

RESOLUTION OF THE
NAVAJO NATION COUNCIL

23rd NAVAJO NATION COUNCIL -- Second Year, 2016

AN ACTION

RELATING TO HEALTH, EDUCATION AND HUMAN SERVICES, BUDGET AND FINANCE, NAABIK'ÍYÁTI', AND NAVAJO NATION COUNCIL; APPROVING SUPPLEMENTAL FUNDING FROM THE UNRESERVED, UNDESIGNATED FUND BALANCE IN THE AMOUNT OF THREE MILLION, FIVE HUNDRED FIFTY EIGHT THOUSAND, EIGHT HUNDRED FIFTY SIX DOLLARS (\$3,558,856) FOR THE NAVAJO HEAD START, BUSINESS UNIT 109019, AS A CASH MATCH REQUIREMENT FOR FEDERAL FINANCIAL ASSISTANCE GRANT FOR FY 2016 TO FY 2017 AND \$48,000 FOR 96 HEAD START CENTERS FOR CAPS AND GOWNS AND INCENTIVES, AND GRADUATION RECEPTIONS

SECTION ONE. AUTHORITY

- A. Pursuant to 12 N.N.C. § 820 (L), "[t]he Navajo Nation Council may adopt and approve supplemental appropriations to the Annual Comprehensive Budget during the fiscal year. Supplemental appropriations of General Funds within the current fiscal year are permitted, if and when additional sources of revenues above and beyond the initial or current revenue projections are projected and which are also in excess of the reserve amount set forth at § 820(J)."
- B. The Navajo Nation Council is the governing body of the Navajo Nation, pursuant to 2 N.N.C. § 102 (A).
- C. Pursuant to 2 N.N.C. § 401 (C)(1), the Health, Education and Human Services Committee is the oversight committee for the Department of Diné Education and pursuant to 2 N.N.C. § 401(B)(6)(a), the Health Education and Human Services Committee reviews and recommends resolutions related to education.
- D. Pursuant to 2 N.N.C. § 301 (B)(2) the Budget and Finance Committee is authorized to review and recommend to the Navajo Nation Council the appropriation of all funds.
- E. Pursuant to 2 N.N.C. § 164 (A)(9), a proposed resolution that requires final action by the Navajo Nation Council shall be assigned to the Naabik'íyáti' Committee before it is heard by the Navajo Nation Council.

SECTION TWO. FINDINGS

- A. The Navajo Nation Head Start Program is a federally funded and community supported program; the federal government awards community organizations 80 percent of the cost of the programs and expects an agency to fund 20 percent from cash or in-kind donations.
- B. The Navajo Nation Head Start Program has received a guidance letter for FY'16 stating that the Navajo Nation is eligible to apply for Year Two funding on a Five Year non-competitive funding cycle, in the amount of \$22,447,502.
- C. The Navajo Nation Head Start Program is requesting a supplemental appropriation as a cash match for the U.S. Department of Health and Human Services, Administration for Children and Families grant in the amount of Three Million, Five Hundred Fifty Eight Thousand, Eight Hundred and Fifty Six Dollars (\$3,558,856). Budget forms attached as Exhibit A.
- D. The Title 12 Finance Act Supplemental Appropriation requirements include:
 - 1. Pursuant to 12 N.N.C. § 820(M), all requests for annual operating funds and supplemental funds shall be submitted to the Office of Management and Budget ("OMB") for budget impact analysis. On January 26, 2016, the Office of Management and Budget presented its memorandum with regard to this supplemental request for appropriation. The memorandum is attached as Exhibit B. A follow up memorandum, dated March 28, 2016, from OMB is attached as Exhibit B-1.
 - 2. Pursuant to 12 N.N.C. § 820(M), when the Controller identifies additional sources of revenues above and beyond the initial or current revenue projections, supplemental appropriations may be allocated by the Navajo Nation Council. The attached memorandum, Exhibit C, from the Office of the Controller has identified the additional revenues.

- E. The Navajo Nation Head Start program provides services to the Navajo Nation's children and families with the estimate of income eligible 3 and 4 year olds in the Navajo Nation service area at 3,470 children. See Navajo Nation Head Start Year 2 New Application.
- F. In previous years the Navajo Nation Head Start Program failed to ensure grant compliance and as a result was placed under suspension by the Administration for Children and Families; however, in 2014 the Navajo Nation's restructuring efforts led to the successful passage of a comprehensive federal review where no deficiencies or areas of non-compliance were found.
- G. The Navajo Nation Head Start graduation activities require additional funding for caps and gowns for all "graduates" as well as funding for incentive and graduation receptions.
- H. The Navajo Nation hereby finds it is in its best interest to approve this supplemental funding request.

SECTION THREE. APPROVING SUPPLEMENTAL FUNDING FROM THE UNRESERVED, UNDESIGNATED FUND BALANCE IN THE AMOUNT OF THREE MILLION FIVE HUNDRED FIFTY EIGHT THOUSAND EIGHT HUNDRED FIFTY SIX DOLLARS (\$3,558,856) FOR THE NAVAJO HEAD START, BUSINESS UNIT 109019 AND \$48,000 FOR 96 HEAD START CENTERS FOR CAPS AND GOWNS AND INCENTIVES, AND GRADUATION RECEPTIONS

- A. The Navajo Nation, having received certification by the Office of the Controller that as of April 01, 2016 the balance in the Unreserved, Undesignated Fund Balance is \$9,604,215 which includes pending Resolutions for supplemental appropriation. Attached as Exhibit C.
- B. The Navajo Nation hereby approves supplemental funding from the Unreserved, Undesignated Fund Balance in the amount of Three Million, Five Hundred Fifty Eight Thousand, Eight Hundred and Fifty Six Dollars (\$3,558,856) for the Navajo Nation Head Start Program, business unit #109019, as a cash match for the U.S. Department of Health and Human Services, Administration for Children and Families grant for Fiscal Year 2016 to Fiscal Year 2017.

- C. This supplemental appropriation of Three Million, Five Hundred Fifty Eight Thousand, Eight Hundred and Fifty Six Dollars (\$3,558,856) shall be to the Navajo Nation Head Start Program, Business Unit #109019 and from that amount of funds that exceeds the minimum fund balance of the Unreserved, Undesignated Fund Balance as determined by the Office of the Controller, pursuant to 12 N.N.C. § 820(L).
- D. This supplemental appropriation of forty eight thousand dollars (\$48,000) shall be to the Navajo Nation Head Start Program, Business Unit 109019 and from the amount of funds that exceeds the minimum fund balance of the Unreserved, Undesignated Fund Balance as determined by the Office of the Controller pursuant to 12 N.N.C. §820(l), as Exhibit D.

CERTIFICATION

I hereby certify that the foregoing resolution was duly considered by the Navajo Nation Council at a duly called meeting in Window Rock, Navajo Nation (Arizona) at which a quorum was present and that the same was passed by a vote of 20 in favor and 0 opposed, this 21st day of April 2016.



LoRenzo Bates, Speaker
Navajo Nation Council

4/28/16

Date

Motion: Honorable Davis Filfred
Second: Honorable Otto Tso

ACTION BY THE NAVAJO NATION PRESIDENT:

1. I hereby sign into law the foregoing legislation, pursuant to 2 N.N.C. §1005 (C)(10), on this 7th day of May 2016.



Russell Begaye, President
Navajo Nation

2. I hereby veto the foregoing legislation, pursuant to 2 N.N.C. §1005 (C) (11), this _____ day of _____ 2016 for the reason(s) expressed in the attached letter to the Speaker.

Russell Begaye, President
Navajo Nation

3. I hereby exercise line item veto pursuant to the 2010 certified Initiative, over the supplemental appropriations approved herein by the Navajo Nation Council; on this _____ day of _____, 2016.

Russell Begaye, President
Navajo Nation

PART I. Business Unit No.: _____ Program Title: Navajo Head Start Division/Branch: Executive Branch
 Prepared By: Sharon H. Singer Phone No.: (928) 871-6902 Email Address: sharonsinger@navajohs.org

PART II. FUNDING SOURCE(S)				PART III. BUDGET SUMMARY				
Funding Source(S)	Fiscal Year Term	Amount	Total		(A) Fund Type Code	(B) NNC Approved Original Budget	(C) Proposed Budget	(D) Difference (Column B - A)
General Funds	03/01/2015 - 02/28/2016	3,558,856	20%	2001 Personnel Expenses		15,577,160		(15,577,160)
In-Kind	03/01/2015 - 02/28/2016	2,053,019		3000 Travel Expenses		1,440,392		(1,440,392)
				3500 Meeting Expenses		-	-	-
				4000 Supplies		751,558		(751,558)
				5000 Lease and Rental		185,400		(185,400)
				5500 Communications and Utilities		897,793		(897,793)
				6000 Repairs and Maintenance		602,416		(602,416)
				6500 Contractual Services		894,758		(894,758)
				7000 Special Transactions		703,977		(703,977)
				9500 Capital Outlay		1,122,015	-	(1,122,015)
				9500 Indirect Cost		272,033		(272,033)
				9500 Matching Funds		-	3,558,856	3,558,856
				9500 In-Kind Match		-	2,053,019	2,053,019
				TOTAL		\$22,447,502	5,611,875	(16,835,627)
				PART IV. POSITIONS AND VEHICLES				
				Total # of Positions Budgeted:	(D)	466	(E)	444
				Total # of Permanently Assigned Vehicles:		233		233
				TOTAL:		\$5,611,875.00		100%

PART V. I HEREBY ACKNOWLEDGE THAT THE INFORMATION CONTAINED IN THIS BUDGET PACKAGE IS COMPLETE AND ACCURATE.

Sharon H. Singer, Assistant Superintendent

SUBMITTED BY: Program Manager's Printed Name and Signature / Date

Dr. Tommy Lewis Jr., Superintendent of Schools

APPROVED BY: Division Director/Branch-Chief's Printed Name and Signature / Date

Received

JAN 25 2016

Office of Management & Budget
The Navajo Nation, Window Rock, Arizona

PART I. PROGRAM INFORMATION:

Program Name/Title: Navajo Head Start Cash Match
 Contract/Grant No.: 90CI9889

Funding Period: 03/01/2016 - 02/28/2017

K #:

Prepared by: Sharon H. Singer

PART II. PURPOSE OF FUNDING AND MATCH FUNDS REQUIREMENT

The Head Start federal grant has a 20% matching requirement. In prior years, Navajo Head Start has received a waiver allowing the matching requirement to be reduced to 10%. The matching requirement has been met by in-kind contributions which is parent volunteering time at the Head Start Centers. This is a breakdown of the external grant plus the grant cash match provided by the Navajo Nation.

PART III. BUDGET INFORMATION:

(A)		(B)	(C)	(D)
Major Object Code and Description		Current Award Fiscal Year 2015	Anticipated Funding Fiscal Year 2016	Difference Columns (C) - (B)
2001	Personnel Expenses	15,577,160	17,462,169	1,885,009
3000	Travel Expenses	1,440,392	653,001	(787,391)
3500	Meeting Expenses	-	-	-
4000	Supplies	751,558	1,988,540	1,236,982
5000	Lease and Rental	185,400	226,040	40,640
5500	Communication and Utilities	897,793	922,789	24,996
6000	Repairs and Maintenance	602,416	164,815	(437,601)
6500	Contractual Services	894,758	20,000	(874,758)
7000	Special Transaction	703,977	696,567	(7,410)
8000	Assistance	-	-	-
9000	Capital Outlay	1,122,015	-	(1,122,015)
9510	Matching - Cash	-	-	-
9610	Matching - In - Kind	-	-	-
9710	Indirect Cost (Overhead) Allocation	272,033	313,581	41,548
TOTALS:		22,447,502	22,447,502	-

PART IV. FTEs/MATCH FUNDS:

No. of Positions/ FTEs: 475 444 (31)

MATCHING FUND REQUIRED:

Required GF Cash Match: 500,000 3,558,856 3,058,856

CONCURRED BY:

Required GF In - Kind Match: 2,053,019 2,053,019

Contracting Officer's Signature / Date:

Required GF % Match:

20%

20%

-

PART V. ACKNOWLEDGEMENT:

Submitted by (print): Sharon H. Singer, Assistant Superintendent

Signature/Date:

Approved by (print): Dr. Tommy Lewis Jr., Superintendent of Schools

Signature/Date:

Received

JAN 25 2016

Office of Management & Budget

FY 2016

Received

JAN 25 2016

Office of Management & Budget
The Navajo Nation, Window Rock, ArizonaTHE NAVAJO NATION
PROGRAM PERFORMANCE CRITERIA

Page ____ of ____

PART I. PROGRAM INFORMATION:

Business Unit No.: 109019

Program Name/Title: Navajo Nation Head Start Cash Match

PART II. PLAN OF OPERATION REFERENCE/LEGISLATED PROGRAM PURPOSE:

To improve the quality of early educational services to the Navajo children and their families.

PART III. PROGRAM PERFORMANCE CRITERIA:

1st QTR		2nd QTR		3rd QTR		4th QTR	
Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual

1. Program Performance Area:

NHS will repair dilapidated NHS centers to meet health and safety standards

Goal Statement:

To improve the quality of 96 NHS facilities on the Navajo Nation for FY '2016.

33%/29		66%/58		80%/86		100%/96	
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2. Program Performance Area:

Demonstrate continuous developmental and academic student growth of 50% of all enrolled children and will meet or exceed widely age expectations of common core and increases by 10% each quarter.

Goal Statement: To improve student achievement by 10% per quarter based on check point assessment data.

10%		10%		10%		0	
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3. Program Performance Area:

To increase by 50% of NHS staff to obtain an advanced degree with local colleges/universities.

Goal Statement:

To recruit and enroll 50% of staff to obtain and enroll in advanced degrees.

		25%/50				50%/100	
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4. Program Performance Area:

Complete 50% of all related health mandates for all enrolled Head Start children and their families.

Goal Statement:

Complete 25% by the end of 1st quarter and 25% by the end of each remaining quarter.

		90%				90%	
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5. Program Performance Area:

Complete 50% of Family Partnership Agreements for all enrolled Head Start families.

25% 25% 25% 25%

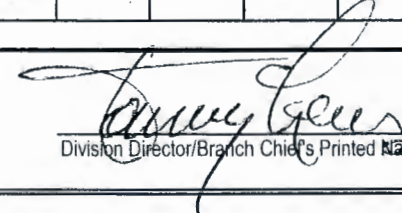
Goal Statement:

Complete 25% by the end of 1st quarter and 25% by the end of each remaining quarter.

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PART IV. I HEREBY ACKNOWLEDGE THAT THE ABOVE INFORMATION HAS BEEN THOROUGHLY REVIEWED.


 Program Manager's Printed Name and Signature/Date


 Division Director/Branch Chief's Printed Name and Signature / Date



THE NAVAJO NATION

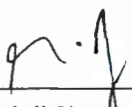
RUSSELL BEGAYE PRESIDENT
JONATHAN NEZ VICE PRESIDENT



January 26, 2016

To: E. O. 07-2013 Document Reviewers

From:


Cordell Shortey, Contracting Officer
Contracts & Grants Section - OMB

Subject: Document No. 005246

The attached subject document has been surnamed as sufficient, but with the following comments:

- CGS/OMB determined Required Cash Match of \$3,558,856.00 is secured. One of the following will be used:
 1. Cash Match 164 Document Review No. 005146 in the amount of \$3,558,856.00 will be submitted for Legislation approval.
 2. Program remitted letter to funding agency of 20% Waiver Request dated 12/14/15.
 3. Lastly, Navajo Head Start may Carry Over FY'15 to FY'16 funds, Business Unit 109019, in the amount of \$4.1 million.
- Program Narrative Part 4 needs to be updated (typo). Funding year 2015-2016 is utilized rather than 2016-2017.
- CGS/OMB cannot emphasize to NHS to remit the Program's grant application in timely manner and ensure the application is complete and accurate (90 days in advance). Below is a chronology on the issue with submission of the subject document to CGS/OMB several times:
 1. On 12/28/15, NHS initially submitted the Document to CGS/OMB.
 2. On 1/5/16, CGS/OMB returned the Document to NHS to correct budget.
 3. On 1/15/16, NHS re-submitted the Document to CGS/OMB.
 4. On 1/22/16, NHS retrieved the Document from CGS/OMB to correct the budget again.
 5. On 1/25/16, NHS re-submitted the Document to CGS/OMB.

Contracts and Grants advise the above issues be addressed immediately. If you have any questions, please our office at (928) 871-6033.

Cc : files



Office of Management and Budget ♦ Post Office Box 646 ♦ Window Rock, AZ 86515
(928) 871-6470 Telephone ♦ (928) 871-6567 Facsimile



THE NAVAJO NATION

RUSSELL BEGAYE PRESIDENT
JONATHAN NEZ VICE PRESIDENT

March 28, 2016



MEMORANDUM

TO : Sharon Singer, Assistant Superintendent
: Tommy Lewis, Superintendent
Department of Diné Education
: Levon Henry, Chief Legislative Counsel
Office of the Speaker / Legislative Branch

FROM : *CSH*
Cordell Shortey, Contracting Officer
Contracts and Grants Section / Office of Management and Budget

SUBJECT: Proposed Reallocation of Navajo Nation General Fund appropriated for cash match on
FY 2015 Federal/Headstart Grant via Resolution NNBESE-NHS-009-2015

The FY 2016 NN Budget Instruction Manual (BIM) Sec. X. E. 9. c. states General Funds cannot be transferred from object code 9510 series: Matching Funds (except with oversight committee approval (HEHSC)). However, CGS discourages the proposed reallocation of cash match of \$337,543.80 to non-match purpose for the following reasons:

1. One of the business unit (BU) numbers listed on both resolutions is not correct. BU 119019 supposed to be 109019.
2. Regarding required cash match, FY 2014 NN BIPM Appendix R Sec. V. H. c. in part states: Navajo Nation General Funds appropriated shall be assigned a FMIS business unit and encumbered for use for the term and life of the contract...."

The federal grant the Nation's Headstart Program receives is on five (5) years contract which covers March 1, 2015 to February 28, 2020. FY 2016 which is currently in progress is year 2 of 5. Based on BIPM cited above the balance of the cash match in FMIS business unit 109019 currently is \$2,710,088.92 must remain for use to match Headstart grant on which contract ends in 2020 and technically is not available for reallocation.

3. The cash match in question is NN General Funds of \$4,319,062 that was appropriated by Navajo Nation Council in FY 2015 federal grant and total budget for Headstart Program is as follows:
 - 80% Federal \$22,447,502
 - 20% Applicant (NN)-cash 4,319,062
 - in kind 1,292,814
 - \$28,059,378

The grant on FY 2015 (year 1 of 5 years contract) ended on February 29, 2016. At this point, the financial close out report which includes accounting for the match

funds are in progress. The final financial report will definitely show cash match balance less than what is shown at no. 2 above.

4. FY 2016 federal grant and total budget for Headstart Program is as follows:

- 80% Federal \$22,447,502
- 20% Applicant (NN)-cash 3,558,856
- inkind 2,053,019
- \$28,059,377

By memorandum of March 21, 2016, CGS advised Mrs. Singer at DODE on noncompliance with FY 2014 NN BIPM. The requirement is match funds be secured in full before grant is authorized for implementation. The FY 2016 budget for Headstart Program is in use although the cash match of \$3,558,856 is not secured. The budget was allowed for use with the understanding that balance will remain on cash match referenced at no. 2. above. That balance will be applied to the need for FY 2016 grant and Headstart Program will secure the shortfall so at the end the Nation contributes in full the 20% share it is responsible.

5. The balance of FY 2015 NN General Funds that was appropriated for match funds mention at no. 2 above of \$2,710,088.92 is insufficient to meet the need for required cash match of \$3,558,856 on FY 2016 federal grant. At this point, the shortfall is \$848,767.08 (\$2,710,088.92 - 3,558,856). If the proposed reallocation of the cash match of \$337,543.80 is approved, that will add to the shortfall of \$848,767.08 on account that is in the close out process.
6. Another issue with the proposed subject action is there are no budgets in Navajo Nation format (budget forms 1-5) to show the purpose the budget will serve.

Contact our office if you have questions.

Cc: file
Russell Begaye, President - Navajo Nation
Jonathan Hale, Chairman - HEHSC
Dominic Beyal, Executive Director / OMB



THE NAVAJO NATION

RUSSELL BEGAYE PRESIDENT
JONATHAN NEZ VICE-PRESIDENT



MEMORANDUM:

DATE : April 1, 2016

TO : Honorable Russell Begaye, President
Office of the President/Vice President

Honorable Lorenzo Bates, Speaker
Navajo Nation Council

Honorable Allen Sloan, Acting Chief Justice
Judicial Branch

FROM : Jim R. Parris, Controller
Office of the Controller

A handwritten signature in black ink, appearing to read "J. R. Parris".

SUBJECT : Financial Update-(General Fund Revenue, Expenditures, UUFB)

The gross General Fund Revenues, see Exhibit "A", as of March 31, 2016 is \$140,123,088 which includes a \$13,000,000 transfer from the Sales Tax Trust Fund. The total set asides is \$40,422,156. The Net Revenue for the General Fund is \$99,700,093 which is 61.02% of the projection. The total expenditures by branch are shown on Exhibit "B". The Legislative Branch has expenditures of \$7,412,315, encumbrances of \$833,272, with a remaining budget of \$10,767,285. The Executive Branch expenditures are \$92,808,655; encumbrances are \$14,628,087 with a remaining budget of \$81,779,634. The Judicial Branch expenditures are \$6,050,450, with encumbrances of \$1,505 and remaining budget of \$8,077,497. Total General Fund expenditures are \$106,271,419; total encumbrances are \$15,462,863 with an overall remaining budget of \$100,624,415. The updated UUFB as of April 1, 2016 is \$9,604,215, attached Exhibit "C." Please note that there are pending resolutions from the Navajo Nation Council Special Session on March 23, 2016 that if vetoed could affect the balance of the UUFB.

Thank you, if you should have any question please feel free to call me at tribal extension X6125.



THE NAVAJO NATION
Revenue Schedule (Unaudited)
March 31, 2016

FY 2016

Account Range	Original Budget	Revised Budget	Actuals	Budget Available	% Revenue of Total
107001 TNN: ROYAL; GAS; OIL	(32,346,000)	(32,346,000)	(9,317,668)	(23,028,332)	28.81
107002 TNN: COAL REVENUES	(55,102,000)	(55,102,000)	(26,133,849)	(28,968,151)	47.43
107003 TNN:OTR MINERALS REV			(15,880)	15,880	
107004 TNN: LAND REVENUES	(62,354,000)	(62,354,000)	(52,403,656)	(9,950,344)	84.04
107005 TNN: BUSINESS FEES			(23,119)	23,119	
107006 TNN: INTEREST INCOME	(400,000)	(400,000)	(765,958)	365,958	191.49
107007 TNN: TAX REVENUES	(66,983,000)	(66,983,000)	(38,097,957)	(28,885,043)	56.88
107008 COURT FINES + FEES	(400,000)	(400,000)	(199,113)	(200,887)	49.78
107009 TNN: OTHER REVENUES	(200,000)	(200,000)	(13,045,740) *	12,845,740	6522.87
107010 BIA: ROYAL; GAS; OIL			(18,252)	18,252	
107011 BIA: COAL REVENUES			(95)	95	
107013 BIA: LAND REVENUES			(101,803)	101,803	
TOTAL REVENUE	(217,785,000)	(217,785,000)	(140,123,088) (1)	(77,661,912)	64.34
107017 CAPITAL OUTLAY MATCH	2,000,000	2,000,000	2,000,000	-	100.00
107018 LAND FUND TRANSFER	4,356,000	4,356,000	2,802,462	1,553,538	64.34
107019 PERMANENT FUND TRNSF	26,134,000	26,134,000	16,814,771	9,319,229	64.34
107028 WATER RIGHTS CLAIM FU	2,000,000	2,000,000	2,000,000	-	100.00
107029 DINE' HIGHER EDUCATIO	11,200,000	11,200,000	11,200,000	-	100.00
107031 VETERANS TRUST FUND S	8,711,000	8,711,000	5,604,924	3,106,076	64.34
TOTAL SET ASIDE	54,401,000	54,401,000	40,422,156	13,978,844	74.30
SUBTOTAL	(163,384,000)	(163,384,000)	(99,700,932) (2)	(63,683,068)	61.02

*- Includes \$13,000,000 transfer from Sales Tax Suspense Fund per TAX-15-228

(1) Gross General Fund Revenues

(2) Net Revenue

EXHIBIT "A"

Prepared by:
General Accounting
4/3/2016



FY 2016
EXHIBIT "B"

The Navajo Nation
Budget Status_Income Statement
As of March 31, 2016

Branch / Object Account	Original Budget	Revised Budget	Actuals	Encumbrances	Budget Remaining	% Remaining
LEGISLATIVE BRANCH						
2001 - Personnel Expenses	11,883,456	12,018,662	5,190,817		6,827,845	58.81
3000 - Travel Expenses	1,797,862	1,835,004	872,777	49,629	912,598	49.73
3500 - Meeting Expenses	254,024	324,521	48,389	-	276,133	85.09
4000 - Supplies	417,626	632,586	251,992	28,382	352,212	55.88
5000 - Lease & Rental	223,657	240,140	107,038	50,861	82,440	34.33
5500 - Communications & Utilities	224,836	215,135	52,382	-	162,753	75.65
6000 - Repairs & Maintenance	76,208	96,769	27,848	2,194	66,727	68.95
6500 - Contractual Services	794,594	2,191,113	528,843	686,138	996,132	45.46
7000 - Special Transactions	457,835	612,468	187,043	21,787	403,658	65.91
8000 - Assistance	-	-	-	-	-	-
9000 - Capital Outlay	303,991	846,472	145,188	14,500	686,786	81.14
9500 - Matching & Indirect Cost	-	-	-	-	-	-
Total LEGISLATIVE BRANCH	16,434,089	19,012,871	7,412,315	833,272	10,767,285	56.63
EXECUTIVE BRANCH						
2001 - Personnel Expenses	82,871,713	82,633,216	34,605,360	-	48,027,857	58.12
3000 - Travel Expenses	9,208,430	9,401,749	4,757,115	205	4,644,429	49.40
3500 - Meeting Expenses	973,204	1,877,594	590,635	-	1,286,959	68.54
4000 - Supplies	4,824,930	5,523,851	1,951,349	662,858	2,909,644	52.67
5000 - Lease & Rental	2,139,920	2,075,800	1,045,158	211,209	819,435	39.48
5500 - Communications & Utilities	7,894,361	8,577,865	3,343,258	929,905	4,304,702	50.18
6000 - Repairs & Maintenance	4,378,789	5,842,382	1,275,400	1,287,827	3,279,155	58.13
6500 - Contractual Services	4,434,194	8,868,830	2,224,392	4,705,173	1,939,265	21.87
7000 - Special Transactions	12,726,493	13,953,309	10,750,614	112,485	3,090,210	22.15
8000 - Assistance	36,994,442	38,710,240	28,882,385	6,386,133	3,441,721	8.89
9000 - Capital Outlay	850,013	1,743,724	450,955	332,291	960,478	55.08
9300 - Other Income and Expense	-	-	-	-	-	-
9500 - Matching & Indirect Cost	3,970,344	10,007,816	2,932,036	-	7,075,780	70.70
Total EXECUTIVE BRANCH	171,284,833	189,216,375	92,808,655	14,626,087	81,779,634	43.22
JUDICIAL BRANCH						
2001 - Personnel Expenses	12,286,116	12,286,116	5,448,638		6,837,478	55.65
3000 - Travel Expenses	717,894	756,894	254,433	-	502,461	68.38
3500 - Meeting Expenses	8,300	49,239	4,993	-	44,246	89.86
4000 - Supplies	346,252	370,001	115,843	188	253,991	68.65
5000 - Lease & Rental	51,995	60,934	26,657	-	34,277	56.25
5500 - Communications & Utilities	107,394	107,394	37,148	-	70,246	65.41
6000 - Repairs & Maintenance	90,126	93,498	20,743	708	72,048	77.06
6500 - Contractual Services	81,347	92,154	18,676	630	72,848	79.05
7000 - Special Transactions	288,166	267,770	77,868	-	189,902	70.92
8000 - Assistance	-	-	-	-	-	-
9000 - Capital Outlay	-	45,451	45,451	-	-	0.00
9300 - Other Income and Expense	-	-	-	-	-	-
Total JUDICIAL BRANCH	13,955,590	14,129,451	6,050,450	1,505	8,077,497	57.17
GRAND TOTAL:	201,654,512	222,358,697	106,271,419	15,462,863	100,624,415	45.25

EXHIBIT "C"



Undesignated, Unreserved, Fund Balance (UUFB)

April 1, 2016

(Unaudited)

09-30-15 Balance	35,724,740
Min Fund Balance-CJA-07-06	17,265,400
UUFB 10-01-15	<u>18,459,340</u>

Supplementals

CO-45-15 - Teesto Chapter	2,922,425
CO-47-15 - St. Michael's Special Educ	629,472
CO-43-15 TEECNOSPOS	500,000
CJA-2-16 Eastern Navajo Land Board	931,500
CJA-6-16 Supreme Court Modular Contruction	300,000

UUFB 03-23-16	<u>13,175,943</u>
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* Pending Passed Legislation

Legis 0018-16 - Cameron Chapter Demolition	525,366
Legis 0017-16 - Birdsprings Powerling Extension	1,746,362
Legis 0019-16 - Tolani Lake Senior Citizen Center Project	1,000,000
Legis 0009-16 -St. Bonaventure Bus Puchase	300,000

UUFB 04-01-16	<u>9,604,215</u>
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- * Legislations passed at Navajo March Council sepcial session on March 23, 2016.
These are pending President approval

Prepared by: General Accounting
4/3/2016
11:15 PM



EXHIBIT "D"

NAVAJO HEAD START

Department of Diné Education



RUSSELL BEGAYE, President
JONATHAN NEZ, Vice President

SHARON H. SINGER
Assistant Superintendent

April 14, 2016

Honorable Seth A. Damon, Council Delegate
Navajo Nation Council
P.O. Box 3390
Window Rock, Arizona 86515

Re: Request for emergency legislation – Navajo Head Start promotions

Dear Hon. Damon,

Per Navajo Head Start's presentation and discussion today at the Naabik'iyati' Committee meeting, members of NABI were made aware that the U.S. Department of Health and Human Services' Office of Head Start federal funding award to the Navajo Nation does not allow Navajo Head Start ("NHS") to expend its grant award toward promotion ceremony costs for our NHS families and children. The federal government considers such expenses as entertainment. 2 CFR 225, Appendix B (14) and 2 CFR 230, Appendix B (14) states, *Entertainment*. Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable.

The Office of Head Start issued a policy clarification on May 8, 2007, in this regard (OHS – PC – A – 010):

Question: Can a Head Start Program have a graduation ceremony for their children at the end of the year?

Answer: Yes. A graduation ceremony is an acceptable activity for a Head Start program to sponsor and it is permissible to use the Head Start center for such an event and for Head Start staff to participate in the graduation ceremony. However, it is important to note that Head Start grant funds may not be used to cover any of the costs of such an event (i.e., special clothing, refreshments, etc.). Programs can seek to get such items donated to the program or parents can raise funds through appropriate fund raising activities. However, the value of such donations cannot be claimed as non-Federal share [In-kind costs].

Per your recommendation, if we were to request \$500 per center for 96 centers, the emergency request for funding would total \$48,000. The \$500 per center will be for caps, gowns, student incentives and reception.

On behalf of the Navajo Head Start program, staff, families, and especially our enrolled children, we thank you for your gracious and kind consideration in thinking of our children as they participate in the first of many graduation exercises and ceremonies that are yet to come in their precious lives.

Respectfully,

Sharon Singer, Assistant Superintendent
NAVAJO HEAD START

cc: Dr. Tommy Lewis, Superintendent – DODE
NHS Policy Council
Navajo Nation Board of Education


PART I.		Business Unit No.: NEW	Program Title: Navajo Head Start Promotion Ceremony	Division/Branch: DODE/NHS
		Prepared By: S. Singer	Phone No.: 928-871-6902	Email Address: sharonsinger@navajohs.org

PART II. FUNDING SOURCE(S)	Fiscal Year Term	Amount	% of Total	PART III. BUDGET SUMMARY				
				(A)	(B)	(C)		
				Fund Type Code	NNC Approved Original Budget	Proposed Budget	Difference (Column B - A)	
General Funds	3/1/16-2/29/17	48,000.00	100%					
				2001 Personnel Expenses			0	
				3000 Travel Expenses			0	
				3500 Meeting Expenses			0	
				4000 Supplies			0	
				5000 Lease and Rental			0	
				5500 Communications and Utilities			0	
				6000 Repairs and Maintenance			0	
				6500 Contractual Services			0	
				7000 Special Transactions	1	0	48,000	48,000
				8000 Public Assistance			0	
				9000 Capital Outlay			0	
				9500 Matching Funds			0	
				9500 Indirect Cost			0	
				TOTAL		\$0.00	48,000.00	48,000


PART IV. POSITIONS AND VEHICLES	(D)	(E)
Total # of Positions Budgeted:	0	0
Total # of Permanently Assigned Vehicles:	0	0

TOTAL:	\$48,000.00	100%
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PART V. I HEREBY ACKNOWLEDGE THAT THE INFORMATION CONTAINED IN THIS BUDGET PACKAGE IS COMPLETE AND ACCURATE.



Sharon H. Singer, Assistant Superintendent



Dr. Tommy Lewis, Jr., Superintendent - DODE

SUBMITTED BY: Program Manager's Printed Name and Signature / Date

APPROVED BY: Division Director/Branch Chief's Printed Name and Signature / Date

THE NAVAJO NATION
PROGRAM PERFORMANCE CRITERIA

PART I. PROGRAM INFORMATION:

Business Unit No.: NEWProgram Name/Title: Navajo Head Start Promotion Ceremony

PART II. PLAN OF OPERATION REFERENCE/LEGISLATED PROGRAM PURPOSE:

PART III. PROGRAM PERFORMANCE CRITERIA:

1st QTR		2nd QTR		3rd QTR		4th QTR	
Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual

1. Program Performance Area:

Purchase cap, gowns, student incentives, reception for all NHS center promotions

Goal Statement:

Conduct 96 promotions for enrolled Navajo Head Start children

				96			
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2. Program Performance Area:

Goal Statement:

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3. Program Performance Area:

Goal Statement:

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4. Program Performance Area:

Goal Statement:

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5. Program Performance Area:

Goal Statement:

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PART IV. I HEREBY ACKNOWLEDGE THAT THE ABOVE INFORMATION HAS BEEN THOROUGHLY REVIEWED.

Sharon H. Singer, Assistant Superintendent

Program Manager's Printed Name and Signature/Date

Dr. Tommy Lewis, Jr., Superintendent - DODE

Division Director/Branch Chief's Printed Name and Signature / Date

THE NAVAJO NATION
DETAILED LINE ITEM BUDGET AND JUSTIFICATION

[illegible]