00
Veterans	2,026.21	2,098.99	8,863.78	0.00	0.00

Fund Type	Kaibeto	Kayenta*	Kinlichee*	Klagetoh	Lake Valley
Capital Outlay	105,321.71	80,485.24	43,394.71	220,379.96	170,853.36
Sales Tax	79,008.32	192,200.62	46,000.82	223,565.15	2,606.18
Other	6,394.67	166,441.78	1,011.60	5,583.23	11,321.51
Temporary Employment	10,320.87	66,942.65	22,850.83	15,065.74	19,786.52
General Fund	404.41	57,183.73	34.41	340.18	(451.27)
LGA Grant	10,583.79	3,737.14	57,591.24	13,506.37	147.53
Housing Discretionary	12,514.47	19,453.83	48,540.43	52,729.35	312.81
Emergency	3,546.34	57,554.01	62,473.52	(4,432.39)	11,710.10
Land Claims Trust	4,153.35	28,207.79	143.56	9,259.10	5,479.44
Stipends	6,424.64	8,029.89	5,214.64	2,662.18	(2,988.92)
Educational Assistance	2,110.62	5,706.21	139.51	240.76	7,745.18
Veterans	2,207.80	540.94	954.57	0.00	707.20

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Fund Type	LeChee*	Leupp*	Littlewater*	Low Mountain	Lukachukai
Capital Outlay	151,883.99	76,456.82	172,609.16	529,112.40	137,975.89
Sales Tax	73,331.13	140,211.79	2,890.28	41,236.39	105,044.27
Other	12,225.51	22,923.96	882.04	1,028.71	4,163.38
Temporary Employment	17,939.00	37,266.54	2,676.20	10,539.01	10,944.72
General Fund	140,312.13	110,854.03	(31,105.09)	354.32	0.00
LGA Grant	9,671.11	11,359.38	(15,122.82)	563.25	(30.83)
Housing Discretionary	21,015.81	9,415.27	6,833.35	4,793.71	8,007.45
Emergency	21,045.07	3,490.22	17,651.46	21,758.94	49,787.74
Land Claims Trust	5,355.04	2,155.44	13,961.14	113.43	(11.22)
Stipends	10,824.18	5,968.46	238.32	938.10	1,256.02
Educational Assistance	10,513.00	4,287.38	56,570.34	4,865.91	557.00
Veterans	5,134.78	3,524.44	469.66	0.00	82.00

Fund Type	Lupton*	Manuelito	Many Farms	Mariano Lake	Mexican Springs
Capital Outlay	75,309.52	28,491.72	219,471.64	87,339.28	93,308.97
Sales Tax	42,173.98	5,313.88	297,289.72	1,738.20	166,069.16
Other	8,993.86	(1.58)	3,749.89	(19,911.26)	2,546.34
Temporary Employment	5,425.25	7,065.84	26,043.09	(4,059.70)	19,261.84
General Fund	0.00	0.05	0.00	0.00	2,803.69
LGA Grant	5,386.61	37.91	752.39	991.38	2,407.34
Housing Discretionary	2,943.16	10,040.29	45,422.13	456.41	16,988.89
Emergency	9,529.05	479.64	79,147.49	835.71	50,908.19
Land Claims Trust	3,231.07	172.56	135.89	3,220.37	3,245.22
Stipends	1,130.12	(498.56)	844.35	1,234.81	5,483.08
Educational Assistance	859.83	1,102.57	409.00	92.00	20.48
Veterans	655.77	0.32	5,883.40	0.00	0.08

Fund Type	Mexican Water*	Nageezi	Nahata Dziil*	Nahodishgish	Naschitti*
Capital Outlay	28,506.16	19,685.55	25,156.67	436,253.57	254,049.66
Sales Tax	24,068.80	6,544.59	8,867.55	11,762.27	67,497.15
Other	20,127.71	6,334.46	(11,691.97)	1,397.92	44,330.34
Temporary Employment	45,976.57	8,734.69	15,254.80	1,880.23	29,869.81
General Fund	6,540.26	107.60	14,804.88	143.17	22,480.78
LGA Grant	51,201.85	73.18	(12,476.80)	2,185.24	12,644.99
Housing Discretionary	24,111.36	3,865.04	5,100.83	0.00	11,408.64
Emergency	0.00	8,050.24	0.00	11,188.58	0.00
Land Claims Trust	846.76	359.63	0.00	473.37	445.00
Stipends	4,169.86	2,251.29	(5,224.82)	29,465.69	5,815.00
Educational Assistance	36.49	300.00	2,000.00	81.15	0.00
Veterans	15,636.10	22.77	0.00	557.23	0.00

Fund Type	Navajo Mountain	Nazlini*	Nenahnezad	Newcomb*	Oak Springs
Capital Outlay	476,569.63	90,920.89	264,077.24	444,181.99	287,895.16
Sales Tax	138,374.99	112,459.53	219,606.72	44,299.89	224,073.70
Other	66,718.99	80,989.32	140,972.84	310,685.95	950.87
Temporary Employment	34,432.75	5,309.42	92,944.54	4,006.50	2,116.76
General Fund	0.00	45,110.20	9,811.16	158,523.98	2,978.73
LGA Grant	43,600.53	23,188.32	71,691.19	82,488.36	20,626.42
Housing Discretionary	57,546.93	4,260.05	101,788.31	73,140.64	5,976.67
Emergency	107,942.30	24,670.20	9,530.46	34,510.36	31,063.38
Land Claims Trust	21,565.19	8,262.65	15,232.22	8,853.75	6,711.12
Stipends	1,323.16	3,051.47	5,878.89	585.18	197.35
Educational Assistance	1,685.50	0.70	24,762.00	299.48	101.83
Veterans	45,869.74	0.00	87.34	0.00	3.73

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Fund Type	Ojo Encino*	Oljato	Pinedale	Pinon*	Pueblo Pintado
Capital Outlay	222,817.76	399,368.25	133,609.51	236,458.44	16,577.80
Sales Tax	36,554.20	287,606.32	32,319.32	49,774.25	5,521.30
Other	29,428.06	10,799.79	3,875.83	12,632.16	(27,194.72)
Temporary Employment	20,656.56	121,671.77	2,407.34	14,043.68	6,039.15
General Fund	2,079.61	3,558.00	(311.92)	38,640.94	(8,861.90)
LGA Grant	68,152.83	99,657.41	1,978.01	36,147.78	104.87
Housing Discretionary	2,191.25	220,601.87	7,821.74	2,509.49	12,306.18
Emergency	61,872.95	49,724.69	38,992.58	0.00	(10,178.66)
Land Claims Trust	27,242.87	123,071.19	1,432.41	2,055.67	(260.87)
Stipends	21,468.44	891.67	(937.37)	2,039.41	831.74
Educational Assistance	200.56	3,587.85	272.25	597.00	23,745.00
Veterans	167.22	108.53	0.94	0.00	0.00

Fund Type	Red Lake #18	Red Mesa	Red Rock	Red Valley	Rock Point
Capital Outlay	455,128.58	103,163.51	93,536.43	200,777.08	48,955.18
Sales Tax	221,171.36	28,970.66	3,075.49	85,412.63	14,701.89
Other	7,233.78	4,431.66	4,470.17	3,029.29	1,145.06
Temporary Employment	32,664.65	578.84	14,052.89	59,507.41	2,533.58
General Fund	0.00	(1,130.62)	4,332.03	450.00	0.00
LGA Grant	64,742.72	976.20	19,293.48	10,186.22	2,709.37
Housing Discretionary	42,305.74	11,010.34	4,351.68	50,302.19	5,491.80
Emergency	33,463.23	428.84	67,700.34	40,675.41	401.58
Land Claims Trust	5,599.12	8,205.13	1,158.05	12,103.15	1,201.47
Stipends	8,100.12	381.42	1,996.55	10,991.45	2,737.88
Educational Assistance	18,530.76	9,033.46	0.00	19,917.21	8,067.08
Veterans	100.36	971.11	0.00	7,812.45	351.70

Fund Type	Rock Springs	Rough Rock	Round Rock	San Juan*	Sanostee
Capital Outlay	288,711.67	172,996.79	251,227.70	765,075.89	273,825.09
Sales Tax	40,999.64	445,302.74	269,504.94	80,557.20	145,865.14
Other	5,204.15	9,115.77	2,285.11	42,676.52	27,476.74
Temporary Employment	11,746.31	39,653.12	218.84	2,860.72	23,562.37
General Fund	8,933.19	(492.01)	6,054.58	30,711.74	4,453.06
LGA Grant	69,353.68	7,554.85	5,662.36	246,538.00	11,615.80
Housing Discretionary	37,589.22	7,336.27	2,687.43	16,806.85	66,305.34
Emergency	34,494.11	18,192.60	41,867.00	7,712.98	28,207.47
Land Claims Trust	11,445.44	17,508.89	11,502.28	10,405.56	12,184.98
Stipends	2,421.51	2,058.73	(536.96)	1,295.67	2,690.41
Educational Assistance	982.00	1,482.63	106.85	3,716.00	10,807.11
Veterans	0.00	47.26	3,639.30	4,057.08	5,705.79

Fund Type	Sawmill	Sheep Springs*	Shiprock	Shonto*	Smith Lake
Capital Outlay	261,553.80	179,975.37	44,382.55	374.63	81,436.39
Sales Tax	230,039.57	68,855.78	93,677.32	45,336.51	8,281.56
Other	6,079.91	28,690.30	21,628.07	628,250.13	(11,460.97)
Temporary Employment	21,114.48	18,040.88	65,604.59	0.00	19,481.03
General Fund	1,137.15	46,158.82	3,716.27	11,780.90	183.42
LGA Grant	17,678.35	423.59	52,890.57	1,348.06	1,227.37
Housing Discretionary	11,518.93	5,832.03	39,163.21	2,943.89	9,429.65
Emergency	13,026.93	8,633.99	18,106.73	11,838.61	15,861.27
Land Claims Trust	48,701.35	5,831.88	46,141.60	0.00	7,295.21
Stipends	1,782.24	7,953.75	10,054.09	0.00	7,111.02
Educational Assistance	341.67	4,966.21	594.74	0.00	1,910.20
Veterans	102.78	318.53	9,841.66	0.00	848.70

* LGA-certified Chapters

Fund Type	St Michaels	Standing Rock	Steamboat*	Sweetwater*	Tachee/ Blue Gap
Capital Outlay	148,375.51	193,741.83	303,414.39	130,265.88	297,760.91
Sales Tax	122,114.67	5,055.30	196,604.83	42,672.51	232,550.05
Other	19,531.84	(11,329.31)	19,338.22	7,049.06	15,733.16
Temporary Employment	37,528.05	5,082.33	18,117.87	1,314.78	2,040.37
General Fund	67.05	(1.53)	32,631.33	853.93	4,990.89
LGA Grant	35,385.66	(182.14)	11,903.92	47,808.99	2,607.35
Housing Discretionary	30,285.86	165.89	39,231.73	952.85	91,897.44
Emergency	59,879.71	1,460.28	48,996.42	152.25	0.00
Land Claims Trust	42,958.93	(979.80)	19.76	7,599.04	10,306.77
Stipends	16,550.55	(586.04)	9,461.69	1,033.17	88.45
Educational Assistance	2,120.62	752.84	0.00	0.00	490.06
Veterans	137.06	1,536.62	0.00	9,351.71	976.55

Fund Type	Teec Nos Pos	Teesto*	Thoreau	Toadlena/ Two Grey Hills*	Tohajiilee
Capital Outlay	44,073.40	30,853.16	219,467.00	91,178.91	94,463.98
Sales Tax	59,052.79	23,819.77	9,278.28	32,841.14	22,402.99
Other	7,359.25	15,401.39	2,366.02	20,517.46	35,911.00
Temporary Employment	26,756.38	39,294.18	12,270.27	18,890.10	972.08
General Fund	0.00	8,699.43	2,472.18	1,551.50	58,708.95
LGA Grant	4,287.59	20,414.81	37.14	3,366.16	11,000.50
Housing Discretionary	23,326.29	0.00	20,977.32	2,432.04	6,441.27
Emergency	4,918.31	2,386.29	61,028.31	37,628.60	(21,711.17)
Land Claims Trust	5,336.14	14,260.96	15,911.56	3,538.71	4,560.84
Stipends	7,582.44	1,764.52	7,372.64	1,061.27	2,195.72
Educational Assistance	14,839.00	929.00	18,116.00	8,656.97	2,867.18
Veterans	0.00	37.95	0.00	0.00	5,451.85

Fund Type	Tohatchi	Tolani Lake	Tonalea*	Torreon/ Star Lake	Tsaile/ Wheatfields
Capital Outlay	74,953.20	93,838.20	454,656.20	315,013.97	156,619.46
Sales Tax	89,972.64	39,394.48	228,108.71	65,446.96	65,111.08
Other	12,976.80	56,014.28	19,514.21	7,270.75	(2,114.90)
Temporary Employment	4,203.92	(4,775.35)	137,947.85	19,142.61	3,692.44
General Fund	10,608.19	(113.81)	88,131.20	102.03	0.00
LGA Grant	4,868.48	839.28	142,674.39	28,861.28	638.26
Housing Discretionary	47,035.07	17,450.87	155,495.25	30,610.91	3,519.35
Emergency	17,315.27	1,791.92	55,856.67	31,816.09	31,918.96
Land Claims Trust	3,407.92	(2,065.98)	69,815.77	2,684.74	1,563.77
Stipends	1,441.57	2,005.78	4,859.00	4,437.33	1,549.40
Educational Assistance	2,270.98	1,212.33	101,546.75	16,366.00	0.00
Veterans	164.51	0.00	225.75	0.00	(3.14)

Fund Type	Tsayatoh	Tselani/ Cottonwood	Tuba City*	Twin Lakes	Upper Fruitland*
Capital Outlay	158,428.98	141,781.35	282,036.29	198,116.92	58,182.58
Sales Tax	12,905.10	211,417.83	4,287,861.54	93,970.64	170,960.87
Other	369.99	5,700.81	474,141.00	(13,884.53)	580,538.14
Temporary Employment	33,940.30	27,961.72	2,096.10	14,182.44	43,875.22
General Fund	(548.46)	0.00	74,813.62	575.67	113,364.71
LGA Grant	23,628.83	0.00	7,717.08	6,923.22	126,101.22
Housing Discretionary	20,875.61	3,678.72	9,373.04	1,999.99	1,717.14
Emergency	19,670.11	42,929.79	32,109.94	27,338.25	38,872.90
Land Claims Trust	7,655.02	4,350.64	(1,601.70)	2,372.13	1,476.79
Stipends	11,717.76	376.36	18,532.98	(5,803.75)	24,026.07
Educational Assistance	3,918.34	17,215.00	384.46	90.10	0.00
Veterans	0.00	61.96	31,743.87	0.00	3,539.38

* LGA-certified Chapters

Fund Type	Whippoorwill*	White Rock*	Whitecone	Whitehorse Lake	Wide Ruins
Capital Outlay	17,273.00	240,855.64	63,027.13	20,180.23	351,497.82
Sales Tax	148,092.90	(1,567.90)	28,915.51	5,757.18	137,456.50
Other	(6,686.05)	49,683.63	13,006.63	1,526.04	9,934.70
Temporary Employment	41,682.02	57,062.30	18,682.07	17,133.08	56,630.11
General Fund	86,837.95	161,800.94	(196.75)	(135.13)	251.63
LGA Grant	(819.01)	28,707.90	727.85	(1,950.12)	54.29
Housing Discretionary	37,865.17	5,606.94	8,999.02	4,920.75	30,406.09
Emergency	6,007.32	5,575.64	11,568.47	1,462.15	54,529.92
Land Claims Trust	17,279.24	(891.81)	798.75	(16.04)	2,049.56
Stipends	20,764.32	(8,817.63)	8,842.56	(4,102.83)	3,610.81
Educational Assistance	30,427.00	(4,892.94)	10,067.19	433.24	9,855.03
Veterans	1,687.14	392.43	534.62	0.00	1,063.42

Fund Type	Cameron	Coppermine	Hardrock	Hogback*	Ramah
Capital Outlay	No data	No data	No data	No data	No data
Sales Tax	No data	No data	No data	No data	No data
Other	No data	No data	No data	No data	No data
Temporary Employment	No data	No data	No data	No data	No data
General Fund	No data	No data	No data	No data	No data
LGA Grant	No data	No data	No data	No data	No data
Housing Discretionary	No data	No data	No data	No data	No data
Emergency	No data	No data	No data	No data	No data
Land Claims Trust	No data	No data	No data	No data	No data
Stipends	No data	No data	No data	No data	No data
Educational Assistance	No data	No data	No data	No data	No data
Veterans	No data	No data	No data	No data	No data

* LGA-certified Chapters

METHODOLOGY

In generating the quarterly report of available fund balances for the Navajo Nation Chapters, our office performed the following procedures:

1. At the end of the quarterly period, the Office of the Auditor General will begin requesting for the MIP backups from each chapter via email. These backups contain the financial database from the chapters' MIP accounting systems.
2. Our office will restore the databases using its in-house MIP system.
3. Assigned auditors will review the reconciled checking account balances reported by the MIP systems against the bank balances via the chapter's bank statements; if significant variances are found, the auditors will inform the chapter to make corrections and request for another backup.
4. Generate the financial statements (income statement and balance sheet) for each chapter.
5. Develop a consolidated balance sheet with necessary adjustments to determine the available fund balances.
6. Using the consolidated balance sheet, categorize the fund balances into 12 major funds.

AUTHORITY

The Office of the Auditor General was given the authority to request for Chapter accounting system backups and view-only access to Chapter bank accounts by the Budget and Finance Committee via resolution no. BFJA-05-12.

Also, through Condition of Appropriation no. 11 within the fiscal year 2015 comprehensive budget resolution no. CS-46-14, all 110 Chapters were directed to grant the Auditor General view-only access to their respective bank accounts.

Lastly, Appendix M of the Navajo Nation Budget Instructions Manual, Section IV Reporting, makes it mandatory for the administrative staff of each Chapter to submit fund accounting backups to the Office of the Auditor General on a quarterly basis.