



**Hewel Ní'okí Radio Station
(A Department of the Tohono O'odham Nation)**

*Financial Statements
and
Independent Auditor's Report
September 30, 2023 and 2022*

redw
Advisors & CPAs

Hewel Ñi'okĩ Radio Station
(A Department of the Tohono O'odham Nation)

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Independent Auditor's Report

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

Opinions

We have audited the financial statements of the governmental activities and major fund of Hewel Ní'okí Radio Station Department (the "Department"), of the Tohono O'odham Nation (the "Nation"), as of and for the years ended September 30, 2023 and 2022, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the Department of the Nation, as of September 30, 2023 and 2022, and the respective changes in financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Nation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of 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, 2023 and 2022, and the changes in its financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

The Department's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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.

REDW LLC

Phoenix, Arizona
March 26, 2024

Hewel N̄i'ok̄i Radio Station
(A Department of the Tohono O'odham Nation)
Management's Discussion and Analysis
For the Years Ended September 30, 2023 and 2022

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 N̄i'ok̄i, voice of the wind.

The management discussion and analysis (MD&A) of Hewel N̄i'ok̄i, managers and operators of KOHN 91.9 FM Radio (KOHN), provides an overview of Hewel N̄i'ok̄i's financial performance for the fiscal years ended September 30, 2023 and 2022. 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 N̄i'ok̄i 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 N̄i'ok̄i 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 N̄i'ok̄i 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 N̄i'ok̄i 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 N̄i'ok̄i 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 expanded to three additional licenses; 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 are subject to renewal in 2029 by the FCC.

Hewel N̄i'ok̄i Radio Station
(A Department of the Tohono O'odham Nation)
Management's Discussion and Analysis
For the Years Ended September 30, 2023 and 2022

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 N̄i'ok̄i 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 N̄i'ok̄i's overall financial status. These department-wide financial statements are designed to provide readers with a broad overview of Hewel N̄i'ok̄i'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 N̄i'ok̄i'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.

Hewel N̄i'ok̄i Radio Station
(A Department of the Tohono O'odham Nation)
Management's Discussion and Analysis
For the Years Ended September 30, 2023 and 2022

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.

Condensed Financial Information

The following summarizes assets, liabilities, and net position:

Table 1
Assets, Liabilities, and Net Position
September 30, 2023, 2022, and 2021

	2023	2022	2021
Assets			
Current assets	\$ 383,603	\$ 419,880	\$ 541,711
Capital assets, net	539,860	587,958	646,993
Total assets	<u>923,463</u>	<u>1,007,838</u>	<u>1,188,704</u>
Liabilities			
	<u>296,340</u>	<u>338,823</u>	<u>468,788</u>
Net Position			
Net investment in capital assets	539,860	587,958	646,993
Unrestricted	87,263	81,057	72,923
Total net position	<u>\$ 627,123</u>	<u>\$ 669,015</u>	<u>\$ 719,916</u>

The following summarizes changes in net position:

Table 2
Revenues, Expenses and Changes in Net Position
For the Years Ended September 30, 2023, 2022, and 2021

	2023	2022	2021
Operating grants	\$ 276,406	\$ 233,343	\$ 217,764
Stabilization fund revenue	19,952	107,930	28,167
Indirect administrative support	98,453	100,160	121,558
Donations/contributions	-	-	15,846
Expenses – radio station operations	(1,188,991)	(1,192,549)	(1,186,163)
Transfers from Tohono O'odham Nation general fund	752,288	700,215	746,233
Decrease in net position	<u>\$ (41,892)</u>	<u>\$ (50,901)</u>	<u>\$ (56,595)</u>

Hewel N̄i'ok̄i Radio Station
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Management's Discussion and Analysis
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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, 2023, 2022, and 2021

	2023			2022 Total	2021 Total
	Program Services	Support Services	Total		
Salaries	\$ 354,246	\$ 242,059	\$ 596,305	\$ 593,101	\$ 604,310
Fringe benefits	106,420	72,141	178,561	180,243	183,001
Nation administrative support	-	98,453	98,453	100,160	121,558
Insurance	4,917	1,267	6,184	5,660	4,488
Mileage	292	-	292	137	159
Utilities	38,273	4,516	42,789	36,116	32,240
Communications	24,794	3,103	27,897	29,868	31,283
Freight and postage	-	259	259	271	90
Fuel	-	5,579	5,579	5,854	1,878
Supplies - office	1,623	661	2,284	4,813	3,638
Supplies - equipment	3,310	2,669	5,979	6,225	19,227
Other supplies	10,681	279	10,960	20,250	15,762
Uniforms	-	-	-	680	762
Dues and subscriptions	40,810	5,860	46,670	70,920	8,875
Repairs and maintenance – equipment	237	908	1,145	4,652	3,955
Repairs and maintenance – vehicle	-	3,400	3,400	1,500	2,255
Repairs and maintenance – building	725	242	967	-	-
Professional services	56,115	4,468	60,583	54,468	62,156
Public relations	30,586	-	30,586	-	6,071
Audit	-	22,000	22,000	18,596	21,500
Depreciation	-	48,098	48,098	59,035	62,955
Totals	\$ 673,029	\$ 515,962	\$ 1,188,991	\$ 1,192,549	\$ 1,186,163

Table 4
Schedule of Summarized Functional Expenses
For the Years Ended September 30, 2023, 2022, and 2021

	2023	2022	2021
Program services			
Programming and production	\$ 429,554	\$ 376,920	\$ 439,691
Broadcasting and engineering	133,402	205,715	156,945
Program information and promotion	110,073	118,895	76,000
Total program services	673,029	701,530	672,636
Support services			
Management and general	515,962	491,019	513,527
Total program and support services	\$ 1,188,991	\$ 1,192,549	\$ 1,186,163

Hewel N̄i'ok̄i Radio Station
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Management's Discussion and Analysis
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Budgetary Highlights

Fiscal Year 2023

In appropriating funding for fiscal year 2023, the Nation provided for a 5.0% cost of living adjustment for all employees while operating funding remained status quo.

Further, Hewel N̄i'ok̄i obligated available program revenues from fiscal years 2017 through 2021, in the total amount of \$38,782. The legislative resolution allows the commitment to use these revenues to support the members of the Nation and its communities. These revenues were shared with the Districts of the Tohono O'odham Nation which the radio stations are located and serve.

Subsequent to the adoption of the Nation's fiscal year 2023 budget, the Nation provided an additional 3% cost of living adjustment for all employees which was funded from the Nation's general fund. However, the Hewel N̄i'ok̄i budgets did absorb the additional 3% COLA which are expensed to the grant funding.

Fiscal Year 2022

In appropriating funding for fiscal year 2022, 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 N̄i'ok̄i through CPB in fiscal year 2021 were successfully extended into fiscal year 2022. Due to the late approval and authorization of the funding during fiscal year 2021 a substantial balance of the grant funds remained unexpended. A portion of the funding was allocated to upgrading equipment for remote monitoring and to maintain programming and broadcasting services.

The Nation elected to obligate these funds for fiscal year 2022. Hewel N̄i'ok̄i expended \$107,930 from the American Rescue Plan Act Stabilization Grant during fiscal year 2022.

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	Expended								Uncommitted Balance at September 30, 2023
		Prior Years	2018	2019	2020	2021	2022	2023		
Prior years	\$ 2,019,355	\$ 2,019,355	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	-	-	-
2022	239,500	-	-	-	-	-	184,934	-	54,566	-
2023	253,687	-	-	-	-	-	-	-	221,840	31,847
	<u>\$ 3,644,385</u>	<u>\$ 2,202,672</u>	<u>\$ 227,521</u>	<u>\$ 227,663</u>	<u>\$ 227,169</u>	<u>\$ 217,764</u>	<u>\$ 233,343</u>	<u>\$ 276,406</u>	<u>\$ -</u>	<u>\$ 31,847</u>

Hewel N̄i'ok̄i Radio Station
(A Department of the Tohono O'odham Nation)
Management's Discussion and Analysis
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Capital Assets

Capital Assets: Hewel N̄i'ok̄i's capital assets as of September 30, 2023, amounts to \$539,860 (net of accumulated depreciation), a decrease of \$48,098. Accumulated depreciation through September 30, 2023, on capital assets was \$784,157. More detailed information can be found in the notes to the financial statements.

Economic Factors and Next Year's Budgets

The Nation has given notice that it will again provide a 5% cost of living adjustment for fiscal year 2024 which will be added to the base appropriation for the general fund budgets. The grant funded portions of Hewel N̄i'ok̄i will include the adjustment in the fiscal year budget proposals for 2024.

Hewel N̄i'ok̄i will extend its CARES grant into fiscal year 2024 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.

Contacting Financial Management

This financial report is designed to provide donors, members, and the general public with a general overview of Hewel N̄i'ok̄i'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 N̄i'ok̄i's annual basic financial statements and reports to CPB are available for public inspection during business hours at Hewel N̄i'ok̄i'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 N̄i'ok̄i
Tohono O'odham Nation
Post Office Box 837
Sells, Arizona 85634

Financial Statements

Hewel N̄i'ok̄i Radio Station
(A Department of the Tohono O'odham Nation)
Governmental Fund Balance Sheet and Statement of Net Position
September 30, 2023

	Operating Fund	Adjustments (Note 6)	Statement of Net Position
Assets			
Current assets			
Due from Nation's general fund	\$ 383,603	\$ -	\$ 383,603
Total current assets	383,603	-	383,603
Capital assets, net	-	539,860	539,860
Total assets	<u>\$ 383,603</u>	<u>\$ 539,860</u>	<u>\$ 923,463</u>
Liabilities			
Current liabilities			
Accounts payable	\$ 9,321	\$ -	\$ 9,321
Accrued expenses	16,363	-	16,363
Unearned revenue	230,757	-	230,757
Total current liabilities	256,441	-	256,441
Accrued compensated absences	-	39,899	39,899
Total liabilities	256,441	39,899	296,340
Fund Balance/Net Position			
Unassigned			
Fund balance	127,162	(127,162)	-
Total liabilities and fund balance	<u>\$ 383,603</u>	<u>(87,263)</u>	<u>296,340</u>
Net position			
Net investment in capital assets		539,860	539,860
Unrestricted		87,263	87,263
Total net position		<u>\$ 627,123</u>	<u>\$ 627,123</u>

The accompanying notes are an integral part of these financial statements.

Hewel N̄i'ok̄i Radio Station
(A Department of the Tohono O'odham Nation)
Governmental Fund Balance Sheet and Statement of Net Position
September 30, 2022

	Operating Fund	Adjustments (Note 6)	Statement of Net Position
Assets			
Current assets			
Due from Nation's general fund	\$ 419,880	\$ -	\$ 419,880
Total current assets	419,880	-	419,880
Capital assets, net	-	587,958	587,958
Total assets	<u>\$ 419,880</u>	<u>\$ 587,958</u>	<u>\$ 1,007,838</u>
Liabilities			
Current liabilities			
Accounts payable	\$ 8,715	\$ -	\$ 8,715
Accrued expenses	10,575	-	10,575
Unearned revenue	273,428	-	273,428
Total current liabilities	292,718	-	292,718
Accrued compensated absences	-	46,105	46,105
Total liabilities	292,718	46,105	338,823
Fund Balance/Net Position			
Unassigned			
Fund balance	127,162	(127,162)	-
Total liabilities and fund balance	<u>\$ 419,880</u>	<u>(81,057)</u>	<u>338,823</u>
Net position			
Net investment in capital assets		587,958	587,958
Unrestricted		81,057	81,057
Total net position		<u>\$ 669,015</u>	<u>\$ 669,015</u>

The accompanying notes are an integral part of these financial statements.

Hewel Ñi'okĩ Radio Station
(A Department of the Tohono O'odham Nation)
Governmental Fund Statement of Revenues, Expenditures, and
Changes in Fund Balance and Statement of Activities
For the Year Ended September 30, 2023

	Operating Fund	Adjustments (Note 6)	Statement of Activities
Revenues			
Operating grants	\$ 276,406	\$ -	\$ 276,406
Stabilization fund revenue	19,952	-	19,952
Indirect administrative support	98,453	-	98,453
Total revenues	<u>394,811</u>	<u>-</u>	<u>394,811</u>
Expenditures/Expenses			
Radio station operations			
Salaries	602,511	(6,206)	596,305
Fringe benefits	178,561	-	178,561
Nation administrative support	98,453	-	98,453
Utilities and communication	70,686	-	70,686
Miscellaneous expenses	114,309	-	114,309
Professional services	82,579	-	82,579
Depreciation	-	48,098	48,098
Total expenditures/expenses	<u>1,147,099</u>	<u>41,892</u>	<u>1,188,991</u>
Revenues under expenditures/expenses before transfers	(752,288)	(41,892)	(794,180)
Transfers from the Nation's general fund	<u>752,288</u>	<u>-</u>	<u>752,288</u>
Revenues and transfers under expenditures/expenses	-	(41,892)	(41,892)
Fund balance/net position, beginning of year	<u>127,162</u>	<u>541,853</u>	<u>669,015</u>
Fund balance/net position, end of year	<u>\$ 127,162</u>	<u>\$ 499,961</u>	<u>\$ 627,123</u>

The accompanying notes are an integral part of these financial statements.

Hewel Ñi'okĩ Radio Station
(A Department of the Tohono O'odham Nation)
Governmental Fund Statement of Revenues, Expenditures, and
Changes in Fund Balance and Statement of Activities
For the Year Ended September 30, 2022

	Operating Fund	Adjustments (Note 6)	Statement of Activities
Revenues			
Operating grants	\$ 233,343	\$ -	\$ 233,343
Stabilization fund revenue	107,930	-	107,930
Indirect administrative support	100,160	-	100,160
Total revenues	<u>441,433</u>	<u>-</u>	<u>441,433</u>
Expenditures/Expenses			
Radio station operations			
Salaries	603,135	(8,134)	595,001
Fringe benefits	180,244	-	180,244
Nation administrative support	100,160	-	100,160
Utilities and communication	65,983	-	65,983
Miscellaneous expenses	119,063	-	119,063
Professional services	73,063	-	73,063
Depreciation	-	59,035	59,035
Total expenditures/expenses	<u>1,141,648</u>	<u>50,901</u>	<u>1,192,549</u>
Revenues under expenditures/expenses before transfers	(700,215)	(50,901)	(751,116)
Transfers from the Nation's general fund	<u>700,215</u>	<u>-</u>	<u>700,215</u>
Revenues and transfers under expenditures/expenses	-	(50,901)	(50,901)
Fund balance/net position, beginning of year	<u>127,162</u>	<u>592,754</u>	<u>719,916</u>
Fund balance/net position, end of year	<u>\$ 127,162</u>	<u>\$ 541,853</u>	<u>\$ 669,015</u>

The accompanying notes are an integral part of these financial statements.

Hewel N̄i'ok̄i Radio Station (A Department of the Tohono O'odham Nation)

Notes to Financial Statements
September 30, 2023 and 2022

1) Summary of Significant Accounting Policies

Nature of Operations

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

Reporting Entity

Hewel N̄i'ok̄i is one of several departments of the Nation. The financial statements present only the financial position of Hewel N̄i'ok̄i 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 (GAAP) 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 N̄i'ok̄i 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 N̄i'ok̄i 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 leases are reported as other financing sources.

Hewel N̄i'okĩ Radio Station

(A Department of the Tohono O'odham Nation)

Notes to Financial Statements
September 30, 2023 and 2022

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

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, 5-10 years for broadcast equipment, and 5 years for furniture and vehicles.

Unearned Revenue

Unearned revenue represents amounts received by Hewel N̄i'okĩ from various funding sources prior to services being performed. Under the terms of the contracts, the funding agencies reserve the right to recoup any funding in excess of actual expenditures.

Income Taxes

As a department of the Tohono O'odham Nation, Hewel N̄i'okĩ 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 N̄i'okĩ'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).

Hewel Ñi'okĩ Radio Station

(A Department of the Tohono O'odham Nation)

Notes to Financial Statements
September 30, 2023 and 2022

In-Kind Contributions

Hewel Ñi'okĩ 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 Ñi'okĩ received approximately 665 donated volunteer hours in 2023 and 667 hours in 2022.

Compensated Absences

Employees of Hewel Ñi'okĩ 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'okĩ 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:

- 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.
- Budget changes must be approved by the Budget and Finance Committee.
- Funded program budgets and changes are subject to funding agency approval.
- Appropriations lapse at year-end on the Nation's funded budget.

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.

Hewel Ńi'okĩ Radio Station

(A Department of the Tohono O'odham Nation)

Notes to Financial Statements
September 30, 2023 and 2022

- **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.

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 GASB has issued several statements which have not yet been implemented by Hewel Ńi'okĩ. Hewel Ńi'okĩ will implement these statements no later than the latest fiscal year required. Hewel Ńi'okĩ does not anticipate that any of the recently issued statements would have a significant impact on Hewel Ńi'okĩ's financial statements.

Hewel Ńi'okĩ Radio Station
(A Department of the Tohono O'odham Nation)

Notes to Financial Statements
September 30, 2023 and 2022

2) Capital Assets

Capital asset activity for the year ended September 30, 2023, is summarized as follows:

	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
<i>Capital assets being depreciated</i>					
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>-</u>	<u>1,324,017</u>
<i>Less accumulated depreciation for</i>					
Building	239,499	16,303	-	-	255,802
Broadcast equipment	410,067	21,192	-	-	431,259
Vehicles	86,493	10,603	-	-	97,096
Total accumulated depreciation	<u>736,059</u>	<u>48,098</u>	<u>-</u>	<u>-</u>	<u>784,157</u>
Total capital assets, net	<u>\$ 587,958</u>	<u>\$ (48,098)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 539,860</u>

Capital asset activity for the year ended September 30, 2022, is summarized as follows:

	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
<i>Capital assets being depreciated</i>					
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>-</u>	<u>1,324,017</u>
<i>Less accumulated depreciation for</i>					
Building	223,196	16,303	-	-	239,499
Broadcast equipment	380,581	29,486	-	-	410,067
Vehicles	73,247	13,246	-	-	86,493
Total accumulated depreciation	<u>677,024</u>	<u>59,035</u>	<u>-</u>	<u>-</u>	<u>736,059</u>
Total capital assets, net	<u>\$ 646,993</u>	<u>\$ (59,035)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 587,958</u>

All depreciation expense is charged to radio station operations.

3) Unearned Revenue

Unearned revenues are recorded when federal grant and contract funds are received by the Hewel Ńi'okĩ prior to incurring qualifying allowable expenditures. In subsequent periods when Hewel Ńi'okĩ incurs allowable expenditures, the liability for unearned revenue is removed and revenue is recognized.

Hewel N̄i'ok̄i Radio Station
(A Department of the Tohono O'odham Nation)

Notes to Financial Statements
September 30, 2023 and 2022

At September 30, 2023 and 2022, Hewel N̄i'ok̄i unearned revenues were as follows:

Corporation for Public Broadcasting Grants	Unearned Revenue
Radio Community Service Grant	\$ 31,060
CPB - CARES Act Funding	46,378
CPB - ARPA Stabilization Grant	153,319
Balance September 30, 2023	\$ 230,757
Corporation for Public Broadcasting Grants	Unearned Revenue
Radio Community Service Grant	\$ 53,779
CPB - CARES Act Funding	46,901
CPB - ARPA Stabilization Grant	172,748
Balance September 30, 2022	\$ 273,428

4) Due from Nation and Transfers

At September 30, 2023 and 2022, the Nation's general fund owed Hewel N̄i'ok̄i \$383,603 and \$419,880, respectively, for unexpended Corporation for Public Broadcasting grant funds received on Hewel N̄i'ok̄i's behalf and unexpended general fund support. In the years ended September 30, 2023 and 2022, the Nation's general fund transferred \$752,288 and \$700,215, respectively, to Hewel N̄i'ok̄i to support radio station operations.

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

Hewel N̄i'ok̄i 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, 2023 and 2022, \$46,378 and \$46,901, respectively, remains unexpended and are included in unearned revenue and 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 N̄i'ok̄i 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, 2023 and 2022, \$153,319 and \$172,748, respectively, remains unexpended and are included in unearned revenue and amounts due from the Nation's general fund in the governmental fund balance sheet and statement of net position.

Hewel N̄i'ok̄i Radio Station
(A Department of the Tohono O'odham Nation)

Notes to Financial Statements
September 30, 2023 and 2022

5) Accrued Compensated Absences

The following is a summary of Hewel N̄i'ok̄i's accrued compensated absences activity for the year ended September 30, 2023:

Balance September 30 2022	Decrease	Balance September 30, 2023	Amount Due Within One Year
\$ 46,105	\$ (6,206)	\$ 39,899	\$ -

The following is a summary of Hewel N̄i'ok̄i's accrued compensated absences activity for the year ended September 30, 2022:

Balance September 30 2021	Decrease	Balance September 30, 2022	Amount Due Within One Year
\$ 54,239	\$ (8,134)	\$ 46,105	\$ -

6) Indirect Administrative Support

Indirect support from the Nation consists of allocations of the Nation's institutional support and facility operation costs that benefit Hewel N̄i'ok̄i 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, 2023 and 2022, the approved negotiated rate applicable to all programs was 13.74% and 13.47%. Hewel N̄i'ok̄i 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 \$98,453 and \$100,160 for the years ended September 30, 2023 and 2022, respectively.

Hewel N̄i'ok̄i Radio Station
(A Department of the Tohono O'odham Nation)

Notes to Financial Statements
September 30, 2023 and 2022

7) Reconciling Amounts

At September 30, 2023, total fund balance of Hewel N̄i'ok̄i's governmental fund of \$127,162 differs from total net position reported on the statement of net position of \$627,123 because capital assets with a net book value of \$539,860 and accrued compensated absences of \$39,899 are not reported in the funds. Additionally, the change in fund balance of Hewel N̄i'ok̄i's governmental fund revenues, expenditures and changes in fund balance was \$0, which differs from the decrease in net position reported on the statement of activities of \$41,892, by the amount of depreciation expense of \$48,098 and the compensated absence liability decrease of \$6,206 for the year.

At September 30, 2022, total fund balance of Hewel N̄i'ok̄i's governmental fund of \$127,162 differs from total net position reported on the statement of net position of \$669,015 because capital assets with a net book value of \$587,958 and accrued compensated absences of \$46,105 are not reported in the funds. Additionally, the change in fund balance of Hewel N̄i'ok̄i's governmental fund revenues, expenditures and changes in fund balance was \$0, which differs from the decrease in net position reported on the statement of activities of \$50,901, by the amount of depreciation expense of \$59,035 and the compensated absence liability decrease of \$8,134 for the year.

8) Risk Management

Hewel N̄i'ok̄i 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.

9) 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.

Hewel N̄i'ok̄i Radio Station
(A Department of the Tohono O'odham Nation)

Notes to Financial Statements
September 30, 2023 and 2022

For the years ended September 30, 2023 and 2022, contributions to the Plan by the Nation on behalf of Hewel N̄i'ok̄i employees totaled \$35,795 and \$37,879, respectively. Hewel N̄i'ok̄i employee voluntary contributions for the years ended September 30, 2023 and 2022, totaled \$16,504 and \$16,893, respectively.

10) Related Parties

Hewel N̄i'ok̄i's utilities, telephone services, and lease services are provided by the Tohono O'odham Utility Authority. For the years ended September 30, 2023 and 2022, Hewel N̄i'ok̄i's utility, communication expense, and lease expense were approximately \$57,669 and \$58,500, respectively.

Hewel N̄i'ok̄i's solid waste services are provided by Tohono O'odham Solid Waste. For the years ended September 30, 2023 and 2022, Hewel N̄i'ok̄i's solid waste expense was \$2,020 and \$2,404, respectively.

Required Supplementary Information

Hewel N̄i'ok̄i Radio Station
(A Department of the Tohono O'odham Nation)
Budgetary Comparison Schedule – Operating Fund
For the Year Ended September 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
Revenues				
Operating grants	\$ 465,039	\$ 465,039	\$ 276,406	\$ (188,633)
Stabilization fund revenue	-	-	19,952	19,952
Indirect administrative support	<u>30,148</u>	<u>30,148</u>	<u>98,453</u>	<u>68,305</u>
Total revenues	<u>495,187</u>	<u>495,187</u>	<u>394,811</u>	<u>(100,376)</u>
Expenditures				
Radio station operations				
Salaries	742,787	742,787	602,511	140,276
Fringe benefits	244,877	244,877	178,561	66,316
Nation administrative support	30,148	30,148	98,453	(68,305)
Utilities and communication	94,959	94,959	70,686	24,273
Miscellaneous expenses	177,867	177,867	114,309	63,558
Professional services	<u>133,996</u>	<u>133,996</u>	<u>82,579</u>	<u>51,417</u>
Total expenditures	<u>1,424,634</u>	<u>1,424,634</u>	<u>1,147,099</u>	<u>277,535</u>
Revenues over (under) expenditures before transfers	(929,447)	(929,447)	(752,288)	177,159
Transfers from the Nation's general fund	<u>-</u>	<u>-</u>	<u>752,288</u>	<u>752,288</u>
Revenues and transfers over (under) expenditures	(929,447)	(929,447)	-	929,447
Fund balance, beginning of year	-	-	127,162	127,162
Fund balance, end of year	<u>\$ (929,447)</u>	<u>\$ (929,447)</u>	<u>\$ 127,162</u>	<u>\$ 1,056,609</u>

See accompanying note to required supplementary information.

Hewel Ñi'okĩ Radio Station
(A Department of the Tohono O'odham Nation)
Budgetary Comparison Schedule – Operating Fund
For the Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
Revenues				
Operating grants	\$ 392,579	\$ 337,033	\$ 233,343	\$ (103,690)
Stabilization fund revenue	-	-	107,930	107,930
Indirect administrative support	<u>37,868</u>	<u>31,573</u>	<u>100,160</u>	<u>68,587</u>
Total revenues	<u>430,447</u>	<u>368,606</u>	<u>441,433</u>	<u>72,827</u>
Expenditures				
Radio station operations				
Salaries	762,760	725,261	603,135	122,126
Fringe benefits	260,126	250,384	180,244	70,140
Nation administrative support	37,868	31,573	100,160	(68,587)
Utilities and communication	84,722	79,722	65,983	13,739
Miscellaneous expenses	125,997	149,236	119,063	30,173
Professional services	<u>88,299</u>	<u>98,000</u>	<u>73,063</u>	<u>24,937</u>
Total expenditures	<u>1,359,772</u>	<u>1,334,176</u>	<u>1,141,648</u>	<u>192,528</u>
Revenues over (under) expenditures before transfers	(929,325)	(965,570)	(700,215)	265,355
Transfers from the Nation's general fund	<u>-</u>	<u>-</u>	<u>700,215</u>	<u>700,215</u>
Revenues and transfers over (under) expenditures	(929,325)	(965,570)	-	965,570
Fund balance, beginning of year	-	-	127,162	127,162
Fund balance, end of year	<u>\$ (929,325)</u>	<u>\$ (965,570)</u>	<u>\$ 127,162</u>	<u>\$ 1,092,732</u>

See accompanying note to required supplementary information.

Hewel N̄i'ok̄i Radio Station
(A Department of the Tohono O'odham Nation)

Note to Required Supplementary Information
For the Years Ended September 30, 2023 and 2022

1) Budget Information

The Nation adopts an annual operating budget for Hewel N̄i'ok̄i 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 2023 Hewel Ñi'okĩ Auditor's Report and
Authorizing its Distribution)**

RESOLUTION NO. 24-142

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'okĩ (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 2022 and 2023; and**

14 **WHEREAS, such funding requires that the Nation conduct a stand-alone 2023 audit for Hewel**
15 **Ñi'okĩ, operators and managers of KOHN FM radio, for which the Nation engaged**
16 **REDW, LLC (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 2023 Hewel Ñi'okĩ 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, 2023 (collectively,**
23 **the "Auditor's Report"); and**

24 **WHEREAS, the Chairperson and Vice Chairperson of the Nation, the Cultural Preservation**
25 **and the Budget and Finance Committees have reviewed the Nation's FY 2023**
26 **Hewel Ñi'okĩ Auditor's Report.**

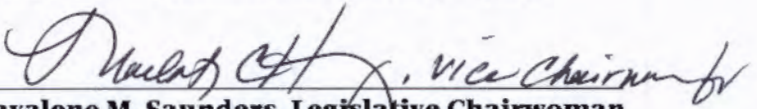
27 **NOW, THEREFORE, BE IT RESOLVED that the Tohono O'odham Legislative Council accepts and**
28 **approves the FY 2023 Hewel Ñi'okĩ Auditor's Report.**

29 **BE IT FURTHER RESOLVED that the Tohono O'odham Nation Chairperson or any designated**
30 **official is authorized to release the FY 2023 Hewel Ñi'okĩ Auditor's Report to the**
31 **Corporation for Public Broadcasting, the federal clearinghouse, and respective**
32 **agencies.**

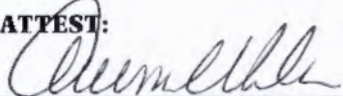
1 BE IT FINALLY RESOLVED that the Tohono O'odham Nation Chairperson or any designated
2 official is authorized to provide public access to the FY 2023 Hewel N̄i'ok̄i
3 Auditor's Report by posting it on the Hewel N̄i'ok̄i page of the Nation's website.

4 The foregoing Resolution was passed by the Tohono O'odham Legislative Council on the 07TH
5 day of MAY 2024 at a meeting at which a quorum was present with a vote of 3,042.8 FOR; -0-
6 AGAINST; -0- NOT VOTING; and 220.5[04] ABSENT, pursuant to the powers vested in the Council
7 by Article VI, Section 1(c)(2) of the Constitution of the Tohono O'odham Nation, adopted by the
8 Tohono O'odham Nation on January 18, 1986; and approved by the Acting Deputy Assistant
9 Secretary - Indian Affairs (Operations) on March 6, 1986, pursuant to Section 16 of the Act of June
10 18, 1934 (48 Stat.984).

11
12 TOHONO O'ODHAM LEGISLATIVE COUNCIL

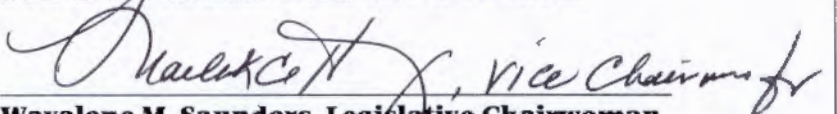
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15 Wavalene M. Saunders, Legislative Chairwoman
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17 9TH day of May, 2024
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19

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21 ATTEST:

22 
23
24 Evonne Wilson, Legislative Secretary
25
26 P day of May, 2024
27

28 Said Resolution was submitted for approval to the office of the Chairman of the Tohono
29 O'odham Nation on the 9TH day of May, 2024 at 4:49 o'clock, P .m.,
30 pursuant to the provisions of Section 5 of Article VII of the Constitution and will become
31 effective upon his approval or upon his failure to either approve or disapprove it within 48
32 hours of submittal.

33
34 TOHONO O'ODHAM LEGISLATIVE COUNCIL

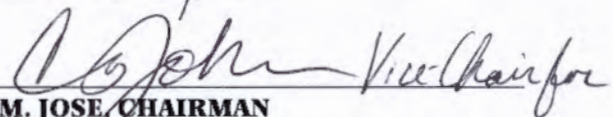
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37 Wavalene M. Saunders, Legislative Chairwoman
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42 APPROVED

on the 9 day of May, 2024

43
44 DISAPPROVED

at 5 o'clock, P .m.

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48 VERLON M. JOSE, CHAIRMAN
49 TOHONO O'ODHAM NATION
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RESOLUTION NO. 24-142
(Accepting and Approving the FY 2023 Hewel Ōkī Auditor's Report and Authorizing its Distribution)
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Returned to the Legislative Secretary on the 9 day of
May, 2024, at 5:07 o'clock, P.m.



Evonne Wilson, Legislative Secretary

ACTION: ACCEPTING AND APPROVING THE FY 2023 HEWEL Ñ'OKÍ AUDITOR'S REPORT AND AUTHORIZING ITS DISTRIBUTION

MOVED: COUNCILWOMAN THEORIA CAMPILLO

SECOND: COUNCILWOMAN EVELYN JUAN-MANUEL

DATE: MAY 07, 2024

DISTRICT	LEGISLATIVE REPRESENTATIVES	# OF VOTES	FOR	AGAINST	NOT VOTING	ABSENT
BABOQUIVARI 394.2	1. LEANDER MASE (Francine Schooling) 2. JESSE NAVARRO (Alberta J. Ray)	197.1 197.1	X X			
CHUKUT KUK 354.7	1. VIVIAN JUAN-SAUNDERS (Cornelius Antone) 2. MARLAKAY HENRY ()	177.35 177.35	X X			
GU ACHI 282.7	1. VICTORIA HOBBS (Tonya L. Joaquin) 2. TIMOTHY L. JOAQUIN (Jerome L. Joaquin)	141.35 141.35	X X			
GU VO 276.0	1. DALLAS LEWIS () 2. LESLIE LUNA (Grace Manuel)	138.0 138.0	X X			
HICKIWAN 220.5	1. DELMA M. GARCIA () 2. LOUIS R. LOPEZ (Loretta A. Ortega)	110.25 110.25				X X
PISINEMO 236.2	1. EDWARD D. MANUEL (Monica Morgan) 2. PAMELA J. BENAVIDEZ (Nora J. Ruelas)	118.1 118.1	X X			
SAN LUCY 257.6	1. ROGER MANUEL (<i>Absent</i>) (Christina Andrews) (<i>Present</i>) 2. GLORIA M. RAMIREZ (Lorraine M. Eiler)	128.8 128.8	X X			X
SAN XAVIER 244.5	1. JANICE FELIX () 2. DANIEL L.A. PRESTON III ()	122.25 122.25	X X			X
SCHUK TOAK 191.8	1. DELISA M. RAMON (Sharon A. Francisco) 2. THEORIA CAMPILLO (Rebecca Ann Valentine)	95.9 95.9	X X			
SELLS 558.0	1. EVELYN JUAN-MANUEL (Arvada Liston) 2. JANET B. ELEANDO ()	279.0 279.0	X X			
SIF OIDAK 247.1	1. LUCINDA ALLEN (Francis Homewytewa) 2. WAVALENE M. SAUNDERS (Mary Lopez)	123.55 123.55	X X			
	TOTAL	3,263.30	3,042.80	-0-	-0-	220.5 [04]