



**HEWEL ŃI'OKĬ RADIO STATION  
(A DEPARTMENT OF THE TOHONO O'ODHAM NATION)**

**FINANCIAL STATEMENTS AND  
REQUIRED SUPPLEMENTARY INFORMATION  
YEARS ENDED SEPTEMBER 30, 2021 AND 2020**



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**HEWEL ÑI'OKĪ RADIO STATION  
(A DEPARTMENT OF THE TOHONO O'ODHAM NATION)  
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## INDEPENDENT AUDITORS' REPORT

Chairman and Honorable Members  
of the Legislative Council  
Tohono O'odham Nation  
Sells, Arizona

We have audited the accompanying financial statements of the governmental activities and major fund of the Heel Ní'okí Radio Station Department (the Department) of the Tohono O'odham Nation (the Nation) of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Chairman and Honorable Members  
of the Legislative Council  
Tohono O'odham Nation

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Department as of September 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Emphasis of a Matter***

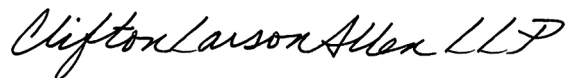
As discussed in Note 1, the financial statements of the Department are intended to present the financial position and the changes in financial position of only that portion of the governmental activities and the major fund of the Nation that is attributable to the transactions of the Department. They do not purport to, and do not, present fairly the financial position of the Nation as of September 30, 2021, or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

***Other Matters***

The 2020 financial statements were audited by other auditors, whose report dated February 23, 2021, expressed an unmodified opinion on those financial statements.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The 2020 management's discussion and analysis and budgetary comparison information, was subjected to the auditing procedures applied in the 2020 audit of the basic financial statements by other auditors, whose report on such information stated that it was fairly stated in all material respects in relation to the 2020 consolidated financial statements as a whole



**CliftonLarsonAllen LLP**

Phoenix, Arizona  
February 22, 2022

**HEWEL NĪ'OKĪ RADIO STATION  
(A DEPARTMENT OF THE TOHONO O'ODHAM NATION)  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

## **INTRODUCTION**

The Tohono O'odham Nation (the "Nation"), as the licensee of KOHN 91.9 FM operates the station as an Executive Program under the Executive Branch with the program designation of Hewel NĪ'okĪ, voice of the wind.

The management discussion and analysis (MD&A) of Hewel NĪ'okĪ, managers and operators of KOHN 91.9 FM Radio (KOHN), provides an overview of Hewel NĪ'okĪ's financial performance for the fiscal years ended September 30, 2021 and 2020. Read it in conjunction with the basic financial statements for the period and the annual report to the Corporation for Public Broadcasting (CPB) that accompanies the basic financial statements.

## **OVERVIEW OF OPERATIONS**

Hewel NĪ'okĪ is a department of the Executive Branch of the Tohono O'odham Nation (the "Nation") that reports directly to the Office of the Chairman and operates KOHN 91.9 FM under a Federal Communications Commission (the "Commission") license issued to the Nation. The Nation appropriates operating funds for Hewel NĪ'okĪ through the adoption of an annual budget under the Executive Branch of the Nation's government. The Executive Branch's General Support Services provides indirect administrative support for Hewel NĪ'okĪ which includes financial management and reporting, human resources, facility and fleet maintenance, purchasing, and information technology support.

The Nation is a sovereign nation governed under an adopted constitution. The constitutional government of the Nation is of a tri-branch system consisting of an Executive, Legislative and Judicial Branch. The Executive Branch operates under the direction of a Chairperson and Vice Chairperson elected at large by the citizens (members) of the Nation. The Legislative Branch consists of a Legislative Council, its officers and associated staff. Legislative Representatives are elected at large from 11 separate political districts, two representatives per district. The Chairperson and Vice Chairperson of the Legislative Council are elected from within the council membership and additional officers may be appointed from outside of the body. The Legislative Council provides legislative oversight over the Executive and Judicial Branch through established committees. The Legislative Oversight Committees for Hewel NĪ'okĪ are the Culture Preservation Committee for general issues to preserve the Nation's culture and the Budget and Finance Committee for appropriations and fiscal matters. The Judicial Branch consists of six appointed Justices for the Nation who serve as the Nation's judgment on disputed civil matters and criminal prosecution through adjudication. The appointed Justices elect from their membership a Chief and Deputy Chief Justice to serve as branch administrators. The Justices are constitutionally empowered to convene from its members an appellate court to hear and render decisions on appeals as well as other lower courts it deems necessary.

The Nation's broadcast network, which Hewel NĪ'okĪ manages and operates, consists of the original station KOHN 91.9 FM that was originally licensed to the Nation on December 23, 2004. Subsequently, the license was renewed on September 27, 2013, and the Nation expanded its radio operations to three additional licensed stations; KOHH 90.7 FM licensed on November 14, 2014; KOHF-LP 101.1 FM licensed on March 10, 2017; and KWAK-LP 102.5 FM licensed on July 14, 2017. All licenses were successfully renewed in 2021 by the FCC.

**HEWEL NĪ'OKĪ RADIO STATION  
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MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

**OVERVIEW OF FINANCIAL STATEMENTS**

This annual report consists of four parts:

1. Management's discussion and analysis.
2. Basic financial statements.
3. Notes to the basic financial statements.
4. Required supplementary information.

The financial statements of Hewel NĪ'okĪ are prepared in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB).

The basic financial statements combine the fund and department-wide financial statements. These statements present different views of the organization.

**DEPARTMENT-WIDE STATEMENTS**

The Statements of Net Position and the Statements of Activities are department-wide, providing both long-term and short-term information about Hewel NĪ'okĪ's overall financial status. These department-wide financial statements are designed to provide readers with a broad overview of Hewel NĪ'okĪ's finances, in a manner similar to a private-sector business.

The Statements of Net Position presents information on all assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position serve as a useful indicator of whether financial position is improving or deteriorating.

The Statements of Activities presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (i.e., accrued leave).

**FUND FINANCIAL STATEMENTS**

The fund balance sheets and the statements of revenues, expenditures, and changes in fund balance provide detailed information about the most significant funds. All of Hewel NĪ'okĪ's activities are reported in the operating fund. The financial statements also present a budgetary comparison for the operating fund as supplementary information.

The operating fund is a governmental fund and therefore its focus is on how cash and other financial assets flow in and out, and the balances left at year-end that are available for spending.

Governmental funds provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance programs.

The notes to the financial statements provide required disclosures and other information that are essential to full understanding of the material data provided in the statements. The notes present information about accounting principles, significant account balances and activities, material risks, obligations, commitments, contingencies and subsequent events, if any.

**HEWEL NĪ'OKĪ RADIO STATION  
(A DEPARTMENT OF THE TOHONO O'ODHAM NATION)  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

**CONDENSED FINANCIAL INFORMATION**

The following summarizes assets, liabilities and net position:

**TABLE 1  
ASSETS, LIABILITIES, AND NET POSITION  
SEPTEMBER 30,**

	2021	2020	2019
<b>Assets</b>			
Current Assets	\$ 541,711	\$ 187,107	\$ 64,326
Capital Assets, Net	646,993	709,948	766,780
Total Assets	<u>1,188,704</u>	<u>897,055</u>	<u>831,106</u>
<b>Liabilities</b>	468,788	120,544	106,398
<b>Net Position</b>			
Net Investment in Capital Assets	646,993	709,948	766,780
Unrestricted (Deficit)	72,923	66,563	(42,072)
Total Net Position	<u>\$ 719,916</u>	<u>\$ 776,511</u>	<u>\$ 724,708</u>

The following summarizes changes in net position:

**TABLE 2  
REVENUES, EXPENSES, AND OTHER CHANGES IN NET POSITION  
FOR THE YEARS ENDED SEPTEMBER 30,**

	2021	2020	2019
Operating Grants	\$ 217,764	\$ 227,169	\$ 227,663
Stabilization Fund Revenue	28,167	112,136	-
Indirect Administrative Support	121,558	98,763	176,379
Donations and Contributions	15,846	7,535	5,425
Expenses - Radio Station Operations	(1,186,163)	(1,086,189)	(1,202,433)
Transfers from Tohono O'odham Nation General Fund	746,233	692,389	713,349
Increase (Decrease) in Net Position	<u>\$ (56,595)</u>	<u>\$ 51,803</u>	<u>\$ (79,617)</u>

**HEWEL NI'OKI RADIO STATION  
(A DEPARTMENT OF THE TOHONO O'ODHAM NATION)  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

Tables 3 and 4 summarize expenses in the program and support services functional categories.

**TABLE 3  
SCHEDULE OF FUNCTIONAL EXPENSES BY NATURAL CLASS  
FOR THE YEARS ENDED SEPTEMBER 30,**

	Program	Support	Totals		
	Services	Services	2021	2020	2019
Salaries	\$ 391,084	\$ 213,226	\$ 604,310	\$ 551,761	\$ 540,882
Fringe Benefits	118,106	64,895	183,001	169,126	151,259
Nation Administrative Support	-	121,558	121,558	98,763	176,379
Insurance	3,952	536	4,488	3,937	3,404
Training and Registration	-	-	-	2,390	2,725
Lodging	-	-	-	2,186	7,204
Per Diem	-	-	-	1,028	2,875
Transportation	-	-	-	2,940	-
Mileage	50	109	159	312	983
Utilities	29,168	3,072	32,240	33,663	39,064
Communications	27,800	3,483	31,283	31,893	31,210
Freight and Postage	-	90	90	35	379
Fuel	1,138	740	1,878	2,169	4,290
Supplies - Office	2,753	885	3,638	2,162	3,437
Supplies - Equipment	16,374	2,853	19,227	6,198	19,429
Other Supplies	13,298	2,464	15,762	294	-
Program Supplies	-	-	-	3,349	10,669
Uniforms	686	76	762	-	1,334
Dues and Subscriptions	3,915	4,960	8,875	18,606	25,762
Lease and Rentals	-	-	-	5,185	5,429
Repairs and Maintenance - Equipment	1,895	2,060	3,955	3,913	15,667
Repairs and Maintenance - Vehicle	-	2,255	2,255	254	1,649
Repairs and Maintenance - Building	-	-	-	-	6,518
Professional Services	56,346	5,810	62,156	57,403	51,405
Public Relations	6,071	-	6,071	2,503	2,543
Audit	-	21,500	21,500	21,500	20,800
Food	-	-	-	1,814	1,017
Donations and Contributions	-	-	-	-	750
Depreciation	-	62,955	62,955	62,805	75,370
Totals	<u>\$ 672,636</u>	<u>\$ 513,527</u>	<u>\$ 1,186,163</u>	<u>\$ 1,086,189</u>	<u>\$ 1,202,433</u>



**HEWEL NI'OKI RADIO STATION  
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MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

**TABLE 4  
SCHEDULE OF SUMMARIZED FUNCTIONAL EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30,**

	2021	2020	2019
Program Services:			
Programming and Production	\$ 439,691	\$ 404,719	\$ 409,963
Broadcasting and Engineering	156,945	143,519	154,947
Program Information and Promotion	76,000	73,686	81,305
Subtotal	<u>672,636</u>	<u>621,924</u>	<u>646,215</u>
Support Services:			
Management and General	513,527	464,265	556,218
Total	<u>\$ 1,186,163</u>	<u>\$ 1,086,189</u>	<u>\$ 1,202,433</u>

**BUDGETARY HIGHLIGHTS**

*For the fiscal year 2021*

In appropriating funding for fiscal year 2021, the Nation provided for a 2.5% cost of living adjustment for all employees while operating funding remained status quo.

The budget authority for the CARES funding granted to Hewel Ni'ok through CPB in fiscal year 2020 were successfully extended into fiscal year 2021. Due to the late approval and authorization of the funding during fiscal year 2020 a substantial balance of the grant funds remained unexpended. This was due to the large portion of the funding was allocated to upgrading equipment for remote monitoring for there was insufficient time to process procurement of these items.

In April Hewel Ni'ok was awarded and accepted \$244,432 of the American Rescue Plan Act Stabilization Grant from CPB. The Nation elected to obligate these funds for fiscal year 2022. No funds were expended from this grant during fiscal year 2021.

After several years of being under consideration, in April, the Nation adopted a comprehensive pay plan to implement a classification and compensation study to bring all positions to market levels. The pay plan impacted on several positions of Hewel Ni'ok in programming and production, only one management position was affected. The pay plan was retroactive to October 1, 2020, the beginning of fiscal year 2021. The pay plan as adopted also appropriated funds to cover the adjustment costs and Hewel Ni'ok was not required to amend its budgets to reflect these adjustments. However, Hewel Ni'ok will be able to absorb these costs through its regular operational budgets.

While the Nation remained on a scaled back schedule due to the on-going Covid 19 pandemic and curtailed direct person to person services, Hewel Ni'ok was able to return to 100% schedule. In order to return to a 100% staff schedule, Hewel Ni'ok benefited from all staff voluntarily receiving covid vaccination and remaining closed to the general public. Hewel Ni'ok continued to provide for the broadcast of legislative sessions and other activities through the use of virtual meetings and web-based applications for audio broadcasting.

**HEWEL NĪ'OKĪ RADIO STATION  
(A DEPARTMENT OF THE TOHONO O'ODHAM NATION)  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

*For the fiscal year 2020*

The Nation, in appropriating the fiscal year 2020 budgets, provided a 2.55% cost of living adjustment on salaries, while the proposed wage adjustments to market remained under consideration by the new administration.

In submitting its budget request, Hewel NĪ'okĪ realigned certain positions between the full power and low power stations. This was done to address the functional needs of both stations without requesting additional funds for new positions. Also positions which are directly involved with distribution and transmission were also realigned under the grant funding to provide more clarity in the use of grant funds for this function.

As in fiscal year 2019, Hewel NĪ'okĪ did not request for an appropriation of its available program revenues. It is anticipated that all available program revenues will be appropriated and used in fiscal 2021.

On March 13, 2020, the Chairman of the Nation issued an Executive Order declaring a State of Emergency for the Tohono O'odham Nation due to the COVID-19 pandemic. Throughout the fiscal year 2020, there were several Executive stay at home orders that limited non-essential services, ordered a stay at home mandate for the entire Nation and an overnight curfew. Hewel NĪ'okĪ is a member of the Emergency Management communication system and therefore deemed an essential service. However, staff of Hewel NĪ'okĪ were placed on limited on-site duty to provide operational coverage for each station. On site presence was limited to no more than 4 people per station. Hewel NĪ'okĪ ceased person to person interviews and reverted to virtual meetings and interviews.

In May 2020, the Nation through the issuance of additional Executive Orders by the Chairman of the Nation, attempted to ease these restrictions as a response to the Nation's low COVID-19 case rate, however, these restrictions were put back in place when the state of Arizona experienced a spike in infections after the Memorial Day Holiday.

At the close of fiscal year 2020, the Nation remained under the state of emergency and the stay at home orders. The operational impact on Hewel NĪ'okĪ has been a decrease in general operations but not to the detriment of providing services in the public interest.

**HEWEL NI'OKI RADIO STATION  
(A DEPARTMENT OF THE TOHONO O'ODHAM NATION)  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

**COMMUNITY SERVICE GRANTS (CSG)**

KOHN FM receives a Community Service Grant (CSG) from the Corporation for Public Broadcasting annually for radio. The Community Service Grants received and expended during the most recent fiscal years were as follows:

Year of Grant	Grants Awarded	Prior Years	Expended					Uncommitted Balance at September 30, 2021
			2017	2018	2019	2020	2021	
Prior Years	\$ 1,803,692	\$ 1,803,692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016	215,663	201,608	14,055	-	-	-	-	-
2017	215,063	-	183,317	31,746	-	-	-	-
2018	221,212	-	-	195,775	25,437	-	-	-
2019	234,728	-	-	-	202,226	32,502	-	-
2020	225,212	-	-	-	-	194,667	30,545	-
2021	235,628	-	-	-	-	-	187,219	48,409
<b>Totals</b>	<b>\$ 3,151,198</b>	<b>\$ 2,005,300</b>	<b>\$ 197,372</b>	<b>\$ 227,521</b>	<b>\$ 227,663</b>	<b>\$ 227,169</b>	<b>\$ 217,764</b>	<b>\$ 48,409</b>

**CAPITAL ASSETS**

Capital assets include all installed equipment, vehicles, main studio, transmitter and tower.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS**

The Nation has given notice that it will again provide a 2.5% cost of living adjustment for fiscal year 2022 which will be added to the base appropriation for the general fund budgets. The grant funded portions of Hewel Ni'ok will be include the adjustment in the fiscal year budget proposals for 2022.

Hewel Ni'ok will extend its CARES grant into fiscal year 2022 for any remaining funds of the CPB CARES stability grant. Further, funds from the American Rescue Plan Act Stabilization Grant from CPB will be obligated and made available for use.

At the close of fiscal year 2021, the Covid 19 pandemic response by the Nation remains at a stay at home status with limited scaled back direct services. As noted previously, Hewel Ni'ok will be able to maintain its current level of services by taking advantage of a 100 percent vaccination of its staff and of not being open to the general public while making use of virtual and web based applications for public service coverage.

**HEWEL ÑI'OKĪ RADIO STATION  
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MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

**CONTACTING FINANCIAL MANAGEMENT**

This financial report is designed to provide donors, members, and the general public with a general overview of Hewel Ñi'okĪ's finances and to account for the funding it receives. It is also intended to help the reader better understand the changes in the financial statement format. Hewel Ñi'okĪ's annual basic financial statements and reports to CPB are available for public inspection during business hours at Hewel Ñi'okĪ's main studio located at Arizona State Route 86, milepost 92.4, Covered Wells, Arizona or can be requested by mail at the following address:

Hewel Ñi'okĪ  
Tohono O'odham Nation  
Post Office Box 837  
Sells, Arizona 85634

## Financial Statements

**HEWEL NĪ'OKĪ RADIO STATION**  
**(A DEPARTMENT OF THE TOHONO O'ODHAM NATION)**  
**BALANCE SHEET AND STATEMENT OF NET POSITION**  
**GOVERNMENTAL FUND**  
**SEPTEMBER 30, 2021**

	Operating Fund	Adjustments Note 6	Statement of Net Position
<b>ASSETS</b>			
Current Assets:			
Due from Nation's General Fund	\$ 541,711	\$ -	\$ 541,711
Total Current Assets	541,711	-	541,711
Capital Assets, Net	-	646,993	646,993
Total Assets	\$ 541,711	\$ 646,993	\$ 1,188,704
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts Payable	\$ 9,817	\$ -	\$ 9,817
Accrued Expenses	29,532	-	29,532
Unearned Revenue	375,200	-	375,200
Total Current Liabilities	414,549	-	414,549
Accrued Compensated Absences	-	54,239	54,239
Total Liabilities	414,549	54,239	468,788
<b>FUND BALANCE</b>			
Unassigned:			
Fund Balance	127,162	(127,162)	-
Total Liabilities and Fund Balance	\$ 541,711	\$ (72,923)	\$ 468,788
<b>NET POSITION</b>			
Net Investment in Capital Assets		646,993	646,993
Unrestricted		72,923	72,923
Total Net Position		\$ 719,916	\$ 719,916

See accompanying Notes to Financial Statements.

**HEWEL NĪ'OKĪ RADIO STATION**  
**(A DEPARTMENT OF THE TOHONO O'ODHAM NATION)**  
**BALANCE SHEET AND STATEMENT OF NET POSITION**  
**GOVERNMENTAL FUND**  
**SEPTEMBER 30, 2020**

	Operating Fund	Adjustments Note 6	Statement of Net Position
<b>ASSETS</b>			
Current Assets:			
Due from Nation's General Fund	\$ 187,107	\$ -	\$ 187,107
Total Current Assets	187,107	-	187,107
Capital Assets, Net	-	709,948	709,948
Total Assets	\$ 187,107	\$ 709,948	\$ 897,055
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts Payable	\$ 23,066	\$ -	\$ 23,066
Accrued Expenses	22,969	-	22,969
Unearned Revenue	29,757	-	29,757
Total Current Liabilities	75,792	-	75,792
Accrued Compensated Absences	-	44,752	44,752
Total Liabilities	75,792	44,752	120,544
<b>FUND BALANCE</b>			
Unassigned:			
Fund Balance	111,315	(111,315)	-
Total Liabilities and Fund Balance	\$ 187,107	\$ (66,563)	\$ 120,544
<b>NET POSITION</b>			
Net Investment in Capital Assets		709,948	709,948
Unrestricted		66,563	66,563
Total Net Position		\$ 776,511	\$ 776,511

See accompanying Notes to Financial Statements.

**HEWEL ÑI'OKI RADIO STATION**  
**(A DEPARTMENT OF THE TOHONO O'ODHAM NATION)**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE**  
**AND STATEMENT OF ACTIVITIES**  
**GOVERNMENTAL FUND**  
**YEAR ENDED SEPTEMBER 30, 2021**

	Operating Fund	Adjustments Note 6	Statement of Activities
<b>REVENUES</b>			
Operating Grants	\$ 217,764	\$ -	\$ 217,764
Stabilization Fund Revenue	28,167	-	28,167
Indirect Administrative Support	121,558	-	121,558
Donations and Contributions	15,846	-	15,846
Total Revenues	<u>383,335</u>	<u>-</u>	<u>383,335</u>
<b>EXPENDITURES AND EXPENSES</b>			
Radio Station Operations:			
Salaries	594,823	9,487	604,310
Fringe Benefits	183,001	-	183,001
Nation Administrative Support	121,558	-	121,558
Utilities and Communication	63,524	-	63,524
Miscellaneous Expenses	67,159	-	67,159
Professional Services	83,656	-	83,656
Capital Outlay	-	-	-
Depreciation	-	62,955	62,955
Total Expenditures and Expenses	<u>1,113,721</u>	<u>72,442</u>	<u>1,186,163</u>
<b>REVENUES UNDER EXPENDITURES AND EXPENSES BEFORE TRANSFERS</b>			
	(730,386)	(72,442)	(802,828)
Transfers from the Nation's General Fund	<u>746,233</u>	<u>-</u>	<u>746,233</u>
<b>REVENUES OVER (UNDER) EXPENDITURES AND EXPENSES</b>			
	15,847	(72,442)	(56,595)
Fund Balance and Net Position - Beginning of Year	<u>111,315</u>	<u>665,196</u>	<u>776,511</u>
<b>FUND BALANCE AND NET POSITION - END OF YEAR</b>			
	<u>\$ 127,162</u>	<u>\$ 592,754</u>	<u>\$ 719,916</u>

See accompanying Notes to Financial Statements.



**HEWEL NĪ'OKĪ RADIO STATION**  
**(A DEPARTMENT OF THE TOHONO O'ODHAM NATION)**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE**  
**AND STATEMENT OF ACTIVITIES**  
**GOVERNMENTAL FUND**  
**YEAR ENDED SEPTEMBER 30, 2020**

	Operating Fund	Adjustments Note 6	Statement of Activities
<b>REVENUES</b>			
Operating Grants	\$ 227,169	\$ -	\$ 227,169
Stabilization Fund Revenue	112,136	-	112,136
Indirect Administrative Support	98,763	-	98,763
Donations and Contributions	7,535	-	7,535
Total Revenues	<u>445,603</u>	<u>-</u>	<u>445,603</u>
<b>EXPENDITURES AND EXPENSES</b>			
Radio Station Operations:			
Salaries	549,081	2,680	551,761
Fringe Benefits	169,126	-	169,126
Nation Administrative Support	98,763	-	98,763
Utilities and Communication	65,556	-	65,556
Miscellaneous Expenses	59,275	-	59,275
Professional Services	78,903	-	78,903
Capital Outlay	5,973	(5,973)	-
Depreciation	-	62,805	62,805
Total Expenditures and Expenses	<u>1,026,677</u>	<u>59,512</u>	<u>1,086,189</u>
<b>REVENUES UNDER EXPENDITURES AND EXPENSES BEFORE TRANSFERS</b>	(581,074)	(59,512)	(640,586)
Transfers from the Nation's General Fund	<u>692,389</u>	<u>-</u>	<u>692,389</u>
<b>REVENUES OVER (UNDER) EXPENDITURES AND EXPENSES</b>	111,315	(59,512)	51,803
Fund Balance and Net Position - Beginning of Year	<u>-</u>	<u>724,708</u>	<u>724,708</u>
<b>FUND BALANCE AND NET POSITION - END OF YEAR</b>	<u>\$ 111,315</u>	<u>\$ 665,196</u>	<u>\$ 776,511</u>

See accompanying Notes to Financial Statements.

**HEWEL NĪ'OKĪ RADIO STATION  
(A DEPARTMENT OF THE TOHONO O'ODHAM NATION)  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021 AND 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Operations**

Hewel NĪ'okĪ Radio Station (Hewel NĪ'okĪ), formally known as KOHN Radio Station (KOHN), is a department of the Tohono O'odham Nation (the Nation). Hewel NĪ'okĪ's primary function is to provide public broadcasting to the people of the Nation and surrounding communities.

**Reporting Entity**

Hewel NĪ'okĪ is one of several departments of the Nation. The financial statements present only the financial position of Hewel NĪ'okĪ and do not purport to, and do not, present fairly the financial position of the Tohono O'odham Nation, and the changes in its financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America.

**Basis of Presentation**

The accompanying financial statements have been prepared in accordance with the accounting principles generally accepted in the United States of America as applied to governmental units.

**Department-Wide Financial Statements**

The department-wide financial statements, which are the statements of net position and statement of activities, are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Nonexchange transactions, in which Hewel NĪ'okĪ gives (or receives) value without directly receiving (or giving) equal value in exchange, include grants, operating subsidies from the Nation's general fund, and donations. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

**Governmental Fund Financial Statements**

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Hewel NĪ'okĪ considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Hewel NĪ'okĪ's only governmental fund is the operating fund, which accounts for all its financial resources.

**HEWEL NĪ'OKĪ RADIO STATION  
(A DEPARTMENT OF THE TOHONO O'ODHAM NATION)  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021 AND 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Interfund Transactions**

Interfund services provided or used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/ expenses are accounted for as interfund transactions in the reimbursing fund and as reductions of expenditures/expenses in the funds that are reimbursed.

**Capital Assets and Depreciation**

Capital assets are presented at historical cost, less accumulated depreciation. Expenditures for additions, improvements, and replacements of capital assets are capitalized while maintenance and repairs, which do not improve or extend the service lives of the respective assets, are expensed as incurred. The capitalization threshold (the dollar value above which asset acquisitions are added to the capital asset accounts) is \$5,000. Depreciation is provided using the straight-line method over estimated useful lives, which is 40 years for buildings, 5 to 10 years for broadcast equipment, and five years for furniture and vehicles.

**Income Taxes**

As a department of the Tohono O'odham Nation, Hewel NĪ'okĪ is exempt from federal and state income taxes.

**Indirect Administrative Support**

Administrative support from the Nation consists of the portion of the indirect costs incurred by the Nation and attributable to Hewel NĪ'okĪ's operations including financial management and reporting, human resources, facility and fleet maintenance, purchasing, and information technology support. Administrative support is calculated and recorded as revenue and expense using methods mandated by the Corporation for Public Broadcasting (CPB).

**In-Kind Contributions**

Hewel NĪ'okĪ receives donated personal services from nonprofessional volunteers. However, these services are not recorded as revenue and expense in the accompanying financial statements as there is no objective basis available to measure the value of such services. Hewel NĪ'okĪ received approximately 628 donated volunteer hours in 2021 and 496 hours in 2020.

**HEWEL ÑI'OKI RADIO STATION  
(A DEPARTMENT OF THE TOHONO O'ODHAM NATION)  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021 AND 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Compensated Absences**

Employees of Hewel Ñi'oki are granted vacation leave in varying amounts. In the event of termination, an employee is reimbursed for the accumulated vacation leave. All vacation pay is accrued when incurred in the department-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignation and retirements.

Employees of Hewel Ñi'oki are granted nonvesting accumulating sick leave. Upon termination, an employee is not entitled to be paid for the accumulated sick leave. Therefore, sick leave benefits are not accrued.

**Budgetary Data**

The following procedures are used to establish the revenues and expenditures budget data reported as required supplementary information in the accompanying financial statements:

1. The Budget and Finance Committee, working with department directors, submits a proposed budget to the Nation's Legislative Council for adoption. The Council adopts the budget as submitted or modifies the proposed budget before adopting it.
2. Budget changes must be approved by the Budget and Finance Committee.
3. Funded program budgets and changes are subject to funding agency approval.
4. Appropriations lapse at year-end on the Nation's funded budget.
5. The budget for the Nation is adopted on a basis consistent with accounting principles generally accepted in the United States of America.

**Net Position and Fund Balances**

The difference between fund assets and liabilities is "net position" on the government-wide statements, and "fund balance" on governmental fund statements.

Net position is classified in the following three categories:

*Net Investment in Capital Assets* – Consist of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, notes, and other debt that are attributed to the acquisition, construction or improvements of those assets.

*Restricted Net Position* – Restricted net position results when constraints placed on an asset's use are either externally imposed by creditors, grantors, and contributions, or imposed by law through constitutional provisions or enabling legislation.

*Unrestricted Net Position* – Unrestricted net position consists of net position that does not meet the definition of the two preceding categories.

**HEWEL NĪ'OKĪ RADIO STATION  
(A DEPARTMENT OF THE TOHONO O'ODHAM NATION)  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021 AND 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Net Position and Fund Balances (Continued)**

The governmental fund types classify fund balance as follows:

*Nonspendable* – includes amounts that are not in a spendable form or are required to be maintained intact. Examples are inventory or long-term receivables.

*Restricted* – includes amounts that can be spent only for the specific purposes imposed by creditors, grantors, contributors, or laws and regulations of other governments. An example is federal grants.

*Committed* – includes self-imposed limitations on amounts that can be used only for a specific purpose, set in place prior to the end of the period by a formal action of the Nation's highest level of decision-making authority. Commitments established by the Chairman or Legislative Council may be changed or lifted only by an action of the Chairman or Legislative Council, taking the same formal action that imposed the original constraint. Typically, through resolution from the Nation's council.

*Assigned* – comprises amounts intended to be used by for specific purposes. Intent can be expressed by the Chairman or Legislative Council, or by an official, to which the Chairman or Legislative Council delegates the authority. This indicates that resources in governmental funds are, at a minimum, intended to be used for the purpose of that fund.

*Unassigned* – is the residual classification and includes all amounts not contained in other fund balance classifications. Unassigned amounts are available for any purpose.

**New GASB Pronouncements**

The Governmental Accounting Standards Board (GASB) has issued several statements which have not yet been implemented by Hewel NĪ'okĪ, but will be implemented by the required implementation date. The statement that may have an impact on Hewel NĪ'okĪ's financial statements is as follows:

GASB Statement No. 87, *Leases* – becomes effective for reporting periods beginning after June 15, 2021. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about leasing activities.

Hewel NĪ'okĪ has not fully determined the effect that implementation of this new pronouncement will have on its financial statements.

**HEWEL ÑI'OKI RADIO STATION  
(A DEPARTMENT OF THE TOHONO O'ODHAM NATION)  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021 AND 2020**

**NOTE 2 CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2021, is summarized as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Being Depreciated:				
Building	\$ 652,120	\$ -	\$ -	\$ 652,120
Broadcast Equipment	574,801	-	-	574,801
Vehicles	97,096	-	-	97,096
Total Capital Assets Being Depreciated	<u>1,324,017</u>	<u>-</u>	<u>-</u>	<u>1,324,017</u>
Less Accumulated Depreciation for:				
Building	206,893	16,303	-	223,196
Broadcast Equipment	347,175	33,406	-	380,581
Vehicles	60,001	13,246	-	73,247
Total Accumulated Depreciation	<u>614,069</u>	<u>62,955</u>	<u>-</u>	<u>677,024</u>
Total Capital Assets, Net	<u>\$ 709,948</u>	<u>\$ (62,955)</u>	<u>\$ -</u>	<u>\$ 646,993</u>

Capital asset activity for the year ended September 30, 2020, is summarized as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Being Depreciated:				
Building	\$ 652,120	\$ -	\$ -	\$ 652,120
Broadcast Equipment	568,828	5,973	-	574,801
Vehicles	97,096	-	-	97,096
Total Capital Assets Being Depreciated	<u>1,318,044</u>	<u>5,973</u>	<u>-</u>	<u>1,324,017</u>
Less Accumulated Depreciation for:				
Building	190,590	16,303	-	206,893
Broadcast Equipment	313,919	33,256	-	347,175
Vehicles	46,755	13,246	-	60,001
Total Accumulated Depreciation	<u>551,264</u>	<u>62,805</u>	<u>-</u>	<u>614,069</u>
Total Capital Assets, Net	<u>\$ 766,780</u>	<u>\$ (56,832)</u>	<u>\$ -</u>	<u>\$ 709,948</u>

All depreciation expense is charged to radio station operations.

**HEWEL NĪ'OKĪ RADIO STATION  
(A DEPARTMENT OF THE TOHONO O'ODHAM NATION)  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021 AND 2020**

**NOTE 3 DUE FROM NATION AND TRANSFERS**

At September 30, 2021 and 2020, the Nation's general fund owed Hewel NĪ'okĪ \$541,711 and \$187,107, respectively, for unexpended Corporation for Public Broadcasting grant funds received on Hewel NĪ'okĪ's behalf and unexpended general fund support. In the years ended September 30, 2021, the Nation's general fund transferred \$746,233 and \$692,389, respectively, to Hewel NĪ'okĪ to support radio station operations.

**Coronavirus Aid, Relief, and Economic Security Act (CARES Act) Stabilization Funds**

Hewel NĪ'okĪ received \$112,136 in CARES Act funding from the Corporation for Public Broadcasting during fiscal year 2020. The funds are considered unrestricted and have no expenditure period. At September 30, 2021 and 2020, \$83,148 and \$111,315, respectively, remains unexpended and are shown as unearned revenue and included in amounts due from the Nation's general fund in the governmental fund balance sheet and statement of net position.

**American Rescue Plan Act (ARPA Act) Emergency Stabilization Funds**

Hewel NĪ'okĪ received \$244,432 in ARPA funding from the Corporation for Public Broadcasting during fiscal year 2021. The funds are considered unrestricted and have no expenditure period. At September 30, 2021, \$244,432 remains unexpended and is shown as unearned revenue and included in amounts due from the Nation's general fund in the governmental fund balance sheet and statement of net position.

**NOTE 4 ACCRUED COMPENSATED ABSENCES**

The following is a summary of Hewel NĪ'okĪ's accrued compensated absences activity for the year ended September 30, 2021:

	Beginning Balance	Increase	Ending Balance	Amount Due Within One Year
Compensated Absences	<u>\$ 44,752</u>	<u>\$ 9,487</u>	<u>\$ 54,239</u>	<u>\$ -</u>

The following is a summary of Hewel NĪ'okĪ's accrued compensated absences activity for the year ended September 30, 2020:

	Beginning Balance	Increase	Ending Balance	Amount Due Within One Year
Compensated Absences	<u>\$ 42,072</u>	<u>\$ 2,680</u>	<u>\$ 44,752</u>	<u>\$ -</u>

**HEWEL NĪ'OKĪ RADIO STATION  
(A DEPARTMENT OF THE TOHONO O'ODHAM NATION)  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021 AND 2020**

**NOTE 5 INDIRECT ADMINISTRATIVE SUPPORT**

Indirect support from the Nation consists of allocations of the Nation's institutional support and facility operation costs that benefit Hewel NĪ'okĪ Radio Station. It is calculated based upon the indirect cost rate that the Nation annually negotiates with the United States Department of Interior, Interior Business Center, and Indirect Cost Services. For the periods ended September 30, 2021 and 2020, the approved negotiated rates applicable to all programs were 13.47% and 11.75%, respectively. Hewel NĪ'okĪ applied this rate to calculate the total value of administrative support provided by the Nation. The fair value of this support is recognized as operating revenue in the statements of activities and governmental fund revenues, expenditures, and changes in fund balance/net position as indirect administrative support for operations and also in operating expenses as Nation administrative support. The value of this support was \$121,558 and \$98,763 for the years ended September 30, 2021 and 2020, respectively.

**NOTE 6 RECONCILING AMOUNTS**

At September 30, 2021, total fund balance of Hewel NĪ'okĪ's governmental fund of \$127,162 differs from total net position reported on the statement of net position of \$719,916 because capital assets with a net book value of \$646,993 and accrued compensated absences of \$54,239 are not reported in the funds. Additionally, the change in fund balance of Hewel NĪ'okĪ's governmental fund revenues, expenditures and changes in fund balance was \$15,847, which differs from the decrease in net position reported on the statement of activities of \$56,595, by the amount of depreciation expense of \$62,955, plus the compensated absence liability increase of \$9,487, less capital outlay in the amount of \$0 for the year.

At September 30, 2020, total fund balance of Hewel NĪ'okĪ's governmental fund of \$111,315 differs from total net position reported on the statement of net position of \$776,511 because capital assets with a net book value of \$709,948 and accrued compensated absences of \$44,752 are not reported in the funds. Additionally, the change in fund balance of Hewel NĪ'okĪ's governmental fund revenues, expenditures and changes in fund balance was \$111,315, which differs from the increase in net position reported on the statement of activities of \$51,803, by the amount of depreciation expense of \$62,805, plus the compensated absence liability increase of \$2,680, less capital outlay in the amount of \$5,973 for the year.

**NOTE 7 RISK MANAGEMENT**

Hewel NĪ'okĪ and the Nation are exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Nation carries commercial insurance for all such risks of loss. Settled claims have not exceeded commercial insurance coverage for any of the previous three years.



**HEWEL NĪ'OKĪ RADIO STATION  
(A DEPARTMENT OF THE TOHONO O'ODHAM NATION)  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021 AND 2020**

**NOTE 8 RETIREMENT PLAN**

The Nation sponsors and administers the Tohono O'odham Nation 401(k) Retirement Plan (the Plan). Each employee shall be eligible to make employee voluntary contributions to the Plan on the first Plan enrollment date on or following the initial date of hire, or the day on which the employee attains the age of eighteen years, whichever occurs last. The Nation will contribute 5% of the employee's compensation to an individual account and will match the employee voluntary contributions at 50% of the employee voluntary contributions up to 5% of the employee's compensation. The employee voluntary contributions are fully vested and not forfeitable at any time. The employer contributions are vested after the completion of four years of service by the employee.

For the years ended September 30, 2021 and 2020, contributions to the Plan by the Nation on behalf of Hewel NĪ'okĪ employees totaled \$36,520 and \$30,452, respectively. Hewel NĪ'okĪ employee voluntary contributions for the years ended September 30, 2021 and 2020 totaled \$14,994 and \$12,513, respectively.

**NOTE 9 RELATED PARTIES**

Hewel NĪ'okĪ's utilities, telephone services, and lease services are provided by the Tohono O'odham Utility Authority. For the years ended September 30, 2021 and 2020, Hewel NĪ'okĪ's utility, communication expense, and lease expense were approximately \$40,753 and \$45,911, respectively.

Hewel NĪ'okĪ's solid waste services are provided by Tohono O'odham Solid Waste. For the years ended September 30, 2021 and 2020, Hewel NĪ'okĪ's solid waste expense was \$1,780 and \$2,040, respectively.

**NOTE 10 COVID-19 PANDEMIC**

At the time of this report's release, citizens and the economies of the United States and other countries have been impacted by the coronavirus (COVID-19) pandemic. The World Health Organization declared a Public Health Emergency on January 30, 2020. The evolution of the virus, the extent of its economic impact and the results of steps taken and yet to be taken by governments and financial institutions are unknown. Governments and businesses may face supply chain disruptions, labor shortages, revenue declines, an increase in bad debts, reduced cash flow, difficulties meeting loan covenants, goodwill and inventory impairment, credit difficulties, and other financial implications. The significance and the duration of the pandemic's financial impact are indeterminable.

**HEWEL NĪ'OKĪ RADIO STATION**  
**(A DEPARTMENT OF THE TOHONO O'ODHAM NATION)**  
**BUDGETARY COMPARISON SCHEDULE**  
**OPERATING FUND**  
**YEAR ENDED SEPTEMBER 30, 2021**

	Original	Final	Actual	Variance With Final Budget
<b>Revenues</b>				
Operating Grants	\$ 376,696	\$ 376,696	\$ 217,764	\$ (158,932)
Stabilization Fund Revenue	-	-	28,167	28,167
Indirect Administrative Support	30,442	30,442	121,558	91,116
Donations and Contributions	-	-	15,846	15,846
Total Revenues	<u>407,138</u>	<u>407,138</u>	<u>383,335</u>	<u>(23,803)</u>
<b>Expenditures</b>				
Radio Station Operations:				
Salaries	642,392	642,392	594,823	(47,569)
Fringe Benefits	223,512	223,512	183,001	(40,511)
Nation Administrative Support	30,442	30,442	121,558	91,116
Utilities and Communication	75,600	75,600	63,524	(12,076)
Miscellaneous Expenses	176,912	176,912	67,159	(109,753)
Professional Services	109,620	109,620	83,656	(25,964)
Capital Outlay	25,000	25,000	-	(25,000)
Total Expenditures	<u>1,283,478</u>	<u>1,283,478</u>	<u>1,113,721</u>	<u>(169,757)</u>
<b>Revenues Under Expenditures Before Transfers</b>	(876,340)	(876,340)	(730,386)	145,954
Transfers From The Nation's General Fund	<u>-</u>	<u>-</u>	<u>746,233</u>	<u>746,233</u>
<b>Revenues and Transfers Over (Under) Expenditures</b>	(876,340)	(876,340)	15,847	892,187
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>111,315</u>	<u>111,315</u>
<b>Fund Balance - End of Year</b>	<u><u>\$ (876,340)</u></u>	<u><u>\$ (876,340)</u></u>	<u><u>\$ 127,162</u></u>	<u><u>\$ 1,003,502</u></u>

See accompanying Note to Required Supplementary Information.

**HEWEL NĪ'OKĪ RADIO STATION  
(A DEPARTMENT OF THE TOHONO O'ODHAM NATION)  
BUDGETARY COMPARISON SCHEDULE  
OPERATING FUND  
YEAR ENDED SEPTEMBER 30, 2020**

	Original	Final	Actual	Variance With Final Budget
<b>Revenues</b>				
Operating Grants	\$ 403,722	\$ 419,402	\$ 227,169	\$ (192,233)
Stabilization Fund Revenue	-	-	112,136	112,136
Indirect Administrative Support	49,872	50,344	98,763	48,419
Donations and Contributions	-	-	7,535	7,535
Total Revenues	<u>453,594</u>	<u>469,746</u>	<u>445,603</u>	<u>(24,143)</u>
<b>Expenditures</b>				
Radio Station Operations:				
Salaries	591,072	610,934	549,081	(61,853)
Fringe Benefits	206,803	218,436	169,126	(49,310)
Nation Administrative Support	49,872	50,344	98,763	48,419
Utilities and Communication	66,844	66,844	65,556	(1,288)
Miscellaneous Expenses	180,507	174,920	59,275	(115,645)
Professional Services	31,500	31,500	5,973	(25,527)
Capital Outlay	88,883	109,678	78,903	(30,775)
Total Expenditures	<u>1,215,481</u>	<u>1,262,656</u>	<u>1,026,677</u>	<u>(235,979)</u>
<b>Revenues Under Expenditures Before Transfers</b>	(761,887)	(792,910)	(581,074)	211,836
Transfers From The Nation's General Fund	<u>-</u>	<u>-</u>	<u>692,389</u>	<u>692,389</u>
<b>Revenues and Transfers Over (Under) Expenditures</b>	(761,887)	(792,910)	111,315	904,225
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance - End of Year</b>	<u>\$ (761,887)</u>	<u>\$ (792,910)</u>	<u>\$ 111,315</u>	<u>\$ 904,225</u>

See accompanying Note to Required Supplementary Information.

**HEWEL NĪ'OKĪ RADIO STATION  
(A DEPARTMENT OF THE TOHONO O'ODHAM NATION)  
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 1 BUDGET INFORMATION**

The Nation adopts an annual operating budget for Hewel NĪ'okĪ Radio Station on a basis consistent with accounting principles generally accepted in the United States of America. The Nation does not budget for transfers in and out.

**RESOLUTION OF THE TOHONO O'ODHAM LEGISLATIVE COUNCIL  
(Accepting and Approving the FY 2021 Hewel Ñi'oki Auditor's Report and  
Authorizing its Distribution)**

**RESOLUTION NO. 22-106**

1 **WHEREAS, the Constitution of the Tohono O'odham Nation vests the Legislative Council with**  
2 **the authority "to promote, protect and provide for public health, peace, morals,**  
3 **education and general welfare of the Tohono O'odham Nation and its members"**  
4 **(Constitution, Article VI, Section 1(c)(2)); and**

5 **WHEREAS, the Tohono O'odham Nation ("Nation") obtained a license from the Federal**  
6 **Communications Commission ("FCC") to operate KOHN FM, a non-commercial**  
7 **educational radio station, and after a year of broadcasting became eligible for**  
8 **funding from the Corporation for Public Broadcasting ("CPB"), an independent**  
9 **federal agency; and**

10 **WHEREAS, the Nation operates the KOHN FM radio station as a program under the Executive**  
11 **Branch as Hewel Ñi'oki ("Management"); and**

12 **WHEREAS, the Nation, on behalf of KOHN FM radio station, applied for and was awarded a**  
13 **Community Service Grant from CPB for fiscal years 2020 and 2021; and**

14 **WHEREAS, such funding requires that the Nation conduct a stand-alone 2021 audit for Hewel**  
15 **Ñi'oki, operators and managers of KOHN FM radio, for which the Nation engaged**  
16 **CliftonLarsonAllen, LLP ("Auditors"); and**

17 **WHEREAS, CPB has adopted new eligibility requirements which state that a grant recipient**  
18 **of Community Service Grant funding must make its annual financial report**  
19 **publically available on-line on its website; and**

20 **WHEREAS, the Auditors have completed the FY 2021 Hewel Ñi'oki audit in accordance with**  
21 **the CPB's Principles of Accounting and have submitted the accompanying**  
22 **Financial Statements for the Fiscal Year Ended September 30, 2021 (collectively,**  
23 **the "Auditor's Report"); and**

24 **WHEREAS, the Chairperson and Vice Chairperson of the Nation, the Cultural Preservation**  
25 **Committee, and the Budget and Finance Committee have reviewed the Nation's**  
26 **FY 2021 Hewel Ñi'oki Auditor's Report.**

27 **NOW, THEREFORE, BE IT RESOLVED that the Tohono O'odham Legislative Council accepts and**  
28 **approves the FY 2021 Hewel Ñi'oki Auditor's Report.**

29 **BE IT FURTHER RESOLVED that the Tohono O'odham Nation's Chairperson or any designated**  
30 **official is authorized to release the FY 2021 Hewel Ñi'oki Auditor's Report to the**  
31 **Corporation for Public Broadcasting, the federal clearinghouse, and respective**  
32 **agencies.**

**RESOLUTION NO. 22-106**

**(Accepting and Approving the FY 2021 Hewel Ñi'oki Auditor's Report and Authorizing its Distribution)**

**Page 2 of 3**

**BE IT FINALLY RESOLVED that the Tohono O'odham Nation's Chairperson or any designated official is authorized to provide public access to the FY 2021 Hewel Ñi'oki Auditor's Report by posting it on the Hewel Ñi'oki page of the Nation's website.**

**The foregoing Resolution was passed by the Tohono O'odham Legislative Council on the 10<sup>TH</sup> day of MARCH, 2022 at a meeting at which a quorum was present with a vote of 3,218.0 FOR; -0- AGAINST; -0- NOT VOTING; and [02] ABSENT, pursuant to the powers vested in the Council by, Article VI, Section 1(c)(2) of the Constitution of the Tohono O'odham Nation, adopted by the Tohono O'odham Nation on January 18, 1986; and approved by the Acting Deputy Assistant Secretary - Indian Affairs (Operations) on March 6, 1986, pursuant to Section 16 of the Act of June 18, 1934 (48 Stat.984).**

**TOHONO O'ODHAM LEGISLATIVE COUNCIL**

*Timothy Joaquin*

Timothy Joaquin, Legislative Chairman

14 day of March, 2022

**ATTEST:**

*Evonne Wilson*

Evonne Wilson, Legislative Secretary

11 day of March, 2022

**Said Resolution was submitted for approval to the office of the Chairman of the Tohono O'odham Nation on the 14 day of March, 2022 at 4:50 o'clock, P.m., pursuant to the provisions of Section 5 of Article VII of the Constitution and will become effective upon his approval or upon his failure to either approve or disapprove it within 48 hours of submittal.**

**TOHONO O'ODHAM LEGISLATIVE COUNCIL**

*Timothy Joaquin*

Timothy Joaquin, Legislative Chairman

**APPROVED**

on the 15 day of March, 2022

**DISAPPROVED**

at 4:20 o'clock, P.m.

*Ned Norris, Jr.*  
NED NORRIS, JR., CHAIRMAN  
TOHONO O'ODHAM NATION

**RESOLUTION NO. 22-106**

**(Accepting and Approving the FY 2021 Hewel Āi'oki Auditor's Report and Authorizing its Distribution)**  
**Page 3 of 3**

1 Returned to the Legislative Secretary on the 15 day of

2 March, 2022, at 4:50 o'clock, p.m.

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7 **Evonne Wilson, Legislative Secretary**

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**RESOLUTION NO. 22-106**

**ACTION: ACCEPTING AND APPROVING THE FY 2021 HEWEL Ñ'OKI AUDITOR'S REPORT AND AUTHORIZING ITS DISTRIBUTION**

**MOVED: COUNCILWOMAN JANICE FELIX**

**SECOND: COUNCILWOMAN MARLAKAY HENRY**

**DATE: MARCH 10, 2022**

DISTRICT	LEGISLATIVE REPRESENTATIVES	# OF VOTES	FOR	AGAINST	NOT VOTING	ABSENT
SIF ODAK 245.6	1. MARY LOPEZ (Ann M. Garcia)	122.8	X			
	2. LUCINDA ALLEN (Francis Homewytewa)	122.8	X			
SELLS 556.5	1. ARTHUR WILSON ( )	278.25	X			X
	2. EVELYN JUAN-MANUEL (Arvada Liston)	278.25	X			
SCHUK TOAK 190.5	1. TERESA F. DONAHUE (Alberta Espinoza)	95.25	X			
	2. DELISA M. RAMON (Sharon A. Francisco)	95.25	X			
SAN XAVIER 242.6	1. DANIEL L.A. PRESTON III (Racheal Vilson-Stoner)	121.3	X			
	2. JANICE FELIX (Adam P. Andrews)	121.3	X			
SAN LUCY 243.8	1. JANA MONTANA <i>(Absent)</i> (Lorraine M. Eller) <i>(Present)</i>	121.9	X			
	2. ROGER MANUEL (Christina Andrews)	121.9	X			
PISINEMO 232.7	1. MARIETTA MARTIN ( )	116.35	X			
	2. EDWARD D. MANUEL (Monica Morgan)	116.35	X			
HICKIWAN 216.6	1. LOUIS R. LOPEZ ( )	108.3	X			X
	2. SANDRA D. ORTEGA <i>(Absent)</i> (Delma M. Garcia) <i>(Present)</i>	108.3	X			
GU VO 270.7	1. GRACE MANUEL ( )	135.35	X			
	2. CYNTHIA SAAVEDRA (Dallas Lewis)	135.35	X			
GU ACHI 278.5	1. TIMOTHY L. JOAQUIN ( )	139.25	X			
	2. VICTORIA HOBBS (Tonya L. Joaquin)	139.25	X			
CHUKUT KUK 351.6	1. MARLAKAY HENRY (Billman Lopez)	175.8	X			
	2. VIVIAN JUAN-SAUNDERS (Cornelius Antone)	175.8	X			
BABOQUIVARI 388.9	1. ALBERTA J. RAY (Frances G. Antone)	194.45	X			
	2. LEANDER MASE (Francine Schooling)	194.45	X			
<b>TOTAL</b>		<b>3,218.0</b>	<b>3,218.0</b>	<b>-0-</b>	<b>-0-</b>	<b>[02]</b>