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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning 10-01-2011 and ending 09-30-2012

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
Maniilaq Association

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
PO Box 256

City or town, state or country, and ZIP + 4
Kotzebue, AK 99752

D Employer identification number
92-0041461

E Telephone number
(907)442-7751

G Gross receipts $ 86,985,818

F Name and address of principal officer
Nathan Kotch

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

H(b) Are all affiliates included? ☐ Yes ☑ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ maniilaq org

K Form of organization ☐ Corporation ☐ Trust ☑ Association ☐ Other ▶ | **L** Year of formation 1971 | **M** State of legal domicile AK

Part I Summary

1 Briefly describe the organization's mission or most significant activities
To carry out social services, health, and education non-profit activities for Alaskan Native people residing in Northwest Alaska

2 Check this box ▶☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	12
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	0
5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	**5**	835
6	Total number of volunteers (estimate if necessary)	**6**	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	69,702,237	59,565,922
9	Program service revenue (Part VIII, line 2g)	21,554,975	24,692,865
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	407,801	169,344
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	825,596	2,326,653
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	92,490,609	86,754,784
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	3,938,808	1,877,311
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	43,531,681	46,350,304
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	41,039,435	41,589,779
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	88,509,924	89,817,394
19	Revenue less expenses Subtract line 18 from line 12	3,980,685	-3,062,610

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	100,342,314	172,053,046
21	Total liabilities (Part X, line 26)	35,403,812	37,143,917
22	Net assets or fund balances Subtract line 21 from line 20	64,938,502	134,909,129

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

****** | 2013-08-15
Signature of officer | Date

Nathan Kotch Inter Pres/CEO
Type or print name and title

Paid Preparer's Use Only

Preparer's signature: TOM J DOMAGALA CPA | Date | Check if self-employed ☐ | Preparer's taxpayer identification number (see instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4: Altman Rogers & Company, 425 G Street Suite 500, Anchorage, AK 99501 | EIN ▶ | Phone no ▶ (907) 274-2992

May the IRS discuss this return with the preparer shown above? (see instructions) ☑ Yes ☐ No

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response to any question in this Part III . . . . . ☐

1 Briefly describe the organization's mission

To carry out social services, health, and education non-profit activities for Alaskan Native people residing in Northwest Alaska

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☑ No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☑ No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses $ 86,213,955 including grants of $ 1,877,311) (Revenue $ 24,692,865)

Provide Health services through a regional hospital and village clinics, Social Services through support to individuals and training, direct Tribal support, & cultural training

4b (Code) (Expenses $ including grants of $) (Revenue $)

4c (Code) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe in Schedule O)

(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses** ▶ $ 86,213,955

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3	Yes	
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4	Yes	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line10? *If "Yes," complete Schedule D, Part VI.*	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII.*	11b		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII.*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX.*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X.*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12a		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional*	12b	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Part I*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the U S ? *If "Yes," complete Schedule F, Part II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the U S ? *If "Yes," complete Schedule F, Part III and IV*	16		No
17	Did the organization report a total of more than $15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20a	Yes	
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? **Note.** All Form 990 filers that operated one or more hospitals must attach audited financial statements	20b	Yes	

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**	Yes	
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to line 25*	**24a**		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		No
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	**25b**		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	**26**		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	**27**		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or owner? *If "Yes," complete Schedule L, Part IV*	**28c**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	**34**	Yes	
35a	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	**35a**	Yes	
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**		No
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	**38**	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V . . . . . ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	206		
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		Yes	
2a	Enter the number of employees reported on Form W-3, *Transmittal of Wage and Tax Statements* filed for the calendar year ending with or within the year covered by this return	2a	835		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		Yes	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			No
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*	3b			No
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account or securities account)?	4a			No
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			No
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?	6a			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			No
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			No
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	0		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .	7f			No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			No
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			No
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8			No
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?	9a			No
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			No
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			No
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state	13a			No
b	Enter the aggregate amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the aggregate amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .	14b			No

Part VI **Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI . . . . . ☑

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	12		
b	Enter the number of voting members included in line 1a, above, who are independent	1b	0		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		No
6	Did the organization have members or stockholders?		6		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		7a		No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?		8a	Yes	
b	Each committee with authority to act on behalf of the governing body?		8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		9		No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	Yes	
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	Yes	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		No
b	Describe in Schedule O the process, if any, used by the organization to review the Form 990			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	Yes	
b	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes	
13	Did the organization have a written whistleblower policy?	13	Yes	
14	Did the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes," to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		No

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶ AK

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply

☐ Own website ☐ Another's website ☑ Upon request

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶

Ian Erlich
PO Box 256
Kotzebue, AK 99752
(907) 442-3311

Part VII **Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response to any question in this Part VII . . . . . .☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

☐ Check this box if neither the organization nor any related organizations compensated any current or former officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Robert Sampson Board Member	12 00	X						31,895	0	17,334
(2) Percy Ballot Treasurer	12 00	X		X				35,700	0	4,047
(3) Guy Adams Board Member	12 00	X						20,173	0	3,835
(4) Isabelle Booth Board Member	12 00	X						31,650	0	17,734
(5) Nellie Greist Board Member	12 00	X						30,700	0	4,875
(6) Johnetta Horner Secretary	12 00	X		X				23,550	0	4,047
(7) Eva Kinneeveauk Board Member	12 00	X						15,105	0	0
(8) Leslie Burns Board Member	12 00	X						18,750	0	12,063
(9) Vida Coltrain Treasurer	12 00	X		X				28,507	0	9,827
(10) Louis Commack Chairman	12 00	X		X				57,119	0	4,047
(11) Emerson Moto Board Member	12 00	X						27,443	0	12,342
(12) Nathan Kotch Jr Inter Pres/CEO	40 00			X				171,360	0	27,626
(13) Ben Atoruk Board Member	12 00			X				4,750	0	0
(14) Lucy Nelson CFO	40 00			X				178,120	0	19,814
(15) Bree Swanson Social Admin	40 00			X				125,780	0	16,154
(16) Ian Erlich President & CEO	40 00			X				343,293	0	29,408
(17) Paul Hansen MHC Admin	40 00			X				165,741	0	16,927

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) Julia Sicilia Physician	40 00					X		223,376	0	9,295
(19) Ella Derbyshire Med Dircetor	40 00					X		261,895	0	18,949
(20) Patricia Clancy Physician	40 00					X		216,334	0	18,936
(21) Kohhei Nakagawa Physician	40 00					X		207,285	0	33,712
(22) Erick Torres-Semprit Physician	40 00					X		205,647	0	18,435
1b **Sub-Total** . . . . . ▶										
c **Total from continuation sheets to Part VII, Section A** . . . . ▶										
d **Total (add lines 1b and 1c)** . . . . . ▶								2,424,173		299,407

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 80

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	**4**	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**5**		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
Sterling Healthcare Service 2301 River Road Suite 300 Louisville, KY 40206	Nursing Services	475,831
Maniilaq Services LLC 1700 Seventh Ave Ste 2100 Seattle, WA 98101	Laundry Service	1,669,383
Hobbs Strauss Dean & Walker 2021 L St NW Suite 700 Washington, DC 20037	Legal Services	484,308
Advantage RN LLC 4184 Reliable Parkway Chicago, IL 60696	Professional Nursing	707,477
82 Networks LLC PO Box 512677 Philadelphia, PA 19175	Computer Services	312,899

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 15

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	59,554,245			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	11,677			
	g	Noncash contributions included in lines 1a-1f $					
	h	**Total.** Add lines 1a-1f		59,565,922			
Program Service Revenue			Business Code				
	2a	Prog Serv, IHS & BIA Comp	624100	23,585,405	23,585,405		
	b	Fees & Contracts Gov Agencies	624100	1,107,460	1,107,460		
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f		24,692,865			
	3	Investment income (including dividends, interest and other similar amounts)		309,828	42,026		267,802
	4	Income from investment of tax-exempt bond proceeds		0			
	5	Royalties		0			
			(i) Real	(ii) Personal			
	6a	Gross rents					
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)			0		
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory		90,550			
	b	Less cost or other basis and sales expenses		231,034			
	c	Gain or (loss)		-140,484			
	d	Net gain or (loss)			-140,484		-140,484
Other Revenue	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18	a				
	b	Less direct expenses	b				
	c	Net income or (loss) from fundraising events			0		
	9a	Gross income from gaming activities See Part IV, line 19	a				
	b	Less direct expenses	b				
	c	Net income or (loss) from gaming activities			0		
	10a	Gross sales of inventory, less returns and allowances	a				
	b	Less cost of goods sold	b				
	c	Net income or (loss) from sales of inventory			0		
		Miscellaneous Revenue	Business Code				
	11a	Other	624100	2,326,653	2,326,653		
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a–11d		2,326,653			
	12	**Total revenue.** See Instructions		86,754,784	27,061,544		127,318

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D)

Check if Schedule O contains a response to any question in this Part IX . . . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States See Part IV, line 21	873,729	873,729		
2	Grants and other assistance to individuals in the United States See Part IV, line 22	1,003,582	1,003,582		
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	1,229,990	1,005,104	224,886	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	33,963,187	27,753,507	6,209,680	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	1,335,000	1,335,000		
9	Other employee benefits	9,822,127	8,118,439	1,703,688	
10	Payroll taxes	0			
11	Fees for services (non-employees)				
a	Management	0			
b	Legal	230,772		230,772	
c	Accounting	0			
d	Lobbying	14,000		14,000	
e	Professional fundraising *See Part IV, line 17* . .	0			
f	Investment management fees	0			
g	Other	10,805,316	9,852,529	952,787	
12	Advertising and promotion	35,429	16,248	19,181	
13	Office expenses	300,717	226,963	73,754	
14	Information technology	298,963	262,963	36,000	
15	Royalties . .	0			
16	Occupancy	5,801,696	5,065,781	735,915	
17	Travel	6,162,866	5,167,405	995,461	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	0			
20	Interest	599,360	5,986	593,374	
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	6,074,766	555,574	5,519,192	
23	Insurance	609,279	593	608,686	
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	Special Projects	749,842	445,483	304,359	
b	Postage and Shipping	884,958	841,183	43,775	
c	Equipment	1,776,592	1,066,904	709,688	
d	Supplies	4,849,233	4,565,400	283,833	
e					
f	All other expenses	2,395,990	18,051,582	-15,655,592	
25	**Total functional expenses.** Add lines 1 through 24f	89,817,394	86,213,955	3,603,439	0
26	**Joint costs.** Check here ▶ ☐ if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	345,394	1	521,880
	2	Savings and temporary cash investments	499,213	2	696,560
	3	Pledges and grants receivable, net	2,940,968	3	2,013,507
	4	Accounts receivable, net	2,063,510	4	5,589,643
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	0
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L		6	0
	7	Notes and loans receivable, net	14,391,848	7	14,392,626
	8	Inventories for sale or use	231,440	8	214,472
	9	Prepaid expenses and deferred charges		9	541,965
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D* — 10a: 157,216,327			
	b	Less accumulated depreciation — 10b: 27,265,525	60,773,578	10c	129,950,802
	11	Investments—publicly traded securities	18,115,841	11	15,797,161
	12	Investments—other securities See Part IV, line 11		12	0
	13	Investments—program-related See Part IV, line 11		13	0
	14	Intangible assets		14	0
	15	Other assets See Part IV, line 11	980,522	15	2,334,430
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	100,342,314	16	172,053,046
Liabilities	17	Accounts payable and accrued expenses	4,954,503	17	2,168,467
	18	Grants payable		18	
	19	Deferred revenue	1,493,597	19	1,307,688
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability *Complete Part IV of Schedule D*		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons *Complete Part II of Schedule L*		22	
	23	Secured mortgages and notes payable to unrelated third parties	17,460,995	23	27,261,938
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	11,494,717	25	6,405,824
	26	**Total liabilities.** Add lines 17 through 25	35,403,812	26	37,143,917
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	58,695,107	27	127,098,955
	28	Temporarily restricted net assets	6,243,395	28	7,810,174
	29	Permanently restricted net assets		29	
		Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	64,938,502	33	134,909,129
	34	Total liabilities and net assets/fund balances	100,342,314	34	172,053,046

Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI . . . . . ☑

1	Total revenue (must equal Part VIII, column (A), line 12)	1	86,754,784
2	Total expenses (must equal Part IX, column (A), line 25)	2	89,817,394
3	Revenue less expenses Subtract line 2 from line 1	3	-3,062,610
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	64,938,502
5	Other changes in net assets or fund balances (explain in Schedule O)	5	73,033,237
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	134,909,129

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII . . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
c	If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separated basis			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	Yes	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	Yes	

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
Maniilaq Association

Employer identification number
92-0041461

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1 ☐ A church, convention of churches, or association of churches **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

_____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization? **11g(i)**		
(ii) a family member of a person described in (i) above? **11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above? **11g(iii)**		

h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document? Yes	(iv) No	(v) Did you notify the organization in col (i) of your support? Yes	(v) No	(vi) Is the organization in col (i) organized in the U S ? Yes	(vi) No	(vii) Amount of support?
Total									

Part II **Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	16,233,959	56,521,578	69,887,577	69,702,237	59,565,922	271,911,273
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 **Total.** Add lines 1 through 3	16,233,959	56,521,578	69,887,577	69,702,237	59,565,922	271,911,273
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0
6 **Public Support.** Subtract line 5 from line 4						271,911,273

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4	16,233,959	56,521,578	69,887,577	69,702,237	59,565,922	271,911,273
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	879,433	549,847	402,414	407,801	309,828	2,549,323
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income (Explain in Part IV) Do not include gain or loss from the sale of capital assets				825,596	2,186,169	3,011,765
11 **Total support** (Add lines 7 through 10)						277,472,361

12	Gross receipts from related activities, etc (See instructions)	12	150,497,069

13 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14	Public Support Percentage for 2011 (line 6 column (f) divided by line 11 column (f))	14	98 000 %
15	Public Support Percentage for 2010 Schedule A, Part II, line 14	15	98 000 %

16a **33 1/3% support test—2011.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☑

b **33 1/3% support test—2010.** If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test—2011.** If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test—2010.** If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ☐

18 **Private Foundation** If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ☐

Part III **Support Schedule for Organizations Described in IRC 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public Support** (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support** (Add lines 9, 10c, 11 and 12)						

14 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2011 (line 8 column (f) divided by line 13 column (f))	15	
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2011** (line 10c column (f) divided by line 13 column (f))	17	
18 Investment income percentage from **2010** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2011.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% support tests—2010.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

20 **Private Foundation** If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions ▶☐

Part IV **Supplemental Information.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Explanation

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SCHEDULE C (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ **Complete if the organization is described below.**
▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2011

Open to Public Inspection

If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization	Employer identification number
Maniilaq Association	92-0041461

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1	Provide a description of the organization's direct and indirect political campaign activities on behalf of or in opposition to candidates for public office in Part IV	
2	Political expenditures ▶	$ 14,000
3	Volunteer hours	

Part I-B Complete if the organization is exempt under section 501(c)(3).

1	Enter the amount of any excise tax incurred by the organization under section 4955 ▶	$
2	Enter the amount of any excise tax incurred by organization managers under section 4955 ▶	$
3	If the organization incurred a section 4955 tax, did it file Form 4720 for this year?	☐ Yes ☑ No
4a	Was a correction made?	☐ Yes ☑ No
b	If "Yes," describe in Part IV	

Part I-C Complete if the organization is exempt under section 501(c) except section 501(c)(3).

1	Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶	$
2	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt funtion activities ▶	$
3	Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶	$
4	Did the filing organization file **Form 1120-POL** for this year?	☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds If none, enter -0-	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)

B Check ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing Organization's Totals	(b) Affiliated Group Totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount Enter the amount from the following table in both columns		
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a If zero or less, enter -0-		
i Subtract line 1f from line 1c If zero or less, enter -0-		

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over $500,000	20% of the amount on line 1e
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000
Over $17,000,000	$1,000,000

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) Total
2a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots non-taxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?		No	
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		No	
c	Media advertisements?		No	
d	Mailings to members, legislators, or the public?		No	
e	Publications, or published or broadcast statements?		No	
f	Grants to other organizations for lobbying purposes?		No	
g	Direct contact with legislators, their staffs, government officials, or a legislative body?		No	
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i	Other activities? If "Yes," describe in Part IV	Yes		14,000
j	Total lines 1c through 1i			14,000
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?		No	

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carryover lobbying and political expenditures from the prior year?	3		

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes".

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) non-deductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i. Also, complete this part for any additional information

Identifier	Return Reference	Explanation
Part II-B, Line 1i	Part II-B, Line 1i - Other Activities Description	The lobbying activities are for Capital Clinic Projects for all our service areas
Part I-A, Line 1	Part I-A, Line 1 - Direct and Indirect Political Campaign Activities	The lobbying activities are for Capital Clinic Projects for all our service areas

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
Manilaq Association

Employer identification number
92-0041461

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit ☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or pleasure) ☐ Preservation of an historically importantly land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

		Held at the End of the Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current Year	(b) Prior Year	(c) Two Years Back	(d) Three Years Back	(e) Four Years Back
1a Beginning of year balance	5,412,809	5,217,037	4,869,430		
b Contributions	115,896	57,710	164,371		
c Investment earnings or losses	126,251	138,062	183,236		
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	5,654,956	5,412,809	5,217,037		

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ▶ 100 000 %
- b Permanent endowment ▶
- c Term endowment ▶

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

		Yes	No
(i) unrelated organizations	3a(i)	Yes	
(ii) related organizations	3a(ii)		No
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		No

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		814,933		814,933
b Buildings		141,584,796	15,852,912	125,731,884
c Leasehold improvements				
d Equipment		11,356,248	8,382,475	2,973,773
e Other		3,460,350	3,030,138	430,212
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				129,950,802

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
Other		
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	
Prepaid Deposits	105,600
Line of Credit	254,571
Lease Payable	1,393,381
Accrued Payroll & Related liabilities	4,652,272
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	6,405,824

2. Fin 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC740)

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
Part X	Part X FIN48 Footnote	The Association is exempt from income taxes as a non-profit corporation under Section 501(c)(3) of the Internal Revenue Code and accordingly, no provision for income taxes has been included in the accompanying financial statements Although Maniilaq Association is exempt from federal income taxes, any income derived from unrelated business activities is subject to the requirements of filing Federal Income Tax Form 990-T and a tax liability may be determined on these activities Maniilaq's policy is to report interest and penalties associated with income taxes as other expense With few exceptions, Maniilaq is not subject to audit of its tax returns prior to September 30, 2009 As of September 30, 2012 there were no accrued interest, penalties, or uncertain tax positions or unrecognized tax benefits for which management believes it is reasonably possible that the total amounts of tax contingencies will significantly increase or decrease within 12 months of the reporting date
Part XI, Line 8	Part XI, Line 8 Other Changes in Net Assets or Fund Balances	Fixed Asset added for Prior Year $72978400
Part V, Line 4	Part V, Line 4 Intended uses of the endowment fund	The endowment fund is to be used for scholarship purposes related to training and other resources to equip tribal members with the skills needed to succeed

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SCHEDULE H (Form 990)

Department of the Treasury
Internal Revenue Service

Hospitals

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 20.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
Maniilaq Association

Employer identification number
92-0041461

Part I Charity Care and Certain Other Community Benefits at Cost

			Yes	No
1a	Did the organization have a charity care policy? If "No," skip to question 6a	1a	Yes	
b	If "Yes," is it a written policy?	1b	Yes	
2	If the organization had multiple hospitals, indicate which of the following best describes application of the charity care policy to the various hospitals ☑ Applied uniformly to all hospitals ☐ Applied uniformly to most hospitals ☐ Generally tailored to individual hospitals			
3	Answer the following based on the charity care eligibility criteria that applies to the largest number of the organization's patients during the tax year			
a	Did the organization use Federal Poverty Guidelines (FPG) to determine eligibility for providing *free* care? If "Yes," indicate which of the following is the FPG family income limit for eligibility for free care ☑ 100% ☐ 150% ☐ 200% ☐ Other _____ %	3a	Yes	
b	Did the organization use FPG to determine eligibility for providing *discounted* care? If "Yes," indicate which of the following is the family income limit for eligibility for discounted care ☑ 200% ☐ 250% ☐ 300% ☐ 350% ☐ 400% ☐ Other _____ %	3b	Yes	
c	If the organization did not use FPG to determine eligibility, describe in Part VI the income based criteria for determining eligibility for free or discounted care Include in the description whether the organization uses an asset test or other threshold, regardless of income, to determine eligibility for free or discounted care			
4	Did the organization's policy provide free or discounted care to the "medically indigent"?	4		No
5a	Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	5a		No
b	If "Yes," did the organization's charity care expenses exceed the budgeted amount?	5b		No
c	If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligibile for free or discounted care?	5c		No
6a	Did the organization prepare a community benefit reportduring the tax year?	6a		No
6b	If "Yes," did the organization make it available to the public?	6b		No
	Complete the following table using the worksheets provided in the Schedule H instructions Do not submit these worksheets with the Schedule H			

7 Charity Care and Certain Other Community Benefits at Cost

Charity Care and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Charity care at cost (from Worksheet 1)						
b Medicaid (from Worksheet 3, column a)						
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d **Total** Charity Care and Means-Tested Government Programs						
Other Benefits						
e Community health improvement services and community benefit operations (from (Worksheet 4)						
f Health professions education (from Worksheet 5)						
g Subsidized health services (from Worksheet 6)						
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)						
j **Total** Other Benefits						
k **Total.** Add lines 7d and 7j						

Part II Community Building Activities Complete this table if the organization conducted any community building activities.

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1 Physical improvements and housing						
2 Economic development						
3 Community support						
4 Environmental improvements						
5 Leadership development and training for community members						
6 Coalition building						
7 Community health improvement advocacy						
8 Workforce development						
9 Other						
10 **Total**						

Part III Bad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

				Yes	No
1	Did the organization report bad debt expense in accordance with Heathcare Financial Management Association Statement No 15?		1	Yes	
2	Enter the amount of the organization's bad debt expense	2	9,131		
3	Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's charity care policy	3			
4	Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense In addition, describe the costing methodology used in determining the amounts reported on lines 2 and 3, and rationale for including a portion of bad debt amounts as community benefit				

Section B. Medicare

5	Enter total revenue received from Medicare (including DSH and IME)	5	1,107,460		
6	Enter Medicare allowable costs of care relating to payments on line 5	6	1,223,137		
7	Subtract line 6 from line 5 This is the surplus or (shortfall)	7	-115,677		
8	Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6 Check the box that describes the method used				

☐ Cost accounting system ☐ Cost to charge ratio ☑ Other

Section C. Collection Practices

9a	Did the organization have a written debt collection policy during the tax year?		9a	Yes	
b	If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI		9b		No

Part IV Management Companies and Joint Ventures (see instructions)

	(a) Name of entity	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership%	(e) Physicians' profit % or stock ownership %
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					

Part V Facility Information

Section A. Hospital Facilities

(list in order of size from largest to smallest)

How many hospital facilities did the organization operate during the tax year? **12**

	Name and address	Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (Describe)
12	Point Hope Clinic 1729 Qalugi Ave Point Hope, AK 99766					X				
11	Maniilaq Health Center 436 5th Ave Kotzebue, AK 99752	X								
10	Kivalina Clinic PO Box 8 Kivalina, AK 99750					X				
9	Shungnak Clinic PO Box 80 Shungnak, AK 99737					X				
8	Selawik Clinic PO Box 180 Selawik, AK 99770					X				
7	Noorvik Clinic PO Box 189 Noorvik, AK 99763					X				
6	Noatak Clinic PO Box 90 Noatak, AK 99751					X				
5	Kobuk Clinic PO Box 3 Kobuk, AK 99750					X				
4	Kiana Clinic PO Box 130 Kiana, AK 99749					X				
3	Deering Clinic PO Box 23 Deering, AK 99736					X				
2	Buckland Clinic PO Box 9 Buckland, AK 99727					X				
1	Ambler Clinic PO Box 110 Ambler, AK 99786					X				

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices.

(Complete a separate Section B for each of the hospital facilities listed in Part V, Section A)

Name of Hospital Facility: Point Hope Clinic

Line Number of Hospital Facility (from Schedule H, Part V, Section A): 12

		Yes	No
Community Health Needs Assessment (Lines 1 through 7 are optional for 2011)			
1 During the tax year or any prior tax year, did the hospital facility conduct a community health needs assessment ("Needs Assessment")? If "No," skip to question 8	1		No
If "Yes," indicate what the Needs Assessment describes (check all that apply)			
a ☐ A definition of the community served by the hospital facility			
b ☐ Demographics of the community			
c ☐ Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d ☐ How data was obtained			
e ☐ The health needs of the community			
f ☐ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g ☐ The process for identifying and prioritizing community health needs and services to meet those needs			
h ☐ The process for consulting with persons representing the community's interests			
i ☐ Information gaps that limit the hospital facility's ability to assess the community's health needs			
j ☐ Other (describe in Part VI)			
2 Indicate the tax year the hospital facility last conducted a Needs Assessment 20 ___			
3 In conducting its most recent Needs Assessment, did the hospital facility take into account input from persons who represent the community served by the hospital facility? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	3		
4 Was the hospital facility's Needs Assessment conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	4		
5 Did the hospital facility make its Needs Assessment widely available to the public?	5		
If "Yes," indicate how the Needs Assessment was made widely available (check all that apply)			
a ☐ Hospital facility's website			
b ☐ Available upon request from the hospital facility			
c ☐ Other (describe in Part VI)			
6 If the hospital facility addressed needs identified in its most recently conducted Needs Assessment, indicate how (check all that apply)			
a ☐ Adoption of an implementation strategy to address the health needs of the hospital facility's community			
b ☐ Execution of the implementation strategy			
c ☐ Development of a community-wide community benefit plan for the facility			
d ☐ Participation in community-wide community benefit plan			
e ☐ Inclusion of a community benefit section in operational plans			
f ☐ Adoption of a budget for provision of services that address the needs identified in the CHNA			
g ☐ Prioritization of health needs in the community			
h ☐ Prioritization of services that the hospital facility will undertake to meet health needs in its community			
i ☐ Other (describe in Part VI)			
7 Did the hospital facility address all of the needs identified in its most recently conducted Needs Assessment? If "No," explain in Part VI which needs it has not addressed together with the reasons why it has not addressed such needs	7		
Financial Assistance Policy			
Did the hospital facility have in place during the tax year a written financial assistance policy that			
8 Explains eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	8	Yes	
9 Used federal poverty guidelines (FPG) to determine eligibility for providing free care?	9	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 100 0000%			
If "No," explain in Part VI the criteria the hospital facility used			

Part V Facility Information *(continued)*

			Yes	No
10	Used FPG to determine eligibility for providing discounted care?	10	Yes	
	If "Yes," indicate the FPG family income limit for eligibility for discounted care 200 0000% If "No," explain in Part VI the criteria the hospital facility used			
11	Explained the basis for calculating amounts charged to patients?	11	Yes	
	If "Yes," indicate the factors used in determining such amounts (check all that apply)			
	a ☑ Income level			
	b ☐ Asset level			
	c ☐ Medical indigency			
	d ☑ Insurance status			
	e ☐ Uninsured discount			
	f ☑ Medicaid/Medicare			
	g ☐ State regulation			
	h ☐ Other (describe in Part VI)			
12	Explained the method for applying for financial assistance?	12	Yes	
13	Included measures to publicize the policy within the community served by the hospital facility?	13	Yes	
	If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
	a ☐ The policy was posted at all times on the hospital facility's web site			
	b ☐ The policy was attached to all billing invoices			
	c ☐ The policy was posted in the hospital facility's emergency rooms or waiting rooms			
	d ☑ The policy was posted in the hospital facility's admissions offices			
	e ☑ The policy was provided, in writing, to patients upon admission to the hospital facility			
	f ☑ The policy was available upon request			
	g ☐ Other (describe in Part VI)			
Billing and Collections				
14	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained actions the hospital facility may take upon non-payment?	14	Yes	
15	Check all of the following collection actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP			
	a ☑ Reporting to credit agency			
	b ☐ Lawsuits			
	c ☐ Liens on residences			
	d ☐ Body attachments or arrests			
	e ☐ Other similar actions (describe in Part VI)			
16	Did the hospital facility or an authorized third party perform any of the following actions during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP?	16	Yes	
	If "Yes," check all actions in which the hospital facility or a third party engaged			
	a ☑ Reporting to credit agency			
	b ☐ Lawsuits			
	c ☐ Liens on residences			
	d ☐ Body attachments			
	e ☐ Other similar actions (describe in Part VI)			
17	Indicate which efforts the hospital facility made before initiating any of the actions checked in question 16 (check all that apply)			
	a ☑ Notified patients of the financial assistance policy upon admission			
	b ☐ Notified patients of the financial assistance policy prior to discharge			
	c ☐ Notified patients of the financial assistance policy in communications with the patients regarding the patients' bills			
	d ☑ Documented its determination of whether patients were eligible for financial assistance under the hospital facility's financial assistance policy			
	e ☑ Other (describe in Part VI)			

Part V Facility Information *(continued)*

Policy Relating to Emergency Medical Care

		Yes	No
18 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that requires the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?	**18**	Yes	
If "No," indicate why			
a ☐ The hospital facility did not provide care for any emergency medical conditions			
b ☐ The hospital facility's policy was not in writing			
c ☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)			
d ☐ Other (describe in Part VI)			

Individuals Eligible for Financial Assistance

19 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care			
a ☐ The hospital facility used its lowest negotiated commercial insurance rate when calculating the maximum amounts that can be charged			
b ☐ The hospital facility used the average of it's three lowest negotiated commercial insurance rates when calculating the maximum amounts that can be charged			
c ☐ The hospital facility used the Medicare rates when calculating the maximum amounts that can be charged			
d ☐ Other (describe in Part VI)			
20 Did the hospital facility charge any of its patients who were eligible for assistance under the hospital facility's financial assistance policy, and to whom the hospital facility provided emergency or other medically necessary services, more than the amounts generally billed to individuals who had insurance covering such care?	**20**		No
If "Yes," explain in Part VI			
21 Did the hospital facility charge any of its FAP-eligible patients an amount equal to the gross charge for services provided to that patient?	**21**	Yes	
If "Yes," explain in Part VI			

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices.

(Complete a separate Section B for each of the hospital facilities listed in Part V, Section A)

Name of Hospital Facility: Maniilaq Health Center

Line Number of Hospital Facility (from Schedule H, Part V, Section A): 11

		Yes	No
Community Health Needs Assessment (Lines 1 through 7 are optional for 2011)			
1 During the tax year or any prior tax year, did the hospital facility conduct a community health needs assessment ("Needs Assessment")? If "No," skip to question 8	1		No
If "Yes," indicate what the Needs Assessment describes (check all that apply)			
a ☐ A definition of the community served by the hospital facility			
b ☐ Demographics of the community			
c ☐ Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d ☐ How data was obtained			
e ☐ The health needs of the community			
f ☐ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g ☐ The process for identifying and prioritizing community health needs and services to meet those needs			
h ☐ The process for consulting with persons representing the community's interests			
i ☐ Information gaps that limit the hospital facility's ability to assess the community's health needs			
j ☐ Other (describe in Part VI)			
2 Indicate the tax year the hospital facility last conducted a Needs Assessment 20 ___			
3 In conducting its most recent Needs Assessment, did the hospital facility take into account input from persons who represent the community served by the hospital facility? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	3		
4 Was the hospital facility's Needs Assessment conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	4		
5 Did the hospital facility make its Needs Assessment widely available to the public?	5		
If "Yes," indicate how the Needs Assessment was made widely available (check all that apply)			
a ☐ Hospital facility's website			
b ☐ Available upon request from the hospital facility			
c ☐ Other (describe in Part VI)			
6 If the hospital facility addressed needs identified in its most recently conducted Needs Assessment, indicate how (check all that apply)			
a ☐ Adoption of an implementation strategy to address the health needs of the hospital facility's community			
b ☐ Execution of the implementation strategy			
c ☐ Development of a community-wide community benefit plan for the facility			
d ☐ Participation in community-wide community benefit plan			
e ☐ Inclusion of a community benefit section in operational plans			
f ☐ Adoption of a budget for provision of services that address the needs identified in the CHNA			
g ☐ Prioritization of health needs in the community			
h ☐ Prioritization of services that the hospital facility will undertake to meet health needs in its community			
i ☐ Other (describe in Part VI)			
7 Did the hospital facility address all of the needs identified in its most recently conducted Needs Assessment? If "No," explain in Part VI which needs it has not addressed together with the reasons why it has not addressed such needs	7		
Financial Assistance Policy			
Did the hospital facility have in place during the tax year a written financial assistance policy that			
8 Explains eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	8	Yes	
9 Used federal poverty guidelines (FPG) to determine eligibility for providing free care?	9	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 100 0000%			
If "No," explain in Part VI the criteria the hospital facility used			

Part V Facility Information *(continued)*

			Yes	No
10	Used FPG to determine eligibility for providing discounted care?	10	Yes	
	If "Yes," indicate the FPG family income limit for eligibility for discounted care 200 0000% If "No," explain in Part VI the criteria the hospital facility used			
11	Explained the basis for calculating amounts charged to patients?	11	Yes	
	If "Yes," indicate the factors used in determining such amounts (check all that apply)			
	a ☑ Income level			
	b ☐ Asset level			
	c ☐ Medical indigency			
	d ☑ Insurance status			
	e ☐ Uninsured discount			
	f ☑ Medicaid/Medicare			
	g ☐ State regulation			
	h ☐ Other (describe in Part VI)			
12	Explained the method for applying for financial assistance?	12	Yes	
13	Included measures to publicize the policy within the community served by the hospital facility?	13	Yes	
	If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
	a ☐ The policy was posted at all times on the hospital facility's web site			
	b ☐ The policy was attached to all billing invoices			
	c ☐ The policy was posted in the hospital facility's emergency rooms or waiting rooms			
	d ☑ The policy was posted in the hospital facility's admissions offices			
	e ☑ The policy was provided, in writing, to patients upon admission to the hospital facility			
	f ☑ The policy was available upon request			
	g ☐ Other (describe in Part VI)			
Billing and Collections				
14	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained actions the hospital facility may take upon non-payment?	14	Yes	
15	Check all of the following collection actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP			
	a ☑ Reporting to credit agency			
	b ☐ Lawsuits			
	c ☐ Liens on residences			
	d ☐ Body attachments or arrests			
	e ☐ Other similar actions (describe in Part VI)			
16	Did the hospital facility or an authorized third party perform any of the following actions during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP?	16	Yes	
	If "Yes," check all actions in which the hospital facility or a third party engaged			
	a ☑ Reporting to credit agency			
	b ☐ Lawsuits			
	c ☐ Liens on residences			
	d ☐ Body attachments			
	e ☐ Other similar actions (describe in Part VI)			
17	Indicate which efforts the hospital facility made before initiating any of the actions checked in question 16 (check all that apply)			
	a ☑ Notified patients of the financial assistance policy upon admission			
	b ☐ Notified patients of the financial assistance policy prior to discharge			
	c ☐ Notified patients of the financial assistance policy in communications with the patients regarding the patients' bills			
	d ☑ Documented its determination of whether patients were eligible for financial assistance under the hospital facility's financial assistance policy			
	e ☑ Other (describe in Part VI)			

Part V Facility Information *(continued)*

Policy Relating to Emergency Medical Care

		Yes	No
18 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that requires the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?	**18**	Yes	
If "No," indicate why			
a ☐ The hospital facility did not provide care for any emergency medical conditions			
b ☐ The hospital facility's policy was not in writing			
c ☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)			
d ☐ Other (describe in Part VI)			

Individuals Eligible for Financial Assistance

19 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care			
a ☐ The hospital facility used its lowest negotiated commercial insurance rate when calculating the maximum amounts that can be charged			
b ☐ The hospital facility used the average of it's three lowest negotiated commercial insurance rates when calculating the maximum amounts that can be charged			
c ☐ The hospital facility used the Medicare rates when calculating the maximum amounts that can be charged			
d ☐ Other (describe in Part VI)			
20 Did the hospital facility charge any of its patients who were eligible for assistance under the hospital facility's financial assistance policy, and to whom the hospital facility provided emergency or other medically necessary services, more than the amounts generally billed to individuals who had insurance covering such care?	**20**		No
If "Yes," explain in Part VI			
21 Did the hospital facility charge any of its FAP-eligible patients an amount equal to the gross charge for services provided to that patient?	**21**	Yes	
If "Yes," explain in Part VI			

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices.

(Complete a separate Section B for each of the hospital facilities listed in Part V, Section A)

Name of Hospital Facility: Kivalina Clinic

Line Number of Hospital Facility (from Schedule H, Part V, Section A): 10

		Yes	No
Community Health Needs Assessment (Lines 1 through 7 are optional for 2011)			
1 During the tax year or any prior tax year, did the hospital facility conduct a community health needs assessment ("Needs Assessment")? If "No," skip to question 8	1		No
If "Yes," indicate what the Needs Assessment describes (check all that apply)			
a ☐ A definition of the community served by the hospital facility			
b ☐ Demographics of the community			
c ☐ Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d ☐ How data was obtained			
e ☐ The health needs of the community			
f ☐ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g ☐ The process for identifying and prioritizing community health needs and services to meet those needs			
h ☐ The process for consulting with persons representing the community's interests			
i ☐ Information gaps that limit the hospital facility's ability to assess the community's health needs			
j ☐ Other (describe in Part VI)			
2 Indicate the tax year the hospital facility last conducted a Needs Assessment 20 ___			
3 In conducting its most recent Needs Assessment, did the hospital facility take into account input from persons who represent the community served by the hospital facility? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	3		
4 Was the hospital facility's Needs Assessment conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	4		
5 Did the hospital facility make its Needs Assessment widely available to the public?	5		
If "Yes," indicate how the Needs Assessment was made widely available (check all that apply)			
a ☐ Hospital facility's website			
b ☐ Available upon request from the hospital facility			
c ☐ Other (describe in Part VI)			
6 If the hospital facility addressed needs identified in its most recently conducted Needs Assessment, indicate how (check all that apply)			
a ☐ Adoption of an implementation strategy to address the health needs of the hospital facility's community			
b ☐ Execution of the implementation strategy			
c ☐ Development of a community-wide community benefit plan for the facility			
d ☐ Participation in community-wide community benefit plan			
e ☐ Inclusion of a community benefit section in operational plans			
f ☐ Adoption of a budget for provision of services that address the needs identified in the CHNA			
g ☐ Prioritization of health needs in the community			
h ☐ Prioritization of services that the hospital facility will undertake to meet health needs in its community			
i ☐ Other (describe in Part VI)			
7 Did the hospital facility address all of the needs identified in its most recently conducted Needs Assessment? If "No," explain in Part VI which needs it has not addressed together with the reasons why it has not addressed such needs	7		
Financial Assistance Policy			
Did the hospital facility have in place during the tax year a written financial assistance policy that			
8 Explains eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	8	Yes	
9 Used federal poverty guidelines (FPG) to determine eligibility for providing free care?	9	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 100.0000%			
If "No," explain in Part VI the criteria the hospital facility used			

Part V Facility Information *(continued)*

			Yes	No
10	Used FPG to determine eligibility for providing discounted care?	10	Yes	
	If "Yes," indicate the FPG family income limit for eligibility for discounted care 200 0000% If "No," explain in Part VI the criteria the hospital facility used			
11	Explained the basis for calculating amounts charged to patients?	11	Yes	
	If "Yes," indicate the factors used in determining such amounts (check all that apply)			
	a ☑ Income level			
	b ☐ Asset level			
	c ☐ Medical indigency			
	d ☑ Insurance status			
	e ☐ Uninsured discount			
	f ☑ Medicaid/Medicare			
	g ☐ State regulation			
	h ☐ Other (describe in Part VI)			
12	Explained the method for applying for financial assistance?	12	Yes	
13	Included measures to publicize the policy within the community served by the hospital facility?	13	Yes	
	If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
	a ☐ The policy was posted at all times on the hospital facility's web site			
	b ☐ The policy was attached to all billing invoices			
	c ☐ The policy was posted in the hospital facility's emergency rooms or waiting rooms			
	d ☑ The policy was posted in the hospital facility's admissions offices			
	e ☑ The policy was provided, in writing, to patients upon admission to the hospital facility			
	f ☑ The policy was available upon request			
	g ☐ Other (describe in Part VI)			
Billing and Collections				
14	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained actions the hospital facility may take upon non-payment?	14	Yes	
15	Check all of the following collection actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP			
	a ☑ Reporting to credit agency			
	b ☐ Lawsuits			
	c ☐ Liens on residences			
	d ☐ Body attachments or arrests			
	e ☐ Other similar actions (describe in Part VI)			
16	Did the hospital facility or an authorized third party perform any of the following actions during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP?	16	Yes	
	If "Yes," check all actions in which the hospital facility or a third party engaged			
	a ☑ Reporting to credit agency			
	b ☐ Lawsuits			
	c ☐ Liens on residences			
	d ☐ Body attachments			
	e ☐ Other similar actions (describe in Part VI)			
17	Indicate which efforts the hospital facility made before initiating any of the actions checked in question 16 (check all that apply)			
	a ☑ Notified patients of the financial assistance policy upon admission			
	b ☐ Notified patients of the financial assistance policy prior to discharge			
	c ☐ Notified patients of the financial assistance policy in communications with the patients regarding the patients' bills			
	d ☑ Documented its determination of whether patients were eligible for financial assistance under the hospital facility's financial assistance policy			
	e ☑ Other (describe in Part VI)			

Part V Facility Information *(continued)*

Policy Relating to Emergency Medical Care

		Yes	No
18 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that requires the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?	**18**	Yes	
If "No," indicate why			
a ☐ The hospital facility did not provide care for any emergency medical conditions			
b ☐ The hospital facility's policy was not in writing			
c ☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)			
d ☐ Other (describe in Part VI)			

Individuals Eligible for Financial Assistance

19 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care			
a ☐ The hospital facility used its lowest negotiated commercial insurance rate when calculating the maximum amounts that can be charged			
b ☐ The hospital facility used the average of it's three lowest negotiated commercial insurance rates when calculating the maximum amounts that can be charged			
c ☐ The hospital facility used the Medicare rates when calculating the maximum amounts that can be charged			
d ☐ Other (describe in Part VI)			
20 Did the hospital facility charge any of its patients who were eligible for assistance under the hospital facility's financial assistance policy, and to whom the hospital facility provided emergency or other medically necessary services, more than the amounts generally billed to individuals who had insurance covering such care?	**20**		No
If "Yes," explain in Part VI			
21 Did the hospital facility charge any of its FAP-eligible patients an amount equal to the gross charge for services provided to that patient?	**21**	Yes	
If "Yes," explain in Part VI			

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices.

(Complete a separate Section B for each of the hospital facilities listed in Part V, Section A)

Name of Hospital Facility: Shungnak Clinic

Line Number of Hospital Facility (from Schedule H, Part V, Section A): 9

		Yes	No
Community Health Needs Assessment (Lines 1 through 7 are optional for 2011)			
1 During the tax year or any prior tax year, did the hospital facility conduct a community health needs assessment ("Needs Assessment")? If "No," skip to question 8	1		No
If "Yes," indicate what the Needs Assessment describes (check all that apply)			
a ☐ A definition of the community served by the hospital facility			
b ☐ Demographics of the community			
c ☐ Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d ☐ How data was obtained			
e ☐ The health needs of the community			
f ☐ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g ☐ The process for identifying and prioritizing community health needs and services to meet those needs			
h ☐ The process for consulting with persons representing the community's interests			
i ☐ Information gaps that limit the hospital facility's ability to assess the community's health needs			
j ☐ Other (describe in Part VI)			
2 Indicate the tax year the hospital facility last conducted a Needs Assessment 20 ___			
3 In conducting its most recent Needs Assessment, did the hospital facility take into account input from persons who represent the community served by the hospital facility? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	3		
4 Was the hospital facility's Needs Assessment conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	4		
5 Did the hospital facility make its Needs Assessment widely available to the public?	5		
If "Yes," indicate how the Needs Assessment was made widely available (check all that apply)			
a ☐ Hospital facility's website			
b ☐ Available upon request from the hospital facility			
c ☐ Other (describe in Part VI)			
6 If the hospital facility addressed needs identified in its most recently conducted Needs Assessment, indicate how (check all that apply)			
a ☐ Adoption of an implementation strategy to address the health needs of the hospital facility's community			
b ☐ Execution of the implementation strategy			
c ☐ Development of a community-wide community benefit plan for the facility			
d ☐ Participation in community-wide community benefit plan			
e ☐ Inclusion of a community benefit section in operational plans			
f ☐ Adoption of a budget for provision of services that address the needs identified in the CHNA			
g ☐ Prioritization of health needs in the community			
h ☐ Prioritization of services that the hospital facility will undertake to meet health needs in its community			
i ☐ Other (describe in Part VI)			
7 Did the hospital facility address all of the needs identified in its most recently conducted Needs Assessment? If "No," explain in Part VI which needs it has not addressed together with the reasons why it has not addressed such needs	7		
Financial Assistance Policy			
Did the hospital facility have in place during the tax year a written financial assistance policy that			
8 Explains eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	8	Yes	
9 Used federal poverty guidelines (FPG) to determine eligibility for providing free care?	9	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 100 0000%			
If "No," explain in Part VI the criteria the hospital facility used			

Part V Facility Information *(continued)*

			Yes	No
10	Used FPG to determine eligibility for providing discounted care?	10	Yes	
	If "Yes," indicate the FPG family income limit for eligibility for discounted care 200 0000% If "No," explain in Part VI the criteria the hospital facility used			
11	Explained the basis for calculating amounts charged to patients?	11	Yes	
	If "Yes," indicate the factors used in determining such amounts (check all that apply)			
	a ☑ Income level			
	b ☐ Asset level			
	c ☐ Medical indigency			
	d ☑ Insurance status			
	e ☐ Uninsured discount			
	f ☑ Medicaid/Medicare			
	g ☐ State regulation			
	h ☐ Other (describe in Part VI)			
12	Explained the method for applying for financial assistance?	12	Yes	
13	Included measures to publicize the policy within the community served by the hospital facility?	13	Yes	
	If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
	a ☐ The policy was posted at all times on the hospital facility's web site			
	b ☐ The policy was attached to all billing invoices			
	c ☐ The policy was posted in the hospital facility's emergency rooms or waiting rooms			
	d ☑ The policy was posted in the hospital facility's admissions offices			
	e ☑ The policy was provided, in writing, to patients upon admission to the hospital facility			
	f ☑ The policy was available upon request			
	g ☐ Other (describe in Part VI)			
Billing and Collections				
14	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained actions the hospital facility may take upon non-payment?	14	Yes	
15	Check all of the following collection actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP			
	a ☑ Reporting to credit agency			
	b ☐ Lawsuits			
	c ☐ Liens on residences			
	d ☐ Body attachments or arrests			
	e ☐ Other similar actions (describe in Part VI)			
16	Did the hospital facility or an authorized third party perform any of the following actions during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP?	16	Yes	
	If "Yes," check all actions in which the hospital facility or a third party engaged			
	a ☑ Reporting to credit agency			
	b ☐ Lawsuits			
	c ☐ Liens on residences			
	d ☐ Body attachments			
	e ☐ Other similar actions (describe in Part VI)			
17	Indicate which efforts the hospital facility made before initiating any of the actions checked in question 16 (check all that apply)			
	a ☑ Notified patients of the financial assistance policy upon admission			
	b ☐ Notified patients of the financial assistance policy prior to discharge			
	c ☐ Notified patients of the financial assistance policy in communications with the patients regarding the patients' bills			
	d ☑ Documented its determination of whether patients were eligible for financial assistance under the hospital facility's financial assistance policy			
	e ☑ Other (describe in Part VI)			

Part V Facility Information *(continued)*

Policy Relating to Emergency Medical Care

		Yes	No
18 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that requires the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?	**18**	Yes	
If "No," indicate why			
a ☐ The hospital facility did not provide care for any emergency medical conditions			
b ☐ The hospital facility's policy was not in writing			
c ☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)			
d ☐ Other (describe in Part VI)			

Individuals Eligible for Financial Assistance

19 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care			
a ☐ The hospital facility used its lowest negotiated commercial insurance rate when calculating the maximum amounts that can be charged			
b ☐ The hospital facility used the average of it's three lowest negotiated commercial insurance rates when calculating the maximum amounts that can be charged			
c ☐ The hospital facility used the Medicare rates when calculating the maximum amounts that can be charged			
d ☐ Other (describe in Part VI)			
20 Did the hospital facility charge any of its patients who were eligible for assistance under the hospital facility's financial assistance policy, and to whom the hospital facility provided emergency or other medically necessary services, more than the amounts generally billed to individuals who had insurance covering such care?	**20**		No
If "Yes," explain in Part VI			
21 Did the hospital facility charge any of its FAP-eligible patients an amount equal to the gross charge for services provided to that patient?	**21**	Yes	
If "Yes," explain in Part VI			

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices.

(Complete a separate Section B for each of the hospital facilities listed in Part V, Section A)

Selawik Clinic

Name of Hospital Facility: _____

Line Number of Hospital Facility (from Schedule H, Part V, Section A): 8

		Yes	No
Community Health Needs Assessment (Lines 1 through 7 are optional for 2011)			
1 During the tax year or any prior tax year, did the hospital facility conduct a community health needs assessment ("Needs Assessment")? If "No," skip to question 8	**1**		No
If "Yes," indicate what the Needs Assessment describes (check all that apply)			
a ☐ A definition of the community served by the hospital facility			
b ☐ Demographics of the community			
c ☐ Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d ☐ How data was obtained			
e ☐ The health needs of the community			
f ☐ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g ☐ The process for identifying and prioritizing community health needs and services to meet those needs			
h ☐ The process for consulting with persons representing the community's interests			
i ☐ Information gaps that limit the hospital facility's ability to assess the community's health needs			
j ☐ Other (describe in Part VI)			
2 Indicate the tax year the hospital facility last conducted a Needs Assessment 20 ___			
3 In conducting its most recent Needs Assessment, did the hospital facility take into account input from persons who represent the community served by the hospital facility? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	**3**		
4 Was the hospital facility's Needs Assessment conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	**4**		
5 Did the hospital facility make its Needs Assessment widely available to the public?	**5**		
If "Yes," indicate how the Needs Assessment was made widely available (check all that apply)			
a ☐ Hospital facility's website			
b ☐ Available upon request from the hospital facility			
c ☐ Other (describe in Part VI)			
6 If the hospital facility addressed needs identified in its most recently conducted Needs Assessment, indicate how (check all that apply)			
a ☐ Adoption of an implementation strategy to address the health needs of the hospital facility's community			
b ☐ Execution of the implementation strategy			
c ☐ Development of a community-wide community benefit plan for the facility			
d ☐ Participation in community-wide community benefit plan			
e ☐ Inclusion of a community benefit section in operational plans			
f ☐ Adoption of a budget for provision of services that address the needs identified in the CHNA			
g ☐ Prioritization of health needs in the community			
h ☐ Prioritization of services that the hospital facility will undertake to meet health needs in its community			
i ☐ Other (describe in Part VI)			
7 Did the hospital facility address all of the needs identified in its most recently conducted Needs Assessment? If "No," explain in Part VI which needs it has not addressed together with the reasons why it has not addressed such needs	**7**		
Financial Assistance Policy			
Did the hospital facility have in place during the tax year a written financial assistance policy that			
8 Explains eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	**8**	Yes	
9 Used federal poverty guidelines (FPG) to determine eligibility for providing free care?	**9**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 100 0000%			
If "No," explain in Part VI the criteria the hospital facility used			

Part V Facility Information *(continued)*

			Yes	No
10	Used FPG to determine eligibility for providing discounted care?	10	Yes	
	If "Yes," indicate the FPG family income limit for eligibility for discounted care 200 0000% If "No," explain in Part VI the criteria the hospital facility used			
11	Explained the basis for calculating amounts charged to patients?	11	Yes	
	If "Yes," indicate the factors used in determining such amounts (check all that apply)			
	a ☑ Income level			
	b ☐ Asset level			
	c ☐ Medical indigency			
	d ☑ Insurance status			
	e ☐ Uninsured discount			
	f ☑ Medicaid/Medicare			
	g ☐ State regulation			
	h ☐ Other (describe in Part VI)			
12	Explained the method for applying for financial assistance?	12	Yes	
13	Included measures to publicize the policy within the community served by the hospital facility?	13	Yes	
	If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
	a ☐ The policy was posted at all times on the hospital facility's web site			
	b ☐ The policy was attached to all billing invoices			
	c ☐ The policy was posted in the hospital facility's emergency rooms or waiting rooms			
	d ☑ The policy was posted in the hospital facility's admissions offices			
	e ☑ The policy was provided, in writing, to patients upon admission to the hospital facility			
	f ☑ The policy was available upon request			
	g ☐ Other (describe in Part VI)			
Billing and Collections				
14	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained actions the hospital facility may take upon non-payment?	14	Yes	
15	Check all of the following collection actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP			
	a ☑ Reporting to credit agency			
	b ☐ Lawsuits			
	c ☐ Liens on residences			
	d ☐ Body attachments or arrests			
	e ☐ Other similar actions (describe in Part VI)			
16	Did the hospital facility or an authorized third party perform any of the following actions during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP?	16	Yes	
	If "Yes," check all actions in which the hospital facility or a third party engaged			
	a ☑ Reporting to credit agency			
	b ☐ Lawsuits			
	c ☐ Liens on residences			
	d ☐ Body attachments			
	e ☐ Other similar actions (describe in Part VI)			
17	Indicate which efforts the hospital facility made before initiating any of the actions checked in question 16 (check all that apply)			
	a ☑ Notified patients of the financial assistance policy upon admission			
	b ☐ Notified patients of the financial assistance policy prior to discharge			
	c ☐ Notified patients of the financial assistance policy in communications with the patients regarding the patients' bills			
	d ☑ Documented its determination of whether patients were eligible for financial assistance under the hospital facility's financial assistance policy			
	e ☑ Other (describe in Part VI)			

Part V Facility Information *(continued)*

Policy Relating to Emergency Medical Care

		Yes	No
18 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that requires the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?	**18**	Yes	
If "No," indicate why			
a ☐ The hospital facility did not provide care for any emergency medical conditions			
b ☐ The hospital facility's policy was not in writing			
c ☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)			
d ☐ Other (describe in Part VI)			

Individuals Eligible for Financial Assistance

19 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care			
a ☐ The hospital facility used its lowest negotiated commercial insurance rate when calculating the maximum amounts that can be charged			
b ☐ The hospital facility used the average of it's three lowest negotiated commercial insurance rates when calculating the maximum amounts that can be charged			
c ☐ The hospital facility used the Medicare rates when calculating the maximum amounts that can be charged			
d ☐ Other (describe in Part VI)			
20 Did the hospital facility charge any of its patients who were eligible for assistance under the hospital facility's financial assistance policy, and to whom the hospital facility provided emergency or other medically necessary services, more than the amounts generally billed to individuals who had insurance covering such care?	**20**		No
If "Yes," explain in Part VI			
21 Did the hospital facility charge any of its FAP-eligible patients an amount equal to the gross charge for services provided to that patient?	**21**	Yes	
If "Yes," explain in Part VI			

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices.

(Complete a separate Section B for each of the hospital facilities listed in Part V, Section A)

Name of Hospital Facility: Noorvik Clinic

Line Number of Hospital Facility (from Schedule H, Part V, Section A): 7

		Yes	No
Community Health Needs Assessment (Lines 1 through 7 are optional for 2011)			
1 During the tax year or any prior tax year, did the hospital facility conduct a community health needs assessment ("Needs Assessment")? If "No," skip to question 8	1		No
If "Yes," indicate what the Needs Assessment describes (check all that apply)			
a ☐ A definition of the community served by the hospital facility			
b ☐ Demographics of the community			
c ☐ Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d ☐ How data was obtained			
e ☐ The health needs of the community			
f ☐ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g ☐ The process for identifying and prioritizing community health needs and services to meet those needs			
h ☐ The process for consulting with persons representing the community's interests			
i ☐ Information gaps that limit the hospital facility's ability to assess the community's health needs			
j ☐ Other (describe in Part VI)			
2 Indicate the tax year the hospital facility last conducted a Needs Assessment 20 ___			
3 In conducting its most recent Needs Assessment, did the hospital facility take into account input from persons who represent the community served by the hospital facility? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	3		
4 Was the hospital facility's Needs Assessment conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	4		
5 Did the hospital facility make its Needs Assessment widely available to the public?	5		
If "Yes," indicate how the Needs Assessment was made widely available (check all that apply)			
a ☐ Hospital facility's website			
b ☐ Available upon request from the hospital facility			
c ☐ Other (describe in Part VI)			
6 If the hospital facility addressed needs identified in its most recently conducted Needs Assessment, indicate how (check all that apply)			
a ☐ Adoption of an implementation strategy to address the health needs of the hospital facility's community			
b ☐ Execution of the implementation strategy			
c ☐ Development of a community-wide community benefit plan for the facility			
d ☐ Participation in community-wide community benefit plan			
e ☐ Inclusion of a community benefit section in operational plans			
f ☐ Adoption of a budget for provision of services that address the needs identified in the CHNA			
g ☐ Prioritization of health needs in the community			
h ☐ Prioritization of services that the hospital facility will undertake to meet health needs in its community			
i ☐ Other (describe in Part VI)			
7 Did the hospital facility address all of the needs identified in its most recently conducted Needs Assessment? If "No," explain in Part VI which needs it has not addressed together with the reasons why it has not addressed such needs	7		
Financial Assistance Policy			
Did the hospital facility have in place during the tax year a written financial assistance policy that			
8 Explains eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	8	Yes	
9 Used federal poverty guidelines (FPG) to determine eligibility for providing free care?	9	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 100 0000%			
If "No," explain in Part VI the criteria the hospital facility used			

Part V Facility Information *(continued)*

			Yes	No
10	Used FPG to determine eligibility for providing discounted care?	10	Yes	
	If "Yes," indicate the FPG family income limit for eligibility for discounted care 200 0000% If "No," explain in Part VI the criteria the hospital facility used			
11	Explained the basis for calculating amounts charged to patients?	11	Yes	
	If "Yes," indicate the factors used in determining such amounts (check all that apply)			
	a ☑ Income level			
	b ☐ Asset level			
	c ☐ Medical indigency			
	d ☑ Insurance status			
	e ☐ Uninsured discount			
	f ☑ Medicaid/Medicare			
	g ☐ State regulation			
	h ☐ Other (describe in Part VI)			
12	Explained the method for applying for financial assistance?	12	Yes	
13	Included measures to publicize the policy within the community served by the hospital facility?	13	Yes	
	If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
	a ☐ The policy was posted at all times on the hospital facility's web site			
	b ☐ The policy was attached to all billing invoices			
	c ☐ The policy was posted in the hospital facility's emergency rooms or waiting rooms			
	d ☑ The policy was posted in the hospital facility's admissions offices			
	e ☑ The policy was provided, in writing, to patients upon admission to the hospital facility			
	f ☑ The policy was available upon request			
	g ☐ Other (describe in Part VI)			
Billing and Collections				
14	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained actions the hospital facility may take upon non-payment?	14	Yes	
15	Check all of the following collection actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP			
	a ☑ Reporting to credit agency			
	b ☐ Lawsuits			
	c ☐ Liens on residences			
	d ☐ Body attachments or arrests			
	e ☐ Other similar actions (describe in Part VI)			
16	Did the hospital facility or an authorized third party perform any of the following actions during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP?	16	Yes	
	If "Yes," check all actions in which the hospital facility or a third party engaged			
	a ☑ Reporting to credit agency			
	b ☐ Lawsuits			
	c ☐ Liens on residences			
	d ☐ Body attachments			
	e ☐ Other similar actions (describe in Part VI)			
17	Indicate which efforts the hospital facility made before initiating any of the actions checked in question 16 (check all that apply)			
	a ☑ Notified patients of the financial assistance policy upon admission			
	b ☐ Notified patients of the financial assistance policy prior to discharge			
	c ☐ Notified patients of the financial assistance policy in communications with the patients regarding the patients' bills			
	d ☑ Documented its determination of whether patients were eligible for financial assistance under the hospital facility's financial assistance policy			
	e ☑ Other (describe in Part VI)			

Part V Facility Information *(continued)*

Policy Relating to Emergency Medical Care

		Yes	No
18 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that requires the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?	**18**	Yes	
If "No," indicate why			
a ☐ The hospital facility did not provide care for any emergency medical conditions			
b ☐ The hospital facility's policy was not in writing			
c ☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)			
d ☐ Other (describe in Part VI)			

Individuals Eligible for Financial Assistance

19 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care			
a ☐ The hospital facility used its lowest negotiated commercial insurance rate when calculating the maximum amounts that can be charged			
b ☐ The hospital facility used the average of it's three lowest negotiated commercial insurance rates when calculating the maximum amounts that can be charged			
c ☐ The hospital facility used the Medicare rates when calculating the maximum amounts that can be charged			
d ☐ Other (describe in Part VI)			
20 Did the hospital facility charge any of its patients who were eligible for assistance under the hospital facility's financial assistance policy, and to whom the hospital facility provided emergency or other medically necessary services, more than the amounts generally billed to individuals who had insurance covering such care?	**20**		No
If "Yes," explain in Part VI			
21 Did the hospital facility charge any of its FAP-eligible patients an amount equal to the gross charge for services provided to that patient?	**21**	Yes	
If "Yes," explain in Part VI			

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices.

(Complete a separate Section B for each of the hospital facilities listed in Part V, Section A)

Name of Hospital Facility: Noatak Clinic

Line Number of Hospital Facility (from Schedule H, Part V, Section A): 6

		Yes	No
Community Health Needs Assessment (Lines 1 through 7 are optional for 2011)			
1 During the tax year or any prior tax year, did the hospital facility conduct a community health needs assessment ("Needs Assessment")? If "No," skip to question 8	**1**		No
If "Yes," indicate what the Needs Assessment describes (check all that apply)			
a ☐ A definition of the community served by the hospital facility			
b ☐ Demographics of the community			
c ☐ Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d ☐ How data was obtained			
e ☐ The health needs of the community			
f ☐ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g ☐ The process for identifying and prioritizing community health needs and services to meet those needs			
h ☐ The process for consulting with persons representing the community's interests			
i ☐ Information gaps that limit the hospital facility's ability to assess the community's health needs			
j ☐ Other (describe in Part VI)			
2 Indicate the tax year the hospital facility last conducted a Needs Assessment 20 ___			
3 In conducting its most recent Needs Assessment, did the hospital facility take into account input from persons who represent the community served by the hospital facility? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	**3**		
4 Was the hospital facility's Needs Assessment conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	**4**		
5 Did the hospital facility make its Needs Assessment widely available to the public?	**5**		
If "Yes," indicate how the Needs Assessment was made widely available (check all that apply)			
a ☐ Hospital facility's website			
b ☐ Available upon request from the hospital facility			
c ☐ Other (describe in Part VI)			
6 If the hospital facility addressed needs identified in its most recently conducted Needs Assessment, indicate how (check all that apply)			
a ☐ Adoption of an implementation strategy to address the health needs of the hospital facility's community			
b ☐ Execution of the implementation strategy			
c ☐ Development of a community-wide community benefit plan for the facility			
d ☐ Participation in community-wide community benefit plan			
e ☐ Inclusion of a community benefit section in operational plans			
f ☐ Adoption of a budget for provision of services that address the needs identified in the CHNA			
g ☐ Prioritization of health needs in the community			
h ☐ Prioritization of services that the hospital facility will undertake to meet health needs in its community			
i ☐ Other (describe in Part VI)			
7 Did the hospital facility address all of the needs identified in its most recently conducted Needs Assessment? If "No," explain in Part VI which needs it has not addressed together with the reasons why it has not addressed such needs	**7**		
Financial Assistance Policy			
Did the hospital facility have in place during the tax year a written financial assistance policy that			
8 Explains eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	**8**	Yes	
9 Used federal poverty guidelines (FPG) to determine eligibility for providing free care?	**9**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 100 0000%			
If "No," explain in Part VI the criteria the hospital facility used			

Part V Facility Information *(continued)*

			Yes	No
10	Used FPG to determine eligibility for providing discounted care?	10	Yes	
	If "Yes," indicate the FPG family income limit for eligibility for discounted care 200 0000% If "No," explain in Part VI the criteria the hospital facility used			
11	Explained the basis for calculating amounts charged to patients?	11	Yes	
	If "Yes," indicate the factors used in determining such amounts (check all that apply)			
	a ☑ Income level			
	b ☐ Asset level			
	c ☐ Medical indigency			
	d ☑ Insurance status			
	e ☐ Uninsured discount			
	f ☑ Medicaid/Medicare			
	g ☐ State regulation			
	h ☐ Other (describe in Part VI)			
12	Explained the method for applying for financial assistance?	12	Yes	
13	Included measures to publicize the policy within the community served by the hospital facility?	13	Yes	
	If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
	a ☐ The policy was posted at all times on the hospital facility's web site			
	b ☐ The policy was attached to all billing invoices			
	c ☐ The policy was posted in the hospital facility's emergency rooms or waiting rooms			
	d ☑ The policy was posted in the hospital facility's admissions offices			
	e ☑ The policy was provided, in writing, to patients upon admission to the hospital facility			
	f ☑ The policy was available upon request			
	g ☐ Other (describe in Part VI)			
Billing and Collections				
14	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained actions the hospital facility may take upon non-payment?	14	Yes	
15	Check all of the following collection actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP			
	a ☑ Reporting to credit agency			
	b ☐ Lawsuits			
	c ☐ Liens on residences			
	d ☐ Body attachments or arrests			
	e ☐ Other similar actions (describe in Part VI)			
16	Did the hospital facility or an authorized third party perform any of the following actions during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP?	16	Yes	
	If "Yes," check all actions in which the hospital facility or a third party engaged			
	a ☑ Reporting to credit agency			
	b ☐ Lawsuits			
	c ☐ Liens on residences			
	d ☐ Body attachments			
	e ☐ Other similar actions (describe in Part VI)			
17	Indicate which efforts the hospital facility made before initiating any of the actions checked in question 16 (check all that apply)			
	a ☑ Notified patients of the financial assistance policy upon admission			
	b ☐ Notified patients of the financial assistance policy prior to discharge			
	c ☐ Notified patients of the financial assistance policy in communications with the patients regarding the patients' bills			
	d ☑ Documented its determination of whether patients were eligible for financial assistance under the hospital facility's financial assistance policy			
	e ☑ Other (describe in Part VI)			

Part V Facility Information *(continued)*

Policy Relating to Emergency Medical Care

		Yes	No
18 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that requires the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?	**18**	Yes	
If "No," indicate why			
a ☐ The hospital facility did not provide care for any emergency medical conditions			
b ☐ The hospital facility's policy was not in writing			
c ☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)			
d ☐ Other (describe in Part VI)			

Individuals Eligible for Financial Assistance

19 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care			
a ☐ The hospital facility used its lowest negotiated commercial insurance rate when calculating the maximum amounts that can be charged			
b ☐ The hospital facility used the average of it's three lowest negotiated commercial insurance rates when calculating the maximum amounts that can be charged			
c ☐ The hospital facility used the Medicare rates when calculating the maximum amounts that can be charged			
d ☐ Other (describe in Part VI)			
20 Did the hospital facility charge any of its patients who were eligible for assistance under the hospital facility's financial assistance policy, and to whom the hospital facility provided emergency or other medically necessary services, more than the amounts generally billed to individuals who had insurance covering such care?	**20**		No
If "Yes," explain in Part VI			
21 Did the hospital facility charge any of its FAP-eligible patients an amount equal to the gross charge for services provided to that patient?	**21**	Yes	
If "Yes," explain in Part VI			

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices.

(Complete a separate Section B for each of the hospital facilities listed in Part V, Section A)

Name of Hospital Facility: Kobuk Clinic

Line Number of Hospital Facility (from Schedule H, Part V, Section A): 5

		Yes	No
Community Health Needs Assessment (Lines 1 through 7 are optional for 2011)			
1 During the tax year or any prior tax year, did the hospital facility conduct a community health needs assessment ("Needs Assessment")? If "No," skip to question 8	1		No
If "Yes," indicate what the Needs Assessment describes (check all that apply)			
a ☐ A definition of the community served by the hospital facility			
b ☐ Demographics of the community			
c ☐ Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d ☐ How data was obtained			
e ☐ The health needs of the community			
f ☐ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g ☐ The process for identifying and prioritizing community health needs and services to meet those needs			
h ☐ The process for consulting with persons representing the community's interests			
i ☐ Information gaps that limit the hospital facility's ability to assess the community's health needs			
j ☐ Other (describe in Part VI)			
2 Indicate the tax year the hospital facility last conducted a Needs Assessment 20 ___			
3 In conducting its most recent Needs Assessment, did the hospital facility take into account input from persons who represent the community served by the hospital facility? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	3		
4 Was the hospital facility's Needs Assessment conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	4		
5 Did the hospital facility make its Needs Assessment widely available to the public?	5		
If "Yes," indicate how the Needs Assessment was made widely available (check all that apply)			
a ☐ Hospital facility's website			
b ☐ Available upon request from the hospital facility			
c ☐ Other (describe in Part VI)			
6 If the hospital facility addressed needs identified in its most recently conducted Needs Assessment, indicate how (check all that apply)			
a ☐ Adoption of an implementation strategy to address the health needs of the hospital facility's community			
b ☐ Execution of the implementation strategy			
c ☐ Development of a community-wide community benefit plan for the facility			
d ☐ Participation in community-wide community benefit plan			
e ☐ Inclusion of a community benefit section in operational plans			
f ☐ Adoption of a budget for provision of services that address the needs identified in the CHNA			
g ☐ Prioritization of health needs in the community			
h ☐ Prioritization of services that the hospital facility will undertake to meet health needs in its community			
i ☐ Other (describe in Part VI)			
7 Did the hospital facility address all of the needs identified in its most recently conducted Needs Assessment? If "No," explain in Part VI which needs it has not addressed together with the reasons why it has not addressed such needs	7		
Financial Assistance Policy			
Did the hospital facility have in place during the tax year a written financial assistance policy that			
8 Explains eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	8	Yes	
9 Used federal poverty guidelines (FPG) to determine eligibility for providing free care?	9	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 100.0000%			
If "No," explain in Part VI the criteria the hospital facility used			

Part V Facility Information *(continued)*

			Yes	No
10	Used FPG to determine eligibility for providing discounted care?	10	Yes	
	If "Yes," indicate the FPG family income limit for eligibility for discounted care 200 0000% If "No," explain in Part VI the criteria the hospital facility used			
11	Explained the basis for calculating amounts charged to patients?	11	Yes	
	If "Yes," indicate the factors used in determining such amounts (check all that apply)			
	a ☑ Income level			
	b ☐ Asset level			
	c ☐ Medical indigency			
	d ☑ Insurance status			
	e ☐ Uninsured discount			
	f ☑ Medicaid/Medicare			
	g ☐ State regulation			
	h ☐ Other (describe in Part VI)			
12	Explained the method for applying for financial assistance?	12	Yes	
13	Included measures to publicize the policy within the community served by the hospital facility?	13	Yes	
	If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
	a ☐ The policy was posted at all times on the hospital facility's web site			
	b ☐ The policy was attached to all billing invoices			
	c ☐ The policy was posted in the hospital facility's emergency rooms or waiting rooms			
	d ☑ The policy was posted in the hospital facility's admissions offices			
	e ☑ The policy was provided, in writing, to patients upon admission to the hospital facility			
	f ☑ The policy was available upon request			
	g ☐ Other (describe in Part VI)			
Billing and Collections				
14	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained actions the hospital facility may take upon non-payment?	14	Yes	
15	Check all of the following collection actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP			
	a ☑ Reporting to credit agency			
	b ☐ Lawsuits			
	c ☐ Liens on residences			
	d ☐ Body attachments or arrests			
	e ☐ Other similar actions (describe in Part VI)			
16	Did the hospital facility or an authorized third party perform any of the following actions during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP?	16	Yes	
	If "Yes," check all actions in which the hospital facility or a third party engaged			
	a ☑ Reporting to credit agency			
	b ☐ Lawsuits			
	c ☐ Liens on residences			
	d ☐ Body attachments			
	e ☐ Other similar actions (describe in Part VI)			
17	Indicate which efforts the hospital facility made before initiating any of the actions checked in question 16 (check all that apply)			
	a ☑ Notified patients of the financial assistance policy upon admission			
	b ☐ Notified patients of the financial assistance policy prior to discharge			
	c ☐ Notified patients of the financial assistance policy in communications with the patients regarding the patients' bills			
	d ☑ Documented its determination of whether patients were eligible for financial assistance under the hospital facility's financial assistance policy			
	e ☑ Other (describe in Part VI)			

Part V Facility Information *(continued)*

Policy Relating to Emergency Medical Care

		Yes	No
18 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that requires the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?	**18**	Yes	
If "No," indicate why			
a ☐ The hospital facility did not provide care for any emergency medical conditions			
b ☐ The hospital facility's policy was not in writing			
c ☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)			
d ☐ Other (describe in Part VI)			

Individuals Eligible for Financial Assistance

19 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care			
a ☐ The hospital facility used its lowest negotiated commercial insurance rate when calculating the maximum amounts that can be charged			
b ☐ The hospital facility used the average of it's three lowest negotiated commercial insurance rates when calculating the maximum amounts that can be charged			
c ☐ The hospital facility used the Medicare rates when calculating the maximum amounts that can be charged			
d ☐ Other (describe in Part VI)			
20 Did the hospital facility charge any of its patients who were eligible for assistance under the hospital facility's financial assistance policy, and to whom the hospital facility provided emergency or other medically necessary services, more than the amounts generally billed to individuals who had insurance covering such care?	**20**		No
If "Yes," explain in Part VI			
21 Did the hospital facility charge any of its FAP-eligible patients an amount equal to the gross charge for services provided to that patient?	**21**	Yes	
If "Yes," explain in Part VI			

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices.

(Complete a separate Section B for each of the hospital facilities listed in Part V, Section A)

Name of Hospital Facility: Kiana Clinic

Line Number of Hospital Facility (from Schedule H, Part V, Section A): 4

		Yes	No
Community Health Needs Assessment (Lines 1 through 7 are optional for 2011)			
1 During the tax year or any prior tax year, did the hospital facility conduct a community health needs assessment ("Needs Assessment")? If "No," skip to question 8	**1**		No
If "Yes," indicate what the Needs Assessment describes (check all that apply)			
a ☐ A definition of the community served by the hospital facility			
b ☐ Demographics of the community			
c ☐ Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d ☐ How data was obtained			
e ☐ The health needs of the community			
f ☐ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g ☐ The process for identifying and prioritizing community health needs and services to meet those needs			
h ☐ The process for consulting with persons representing the community's interests			
i ☐ Information gaps that limit the hospital facility's ability to assess the community's health needs			
j ☐ Other (describe in Part VI)			
2 Indicate the tax year the hospital facility last conducted a Needs Assessment 20 ___			
3 In conducting its most recent Needs Assessment, did the hospital facility take into account input from persons who represent the community served by the hospital facility? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	**3**		
4 Was the hospital facility's Needs Assessment conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	**4**		
5 Did the hospital facility make its Needs Assessment widely available to the public?	**5**		
If "Yes," indicate how the Needs Assessment was made widely available (check all that apply)			
a ☐ Hospital facility's website			
b ☐ Available upon request from the hospital facility			
c ☐ Other (describe in Part VI)			
6 If the hospital facility addressed needs identified in its most recently conducted Needs Assessment, indicate how (check all that apply)			
a ☐ Adoption of an implementation strategy to address the health needs of the hospital facility's community			
b ☐ Execution of the implementation strategy			
c ☐ Development of a community-wide community benefit plan for the facility			
d ☐ Participation in community-wide community benefit plan			
e ☐ Inclusion of a community benefit section in operational plans			
f ☐ Adoption of a budget for provision of services that address the needs identified in the CHNA			
g ☐ Prioritization of health needs in the community			
h ☐ Prioritization of services that the hospital facility will undertake to meet health needs in its community			
i ☐ Other (describe in Part VI)			
7 Did the hospital facility address all of the needs identified in its most recently conducted Needs Assessment? If "No," explain in Part VI which needs it has not addressed together with the reasons why it has not addressed such needs	**7**		
Financial Assistance Policy			
Did the hospital facility have in place during the tax year a written financial assistance policy that			
8 Explains eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	**8**	Yes	
9 Used federal poverty guidelines (FPG) to determine eligibility for providing free care?	**9**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 100 0000%			
If "No," explain in Part VI the criteria the hospital facility used			

Part V Facility Information *(continued)*

			Yes	No
10	Used FPG to determine eligibility for providing discounted care?	10	Yes	
	If "Yes," indicate the FPG family income limit for eligibility for discounted care 200 0000% If "No," explain in Part VI the criteria the hospital facility used			
11	Explained the basis for calculating amounts charged to patients?	11	Yes	
	If "Yes," indicate the factors used in determining such amounts (check all that apply)			
	a ☑ Income level			
	b ☐ Asset level			
	c ☐ Medical indigency			
	d ☑ Insurance status			
	e ☐ Uninsured discount			
	f ☑ Medicaid/Medicare			
	g ☐ State regulation			
	h ☐ Other (describe in Part VI)			
12	Explained the method for applying for financial assistance?	12	Yes	
13	Included measures to publicize the policy within the community served by the hospital facility?	13	Yes	
	If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
	a ☐ The policy was posted at all times on the hospital facility's web site			
	b ☐ The policy was attached to all billing invoices			
	c ☐ The policy was posted in the hospital facility's emergency rooms or waiting rooms			
	d ☑ The policy was posted in the hospital facility's admissions offices			
	e ☑ The policy was provided, in writing, to patients upon admission to the hospital facility			
	f ☑ The policy was available upon request			
	g ☐ Other (describe in Part VI)			
Billing and Collections				
14	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained actions the hospital facility may take upon non-payment?	14	Yes	
15	Check all of the following collection actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP			
	a ☑ Reporting to credit agency			
	b ☐ Lawsuits			
	c ☐ Liens on residences			
	d ☐ Body attachments or arrests			
	e ☐ Other similar actions (describe in Part VI)			
16	Did the hospital facility or an authorized third party perform any of the following actions during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP?	16	Yes	
	If "Yes," check all actions in which the hospital facility or a third party engaged			
	a ☑ Reporting to credit agency			
	b ☐ Lawsuits			
	c ☐ Liens on residences			
	d ☐ Body attachments			
	e ☐ Other similar actions (describe in Part VI)			
17	Indicate which efforts the hospital facility made before initiating any of the actions checked in question 16 (check all that apply)			
	a ☑ Notified patients of the financial assistance policy upon admission			
	b ☐ Notified patients of the financial assistance policy prior to discharge			
	c ☐ Notified patients of the financial assistance policy in communications with the patients regarding the patients' bills			
	d ☑ Documented its determination of whether patients were eligible for financial assistance under the hospital facility's financial assistance policy			
	e ☑ Other (describe in Part VI)			

Part V Facility Information *(continued)*

Policy Relating to Emergency Medical Care

		Yes	No
18 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that requires the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?	**18**	Yes	
If "No," indicate why			
a ☐ The hospital facility did not provide care for any emergency medical conditions			
b ☐ The hospital facility's policy was not in writing			
c ☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)			
d ☐ Other (describe in Part VI)			

Individuals Eligible for Financial Assistance

19 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care			
a ☐ The hospital facility used its lowest negotiated commercial insurance rate when calculating the maximum amounts that can be charged			
b ☐ The hospital facility used the average of it's three lowest negotiated commercial insurance rates when calculating the maximum amounts that can be charged			
c ☐ The hospital facility used the Medicare rates when calculating the maximum amounts that can be charged			
d ☐ Other (describe in Part VI)			
20 Did the hospital facility charge any of its patients who were eligible for assistance under the hospital facility's financial assistance policy, and to whom the hospital facility provided emergency or other medically necessary services, more than the amounts generally billed to individuals who had insurance covering such care?	**20**		No
If "Yes," explain in Part VI			
21 Did the hospital facility charge any of its FAP-eligible patients an amount equal to the gross charge for services provided to that patient?	**21**	Yes	
If "Yes," explain in Part VI			

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices.

(Complete a separate Section B for each of the hospital facilities listed in Part V, Section A)

Name of Hospital Facility: Deering Clinic

Line Number of Hospital Facility (from Schedule H, Part V, Section A): 3

		Yes	No
Community Health Needs Assessment (Lines 1 through 7 are optional for 2011)			
1 During the tax year or any prior tax year, did the hospital facility conduct a community health needs assessment ("Needs Assessment")? If "No," skip to question 8	1		No
If "Yes," indicate what the Needs Assessment describes (check all that apply)			
a ☐ A definition of the community served by the hospital facility			
b ☐ Demographics of the community			
c ☐ Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d ☐ How data was obtained			
e ☐ The health needs of the community			
f ☐ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g ☐ The process for identifying and prioritizing community health needs and services to meet those needs			
h ☐ The process for consulting with persons representing the community's interests			
i ☐ Information gaps that limit the hospital facility's ability to assess the community's health needs			
j ☐ Other (describe in Part VI)			
2 Indicate the tax year the hospital facility last conducted a Needs Assessment 20 ___			
3 In conducting its most recent Needs Assessment, did the hospital facility take into account input from persons who represent the community served by the hospital facility? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	3		
4 Was the hospital facility's Needs Assessment conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	4		
5 Did the hospital facility make its Needs Assessment widely available to the public?	5		
If "Yes," indicate how the Needs Assessment was made widely available (check all that apply)			
a ☐ Hospital facility's website			
b ☐ Available upon request from the hospital facility			
c ☐ Other (describe in Part VI)			
6 If the hospital facility addressed needs identified in its most recently conducted Needs Assessment, indicate how (check all that apply)			
a ☐ Adoption of an implementation strategy to address the health needs of the hospital facility's community			
b ☐ Execution of the implementation strategy			
c ☐ Development of a community-wide community benefit plan for the facility			
d ☐ Participation in community-wide community benefit plan			
e ☐ Inclusion of a community benefit section in operational plans			
f ☐ Adoption of a budget for provision of services that address the needs identified in the CHNA			
g ☐ Prioritization of health needs in the community			
h ☐ Prioritization of services that the hospital facility will undertake to meet health needs in its community			
i ☐ Other (describe in Part VI)			
7 Did the hospital facility address all of the needs identified in its most recently conducted Needs Assessment? If "No," explain in Part VI which needs it has not addressed together with the reasons why it has not addressed such needs	7		
Financial Assistance Policy			
Did the hospital facility have in place during the tax year a written financial assistance policy that			
8 Explains eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	8	Yes	
9 Used federal poverty guidelines (FPG) to determine eligibility for providing free care?	9	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 100.0000%			
If "No," explain in Part VI the criteria the hospital facility used			

Part V Facility Information *(continued)*

			Yes	No
10	Used FPG to determine eligibility for providing discounted care?	10	Yes	
	If "Yes," indicate the FPG family income limit for eligibility for discounted care 200 0000% If "No," explain in Part VI the criteria the hospital facility used			
11	Explained the basis for calculating amounts charged to patients?	11	Yes	
	If "Yes," indicate the factors used in determining such amounts (check all that apply)			
	a ☑ Income level			
	b ☐ Asset level			
	c ☐ Medical indigency			
	d ☑ Insurance status			
	e ☐ Uninsured discount			
	f ☑ Medicaid/Medicare			
	g ☐ State regulation			
	h ☐ Other (describe in Part VI)			
12	Explained the method for applying for financial assistance?	12	Yes	
13	Included measures to publicize the policy within the community served by the hospital facility?	13	Yes	
	If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
	a ☐ The policy was posted at all times on the hospital facility's web site			
	b ☐ The policy was attached to all billing invoices			
	c ☐ The policy was posted in the hospital facility's emergency rooms or waiting rooms			
	d ☑ The policy was posted in the hospital facility's admissions offices			
	e ☑ The policy was provided, in writing, to patients upon admission to the hospital facility			
	f ☑ The policy was available upon request			
	g ☐ Other (describe in Part VI)			
Billing and Collections				
14	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained actions the hospital facility may take upon non-payment?	14	Yes	
15	Check all of the following collection actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP			
	a ☑ Reporting to credit agency			
	b ☐ Lawsuits			
	c ☐ Liens on residences			
	d ☐ Body attachments or arrests			
	e ☐ Other similar actions (describe in Part VI)			
16	Did the hospital facility or an authorized third party perform any of the following actions during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP?	16	Yes	
	If "Yes," check all actions in which the hospital facility or a third party engaged			
	a ☑ Reporting to credit agency			
	b ☐ Lawsuits			
	c ☐ Liens on residences			
	d ☐ Body attachments			
	e ☐ Other similar actions (describe in Part VI)			
17	Indicate which efforts the hospital facility made before initiating any of the actions checked in question 16 (check all that apply)			
	a ☑ Notified patients of the financial assistance policy upon admission			
	b ☐ Notified patients of the financial assistance policy prior to discharge			
	c ☐ Notified patients of the financial assistance policy in communications with the patients regarding the patients' bills			
	d ☑ Documented its determination of whether patients were eligible for financial assistance under the hospital facility's financial assistance policy			
	e ☑ Other (describe in Part VI)			

Part V Facility Information *(continued)*

Policy Relating to Emergency Medical Care

		Yes	No
18 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that requires the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?	**18**	Yes	
If "No," indicate why			
a ☐ The hospital facility did not provide care for any emergency medical conditions			
b ☐ The hospital facility's policy was not in writing			
c ☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)			
d ☐ Other (describe in Part VI)			

Individuals Eligible for Financial Assistance

19 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care			
a ☐ The hospital facility used its lowest negotiated commercial insurance rate when calculating the maximum amounts that can be charged			
b ☐ The hospital facility used the average of it's three lowest negotiated commercial insurance rates when calculating the maximum amounts that can be charged			
c ☐ The hospital facility used the Medicare rates when calculating the maximum amounts that can be charged			
d ☐ Other (describe in Part VI)			
20 Did the hospital facility charge any of its patients who were eligible for assistance under the hospital facility's financial assistance policy, and to whom the hospital facility provided emergency or other medically necessary services, more than the amounts generally billed to individuals who had insurance covering such care?	**20**		No
If "Yes," explain in Part VI			
21 Did the hospital facility charge any of its FAP-eligible patients an amount equal to the gross charge for services provided to that patient?	**21**	Yes	
If "Yes," explain in Part VI			

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices.

(Complete a separate Section B for each of the hospital facilities listed in Part V, Section A)

Name of Hospital Facility: Buckland Clinic

Line Number of Hospital Facility (from Schedule H, Part V, Section A): 2

		Yes	No
Community Health Needs Assessment (Lines 1 through 7 are optional for 2011)			
1 During the tax year or any prior tax year, did the hospital facility conduct a community health needs assessment ("Needs Assessment")? If "No," skip to question 8	1		No
If "Yes," indicate what the Needs Assessment describes (check all that apply)			
a ☐ A definition of the community served by the hospital facility			
b ☐ Demographics of the community			
c ☐ Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d ☐ How data was obtained			
e ☐ The health needs of the community			
f ☐ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g ☐ The process for identifying and prioritizing community health needs and services to meet those needs			
h ☐ The process for consulting with persons representing the community's interests			
i ☐ Information gaps that limit the hospital facility's ability to assess the community's health needs			
j ☐ Other (describe in Part VI)			
2 Indicate the tax year the hospital facility last conducted a Needs Assessment 20 ___			
3 In conducting its most recent Needs Assessment, did the hospital facility take into account input from persons who represent the community served by the hospital facility? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	3		
4 Was the hospital facility's Needs Assessment conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	4		
5 Did the hospital facility make its Needs Assessment widely available to the public?	5		
If "Yes," indicate how the Needs Assessment was made widely available (check all that apply)			
a ☐ Hospital facility's website			
b ☐ Available upon request from the hospital facility			
c ☐ Other (describe in Part VI)			
6 If the hospital facility addressed needs identified in its most recently conducted Needs Assessment, indicate how (check all that apply)			
a ☐ Adoption of an implementation strategy to address the health needs of the hospital facility's community			
b ☐ Execution of the implementation strategy			
c ☐ Development of a community-wide community benefit plan for the facility			
d ☐ Participation in community-wide community benefit plan			
e ☐ Inclusion of a community benefit section in operational plans			
f ☐ Adoption of a budget for provision of services that address the needs identified in the CHNA			
g ☐ Prioritization of health needs in the community			
h ☐ Prioritization of services that the hospital facility will undertake to meet health needs in its community			
i ☐ Other (describe in Part VI)			
7 Did the hospital facility address all of the needs identified in its most recently conducted Needs Assessment? If "No," explain in Part VI which needs it has not addressed together with the reasons why it has not addressed such needs	7		
Financial Assistance Policy			
Did the hospital facility have in place during the tax year a written financial assistance policy that			
8 Explains eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	8	Yes	
9 Used federal poverty guidelines (FPG) to determine eligibility for providing free care?	9	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 100 0000%			
If "No," explain in Part VI the criteria the hospital facility used			

Part V Facility Information *(continued)*

			Yes	No
10	Used FPG to determine eligibility for providing discounted care?	10	Yes	
	If "Yes," indicate the FPG family income limit for eligibility for discounted care 200 0000% If "No," explain in Part VI the criteria the hospital facility used			
11	Explained the basis for calculating amounts charged to patients?	11	Yes	
	If "Yes," indicate the factors used in determining such amounts (check all that apply)			
	a ☑ Income level			
	b ☐ Asset level			
	c ☐ Medical indigency			
	d ☑ Insurance status			
	e ☐ Uninsured discount			
	f ☑ Medicaid/Medicare			
	g ☐ State regulation			
	h ☐ Other (describe in Part VI)			
12	Explained the method for applying for financial assistance?	12	Yes	
13	Included measures to publicize the policy within the community served by the hospital facility?	13	Yes	
	If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
	a ☐ The policy was posted at all times on the hospital facility's web site			
	b ☐ The policy was attached to all billing invoices			
	c ☐ The policy was posted in the hospital facility's emergency rooms or waiting rooms			
	d ☑ The policy was posted in the hospital facility's admissions offices			
	e ☑ The policy was provided, in writing, to patients upon admission to the hospital facility			
	f ☑ The policy was available upon request			
	g ☐ Other (describe in Part VI)			
Billing and Collections				
14	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained actions the hospital facility may take upon non-payment?	14	Yes	
15	Check all of the following collection actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP			
	a ☑ Reporting to credit agency			
	b ☐ Lawsuits			
	c ☐ Liens on residences			
	d ☐ Body attachments or arrests			
	e ☐ Other similar actions (describe in Part VI)			
16	Did the hospital facility or an authorized third party perform any of the following actions during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP?	16	Yes	
	If "Yes," check all actions in which the hospital facility or a third party engaged			
	a ☑ Reporting to credit agency			
	b ☐ Lawsuits			
	c ☐ Liens on residences			
	d ☐ Body attachments			
	e ☐ Other similar actions (describe in Part VI)			
17	Indicate which efforts the hospital facility made before initiating any of the actions checked in question 16 (check all that apply)			
	a ☑ Notified patients of the financial assistance policy upon admission			
	b ☐ Notified patients of the financial assistance policy prior to discharge			
	c ☐ Notified patients of the financial assistance policy in communications with the patients regarding the patients' bills			
	d ☑ Documented its determination of whether patients were eligible for financial assistance under the hospital facility's financial assistance policy			
	e ☑ Other (describe in Part VI)			

Part V Facility Information *(continued)*

Policy Relating to Emergency Medical Care

		Yes	No
18 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that requires the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?	**18**	Yes	
If "No," indicate why			
a ☐ The hospital facility did not provide care for any emergency medical conditions			
b ☐ The hospital facility's policy was not in writing			
c ☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)			
d ☐ Other (describe in Part VI)			

Individuals Eligible for Financial Assistance

19 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care			
a ☐ The hospital facility used its lowest negotiated commercial insurance rate when calculating the maximum amounts that can be charged			
b ☐ The hospital facility used the average of it's three lowest negotiated commercial insurance rates when calculating the maximum amounts that can be charged			
c ☐ The hospital facility used the Medicare rates when calculating the maximum amounts that can be charged			
d ☐ Other (describe in Part VI)			
20 Did the hospital facility charge any of its patients who were eligible for assistance under the hospital facility's financial assistance policy, and to whom the hospital facility provided emergency or other medically necessary services, more than the amounts generally billed to individuals who had insurance covering such care?	**20**		No
If "Yes," explain in Part VI			
21 Did the hospital facility charge any of its FAP-eligible patients an amount equal to the gross charge for services provided to that patient?	**21**	Yes	
If "Yes," explain in Part VI			

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices.

(Complete a separate Section B for each of the hospital facilities listed in Part V, Section A)

Name of Hospital Facility: Ambler Clinic

Line Number of Hospital Facility (from Schedule H, Part V, Section A): 1

		Yes	No
Community Health Needs Assessment (Lines 1 through 7 are optional for 2011)			
1 During the tax year or any prior tax year, did the hospital facility conduct a community health needs assessment ("Needs Assessment")? If "No," skip to question 8	**1**		
If "Yes," indicate what the Needs Assessment describes (check all that apply)			
a ☐ A definition of the community served by the hospital facility			
b ☐ Demographics of the community			
c ☐ Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d ☐ How data was obtained			
e ☐ The health needs of the community			
f ☐ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g ☐ The process for identifying and prioritizing community health needs and services to meet those needs			
h ☐ The process for consulting with persons representing the community's interests			
i ☐ Information gaps that limit the hospital facility's ability to assess the community's health needs			
j ☐ Other (describe in Part VI)			
2 Indicate the tax year the hospital facility last conducted a Needs Assessment 20 ___			
3 In conducting its most recent Needs Assessment, did the hospital facility take into account input from persons who represent the community served by the hospital facility? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	**3**		
4 Was the hospital facility's Needs Assessment conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	**4**		
5 Did the hospital facility make its Needs Assessment widely available to the public?	**5**		
If "Yes," indicate how the Needs Assessment was made widely available (check all that apply)			
a ☐ Hospital facility's website			
b ☐ Available upon request from the hospital facility			
c ☐ Other (describe in Part VI)			
6 If the hospital facility addressed needs identified in its most recently conducted Needs Assessment, indicate how (check all that apply)			
a ☐ Adoption of an implementation strategy to address the health needs of the hospital facility's community			
b ☐ Execution of the implementation strategy			
c ☐ Development of a community-wide community benefit plan for the facility			
d ☐ Participation in community-wide community benefit plan			
e ☐ Inclusion of a community benefit section in operational plans			
f ☐ Adoption of a budget for provision of services that address the needs identified in the CHNA			
g ☐ Prioritization of health needs in the community			
h ☐ Prioritization of services that the hospital facility will undertake to meet health needs in its community			
i ☐ Other (describe in Part VI)			
7 Did the hospital facility address all of the needs identified in its most recently conducted Needs Assessment? If "No," explain in Part VI which needs it has not addressed together with the reasons why it has not addressed such needs	**7**		
Financial Assistance Policy			
Did the hospital facility have in place during the tax year a written financial assistance policy that			
8 Explains eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	**8**	Yes	
9 Used federal poverty guidelines (FPG) to determine eligibility for providing free care?	**9**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 100 0000%			
If "No," explain in Part VI the criteria the hospital facility used			

Part V Facility Information *(continued)*

			Yes	No
10	Used FPG to determine eligibility for providing discounted care?	10	Yes	
	If "Yes," indicate the FPG family income limit for eligibility for discounted care 200 0000% If "No," explain in Part VI the criteria the hospital facility used			
11	Explained the basis for calculating amounts charged to patients?	11	Yes	
	If "Yes," indicate the factors used in determining such amounts (check all that apply)			
	a ☑ Income level			
	b ☐ Asset level			
	c ☐ Medical indigency			
	d ☑ Insurance status			
	e ☐ Uninsured discount			
	f ☑ Medicaid/Medicare			
	g ☐ State regulation			
	h ☐ Other (describe in Part VI)			
12	Explained the method for applying for financial assistance?	12	Yes	
13	Included measures to publicize the policy within the community served by the hospital facility?	13	Yes	
	If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
	a ☐ The policy was posted at all times on the hospital facility's web site			
	b ☐ The policy was attached to all billing invoices			
	c ☐ The policy was posted in the hospital facility's emergency rooms or waiting rooms			
	d ☑ The policy was posted in the hospital facility's admissions offices			
	e ☑ The policy was provided, in writing, to patients upon admission to the hospital facility			
	f ☑ The policy was available upon request			
	g ☐ Other (describe in Part VI)			
Billing and Collections				
14	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained actions the hospital facility may take upon non-payment?	14	Yes	
15	Check all of the following collection actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP			
	a ☑ Reporting to credit agency			
	b ☐ Lawsuits			
	c ☐ Liens on residences			
	d ☐ Body attachments or arrests			
	e ☐ Other similar actions (describe in Part VI)			
16	Did the hospital facility or an authorized third party perform any of the following actions during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP?	16	Yes	
	If "Yes," check all actions in which the hospital facility or a third party engaged			
	a ☑ Reporting to credit agency			
	b ☐ Lawsuits			
	c ☐ Liens on residences			
	d ☐ Body attachments			
	e ☐ Other similar actions (describe in Part VI)			
17	Indicate which efforts the hospital facility made before initiating any of the actions checked in question 16 (check all that apply)			
	a ☑ Notified patients of the financial assistance policy upon admission			
	b ☐ Notified patients of the financial assistance policy prior to discharge			
	c ☐ Notified patients of the financial assistance policy in communications with the patients regarding the patients' bills			
	d ☑ Documented its determination of whether patients were eligible for financial assistance under the hospital facility's financial assistance policy			
	e ☑ Other (describe in Part VI)			

Part V Facility Information *(continued)*

Policy Relating to Emergency Medical Care

		Yes	No
18 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that requires the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?	**18**	Yes	
If "No," indicate why			
a ☐ The hospital facility did not provide care for any emergency medical conditions			
b ☐ The hospital facility's policy was not in writing			
c ☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)			
d ☐ Other (describe in Part VI)			

Individuals Eligible for Financial Assistance

19 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care			
a ☐ The hospital facility used its lowest negotiated commercial insurance rate when calculating the maximum amounts that can be charged			
b ☐ The hospital facility used the average of it's three lowest negotiated commercial insurance rates when calculating the maximum amounts that can be charged			
c ☐ The hospital facility used the Medicare rates when calculating the maximum amounts that can be charged			
d ☐ Other (describe in Part VI)			
20 Did the hospital facility charge any of its patients who were eligible for assistance under the hospital facility's financial assistance policy, and to whom the hospital facility provided emergency or other medically necessary services, more than the amounts generally billed to individuals who had insurance covering such care?	**20**		No
If "Yes," explain in Part VI			
21 Did the hospital facility charge any of its FAP-eligible patients an amount equal to the gross charge for services provided to that patient?	**21**	Yes	
If "Yes," explain in Part VI			

Part V Facility Information *(continued)*

Section C. Other Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility
(list in order of size from largest to smallest)

How many non-hospital facilities did the organization operate during the tax year? **1**

	Name and address	Type of Facility (Describe)
1	Utuqqunaat Inaat-Long Term Care Facility PO Box 256 Kotzebue, AK 99752	A long term care nursing wing co-located with the Maniilaq Health Center in Kotzebue, AK The Elder
2		
3		
4		
5		
6		
7		
8		
9		
10		

Part VI Supplemental Information

Complete this part to provide the following information

1 **Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7, Part II, Part III, lines 4, 8, and 9b, and Part V, Section B, lines 1j, 3, 4, 5c, 6i, 7, 9, 10, 11h, 13g, 15e, 16e, 17e, 18d, 19d, 20, and 21

2 **Community health needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any community health needs assessments reported in Part V, Section B

3 **Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy

4 **Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves

5 **Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e g , open medical staff, community board, use of surplus funds, etc)

6 **Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served

7 **State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report

Identifier	ReturnReference	Explanation
	Part VI - States Where Community Benefit Report Filed	AK

Identifier	ReturnReference	Explanation
	Part VI - Explanation Of How Organization Furthers Its Exempt Purpose	Maniilaq is the sole provider of Health and Social Services in the region New and expanded facilities provide space for health services expansions and improved services (i e New skilled nursing facilities, physical therapy suite, expanded/specialty services)

Identifier	ReturnReference	Explanation
	Part VI - Community Information	Serve residents in 12 communities of large geographically remote region Each of the 12 clinics are located in each community Maniilaq utilizes itinerate providers Maniilaq funded patient travel to allow correct level of care is significant portion of budget

Identifier	ReturnReference	Explanation
	Part VI - Patient Education of Eligibility for Assistance	Patients are informed during the time of Registration Financial counselors assist with applications for Medicaid/Medicare Sliding fee scale for eligibility (income based)

Identifier	ReturnReference	Explanation
	Part VI - Needs Assessment	The Board of Directors is a community based board, which meets every 2 months Patient Surveys Health indicators such as in Regional Profile

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 9	Part V, Line 21 - Charge Patients Amount Equal Gross Charge for Services	Non-Beneficiary/Beneficiary patients without a payer and who are ineligible for discounted services are billed for full charge of services

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 8	Part V, Line 21 - Charge Patients Amount Equal Gross Charge for Services	Non-Beneficiary/Beneficiary patients without a payer and who are ineligible for discounted services are billed for full charge of services

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 7	Part V, Line 21 - Charge Patients Amount Equal Gross Charge for Services	Non-Beneficiary/Beneficiary patients without a payer and who are ineligible for discounted services are billed for full charge of services

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 6	Part V, Line 21 - Charge Patients Amount Equal Gross Charge for Services	Non-Beneficiary/Beneficiary patients without a payer and who are ineligible for discounted services are billed for full charge of services

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 5	Part V, Line 21 - Charge Patients Amount Equal Gross Charge for Services	Non-Beneficiary/Beneficiary patients without a payer and who are ineligible for discounted services are billed for full charge of services

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 4	Part V, Line 21 - Charge Patients Amount Equal Gross Charge for Services	Non-Beneficiary/Beneficiary patients without a payer and who are ineligible for discounted services are billed for full charge of services

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 3	Part V, Line 21 - Charge Patients Amount Equal Gross Charge for Services	Non-Beneficiary/Beneficiary patients without a payer and who are ineligible for discounted services are billed for full charge of services

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 2	Part V, Line 21 - Charge Patients Amount Equal Gross Charge for Services	Non-Beneficiary/Beneficiary patients without a payer and who are ineligible for discounted services are billed for full charge of services

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 12	Part V, Line 21 - Charge Patients Amount Equal Gross Charge for Services	Non-Beneficiary/Beneficiary patients without a payer and who are ineligible for discounted services are billed for full charge of services

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 11	Part V, Line 21 - Charge Patients Amount Equal Gross Charge for Services	Non-Beneficiary/Beneficiary patients without a payer and who are ineligible for discounted services are billed for full charge of services

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 10	Part V, Line 21 - Charge Patients Amount Equal Gross Charge for Services	Non-Beneficiary/Beneficiary patients without a payer and who are ineligible for discounted services are billed for full charge of services

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 1	Part V, Line 21 - Charge Patients Amount Equal Gross Charge for Services	Non-Beneficiary/Beneficiary patients without a payer and who are ineligible for discounted services are billed for full charge of services

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 9	Part V, Line 19d - Other Billing Determination of Individuals Without Insurance	Charges established or published using standard charge rates adjusted for geological differences Sliding fee schedule used based on percentage of FPL Native beneficiary status for adjusting charges to qualified Alaskan Natives/ American Indians

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 8	Part V, Line 19d - Other Billing Determination of Individuals Without Insurance	Charges established or published using standard charge rates adjusted for geological differences Sliding fee schedule used based on percentage of FPL Native beneficiary status for adjusting charges to qualified Alaskan Natives/ American Indians

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 7	Part V, Line 19d - Other Billing Determination of Individuals Without Insurance	Charges established or published using standard charge rates adjusted for geological differences Sliding fee schedule used based on percentage of FPL Native beneficiary status for adjusting charges to qualified Alaskan Natives/ American Indians

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 6	Part V, Line 19d - Other Billing Determination of Individuals Without Insurance	Charges established or published using standard charge rates adjusted for geological differences Sliding fee schedule used based on percentage of FPL Native beneficiary status for adjusting charges to qualified Alaskan Natives/ American Indians

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 5	Part V, Line 19d - Other Billing Determination of Individuals Without Insurance	Charges established or published using standard charge rates adjusted for geological differences Sliding fee schedule used based on percentage of FPL Native beneficiary status for adjusting charges to qualified Alaskan Natives/ American Indians

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 4	Part V, Line 19d - Other Billing Determination of Individuals Without Insurance	Charges established or published using standard charge rates adjusted for geological differences Sliding fee schedule used based on percentage of FPL Native beneficiary status for adjusting charges to qualified Alaskan Natives/ American Indians

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 3	Part V, Line 19d - Other Billing Determination of Individuals Without Insurance	Charges established or published using standard charge rates adjusted for geological differences Sliding fee schedule used based on percentage of FPL Native beneficiary status for adjusting charges to qualified Alaskan Natives/ American Indians

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 2	Part V, Line 19d - Other Billing Determination of Individuals Without Insurance	Charges established or published using standard charge rates adjusted for geological differences Sliding fee schedule used based on percentage of FPL Native beneficiary status for adjusting charges to qualified Alaskan Natives/ American Indians

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 12	Part V, Line 19d - Other Billing Determination of Individuals Without Insurance	Charges established or published using standard charge rates adjusted for geological differences Sliding fee schedule used based on percentage of FPL Native beneficiary status for adjusting charges to qualified Alaskan Natives/ American Indians

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 11	Part V, Line 19d - Other Billing Determination of Individuals Without Insurance	Charges established or published using standard charge rates adjusted for geological differences Sliding fee schedule used based on percentage of FPL Native beneficiary status for adjusting charges to qualified Alaskan Natives/ American Indians

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 10	Part V, Line 19d - Other Billing Determination of Individuals Without Insurance	Charges established or published using standard charge rates adjusted for geological differences Sliding fee schedule used based on percentage of FPL Native beneficiary status for adjusting charges to qualified Alaskan Natives/ American Indians

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 1	Part V, Line 19d - Other Billing Determination of Individuals Without Insurance	Charges established or published using standard charge rates adjusted for geological differences Sliding fee schedule used based on percentage of FPL Native beneficiary status for adjusting charges to qualified Alaskan Natives/ American Indians

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 9	Part V, Line 17e - Other Actions Took Before Any Collection Actions	Send notice with bills/invoices

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 8	Part V, Line 17e - Other Actions Took Before Any Collection Actions	Send notice with bills/invoices

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 7	Part V, Line 17e - Other Actions Took Before Any Collection Actions	Send notice with bills/invoices

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 6	Part V, Line 17e - Other Actions Took Before Any Collection Actions	Send notice with bills/invoices

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 5	Part V, Line 17e - Other Actions Took Before Any Collection Actions	Send notice with bills/invoices

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 4	Part V, Line 17e - Other Actions Took Before Any Collection Actions	Send notice with bills/invoices

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 3	Part V, Line 17e - Other Actions Took Before Any Collection Actions	Send notice with bills/invoices

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 2	Part V, Line 17e - Other Actions Took Before Any Collection Actions	Send notice with bills/invoices

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 12	Part V, Line 17e - Other Actions Took Before Any Collection Actions	Send notice with bills/invoices

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 11	Part V, Line 17e - Other Actions Took Before Any Collection Actions	Send notice with bills/invoices

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 10	Part V, Line 17e - Other Actions Took Before Any Collection Actions	Send notice with bills/invoices

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 1	Part V, Line 17e - Other Actions Took Before Any Collection Actions	Send notice with bills/invoices

Identifier	ReturnReference	Explanation
	Part III, Line 8 - Explanation Of Shortfall As Community Benefit	Maniilaq files the Method E cost report that utilizes an ancillary cost ratio to develop costs for Medicare apportionment

Identifier	ReturnReference	Explanation
	Part III, Line 4 - Bad Debt Expense	Accounts Receivable Accounts receivable represents receivables for services provided at the Maniilaq Health Center Amounts are due from Medicaid, Medicare, third-party insurance carriers, and individuals and reported net of allowance for uncollectible accounts of $5,589,643, which includes an allowance of $2,861,880 Maniilaq has amounts due from granting agencies of $2,013,507, interest receivable of $39,895 and other receivables of $12,180

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ **Attach to Form 990**

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
Maniilaq Association

Employer identification number
92-0041461

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed . . . ▶ ☐

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
See Additional Data Table							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . ▶ 13

3 Enter total number of other organizations listed in the line 1 table . . . ▶ 1

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) Tribal TANF Clients Public	198	1,003,582			

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
Grantmaker's Description of How Grants are Used		The planning department applies for grant awards that may benefit programs or individuals within the Maniilaq service area All grants are provisioned and monitored in accordance with the grant agreement and compliance requirements

Additional Data

Return to Form

Software ID: 11000144
Software Version: 2011v1.5
EIN: 92-0041461
Name: Maniilaq Association

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
WH Pacific Inc300 West 31st Avenue Anchorage, AK 99503			152,799	0			Contract work for IRR
Shungnak IRAPO Box 73064 Shungnak, AK 99773			212,123	0			Village Initiatives

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
Noorvik IRA CouncilPO Box 209 Noorvik, AK 99763			34,650	0			Village Initiatives
Native Village of Selawik59 North Tundra Selawik, AK 99770	92-0049770		72,654	0			Village Initiative

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
Native Village of Pt HopePO Box 109 Point Hope, AK 99760			40,450	0			Village Initiatives
Native Village of NoatakPO Box 89 Noatak, AK 99761			34,300	0			Village Initiatives

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
Native Village of KotzebuePO Box 296 Kotzebue,AK 99752	92-0060128		70,425	0			Village Initiatives
Native Village of KobukPO Box 51039 Kobuk,AK 99751			24,525	0			Village Initiatives

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
Native Village of KianaPO Box 69 Kiana,AK 99749	92-0061730		33,835	0			Village Initiatives
Native Village of AmblerPO Box 47 Ambler,AK 99786			31,330	0			Village Initiatives

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
Kobuk Traditional CounPO Box 51039 Kobuk,AK 99751			10,550	0			Village Initiatives
Kivalina IRA CouncilPO Box 50051 Kivalina,AK 99750			97,173	0			Village Initiatives

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
Deering IRA CouncilPO Box 36089 Deering,AK 99736			25,065	0			Village Initiatives
Buckland IRA Council10 Virginia Ave Buckland,AK 99727			33,850	0			Village Initiatives

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
Manilaq Association

Employer identification number
92-0041461

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)			
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement orprovision of all the expenses described above? If "No," complete Part III to explain	**1b**	Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	**2**	Yes	
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply ☐ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☐ Compensation survey or study ☐ Form 990 of other organizations ☑ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.			
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization?	**5b**		No
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		No

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, columns (D) and (E) for that individual

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) Paul Hansen	(i) (ii)	165,741			8,248	8,679	182,668	
(2) Patricia Clancy	(i) (ii)	191,334	25,000		10,774	8,162	235,270	
(3) Nathan Kotch Jr	(i) (ii)	171,360			9,105	18,521	198,986	
(4) Lucy Nelson	(i) (ii)	178,120			8,999	10,815	197,934	
(5) Kohhei Nakagawa	(i) (ii)	182,285	25,000		10,728	22,984	240,997	
(6) Julia Sicilia	(i) (ii)	198,376	25,000			9,295	232,671	
(7) Ian Erlich	(i) (ii)	343,293			12,500	16,908	372,701	
(8) Erick Torres-Semprit	(i) (ii)	205,647			10,273	8,162	224,082	
(9) Ella Derbyshire	(i) (ii)	254,395	7,500		12,500	6,449	280,844	

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Identifier	Return Reference	Explanation

efile GRAPHIC print - DO NOT PROCESS	As Filed Data -	DLN: 93493228007173

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
Manilaq Association

Employer identification number
92-0041461

Identifier	Return Reference	Explanation
Form 990, Part VI, Line 19	Form 990, Part VI, Line 19 Other Organization Documents Publicly Available	Upon request
Form 990, Part VI, Line 15b	Form 990, Part VI, Line 15b Compensation Review and Approval Process for Officers and Key Employees	In accordance with personnel policy, each l'd has a range and step amount for experience and the HR department determines the amount for each via executive committee meetings
Form 990, Part VI, Line 12c	Form 990, Part VI, Line 12c Explanation of Monitoring and Enforcement of Conflicts	Officers, Directors and employees are required to review annually Any violations are reported to the HR department and dealt with in that manner
Form 990, Part VI, Line 11	Form 990, Part VI, Line 11 Form 990 Review Process	The return is reviewed by the Executive Director before it is filed

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493228007173

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
Manıılaq Association

Employer identification number
92-0041461

Part I **Identification of Disregarded Entities** (Complete ıf the organızatıon answered "Yes" on Form 990, Part IV, lıne 33.)

(a) Name, address, and EIN of dısregarded entıty	(b) Prımary actıvıty	(c) Legal domıcıle (state or foreıgn country)	(d) Total ıncome	(e) End-of-year assets	(f) Dırect controllıng entıty

Part II **Identification of Related Tax-Exempt Organizations** (Complete ıf the organızatıon answered "Yes" on Form 990, Part IV, lıne 34 because ıt had one or more related tax-exempt organızatıons durıng the tax year.)

(a) Name, address, and EIN of related organızatıon	(b) Prımary actıvıty	(c) Legal domıcıle (state or foreıgn country)	(d) Exempt Code sectıon	(e) Publıc charıty status (ıf sectıon 501(c)(3))	(f) Dırect controllıng entıty	(g) Sectıon 512(b)(13) controlled organızatıon	
						Yes	No
(1) Tupqıch Elder Apartment Inc PO Box 256 Kotzebue, AK 99752 20-0736815	Elder Housıng	AK	501(c)(3)	7	Manıılaq Associatıon	Yes	

Part III **Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership
(1) Manilaq Services LLC 1700 Seventh Avenue Suite 2100 Seattle, WA 98101 77-0671852	8a contracting	AK	N/A	Related	41,936	7,549		No			No	49 000 %

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, 35A, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III or IV

		Yes	No
1	During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a	Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity	1a	No
b	Gift, grant, or capital contribution to related organization(s)	1b	No
c	Gift, grant, or capital contribution from related organization(s)	1c	No
d	Loans or loan guarantees to or for related organization(s)	1d	No
e	Loans or loan guarantees by related organization(s)	1e	No
f	Sale of assets to related organization(s)	1f	No
g	Purchase of assets from related organization(s)	1g	No
h	Exchange of assets with related organization(s)	1h	No
i	Lease of facilities, equipment, or other assets to related organization(s)	1i	No
j	Lease of facilities, equipment, or other assets from related organization(s)	1j	No
k	Performance of services or membership or fundraising solicitations for related organization(s)	1k	No
l	Performance of services or membership or fundraising solicitations by related organization(s)	1l	No
m	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1m	No
n	Sharing of paid employees with related organization(s)	1n	No
o	Reimbursement paid to related organization(s) for expenses	1o	No
p	Reimbursement paid by related organization(s) for expenses	1p	No
q	Other transfer of cash or property to related organization(s)	1q	No
r	Other transfer of cash or property from related organization(s)	1r	No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

	(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI Unrelated Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Schedule R (Form 990) 2011

Part VII Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation	

MANILAQ ASSOCIATION

Financial Statements, Additional Information, and Compliance Reports (with Auditors' Report Thereon)

Year Ended September 30, 2012

Altman, Rogers & Co. CERTIFIED PUBLIC ACCOUNTANTS

MANILAQ ASSOCIATION

Financial Statements, Additional Information, and Compliance Reports
(with Auditors' Report Thereon)

Year Ended September 30, 2012

MANILAQ ASSOCIATION

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MANILAQ ASSOCIATION

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MANILAQ ASSOCIATION

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Altman, Rogers & Co. | CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

Members of the Board of Directors
Maniilaq Association
Kotzebue, Alaska

Ladies and Gentlemen:

We have audited the accompanying basic financial statements of Maniilaq Association as of and for the year ended September 30, 2012, as listed in the table of contents. These financial statements are the responsibility of Maniilaq Associations' management. 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 and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets of Maniilaq Association as of September 30, 2012, and the changes in net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 28, 2013, on our consideration of Maniilaq Association's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* and should be considered in assessing the results of our audit.

425 G Street Suite 500 Anchorage, Alaska 99501 Phone 907-274-2992 Fax 907-274-2993
Offices in Juneau and Soldotna A Professional Corporation

Members of the Board of Directors
Manilaq Association

The Management's Discussion and Analysis on pages 3 through 6 are not a required part of the basic financial statements but are supplementary information required by *Governmental Accounting Standards Board*. We have applied certain limited procedures to the 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.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The accompanying combining financial schedules, Schedule of Expenditures of Federal Awards and Schedule of State Financial Assistance, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Nonprofit *Organizations* and the Schedule of State Financial Assistance is required by the State of Alaska Office of Management and Budget, *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, The accompanying combining and individual fund financial statements, Schedule of Expenditures of Federal Awards and Schedule of State Financial Assistance are fairly stated in all material respects in relation to the financial statements as a whole.

Altman, Rogers & Co.

Anchorage, Alaska
June 28, 2013

MANIILAQ ASSOCIATION

Management's Discussion and Analysis

For the Year Ended September 30, 2012

Our discussion and analysis of Maniilaq Association's financial performance provides an overview of the Maniilaq Association's financial activities for the fiscal year ended on September 30, 2012. Please read it in conjunction with the Association's financial statements that follow this analysis.

The Maniilaq Association represents twelve federally-recognized tribes located within our service area in Northwest Alaska. The Association manages tribal, health, social and elderly services for about 6,500 people. Additionally, Maniilaq coordinates tribal and traditional assistance programs, as well as environmental and subsistence protection services. With approximately 600 in its workforce, Maniilaq Association is also the largest employer in our service area.

The Board of Directors consists of twelve full-time members, each of whom is elected to a three-year term by the Tribal Councils of his/her respective community. One representative from the Tribal Council of each of the twelve communities form the Maniilaq Association governing body.

The Association is a not-for-profit entity which relies on federal, state and private grant resources, third party billings to customers and other income for support. These types of revenues are used to support the purpose of the Association, which is to provide tribal, health, social and elderly services.

The Financial Accounting Standards Board prescribes the financial reporting of the Association. The State of Alaska's Auditors Office maintains copies of audited financial statements.

Issues Facing the Association

There are issues facing the Association that could result in material changes in its financial position on the long term. Among those issues are:

- Decreased revenue sources from federal, state and private agencies and other income sources
- Risks related to Medicare and Medicaid Reimbursement
- High cost of living
- Labor shortages and concern about retaining and recruiting healthcare professionals in Physicians and Registered Nurses and in other healthcare related fields
- Increasing employee and employee benefit costs
- Increasing numbers of uninsured and underinsured patients
- High liability and malpractice insurance premiums

The Healthcare facility is certified as a provider under both the Medicare program, which provides certain healthcare benefits to beneficiaries who are over 65 years of age or disabled, and the Medicaid program, funded jointly by the federal government and the states, which provides medical assistance to certain needy individuals and families.

Payments for Medicare and Medicaid hospital services have been paid on a cost basis. Actual interim payments are computed on a percentage of charges, derived from the most recent filed Medicare Statement of Reimbursable Cost.

Risks Facing the Association

Under the Health Insurance Portability and Accountability Act (HIPAA), health plans, healthcare clearinghouses, and healthcare providers including hospitals and their business partners must maintain reasonable and appropriate administrative, technical and physical safeguards to ensure the integrity and confidentiality of electronic healthcare information. The hospital must also protect against reasonable foreseeable threats to the security or integrity of the information and protect against unauthorized use or disclosure. Again, penalties are high with the loss of Medicare and Medicaid funds, fines and criminal sanctions.

Financial Highlights

The Association's overall business decreased $5,486,929 or 5.96% from the prior year. Grant or contract revenue decreased $9,898,930 or less than 14.25% from 2011 due to decreases to Indian Health Service Programs, Bureau of Indian Affair, Federal and State grant resources. Patient service and program revenue increased $2,196,996 million or 10.24% due to the expansion of patient services and addition of long-term care facility.

In total, the Association's expenses increased by $1,018,752 million or 1.15%. Personnel including, Salary, wages and employee benefits increased $3,204,201 million or 7.42%.

The Association had a net decrease in net assets of $3,084,473 million in 2012 compared to a net change in net assets of $3,826,338 million in 2011.

Net accounts receivable increased from $2,051,330 million in 2011 to $5,589,643 million in 2012.

The Association spent $3,877,589 million for capital expenditures in 2012, a decrease of $9.2 million from 2011. The primary decreases were due to construction completions for the nursing wing addition, Kivalina Clinic, 38 Unit and Noorvik Clinic in 2011.

There were Construction in Progress Project expenditures in the amount of $1,595,114 million. These amounts are related to the facility improvements of the MHC and warehouse additions in Kotzebue and the villages.

Financial Analysis of Manilaq Association as a Whole

The following table provides a summary of Manilaq Association's net assets for 2012 and 2011:

		Condensed Financial Data 2012	2011
Assets			
Current Assets	$	25,040,668	23,901,827
Non-current assets		149,326,005	78,807,538
Total Assets	$	174,366,673	102,709,365
Liabilities			
Current liabilities	$	9,746,773	17,098,476
Non-current liabilities		27,717,577	18,602,493
Total Liabilities		37,464,350	35,700,969
Net Assets			
Invested in capital assets	$	123,163,464	62,536,309
Restricted for program use		7,810,174	6,134,185
Unrestricted		5,928,685	(1,662,098)
Total Net Assets	$	136,902,323	67,008,396

The following table shows the changes in net assets for fiscal year 2012 and 2011:

		Change in Net Assets 2012	2011
Revenues:			
Operating revenues:			
Grant or contract revenue	$	59,554,245	69,453,175
Patient service and program revenue		23,652,076	21,455,080
Other revenue		3,445,790	1,230,785
Nonoperating revenues (expenses):			
Unrealized Gain on Investments		54,837	-
Gain on Equity Investment		42,026	-
Investment income		267,802	369,278
Gain (loss) on sale of Property & Equipment		(140,484)	
Interest expense		(599,360)	(339,327)
Total revenues	$	86,276,932	92,168,991

Expenses:		
Operating:		
Administration	20,495,949	19,185,756
Health services	52,428,382	50,827,323
BIA	3,843,613	5,547,960
Federal other	3,316,450	5,205,003
State of Alaska	4,763,549	5,649,093
Other programs	4,513,462	1,927,518
Total expenses	89,361,405	88,342,653
Increase (Decrease) in net assets	$ (3,084,473)	3,826,338

Economic Factors and Next Year's Budget

In setting the budgets for FY2012, Maniilaq Association considered a number of issues with government-wide impact, among them:

- Fiscal Year 2012 budget projections are realized by projecting revenues from federal, state, private and local funds. Maniilaq Association's past budgets include projecting a balanced budget that is realistic with current economic trends and available resources. FY12 budget decreased $4,633,074 million dollars from 2011.

- Salary and Fringe Benefits continue to rise over the past several years. Maniilaq Association employment practices are competitive with local economic market trends. Fiscal 2012 salary and benefit projections increased $3,204,199 million from 2011.

Contacting the Associations Financial Management

This financial report is designed to provide the readers with a general overview of Maniilaq Association's finances and to demonstrate the Association's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the Finance Department of Maniilaq Association, P.O. Box 256, Kotzebue, Alaska 99752.

Manitiaq Association

Statement of Net Assets

September 30, 2012

Assets	
Current assets:	
Cash and cash equivalents	$ 836,476
Investments	16,797,181
Investment in Manitiaq, LLC.	7,549
Amounts receivable from awarding agencies	2,013,607
Accounts receivable, net	5,589,843
Accrued interest receivable	39,896
Prepaid expense	541,965
Inventory	214,472
Total current assets	25,240,989
Restricted cash	583,091
Note receivable affiliate	734,825
Note receivable	13,857,601
Capital assets, net of accumulated depreciation	134,360,268
Total assets	$ 174,386,873
Liabilities and Net Assets	
Liabilities:	
Current liabilities:	
Line of credit	254,571
Accounts payable and accrued expenses	2,466,900
Accrued payroll and related liabilities	4,852,272
Current portion notes payable	628,853
Current portion lease payable	309,189
Prepaid deposits	105,600
Deferred revenue	1,307,888
Total current liabilities	9,745,773
Note payable, affiliate	17,460,995
Note payable	8,172,390
Capital lease payable	1,084,192
Total liabilities	37,464,350
Net assets:	
Invested in capital assets, net of debt	123,183,464
Restricted for program use	7,810,174
Unrestricted	5,928,885
Total net assets	136,922,523
Total liabilities and net assets	$ 174,386,873

See accompanying notes to financial statements.

MANILAQ ASSOCIATION

Statement of Revenues, Expenses, And Changes in Net Assets

Year Ended September 30, 2012

Operating revenues:		
Grant or contract	$	59,554,245
Patient service and program		23,652,076
Other		3,445,790
Total operating revenues		86,652,111
Operating expenses:		
Personnel		48,373,857
Contractual services and professional fees		11,036,068
Insurance and bonding		609,279
Travel and per diem		6,162,666
Supplies		5,158,918
Equipment purchase, maintenance and lease		1,776,592
Facilities		5,801,696
Education		325,055
Special projects and events		748,842
Postage and freight		884,958
Assistance payments		1,033,444
Relocation		129,426
Pass-through awards		643,867
Depreciation		6,141,370
Bad debt expense		9,131
Other operating expenses		2,325,016
Total direct expenses		89,361,405
Income (loss) from operations		(2,709,294)
Nonoperating revenues (expenses):		
Unrealized Gain on investments		54,837
Interest income		267,802
Gain (loss) on sale of property and equipment		(140,484)
Gain on equity investment		42,026
Interest expense		(599,360)
Total nonoperating activities		(375,179)
Changes in net assets		(3,084,473)
Net assets at beginning of year, as originally stated		67,008,396
Prior period adjustment		72,978,400
Net assets at beginning of year, as restated		139,986,796
Net assets at end of year	$	136,902,323

See accompanying notes to financial statements.

MAMILAQ ASSOCIATION

Statement of Cash Flows

Year Ended September 30, 2012

Cash flows provided (used) by operating activities:	
Receipts from grants and contracts	$ 60,484,536
Receipts from programs, patients, and third-party billings	23,868,350
Interest collected	301,758
Payments to vendors	(48,114,648)
Payments for salaries and benefits	(48,783,262)
Payments for interest	(698,560)
Net cash provided (used) by operating activities	(8,062,817)
Cash flows provided (used) by investing activities:	
Purchase of property and equipment	(3,577,589)
Proceeds from sale of property and equipment	83,200
Proceeds from sale of investments	5,024,693
Purchase of investments	(2,851,116)
Acquisitions of note receivable	(779)
Net cash provided (used) by investing activities	(1,421,590)
Cash flows provided (used) by capital and related financing activities:	
Acquisition of capital lease	276,828
Payment of capital lease	(206,881)
Payment of debt	(199,057)
Proceeds from issuance of debt	10,000,000
Net cash provided by investing activities	9,871,290
Increase in cash and cash equivalents	387,013
Cash and cash equivalents, beginning of year	1,032,554
Cash and cash equivalents, end of year	$ 1,419,567
Composed of:	
Cash and cash equivalents	835,479
Restricted cash	583,091
	$ 1,419,567
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Change in net assets	$ (3,084,473)
Depreciation and amortization	6,141,370
Bad debt	9,131
Equity in (profit) of LLC	(42,026)
Unrealized (gain) on investment	(54,637)
(Gain) loss on sale of property and equipment	140,494
(Increase) decrease in current assets:	
Accounts receivable from funding agencies	927,461
Accounts receivable	(3,547,444)
Accrued interest receivable	33,956
Other assets	(529,785)
Inventory	16,966
Increase (decrease) in current liabilities:	
Line of credit	(5,799,863)
Accounts payable	(2,782,780)
Accrued payroll liabilities	590,606
Prepaid deposits	24,503
Deferred revenue	(185,909)
Net cash provided (used) by operating activities	$ (8,062,817)
Supplemental disclosures:	
Schedule of noncash investing and financing transactions	
Capital lease obligation incurred for use of equipment	$ 276,828

See accompanying notes to financial statements.

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(1) Summary of Significant Accounting Policies

Organization

Manilaq Association (Association) was incorporated in 1971 for the purpose of carrying out social services, health, and education non-profit activities for Alaskan Native people residing in the Northwest Alaska. Pursuant to Public Law 93-638, the Association manages the Kotzebue Service Unit. The Service Unit includes the 17-bed Manilaq Health Center, which contains the hospital facility and outpatient, dental, and vision clinics. In addition it includes two blended component unit called Tupqich Elders Apartments and Manilaq Development, LLC. The Association has a 99% interest in Manilaq Development, LLC. The Association has 49% interest in Manilaq Services, LLC and accounts for the investment on the equity method. The Indian Health Service provides awards to the Association to cover the costs of services to eligible beneficiaries. In addition, the Association administers other federal and state award programs.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied is determined by its measurement focus. The accounts of the Association are reported using the flow of economic resources measurement focus. The accounts are maintained on the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of timing of related cash flows.

Operating revenues and expenses are distinguished from non-operating items on the Statement of Revenues, Expenses and Changes in Net Assets. Operating revenues and expenses generally result from providing services in connection with ongoing operations. The Association's operating revenues include, grant, contract and compact revenues and charges to customers, patients and third parties for delivery of services. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Capital contributions consist of federal and state awards received to cover a portion of village clinic construction costs and purchases of equipment, title to which remains with the Association.

Accounting Estimates and Assumptions

In preparing the financial statements management is required to make a number of estimates and assumptions relating to the reporting of assets and liabilities and the disclosure of contingent assets and liabilities as of the date of the financial statements and revenue and expenditures for the reporting period. Actual results could differ from these estimates.

Summary of Significant Accounting Policies, continued

Revenue Recognition

Revenue from the U.S. Department of Health and Human Services, Indian Health Service (IHS) Compact and the U.S. Department of Interior, Bureau of Indian Affairs (BIA) Assistance and Services Compact are recognized when the Compacts are awarded and available.

The Association administers other federal, state, local, and private foundation grants and contracts which are generally of a cost reimbursement type and include provisions for advances and billings for costs incurred.

Revenues and receivables are generally recorded when reimbursable expenses are incurred to the extent of the grant or contract amount. Amounts receivable from awarding agencies at year end include amounts relating to expenses incurred prior to year end but not billed until after year end. Advances from awarding agencies are considered liquidated when an expense is recorded. All grant and contract receipts in excess of expenses for ongoing programs have been recorded as deferred revenue.

Patient service revenues of the Manilaq Health Center and clinics (outpatient, dental, and vision) are recognized when services are performed. The revenue is recorded at its estimated realizable value, net of native beneficiary accounts, contract reduction discounts on services, and uncollectible accounts.

Federal Agency Costs

Certain salary and employee benefit expenses of Manilaq's Indian Health Service program employees are paid directly by the Federal Government through the Intergovernmental Personnel Act (IPA) and Memorandum of Agreements (MOA). Manilaq orders and receives supplies from the General Services Administration (GSA) as a federal contractor, and certain lease costs are paid directly by the federal government. These IPA/MOA, GSA, and lease costs are included as revenues and expenses in the financial statements to indicate the total operating cost of the applicable programs.

Allocation of Indirect Costs

The Administration Account is used to record "indirect costs" which benefit all programs. The Indian Health Service Account is used to record "indirect costs" which benefit programs operating from the Manilaq Health Center. Indirect costs are allocated to most of the programs based upon an agreement negotiated with the cognizant agency, which provides for allocation of indirect costs based upon adjusted total direct expenditures of each program. Indirect costs to the various

Summary of Significant Accounting Policies, continued

programs have been made at the current negotiated provisional rates unless otherwise limited by contractual agreement. Provisional rates may be adjusted in the future.

Cash and Cash Equivalents

Cash and cash equivalents consist of savings and demand deposits held in banks and overnight repurchase agreements collateralized by the U.S. Government securities. For purposes of the Statement of Cash Flows, all investments with a maturity of three months or less when purchased are considered to be cash equivalents.

Investments

Investments in marketable securities are recorded at fair value based on quoted market prices. All investment income, including changes in fair value of investments, is recorded as non-operating revenue in the statement of revenues, expenses, and changes in net assets.

Accounts Receivable

Accounts receivable include amounts from Grantors and Third Party Payers, primarily insurance companies. Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable.

Inventory

Accounting for inventory of medical and maintenance supplies is valued at the lower of aggregate cost or market. Inventory is accounted on the first in, first out (FIFO) method.

Prepaid expense

Payments made to vendors for services that will benefit periods beyond the year end, are recorded as prepaid expense.

Capital Assets

Capital assets are stated at historical cost. Maintenance, repairs, and minor replacements are charged to expense as incurred. Assets with individual cost or less than $5,000 are not capitalized; rather they are charges to expense in the year acquired. Depreciation is computed on a straight-line basis over the estimated useful lives of assets. Manilaq estimates the useful lives of assets to be as follows:

Buildings	30 years
Leasehold Improvements	5-15 years

Summary of Significant Accounting Policies, continued

Vehicles	3 years
Computer Equipment	5 years
Furnishings and Equipment	5 years
Medical Equipment	5 years

Depreciation for medical equipment is charged to the Indian Health Service hospital program. Depreciation for all other capital assets is charged to the administration account unless specifically allowed by program regulations. Equipment held for sale is recorded at the lesser of cost or fair value less costs to sell.

Accrued Leave

Personnel leave is recorded in the year earned. All amounts are expected to be paid or used within one year.

Prepaid deposits

Rent and pet deposits are paid to Manilaq for their housing units. The deposits remain as a payable until returned or earned.

Deferred Revenue

Deferred revenue represents amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met.

Income Taxes

The Association is exempt from income taxes as a non-profit corporation under Section 501(c)(3) of the Internal Revenue Code and accordingly, no provision for income taxes has been included in the accompanying financial statements.

Although Manilaq Association is exempt from federal income taxes, any income derived from unrelated business activities is subject to the requirements of filing Federal Income Tax Form 990-T and a tax liability may be determined on these activities. Manilaq's policy is to report interest and penalties associated with income taxes as other expense. With few exceptions, Manilaq is not subject to audit of it tax returns prior to September 30, 2009. As of September 30, 2012 there were no accrued interest, penalties, or uncertain tax positions or unrecognized tax benefits for which management believes is reasonably possible that the total amounts of tax contingencies will significantly increase or decrease within 12 months of the reporting date.

Estimates

The preparation of the 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 expenditures and expenses during the reporting period. Actual results could differ from those estimates.

(2) Deposits and Investments

A summary of cash and investments follows:

Cash and Cash Equivalents

The carrying amount of cash and cash equivalents recorded in the Administration Account was $1,217,126 in addition to $202,441 in other accounts at September 30, 2012 of which $583,091 is restricted cash that is not allowed to be used for current operations. The bank balance on that date was $2,025,074 of which $250,000 was insured by the Federal Deposit Insurance Corporation (FDIC) and the remaining balance was collateralized with securities held by the pledging financial institution's trust department, but not in the entity's name. Cash and cash equivalents recorded in all other accounts consists of petty cash or bank accounts covered by FDIC.

Investments

An external investment manager, guided by Manilaq's Investment Policy, manages Manilaq's investments. A third-party trustee holds all investments in Manilaq's name. Investments, including restricted investments, consist of the following at September 30, 2012:

		Fair Value
U.S. Government and agency notes	$	14,317,346
Corporate Bonds		1,372,939
Asset Backed Securities		106,876
	$	15,797,161

Custodial Credit Risk -- is the risk that in the event of a bank failure or counter party failure, the Association will not be able to recover its deposits or investments. Manilaq's deposits and investments were insured and/or collateralized at September 30, 2012.

Interest Rate Risk -- Manilaq manages its interest rate risk by limiting its maturities to less than 10 years and no more than 10% of the total portfolio beyond a maturity of five years.

			Investment Maturities (in years)		
		Fair Value	Less than 1	1-5	6-10
Investment Type					
U.S. Government		8,283,134	3,507,832	4,524,677	250,625
U.S. Agencies		6,034,212	2,005,285	4,028,927	-
Corporate bonds		1,372,939	105,194	322,021	945,724
Asset-Backed Securities		106,876	-	-	106,876
Total	$	15,797,161	5,618,311	8,875,625	1,303,225

Concentration of Credit Risk -- No more than 25% of the total investment portfolio will be invested with a single financial institution.

The following investment exceeds 5% of the total investment portfolio:

Investment	September 30, 2012	Percentage
FNMA Due 8/8/13	$ 1,499,025	9.09%
FNMA Due 10/30/14	$ 2,006,202	12.16%
FHLB	$ 2,005,684	12.16%
U.S. Treasury Note Due 6/30/13	$ 2,003,437	12.15%
U.S. Treasury Note Due 12/15/13	$ 2,015,391	12.22%

Investment Policy

The Association's Investment Policy authorizes investments in certificates of deposit, money market accounts, mutual funds, equity securities, and debt securities issued by the U.S. or Foreign Governments or by corporations and rated "BBB" or better by a nationally-recognized rating organization. Advances from the Bureau of Indian Affairs Compact of Self-Governance are invested only in money market accounts secured by debt securities issued by the U.S. Government and agencies. The Association complied with this policy throughout the period.

Claims to Cash and Investments

Cash and investments recorded in the Administration Account include advances from awarding agencies. Until these advances are liquidated, the granting agency holds claims on the cash and investments. Claims are reflected in each fund as deferred revenue and net assets reserved for program use.

(3) Accounts Receivable

Accounts receivable represents receivables for services provided at the Manilaq Health Center. Amounts are due from Medicaid, Medicare, third-party insurance carriers, and individuals and reported net of an allowance for uncollectible accounts of $5,589,643, which includes an allowance of $2,861,880.

Manilaq has amounts due from granting agencies of $2,013,507, interest receivable of $39,895.

(4) Capital Assets

	Beginning Balance	*Adjustment	Additions	Deletions	Ending Balance
Capital assets, not being depreciated					
Land	$ 725,000	-	89,933	-	814,933
Artwork	70,740	-	10,000	-	80,740
Construction in progress:		-			
Clinics	835,931	-	1,595,114	224,799	2,206,246
Total assets not being depreciated	1,631,671	-	1,695,047	224,799	3,101,919
Capital assets, being depreciated					
Buildings and leasehold improvements	67,727,639	72,978,400	1,220,757	342,000	141,584,796
Tupqich Elder Apartments	2,439,914	-	-	-	2,439,914
Vehicles	2,640,286	-	211,541	59,927	2,791,880
Computer and equipment	2,911,033	-	504,961	-	3,415,994
Medical equipment	4,720,695	-	427,679	-	5,148,374
Furnishing and equipment	3,417,947	-	42,403	-	3,460,350
Total assets being depreciated	83,857,494	72,978,400	2,407,341	401,927	158,841,308
Less accumulated depreciation for:					
Buildings and leasehold improvements	11,304,273	-	4,707,033	158,394	15,852,912
Tupqich Elder Apartments	260,810	-	66,604	-	327,414
Vehicles	2,059,596	-	385,437	19,849	2,425,184
Computer and equipment	2,325,325	-	256,393	-	2,581,718
Medical equipment	2,819,955	-	555,618	-	3,375,573
Furnishing and equipment	2,859,853	-	170,285	-	3,030,138
Total accumulated depreciation	21,629,812	-	6,141,370	178,243	27,592,939
Total assets being depreciated, net	62,227,682	72,978,400	(3,734,029)	223,684	131,248,369
Net capital assets	$ 63,859,353	72,978,400	(2,036,982)	446,483	134,350,288

*This is the addition of the hospital and living quarters that was donated to the Associated in a previous period.

Depreciation expense for the year ended September 30, 2012 was $6,141,370.

(6) Grants

A summary of grant or contract revenue for the year ended September 30, 2012 follows:

Federal:		
Department of Agriculture	$	4,090,094
Department Education		384,973
Department of Environmental Protection Agency		241,039
Department of Justice		143,010
Department of the Interior		4,078,512
Denali Commission		389,857
Department of Health and Human Services		47,296,587
Total Federal		56,623,072
State:		
Department of Health and Social Services		4,007,860
Department of Environmental Conservation		20,721
Department of Commerce, Community and Economic Development		577,724
Department of Public Safety		251,708
Total State		4,858,013
Contracts/ local grants:		
Electronic Healthcare Record		874,500
Kawerak Inc.		120,072
Day care renovation		225,000
Parental Care		414
Ambulance Road		1,691
Oxygen Waste		750
Manilaq ANTHC		150,182
Manilaq pharmacy		124,355
Local grants		147,902
Total Contracts		1,644,866
Grant revenue reserved for 2013 expenses-		
BIA Compact 15.022		229,824
Amounts not included in Statement of Revenues, Expense And Changes in Net assets-		
Loan Guarantee		(3,601,530)
Total Grant or contract revenue	$	59,554,245

(6) Line of Credit

The Association has a line of credit in the amount of $8,000,000 with Wells Fargo in 2011. In 2012 Manillaq has converted $5,994,434 of the line of credit in to a loan. The interest rate for the line of credit was 5%. Currently Manillaq has $254,571 line of credit.

(7) Note Receivable Affiliate

Primary initial funding for Manillaq Services, LLC came from Manillaq Association. It is currently held as a demand note receivable with accrued interest and Manillaq Services, LLC holds it as a note payable. There are possible equity conversion conditions. The value of the note at September 30, 2012 is $734,825.

(8) Capital Leases

During fiscal year 2012 the Association leased an additional piece of medical screening equipment in the amount of $276,888. The total recorded as capital assets on Manillaq's balance sheet for the capital leases of medical equipment was $1,393,381. The equipment is being amortized over the life of the leases (5 years), as of September 30, 2012 Manillaq had amortized a total of $56,819 of the value of the equipment. As of September 30, 2012, future contractual minimum lease payments under the capital leases are as follows:

Fiscal Year		Principal	Interest	Total
2012	$	309,189	46,708	355,897
2013		320,736	35,162	355,897
2014		332,847	23,050	355,897
2015		345,559	10,338	355,897
2016		85,051	524	85,575
Total	$	1,393,381	115,782	1,509,163

(9) Indirect Cost Pool

The Association utilizes two indirect cost pools for the purpose of allocating costs to various programs that cannot be specifically associated with a given program. Costs are allocated to various programs based on approved indirect cost rates that are expressed as a percentage of direct costs charge to those programs. Indirect costs associated with the operation of the hospital and clinics are collected in the hospital indirect cost pool. All other indirect costs are collected in the administration account (non-hospital). Allocations to specific programs may be less than the approved indirect rated where a grant agreement or other contract agreement specifically limits indirect to a particular rate.

Total costs for hospital indirect cost pool were $6,390,974 for the year ended September 30, 2012. Total costs for the Administration Account (non-hospital) indirect cost pool were $17,483,084 for the year ended September 30, 2012.

(10) Endowment Fund

As of September 30, 2012, Maniilaq Association had designated $4,807,957 of unrestricted net assets as a general endowment fund for scholarship purposes related to training and other resources to equip tribal members with the skills needed to succeed. Since that amount resulted from an internal designation and is not donor-restricted, it is classified and reported as unrestricted net assets. Alaska Permanent Capital Management holds and administers these funds as a permanent endowment fund in which Maniilaq Association retains the right to recommend grants to the extent allowable by the spending policy.

The board of Maniilaq Association has determined that the interest earned from the corpus will be used to fund the scholarship programs for the tribal members.

Changes in endowment net assets as of September 30 are as follows:

Endowment net assets, beginning of year	$	5,412,609
Contributions		115,696
Investment income		126,251
Endowment net assets, end of year	$	5,654,956

(11) Tax Credit

Maniilaq Association entered into a New Market Tax Credit Transaction which consisted of the following:

TransCapital Community Improvement Fund I, LLC (Tax Credit Investor)invested in TC-Maniilaq QEI, LLC (leverage fund) which is a Delaware limited liability company. Maniilaq Development LLC. loaned $13,657,801 to the leverage fund. The Leverage fund then invested $18,635,000 in Northern Development Fund VII, LLC which is an Alaska limited liability company. The Northern Development Fund VII, LLC. made two loans to Maniilaq Association for $13,657,801 and $3,803,194. The loans were used for an addition of a new advanced care facility on an existing medical center in the city of Kotzebue, Alaska.

The terms of the loan payable agreements are as follows:

The QLICI A loan has an interest rate of 0.964762%. Maniilaq is obligated to pay quarterly interest payments of $32,939 until December 25, 2017. Commencing on March 25, 2018 Maniilaq shall pay quarterly installments of principle and interest in the amount of $165,703.

The QLICI B loan has an interest rate of 0.964762%. Manillaq is obligated to pay quarterly interest payments of $9,175 until December 25, 2017. Commencing on March 25, 2018 Manillaq shall pay quarterly installments of principle and interest in the amount of $46,154.
A schedule of changes in long-term notes for the year ended September 30, 2011 follows:

	Loan Payable			
	Balance October 1, 2011	Additions	Deletions	Balance September 30, 2012
QLICI A	13,657,801	-	-	13,657,801
QLICIB	3,803,194	-	-	3,803,194
Total	17,460,995	-	-	17,460,995

	Principal	Interest	Total
2012	-	168,457	168,457
2013	-	168,457	168,457
2014	-	168,457	168,457
2015	-	168,457	168,457
2016	-	168,457	168,457
2017-2021	2,755,432	839,757	3,595,189
2022-2026	3,598,490	829,396	4,425,886
2027-2031	3,773,358	818,090	4,591,448
2032-2036	3,958,924	806,229	4,765,153
2037-2040	3,376,791	827,286	4,004,077
	17,460,995	4,763,043	22,224,038

Manillaq pledged certain bank accounts to Northern Development Fund VII, LLC, for and as collateral security for the above loans, which are identified as follows as of September 30, 2012:

Account	Amount
Interest Reserve	$ 385,157
Trust Reserve	3,843
	$ 389,000

The Leverage fund owes Manillaq Development, LLC. $13,657,801 at an annual interest rate of 0.5% for 30 years. The Leverage fund pays quarterly interest payments until December 25, 2017. Commencing on March 25, 2018 the Leverage fund will pay quarterly interest and principle payments of $157,515 for 23 years.

A schedule of changes in long-term notes receivable for the year ended September 30, 2012 follows:

	Loan Receivable			
	Balance October 1, 2011	Additions	Deletions	Balance September 30, 2012
Leverage Loan Receivable	13,657,801	-	-	13,657,801

	Principal	Interest	Total
2012	-	68,285	68,285
2013	-	68,285	68,285
2014	-	68,285	68,285
2015	-	68,285	68,285
2016	-	68,285	68,285
2017-2021	2,264,017	324,516	2,588,533
2022-2026	2,894,283	256,027	3,150,310
2027-2031	2,967,368	182,942	3,150,310
2032-2036	3,042,297	108,013	3,150,310
2037-2040	2,489,836	31,191	2,521,027
	13,657,801	1,244,114	14,901,915

The tax credit program has a put option agreement whereas Manilaq Development, LLC. has a sixty day period commencing on the later of December 31, 2017 and the Notice Date, Fund shall have the right to require Purchaser to purchase the interest. The put option is to purchase Transcapital Community Improvement Fund I, LLC (Fund) the sole member of the Leverage Fund for $246,280. If Manilaq Development, LLC. purchases the fund, the debt between Manilaq Association and the tax credit investor would then become debt between Manilaq Association and Manilaq Development, LLC. The debt would then be forgiven.

(12) Loan Payable

In August of 2012 the Association received a $6,000,000 loan from First National Bank of Alaska. The loan is collateralized by property owned by the Association. The 6 percent note payable to First National Bank of Alaska is due in annual installments of $515,980, including interest through 2032.

In April of 2012 the Association received a $4,000,000 loan from Alaska Growth Capital. The loan is collateralized by property owned by the Association. The loan is also guaranteed by the U.S. Department of Agriculture through its Business & Industry Loan Guarantee program. The 6 percent note payable to Alaska Growth Capital is due in annual installments of $700,629, including interest through 2019.

Following is a summary of changes in long-term debt as of September 30, 2012:

	October 1, 2011	Additions	Payments	September 30, 2012	Amounts due Within 1 Year	Reported as Long-term
Notes Payable $	-	10,000,000	199,057	9,800,943	628,553	9,172,390

Future payments are as follows:

	Principal	Interest	Total
2013	628,553	588,056	1,216,609
2014	666,266	550,343	1,216,609
2015	706,242	510,367	1,216,609
2016	748,616	467,993	1,216,609
2017	793,533	423,076	1,216,609
2018-2022	2,314,726	1,501,561	3,816,287
2023-2027	1,575,001	1,004,899	2,579,900
2028-2032	2,368,006	472,193	2,840,199
Total	9,800,943	5,518,488	15,319,431

(12) Retirement Plans

General. The Plan is a 401(a) plan which covers all employees except temporary, relief and federal employees on assignment to the employer. Employees are eligible to participate in the Plan after completing one year of service unless credited with 250 hours within three continuous months while working in an eligible class. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective Date. The Plan was originally enacted on October 1, 1983. The Plan was amended and restated in September 2003, with an effective date of January 1, 1997, to comply with General Agreements on Tariffs and Trade (GATT), the Uniformed Services Employment Rights Act of 1994 (USERRA), the Small Business Job Protection Act of 1996 (SBA-96), and the Taxpayer Relief Act of 1997 (TRA-97); generally known as "GUST" and other recent legislative and regulatory changes. The Plan is administered by Manillaq Association (Plan Sponsor). The Plan Sponsor has contracted with Cache Pension Services, Inc. to provide recordkeeping services.

Contributions. Employer contributions are made annually at a rate of 5% of eligible compensation. It is the employer's policy to fully fund required contributions on an annual basis. The Plan meets the minimum funding requirements of ERISA. Each eligible participant's account is credited with an allocation of the employer's contribution equal to 5% of the participant's eligible compensation.

Vesting. The vested percentage in a participant's account is based on vesting years of service and is determined by the Plan's vesting schedule. Participants who achieve the retirement age of 65, die, or become disabled are immediately 100% vested in their accounts. All participants are 100% vested in their employer account value after completing three years of credited service.

Payments of Benefits. Upon termination of employment or normal retirement, the vested portion of participants' account balances may be distributed in a single lump sum or may be used to purchase an annuity payable monthly for the remainder of the participant's life. For participants eligible to receive distributions with vested benefits between $1,000 and $5,000 that do not elect to transfer benefits to an Individual Retirement Account (IRA) or receive vested benefits as a taxable distribution, the Plan will directly transfer the vested benefits to an IRA established for the benefit of the participant.

The amount expensed on the retirement plan by Manilaq Association for the year ending September 30, 2012 was $1,335,000.

(13) Concentration of Business

Manilaq receives a majority of its revenue (approximately 70% in 2012) from federal and state grants and contracts. A significant change in these grants and contracts could have a positive or negative effect on Manilaq.

(14) Contingencies

Losses from asserted claims that arise in programs funded by the IHS are the responsibility of the Federal Government under the Federal Torts Claims Act (FTCA). It is uncertain whether the FTCA coverage extends to program supporting the health programs operated under the IHS programs contract but funded in whole or part by other sources or extends to claims of negligence against the Association. The Association carries general liability insurance under the IHS contract or for those claims not covered by the FTCA. Claims on insurance have not exceeded coverage in any of the last three years.

The Association is a defendant in various claims and litigation which arose out of the normal course of business. Management believes any potential liability will not materially affect the Association. Expenditures reimbursed under grants and contracts are subject to audits by governmental agencies or their representatives. Amounts reflected in the financial statements and expenditures in prior periods have generally not been audited by the grantor agencies. Accordingly, disallowance of amounts received under grants and contracts could result if the grants and contracts are audited by such agencies. In management's opinion disallowances, if any, will not have a material effect on the Association.

(15) Prior Period Adjustment

A prior period adjustment was necessary to add the hospital and nursing quarters to capital assets IHS contributed the assets in a previous fiscal year. The hospital was added to capital assets at a value of $68,425,000 and the nursing quarters were added at a value of $4,553,400 for a total adjustment of $72,978,400.

Exhibit D-1

MANIILAQ ASSOCIATION

Combining Schedule of Net Assets - All Funds

September 30, 2012

Assets	Administration Account	Federal Programs: Indian Health Service Programs	Federal Programs: Bureau of Indian Affairs Programs	Federal Programs: Federal Other Programs	State of Alaska Other Programs	Other Programs	Eliminations	Total
Current assets:								
Cash and cash equivalents	$ 627,437	314	-	-	500	7,525	-	635,776
Investments	10,142,206	-	-	-	-	8,654,955	-	18,797,161
Investment in Maniilaq, LLC	7,849	-	-	-	-	-	-	7,849
Inter-company receivable	305,259	-	-	-	-	-	(305,259)	-
Amounts receivable from awarding agencies	4,877	488,319	119,474	1,007,566	245,268	157,714	-	2,013,507
Accounts receivable, net	45,870	3,946,357	-	-	-	1,896,416	-	5,888,643
Accrued interest receivable	20,719	-	-	-	-	19,179	-	39,898
Prepaid expense	541,985	-	-	-	-	-	-	541,985
Due from other funds	17,946,560	1,844,855	6,315,145	669,445	864,592	166,293	(27,540,687)	-
Inventory	-	214,472	-	-	-	-	-	214,472
Total current assets	28,944,494	6,176,330	6,434,619	1,707,311	1,110,617	7,613,475	(27,845,166)	35,340,088
Restricted cash	396,599	-	-	-	-	192,422	-	589,021
Note receivable affiliate	734,628	-	-	-	-	-	-	734,628
Note receivable	-	-	-	-	-	13,057,801	-	13,057,801
Capital assets, net of accumulated depreciation	130,467,487	1,772,801	-	-	-	2,120,000	-	134,360,288
Total assets	$ 161,426,485	7,949,131	6,434,619	1,707,311	1,110,617	23,584,676	(27,845,166)	174,388,573
Liabilities and Net Assets								
Current Liabilities:								
Line of credit	284,571	-	-			-	-	284,571
Accounts payable and accrued expenses	2,489,774	-	-	-	-	324,305	(305,259)	2,498,850
Accrued payroll and related liabilities	4,692,270	2	-		-	-	-	4,692,272
Current portion notes payable	628,553	-	-		-		-	628,553
Current portion lease payable	308,189	-	-		-		-	308,189
Prepaid deposits	105,600	-	-				-	105,600
Due to other funds	9,592,391	314,271	1,073	1,006,176	217,781	16,409,282	(27,540,687)	-
Deferred revenue	878	-	1,376	611,121	573,258	21,345	-	1,207,998
Total current liabilities	20,012,938	314,273	2,449	1,617,300	891,049	16,754,922	(27,845,166)	9,749,773
Note payable, affiliate	17,460,998	-	-	-	-	-	-	17,460,998
Note payable	9,172,380	-	-	-	-	-	-	9,172,380
Capital lease payable	1,084,192	-	-	-	-	-	-	1,084,192
Total liabilities	48,730,513	314,273	2,449	1,617,300	891,049	16,754,922	(27,845,166)	37,484,953
Net assets:								
Invested in capital assets, net of debt	118,270,688	1,772,801	-	-	-	2,120,000	-	122,163,489
Restricted for program use	-	575,284	6,438,249	90,011	263,026	147,288	-	7,510,174
Unrestricted	(2,574,691)	4,686,075	(1,079)	-	(44,130)	4,362,008	-	6,528,656
Total net assets	115,695,972	7,034,659	6,432,170	90,011	218,899	6,629,744	-	136,802,325
Total liabilities and net assets	$ 161,426,485	7,949,131	6,434,619	1,707,311	1,110,617	23,584,676	(27,845,166)	174,560,678

MANIILAQ ASSOCIATION

Combining Schedule of Revenues, Expenses and Changes in Net Assets - All Funds

Year ended September 30, 2012

	Administration Account	Federal Programs: Indian Health Service Programs	Federal Programs: Bureau of Indian Affairs Programs	Federal Programs: Federal Other Programs	State of Alaska Programs	Other Programs	Eliminations	Total
Revenues:								
Grant or contract	$ 147,902	45,420,072	4,760,690	4,082,631	4,667,696	485,254	-	59,564,245
Patient services and program	38,448	20,568,638	1,182	100	1,041,743	2,005,965	-	23,652,076
Other	279,440	2,036,821	67,637	114,460	4,048	931,386	-	3,445,790
Total operating revenues	465,790	68,025,531	4,829,509	4,197,191	5,713,486	3,422,605	-	86,652,111
Expenses:								
Direct expenses:								
Personnel	8,138,264	28,898,293	1,072,378	2,298,068	4,088,667	1,884,197		46,373,867
Contractual services and professional fees	1,193,559	7,287,260	1,226,478	95,169	144,660	1,088,914	-	11,036,089
Insurance and bonding	608,686	343	-			250	-	609,279
Travel and per diem	995,461	4,446,201	198,565	221,924	219,539	79,079		6,162,969
Supplies	357,587	4,337,391	47,224	140,457	152,026	123,231	-	5,158,916
Equipment purchase, maintenance and lease	709,668	828,857	41,732	13,480	51,966	30,849	-	1,776,592
Facilities	735,915	4,008,953	3,512	14,326	46,187	991,603	-	5,801,696
Education	51,924	238,281	4,578	13,645	7,597	9,160	-	325,085
Special projects and events	304,359	359,810	25,862	24,576	11,012	24,421	-	749,942
Postage and freight	43,775	266,626	550,306	16,422	5,565	2,268		884,658
Assistance payments	2,820	173,208	248,806	487,379	-	141,231	-	1,053,444
Relocation	10,260	104,976	-		8,060	6,136	-	129,426
Pass-through awards	-	440,445	403,422	-	-	-	-	843,867
Depreciation	5,519,192	556,574	-		-	65,604	-	6,141,370
Bad debt expense	9,131	-	-		-	-		9,131
Other operating expenses	1,825,438	369,373	20,748	12,682	26,150	66,325	-	2,325,016
Total direct expenses	20,495,949	52,428,382	3,643,613	3,316,450	4,763,549	4,513,462	-	89,361,405
Allocation of indirect costs	(17,483,064)	14,682,591	967,253	900,055	1,229,394	3,771	-	-
Total operating expenses	3,012,885	67,110,973	4,610,866	4,216,505	5,992,943	4,517,233	-	89,361,405
Income (loss) from operations	(2,549,095)	914,558	316,643	(19,314)	(279,457)	(1,094,628)	-	(2,709,294)
Nonoperating revenues (expenses):								
Investment income	6,965	10,560			-	206,656		224,181
Interest expense	(593,374)	(5,966)	-	-	-	-	-	(599,340)
Net nonoperating revenues	(586,409)	4,594	-	-	-	206,656	-	(375,159)
Income (loss) before transfers and grant funded capital expenditures	(3,135,504)	919,152	316,643	(19,314)	(279,457)	(887,972)	-	(3,084,473)
Transfers between programs	(3,591,682)	35,243	-	306,569	1,067,658	2,188,214	-	
Grant funded capital expenditures	2,115,576	50,093	-	(286,255)	(747,530)	(1,131,884)	-	-
Net transfers and grant funded capital expenditures	(1,476,106)	85,336	-	19,314	320,128	1,056,330	-	-
Changes in net assets	(4,611,610)	1,004,488	316,643	-	40,668	163,368	-	(3,094,473)
Net assets at beginning of year, as originally stated	47,329,182	6,630,400	6,115,527	90,011	178,900	6,666,376	-	67,008,396
Prior period adjustment	72,978,400	-	-	-	-	-	-	72,978,400
Net assets at beginning of year, as restated	120,307,582	6,630,400	6,115,527	90,011	178,900	6,666,376	-	139,986,796
Net assets at end of year	$ 115,695,972	7,634,888	6,432,170	90,011	219,568	6,829,744	-	136,902,323

MANILAQ ASSOCIATION

Indian Health Service Programs - Schedule of Net Assets (Deficit)

September 30, 2012

	Compact	Electronic Healthcare Record Technology	Diabetes	Total
Assets				
Cash and cash equivalents	$ 314	-	-	314
Amounts receivable from awarding agencies	160,876	-	307,444	468,319
Accounts receivable, net	3,949,357	-	-	3,949,357
Due from other funds	668,884	875,984	-	1,544,868
Inventory	214,472	-	-	214,472
Capital assets, net of accumulated depreciation	1,772,801	-	-	1,772,801
Total assets	$ 6,765,703	875,984	307,444	7,949,131
Liabilities and Net Assets (Deficit)				
Accrued payroll and related liabilities	2	-	-	2
Due to other funds	-	-	314,271	314,271
Total liabilities	2	-	314,271	314,273
Net assets (deficit):				
Invested in capital assets	1,772,801	-	-	1,772,801
Restricted for program use	-	875,984	-	875,984
Unrestricted	4,992,900	-	(6,827)	4,986,073
Total net assets (deficit)	6,765,701	875,984	(6,827)	7,634,858
Total liabilities and net assets	$ 6,765,703	875,984	307,444	7,949,131

Exhibit E-2

MANIILAQ ASSOCIATION

Indian Health Service Programs

Combining Schedule of Revenues, Expenses an Changes in Net Assets (Deficits)

Year Ended September 30, 2012

	Compact Indirect	Compact Direct	Electronic Healthcare Record Technology	ANTHC Behavioral Health Aide 2011-12	Diabetes 2011-12	Diabetes 2012-13	Total
Revenues:							
Grant or contract	$	43,414,152	874,500	580,295	338,349	212,776	45,420,072
Patient services and program	-	20,566,638	-	-		-	20,566,638
Other	-	2,037,337	1,484	-	-	-	2,038,821
Total operating revenues	-	66,018,127	875,984	580,295	338,349	212,776	68,025,531
Expenses:							
Direct expenses:							
Personnel	4,090,998	23,930,408	-	465,035	222,061	167,791	28,866,293
Contractual services and professional fees	1,222,046	6,065,234	-			-	7,287,280
Insurance and bonding	-	343	-		-	-	343
Travel and per diem	297,817	4,068,814	-	44,548	39,184	9,038	4,449,201
Supplies	187,294	4,094,495	-	2,403	24,723	28,476	4,337,391
Equipment purchase, maintenance and lease	53,796	859,884	-	175	15,000	-	928,857
Facilities	1,940,043	2,066,910	-			-	4,006,953
Education	-	232,067	-	4,444	590	1,130	238,231
Special projects and events		359,510	-	-	100	-	359,610
Postage and freight	-	268,663	-	795	45	122	269,625
Assistance payments	-	173,208		-		-	173,208
Relocation	-	101,544	-		-	3,434	104,978
Pass-through awards	440,190	255	-	-	-	-	440,445
Transfer to capital improvements	-	(60,093)	-			-	(60,093)
Depreciation	-	565,574	-		-	-	565,574
Other operating expenses	158,788	218,079	-	-	3,733	2,773	383,373
Total direct expenses	6,380,974	42,941,715	-	537,400	305,458	212,764	62,378,289
Allocation of indirect costs	-	14,362,284	-	167,633	152,574	-	14,682,591
Total operating expenses	6,380,974	57,303,999	-	705,033	458,110	212,764	67,060,880
Income (loss) from operations	(6,380,974)	8,714,128	875,984	(124,738)	(119,761)	12	964,651
Nonoperating revenues (expenses):							
Investment income	-	10,550	-		-	-	10,560
Interest expense	-	(5,974)	-	-	-	(12)	(5,986)
Net nonoperating revenues	-	4,576	-	-	-	(12)	4,564
Income (loss) before transfers and grant funded capital expenditures	(6,380,974)	8,718,704	875,984	(124,738)	(119,761)	-	969,215
Transfers between programs	-	(209,256)	-	124,738	119,761	-	35,243
Changes in net assets	(6,380,974)	8,509,448	875,984	-	-		1,004,458
Net assets (deficits) at beginning of year	-	6,637,227	-	-	(6,827)	-	6,630,400
Net assets (deficits) at end of year	$ (6,380,974)	15,146,675	875,984	-	(6,827)	-	7,634,858

Exhibit F-1

MANILAQ ASSOCIATION

Bureau of Indian Affairs Programs

Combining Schedule of Net Assets

September 30, 2012

Assets		Assistance and Services Company	Child Care Development	Browns Field	Seagull Egg Collection	Total
Amounts receivable from awarding agencies	$	119,474	-	-	-	119,474
Due from other funds		6,888,958	424,811	-	1,376	6,315,145
Total assets	$	6,008,432	424,811	-	1,376	6,434,619
Liabilities and Net Assets						
Due to other funds		-	-	1,073	-	1,073
Deferred revenue		-	-	-	1,376	1,376
Total liabilities		-	-	1,073	1,376	2,449
Net assets (deficit):						
Restricted for program use		6,008,432	424,811	-	-	6,433,243
Unrestricted		-	-	(1,073)	-	(1,073)
Total net assets (deficit)		6,008,432	424,811	(1,073)	-	6,432,170
Total liabilities and net assets	$	6,008,432	424,811	-	1,376	6,434,619

Exhibit E-1

MANILAQ ASSOCIATION

Bureau of Indian Affairs Programs

Combining Schedule of Revenues, Expenses, and Changes in Net Assets (Deficits)

Year Ended September 30, 2012

	Assistance and Services Contract	Child Care Development	Browns Field	Seagull Egg Collection	Total
Revenues:					
Grant or contract	$ 4,740,488			222	4,740,680
Patient services and program	1,182				1,182
Other	87,837	-	-	-	87,837
Total revenues	4,829,287	-	-	222	4,829,509
Expenses:					
Direct expenses:					
Personnel	1,072,378	-	-	-	1,072,378
Contractual services and professional fees	1,228,478	-	-	-	1,228,478
Travel and per diem	198,643	-		222	198,865
Supplies	47,224	-	-		47,224
Equipment purchases, maintenance and lease	41,782				41,782
Facilities	3,512			-	3,512
Education	4,578			-	4,578
Special projects	28,882		-		28,882
Postage and freight	660,309		-	-	660,309
Assistance payments	248,606	-	-	-	248,606
Pass-through awards	409,422	-			409,422
Other operating expenses	20,748	-		-	20,748
Total direct expenses	3,943,391	-	-	222	3,943,613
Allocation of indirect costs	867,253	-	-	-	867,253
Total operating expenses	4,810,644	-	-	222	4,810,866
Income (loss) from operations	318,643			-	318,643
Transfers between programs	-	-	-	-	-
Changes in net assets	318,643	-	-	-	318,643
Net assets (deficit) at beginning of year	5,690,799	424,511	(1,073)	-	6,113,527
Net assets (deficit) at end of year	$ 6,009,422	424,511	(1,073)	-	6,432,170

MANILAQ ASSOCIATION

Federal Other Programs

Combining Schedule of Net Assets

September 30, 2012

Assets	Family Preservation and Support	Family Violence Prevention and Services	Sexual Assault Victims	Native Vocational Rehabilitation	Elder Equipment Health Center	Indian General Assistance	Traditional Housing Program	National Park Service	Elder Traditional Foods	Alcohol Safety Action Program	ER Remodel	Hospital Preparedness Program	HIPAA Compliance Renovation	TADM
Amounts receivable from awarding agencies	$ 58,742	63,149	-	191,423	-	110,548	20,438	13,333	38,798	-	-	-	50,798	241,748
Due from other funds	-	-	88,878	-	203,364	-	-	-	-	2,086	28,425	88,806	-	-
Total assets	$ 58,742	63,149	88,878	191,423	203,364	110,548	20,438	13,333	38,798	2,086	28,425	88,806	50,798	241,748
Liabilities and Net Assets														
Due to other funds	58,742	63,149	-	191,423	-	109,682	20,438	13,333	38,798	-	-	-	50,798	241,026
Deferred revenue	-	-	88,878	-	203,364	-	-	-	-	2,086	28,425	88,806	-	-
Total liabilities	58,742	63,149	88,878	191,423	203,364	109,682	20,438	13,333	38,798	2,086	28,425	88,806	50,798	241,026
Net assets - restricted for program use	-	-	-	-	-	866	-	-	-	-	-	-	-	723
Total liabilities and net assets	$ 58,742	63,149	88,878	191,423	203,364	110,548	20,438	13,333	38,798	2,086	28,425	88,806	50,798	241,748

(Continued)

NANILAQ ASSOCIATION

Federal Other Programs

Combining Schedule of Net Assets, continued

Assets	ARRA Community Health Center	EMS Code Blue IV	Community Health Center	Dental Health Therapy Training	EMS Code Blue V	Kivalina Clinic	Code Blue Phase VIII	Supplemental Food Program for Women, Infants and Children	Injury Prevention	ANTHC Prenatal Care	ANTHC Ambulance Road	ANTHC Oxygen Waste	MHC Pharmacy	Total
Amounts receivable from awarding agencies	$ 313	-	-	5,755	-	-	23,328	54,696	12,744	414	1,691	750	124,355	1,007,888
Due from other funds	-	28,957	139,212	-	72,427	97,492	-	-	-	-	-	-	-	389,443
Total assets	$ 313	28,957	139,212	5,755	72,427	97,492	23,328	54,696	12,744	414	1,691	750	124,355	1,797,311
Liabilities and Net Assets														
Due to other funds	313	-	-	5,755	-	-	23,328	54,696	12,744	414	1,691	750	124,355	1,008,178
Deferred revenue	-	28,227	139,212	-	72,427	-	-	-	-	-	-	-	-	611,121
Total liabilities	313	28,227	139,212	5,755	72,427	-	23,328	54,696	12,744	414	1,691	750	124,355	1,617,300
Net assets – restricted for program use	-	690	-	-	-	97,492	-	-	-	-	-	-	-	90,011
Total liabilities and net assets	$ 313	28,957	139,212	5,755	72,427	97,492	23,328	54,696	12,744	414	1,691	750	124,355	1,797,311

MANIILAQ ASSOCIATION

Federal Other Programs

Combining Schedule of Revenues, Expenses, and Changes in Net Assets

Year Ended September 30, 2012

	Legal Advocate Training	HIPAA Compliance Renovation	Family Preservation and Support	Family Violence Prevention and Services	Native Vocational Rehabilitation	Elder Equipment Health Center	Indian General Assistance	Indian School Environmental Lab Project	Treatment Housing Program	National Park Service	Elder Traditional Foods	Alcohol Safety Action Program 2011-12	Alcohol Safety Action Program 2012-13	Caregiver Grants FY11
Revenues:														
Grant or contract	$ -		115,762	98,518	394,973	5,474	134,063	4,326	101,529	13,339	69,755	53,651	19,165	
Patient services and program	-	-	-		100	-	-		-	-	-	-	-	
Other	1,259	-	-	-	-	-	-	-	-	-	-	-	-	686
Total revenues	1,259	-	115,762	98,518	395,073	5,474	134,063	4,326	101,529	13,339	69,755	53,651	19,165	686
Expenses:														
Direct expenses:														
Personnel	-		73,849	45,100	214,945	-	83,149		69,590	-	4,112	43,789	15,609	-
Contractual services and professional fees	-		-	-	75	-	-	-	-	13,339	61,746	-	-	-
Travel and per diem	1,335		14,717	2,563	38,455		22,077	1,894	-	-		-	1,214	587
Supplies	347		-	20,391	53,409		751	2,432	-	-		987	157	-
Equipment purchase, maintenance and lease			2,370	-			752		-		-			
Facilities			-		-		-		11,930	-	-	-		
Education		-		-	1,490	-	475			-	-	-		
Special projects and events			-	459	-	-	(4,769)	-			-			
Postage and freight		-	55		5		455			-		-		
Assistance payments		-			-	-	-	-		-		-		
Transfer to capital improvement		122,509	-	-	-	5,474	-	-		-		-		
Other	-	-	-	1,114	4,000	-	1,867	-	89	-	-	-	-	-
Total direct expenses	1,682	122,509	90,991	79,266	308,092	5,474	104,477	4,326	81,609	13,339	65,858	44,776	16,980	587
Allocation of indirect costs	-	-	24,771	19,252	94,408	-	29,586	-	19,920	-	3,897	15,750	4,627	99
Total operating expenses	1,682	122,509	115,762	98,518	402,500	5,474	134,063	4,326	101,529	13,339	69,755	60,526	21,607	686
Income (loss) from operations	(423)	(122,509)		-	(7,427)		-	-	-		-	(6,875)	(2,442)	
Transfers between programs	423	122,509	-	-	7,427	-	-	-	-	-	-	6,875	2,442	-
Changes in net assets	-	-	-	-	-	-	-	-	-		-			-
Net assets at beginning of year	-	-	-	-	-	-	898	-	-	-	-	-	-	-
Net assets at end of year	$ -	-	-	-	-	-	898	-	-	-	-	-	-	-

(Continued)

[illegible] ASSOCIATION

Federal Other Programs

Combining Schedule of Revenues, Expenses, and Changes in Net Assets, Continued

Exhibit [illegible], continued

	Hospital Preparedness Program 2011-12	Hospital Preparedness Program 2012-13	TADN 2011-12	TADN 2012-13	Community Health Center 2011-12	Community Health Center 2012-13	EMS Code Blue IV	[illegible] Clinic	Injury Prevention 2011-12	Injury Prevention 2012-13	Environmental Health Training ANTHC	Supplemental Food Program for Women, Infants and Children 2011-12	Supplemental Food Program for Women, Infants and Children 2012-13	ANTHC Prenatal Care	ANTHC Ambulance Fund	ANTHC Oxygen Minds	[illegible]	Total
Revenues:																		
Grant or contract	$ 22,[illegible]	2,[illegible]	1,0[illegible]	4[illegible]	1,0[illegible]	148,812			49,[illegible]	4,940	11,[illegible]	145,[illegible]	98,216	414	1,4[illegible]	780	124,[illegible]	4,0[illegible]
Patient services and program	-	-	-	-	-	-			-	-	-	-	-		-	-		100
Other	-	-	112,[illegible]	-	-	-			-	-	-	-	-		-	-	-	114,[illegible]
Total revenues	22,[illegible]	2,[illegible]	1,[illegible]	4[illegible]	1,0[illegible]	148,812	-	-	49,[illegible]	4,940	11,[illegible]	145,[illegible]	98,216	414	1,[illegible]	780	124,[illegible]	4,197,191
Expenses:																		
Direct expenses:																		
Personnel	-		591,[illegible]	-	760,[illegible]	118,[illegible]			28,919	3,878	-	132,[illegible]	42,814				-	2,2[illegible]
Contractual services and professional fees	-	-	-		17,[illegible]			-	-	-	8,[illegible]	-	-	-				9[illegible]
Travel and per diem	5,739	876	61,371	-					6,[illegible]		35,[illegible]	7,007	[illegible]	414				221,[illegible]
Supplies	17,119	-	38,[illegible]						2,759		8,302	2,057	876			-		143,[illegible]
Equipment purchase, maintenance and lease	-	1,5[illegible]	9,[illegible]						-		-	-	-	-				19,480
Facilities	-	-	2,4[illegible]											-			-	14,3[illegible]
Education			11,1[illegible]						-		940			-	-			13,84[illegible]
Special projects and events			28,[illegible]						-			-	-		-			94,[illegible]
Postage and freight	-		12,474	-	-				178			2,[illegible]	849	-				18,4[illegible]
Assistance payments	-	-	128,119	339,[illegible]				-			-	-	-	-	-	-	-	487,[illegible]
Transfer to capital improvement	-	-	-	-				31,478			-	-	-	-	1,[illegible]	780	124,[illegible]	3[illegible]
Other	-	-	4,[illegible]	-	-	-	-	-	-	-	-	1,128	505	-	-	-	-	12,[illegible]
Total direct expenses	22,[illegible]	3,[illegible]	9[illegible]	339,[illegible]	776,[illegible]	118,[illegible]	-	31,478	39,[illegible]	3,[illegible]	51,[illegible]	149,[illegible]	45,182	414	1,[illegible]	780	124,[illegible]	3,[illegible]
Allocation of indirect costs			246,671	70,[illegible]	2[illegible],217	31,[illegible]	-	-	11,319	1,074	-	38,445	[illegible]	-	-	-	-	801,[illegible]
Total operating expenses	22,[illegible]	2,[illegible]	1,221,181	409,[illegible]	1,0[illegible]	148,812	-	31,478	49,[illegible]	4,9[illegible]	51,[illegible]	1[illegible]	57,232	414	1,[illegible]	780	124,[illegible]	4,[illegible]
Income (loss) from operations	-		([illegible])	-	-	-	-	(31,478)	-	-	(40,[illegible])	(40,176)	(1,0[illegible])	-	-	-	-	(305,[illegible])
Transfers between programs			52,[illegible]	-		-	-	31,478	-	-	40,[illegible]	40,176	1,0[illegible]	-	-	-	-	305,[illegible]
Changes in net assets	-	-				-	-	-	-	-	-	-	-	-	-	-	-	-
Net assets at beginning of year	-	-	72[illegible]	-		-	[illegible]	87,482	-	-	-	-	-	-	-	-	-	8[illegible],011
Net assets at end of year	$ -	-	72[illegible]	-	-	-	[illegible]	87,482	-	-	-	-	-	-	-	-	-	8[illegible],011

MANILAQ ASSOCIATION

State of Alaska Other Programs

Combining Schedule of Net Assets

Year Ended September 30, 2012

	Remote Maintenance Worker	Comprehensive Behavioral Health Treatment and Recovery	Community Developmental Disabilities	Short-term Assistance and Referral	Family Crisis Center	Residential Child Care	Rural Social Services
Assets							
Cash and cash equivalents	$ -	50	-	-	-	-	450
Amounts receivable from awarding agencies	8,304	-	-	-	92	-	-
Due from other funds	-	542,675	50,432	11,861	25,114	59,363	9,798
Total assets	$ 8,304	542,725	50,432	11,861	25,206	59,363	10,248
Liabilities and Net Assets (Deficit)							
Due to other funds	8,304	-	-	-	-	-	-
Deferred revenue	-	520,558	13,790	11,861	-	59,363	10,248
Total liabilities	8,304	520,558	13,790	11,861	-	59,363	10,248
Net assets (deficit):							
Restricted for program use	-	22,167	36,642	-	25,206	-	-
Unrestricted	-	-	-	-	-	-	-
Total net assets (deficit)	-	22,167	36,642	-	25,206	-	-
Total liabilities and net assets	$ 8,304	542,725	50,432	11,861	25,206	59,363	10,248

(Continued)

MANILAQ ASSOCIATION

State of Alaska Other Programs

Combining Schedule of Net Assets, continued

	Nutrition, Transportation, and Support Service	Senior In-Home Services	Senior Residential Services	Elder Care Addition	EMS Code Blue Phase IX	EMS Code Blue Phase VI	EMS Code Blue Phase X	EMS Code Blue Phase XI
Assets								
Cash and cash equivalents	$ -	-	300	-	-	-	-	-
Amounts receivable from awarding agencies	13,313	-	-	5,710	71,439	-	64,416	60,418
Due from other funds	-	1,897	107,755	-	-	31,055	20,841	-
Total assets	$ 13,313	1,897	108,055	5,710	71,439	31,055	85,257	60,418
Liabilities and Net Assets (Deficit)								
Due to other funds	57,261	-	-	5,710	71,439	-	-	57,822
Deferred revenue	-	1,897	-	-	-	14,161	37,619	-
Total liabilities	57,261	1,897	-	5,710	71,439	14,161	37,619	57,822
Net assets (deficit):								
Restricted for program use	-	-	108,055	-	-	16,894	47,638	2,596
Unrestricted	(43,948)	-	-	-	-	-	-	-
Total net assets (deficit)	(43,948)	-	108,055	-	-	16,894	47,638	2,596
Total liabilities and net assets	$ 13,313	1,897	108,055	5,710	71,439	31,055	85,257	60,418

(Continued)

MANILAQ ASSOCIATION

State of Alaska Other Programs

Combining Schedule of Net Assets, continued

	Community Health Aide Training and Supervision	Emergency Medical Services and Injury Prevention	Public Health Nursing	Tobacco Prevention and Control	Tobacco Cessation Interventions	ICWA	Total
Assets							
Cash and cash equivalents	$ -	-	-	-	-	-	800
Amounts receivable from awarding agencies	-	11,797	11,554	-	212	-	245,255
Due from other funds	9,686	-	-	85	-	-	864,562
Total assets	$ 9,686	11,797	11,554	85	212	-	1,110,617
Liabilities and Net Assets (Deficit)							
Due to other funds		7,297	11,554	-	212	182	217,781
Deferred revenue	9,686	-	-	85	-	-	673,268
Total liabilities	9,686	7,297	11,554	85	212	182	891,049
Net assets (deficit):							
Restricted for program use	-	4,500	-	-	-	-	263,696
Unrestricted	-	-	-	-	-	(182)	(44,130)
Total net assets (deficit)	-	4,500	-	-	-	(182)	219,568
Total liabilities and net assets	$ 9,686	11,797	11,554	85	212	-	1,110,617

MANILAQ ASSOCIATION

State of Alaska Other Programs

Combining Schedule of Revenues, Expenses, and Changes in Net Assets (Deficit)

Year Ended September 30, 2012

	Remote Maintenance Worker		Comprehensive Behavioral Health Treatment and Recovery		Community Developmental Disabilities		Short-term Assistance and Referral		Family Crisis Center	
	2011-12	2012-13	FY12	FY13	2011-12	2012-13	2011-12	2012-13	2011-12	2012-13
Revenues:										
Grant or contract	$ 76,580	6,304	1,073,573	297,644	84,416	18,711	56,912	9,369	235,190	84,343
Patient services and program	-	-	18,658	17,900	572,253	35,040			-	-
Other	-	-	-	-	400	-	-	-	-	-
Total revenues	76,580	6,304	1,092,231	315,544	657,071	53,751	56,912	9,369	235,190	84,343
Expenses:										
Direct expenses:										
Personnel	-	4,378	722,260	233,883	548,228	191,144	39,915	7,663	174,552	69,757
Contractual services and professional fees	72,118	-	22,811	-	960	-	-	-		-
Travel and per diem	-	-	32,732	-	26,804	4,193	-	-	-	165
Supplies	-	-	18,579	-	39,745	10,130	-		4,640	77
Equipment purchase, maintenance and lease	-	-	60	-	11,514	1,659	-	-	8,105	234
Facilities	3,750	1,250	-	-	21,992	-	-	-	-	-
Education	-	-	-	-	975	-	-	-	125	-
Relocation	-	-	-	-		2,500	-	-	-	
Special projects and events	-	-	-	-	(793)	(195)	11,716	318	-	-
Postage and freight	-	-	-	-	659	199		225	-	
Transfer to capital improvement	-	-	-		-	-	-	-	-	-
Other	-	438	-	-	4,842	2,920	-	-	843	194
Total direct expenses	76,868	6,066	794,442	233,883	652,211	212,542	51,631	8,206	188,475	70,427
Allocation of indirect costs	712	238	293,880	64,014	101,520	57,870	5,972	1,163	46,715	13,916
Total operating expenses	76,580	6,304	1,088,322	297,897	753,731	270,412	57,603	9,369	235,190	84,343
Income (loss) from operations	-	-	3,909	17,647	(116,660)	(216,661)	(691)	-	-	-
Transfers between programs	-	-	-	-	116,660	216,661	691	-	-	-
Change in net assets	-	-	3,909	17,647	-	-	-	-	-	-
Net assets (deficit) at beginning of year	-	-	611	-	36,842	-	-	-	25,208	-
Net assets (deficit) at end of year	$ -	-	4,520	17,647	36,842	-	-	-	25,208	-

(Continued)

MARILAQ ASSOCIATION

State of Alaska Other Programs

Combining Schedule of Revenues, Expenses, and Changes in Net Assets (Deficit), Continued

	Residential Child Care		Rural Human Services	Rural Social Services		Nutrition, Transportation, and Support Service		Senior In-Home Services		Senior Residential Services
	2011-12	2012-13	2011-12	2011-12	2012-13	2011-12	2012-13	2011-12	2012-13	2011-12
Revenues:										
Grant or contract	$ 61,102	15,957	64,112	123,615	34,552	12,998	11,932	73,703	22,486	193,440
Patient services and program	178,705	116,550	-	61,002	13,881	12,287	14,352	-	-	1,215
Other	-	-	-	-	-	-	-	-	-	-
Total revenues	239,807	132,507	64,112	184,617	48,733	25,285	26,084	73,703	22,486	194,655
Expenses:										
Direct expenses:										
Personnel	447,880	116,695	60,297	159,387	47,188			59,151	17,709	182,396
Contractual services and professional fees	-		-	-	-	30,382	11,289	-		-
Travel and per diem	2,040		-	14,468	(189)	-	-		-	1,909
Supplies	11,826	3,528		989	209	-		-	-	1,001
Equipment purchases, maintenance and lease	915	661				-		-	-	392
Facilities	21,880	335	-	-		-	-	-	-	-
Education	-		3,146			-	-	-	-	-
Relocation	(25)	5,000	-			-		-	-	-
Special projects and events	-	-	-	-	-	-		-	-	-
Postage and freight	4	1	-	119	9	-	-	-	-	1,019
Transfer to capital improvement	-		-	-	-		-	-	-	
Other	9,127	3,071	-	1,350	-	-	-	-	-	-
Total direct expenses	493,007	129,089	63,443	176,305	47,206	30,382	11,289	59,151	17,709	186,706
Allocation of indirect costs	132,768	34,817	17,882	61,325	12,748	1,792	883	15,802	4,780	28,734
Total operating expenses	625,775	163,906	101,325	237,630	59,954	32,184	11,832	73,703	22,486	193,440
Income (loss) from operations	(385,968)	(30,399)	(17,213)	(52,613)	(11,221)	(6,899)	14,252	-	-	1,215
Transfers between programs	385,968	30,399	17,213	52,613	11,221	6,899	-	-	-	-
Changes in net assets	-	-	-	-	-	-	14,252	-	-	1,215
Net assets (deficit) at beginning of year	-	-	-	-	-	-	(58,200)	-	-	106,840
Net assets (deficit) at end of year	$ -	-	-	-	-	-	(43,948)	-	-	108,055

(Continued)

MANILAQ ASSOCIATION

State of Alaska Other Programs

Combining Schedule of Revenues, Expenses, and Changes in Net Assets (Deficit), Continued

	Elder Care Addition	EMS				Community Health Aide Training and Supervision		Emergency Medical Services and Injury Prevention	
		Code Blue Phase IX	Code Blue Phase VI	Code Blue Phase X	Code Blue Phase XI	2011-12	2012-13	2011-12	2012-13
Revenues:									
Grant or contract	$ 577,724	66,904	-	29,395	60,418	115,565	39,953	103,577	50,165
Patient services and program	-	-	-	-	-		-	-	-
Other	-	-	-	1,049	2,597	-	-	-	-
Total revenues	577,724	66,904	-	30,444	63,015	115,565	39,953	103,577	50,165
Expenses:									
Direct expenses:									
Personnel	-		-	-	-	49,679	19,827	72,438	25,779
Contractual services and professional fees	-	-	-	-	-	-	-	-	
Travel and per diem	-		-	-	-	41,317	11,656	1,930	9,232
Supplies	-	-	-	-		-		2,737	4,725
Equipment purchase, maintenance, and lease	-	5,973	-	11,874	1,645	-	-	4,870	-
Facilities		-		-	-	-	-	-	-
Education	-	-		-	-	-	-		
Relocation	-			-		-	-		
Special projects and events	-	-	-	-	-	-	-		
Postage and freight	-	935		292	-		-	-	
Transfer to capital improvement	577,724	93,903	-	17,229	58,774	-	-	-	
Other	-	-	-	-	-	-	-	577	-
Total direct expenses	577,724	100,711	-	29,395	60,419	90,996	31,483	82,552	39,736
Allocation of indirect costs	-	-	-	-	-	24,569	8,500	21,025	10,789
Total operating expenses	577,724	100,711	-	29,395	60,419	115,565	39,983	103,577	50,525
Income (loss) from operations	-	(33,807)	-	1,049	2,596	-	-	-	(360)
Transfers between programs	-	33,807	-	-	-	-	-	-	360
Changes in net assets	-	-		1,049	2,596	-	-		-
Net assets (deficits), at beginning of year	-	-	16,884	46,589	-	-	-	4,500	-
Net assets (deficits), at end of year	$ -	-	16,884	47,638	2,596	-	-	4,500	-

(Continued)

MANILAQ ASSOCIATION

State of Alaska Other Programs

Combining Schedule of Revenues, Expenses, and Changes in Net Assets (Deficit), Continued

	Public Health Nursing		Tobacco Prevention and Control		Tobacco Cessation Interventions			
	2011-12	2012-13	2011-12	2012-13	2011-12	2012-13	ICWA	Total
Revenues:								
Grant or contract	$ 563,923	197,470	77,411	28,040	94,489	29,337	76,204	4,667,698
Patient services and program	-	-	-	-	-	-	-	1,041,743
Other	-	-	-	-	-	-	-	4,046
Total revenues	563,923	197,470	77,411	28,040	94,489	29,337	76,204	5,713,485
Expenses:								
Direct expenses:								
Personnel	522,034	154,356	24,901	6,283	51,445	18,356	61,554	4,096,667
Contractual services and professional fees	-	-	-	-	-	-	7,128	144,668
Travel and per diem	26,737	11,500	16,009	3,660	12,054	-	4,531	219,639
Supplies	2,762	2,936	15,391	10,167	13,424	6,507	2,963	153,028
Equipment purchase, maintenance, and lease	2,723	1,061	-	-	-	-	-	51,966
Facilities	-	-	-	-	-	-	-	49,187
Education	750	2,001		600		-	-	7,597
Relocation	575	-	-	-	-	-	-	8,050
Special projects and events	-	(36)	-	-	-	-	-	11,012
Postage and freight	1,704	292	-	120	-	-	-	5,565
Transfer to capital improvement	-	-	-		-	-	-	747,530
Other	1,065	60	1,653	-	-	-	-	26,150
Total direct expenses	558,370	172,170	60,954	22,730	76,923	24,863	76,176	5,511,079
Allocation of indirect costs	150,898	46,749	16,457	6,226	20,966	6,813	21,378	1,229,394
Total operating expenses	709,268	216,919	77,411	28,956	97,881	31,676	97,554	6,740,473
Income (loss) from operations	(145,345)	(21,449)	-	(916)	(3,392)	(2,339)	(21,350)	(1,026,988)
Transfers between programs	145,345	21,449	-	916	3,392	2,339	21,350	1,067,856
Changes in net assets	-	-	-	-	-	-	-	40,868
Net assets (deficit) at beginning of year	-	-	-	-	-	-	(182)	178,900
Net assets (deficit) at end of year	$ -	-	-	-	-	-	(182)	219,568

MANILAQ ASSOCIATION

Other Programs

Combining Schedule of Net Assets

September 30, 2012

	Ilgaat Tupqat Daycare Center	Paaraq Scholarship	Scholarship Endowment	Citco	Donations	Tupqich Elder Apartments	DEC Air Quality	ANTHC H1N1
Assets								
Cash and cash equivalents	$ 200	-	-	-	-	7,726	-	-
Investments, restricted	-	-	5,854,956	-	-	-	-	-
Restricted cash	-	-	-	-	-	193,402	-	-
Amounts receivable from awarding agencies	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-
Accrued interest receivable	-	-	19,179	-	-	-	-	-
Due from other funds	7,897	-	-	123,929	9,000	-	4,823	18,478
Note receivable	-	-	-	-	-	-	-	-
Capital assets, net of accumulated depreciation	-	-	-	-	-	2,112,500	-	-
Total assets	$ 8,097	-	5,874,135	123,929	9,000	2,313,627	4,823	18,478
Liabilities and Net Assets (Deficit)								
Accounts payable and accrued expenses	-	-	-	-	-	320,433	-	-
Due to other funds	-	45,257	866,168	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	1,145	18,478
Total liabilities	-	45,257	866,168	-	-	320,433	1,145	18,478
Net assets (deficit):								
Invested in capital assets	-	-	-	-	-	2,112,500	-	-
Restricted for program use	8,097	-	-	123,929	9,000	-	3,678	-
Unrestricted	-	(45,257)	4,807,967	-	-	(119,306)	-	-
Total net assets (deficit)	8,097	(45,257)	4,807,967	123,929	9,000	1,993,194	3,678	-
Total liabilities and net assets (deficit)	$ 8,097	-	5,674,135	123,929	9,000	2,313,627	4,823	18,478

(Continued)

MANILAQ ASSOCIATION

Other Programs

Combining Schedule of Net Assets, Continued

	Hunter Support	Ice Seal Harvest	CATCH	MHC ANTHC	Energy and Economic Development	Long Term Care Facility	Maniilaq Development LLC	Total
Assets								
Cash and cash equivalents	$ -	-	-	-	-	-	-	7,925
Investments, restricted	-	-	-	-		-	-	5,864,956
Restricted cash	-	-	-	-	-	-	-	183,402
Amounts receivable from awarding agencies	-	17,532	-	150,182	-	-	-	157,714
Accounts receivable	-	-	-	-	-	1,595,416	-	1,595,416
Accrued interest receivable	-	-	-	-	-	-	-	19,179
Due from other funds	-	-	1,622		2,534	-	-	166,283
Note receivable	-	-	-	-	-	-	13,657,801	13,657,801
Capital assets, net of accumulated depreciation	-	-	-	-	-	7,500	-	2,120,000
Total assets	$ -	17,532	1,622	150,182	2,534	1,602,916	13,657,801	23,684,676
Liabilities and Net Assets (Deficit)								
Accounts payable and accrued expenses	-	-	-	-	-	3,892	-	324,365
Due to other funds	73,398	17,532	-	150,182	-	1,598,954	13,657,801	16,409,282
Deferred revenue	-	-	1,622	-	-	-	-	21,245
Total liabilities	73,398	17,532	1,622	150,182	-	1,602,916	13,657,801	16,754,932
Net assets (deficit):								
Invested in capital assets	-	-	-	-	-	7,500	-	2,120,000
Restricted for program use	-	-	-	-	2,534	-	-	147,238
Unrestricted	(73,398)	-	-	-	-	(7,500)	-	4,662,506
Total net assets (deficit)	(73,398)	-	-	-	2,534	-	-	6,829,744
Total liabilities and net assets (deficit)	$ -	17,532	1,622	150,182	2,534	1,602,916	13,657,801	23,684,676

NANILAQ ASSOCIATION
Other Programs
Combining Schedule of Revenues, Expenses, and Changes in Net Assets (Deficits)

Year Ended September 30, 2012

	Bigeal Tupqat Daycare Center	Paaraq Scholarship	Scholarship Endowment	Clan	Donations	Manilaq 36 Plex	Manilaq Warehouse	Tupqich Elder Apartments	DEC Air Quality	Hunter Support	Ice Seal Harvest
Revenues:											
Grant or contract	$ -	-				-	-	-	-	-	-
Patient service and program	6,977	-			-		-	66,671	-	-	-
Other	1,120	-	-	694,025	3,331	-	-	-	-	-	17,532
Total revenues	8,097	-	-	694,025	3,331	-	-	66,671	-	-	17,532
Expenses:											
Direct expenses:											
Personnel	-		-	54,969	11,246		-	32,633	-	-	6,700
Contractual services and professional fees	-		-	-	-	-	-		-		7,215
Insurance and bonding	-		-	-	-	-	-	-	-	-	-
Travel and per diem	-		3,393	-	13,820	-	-		-	-	801
Supplies	-		210	-	137		-		-	-	-
Equipment purchase, maintenance and lease		-	-	-	1,741		-	-	-	-	-
Facilities		-	-	668,917	-		-		-	-	45
Postage and freight		-	-	20	66		-		-	-	-
Assistance payments		10,600	139,631		-		-	-		-	-
Education	-	-		-	289					-	-
Relocation	-	-		-		-				-	-
Special projects and events	-	-	-	-		-				-	-
Transfer of Capital Improvements	-	-		-		80,326	379,151	-		-	-
Depreciation	-	-	-		-	-	-	66,004		-	-
Bad debt expense	-		-	-	-	-	-	-		-	-
Other	-	-	-	-	1,482	-	-	44,234	-	-	-
Total direct expenses	-	10,600	134,224	723,886	28,860	80,326	379,151	143,371	-	-	13,761
Allocation of indirect costs	-	-	-	-	-	-	-	-	-	-	3,771
Total operating expenses	-	10,600	134,224	723,886	28,860	80,326	379,151	143,371	-	-	17,532
Income (loss) from operations	8,097	(10,600)	(134,224)	170,129	(25,519)	(80,326)	(379,151)	(76,700)	-	-	-
Non operating revenues:											
Investment income	-	-	206,666	-	-	-	-		-	-	-
Income (loss) before transfers	8,097	(10,600)	72,442	170,129	(25,519)	(80,326)	(379,151)	(76,700)	-	-	-
Transfers between programs	-	-	-	-	25,519	80,326	379,151	-	-	-	-
Changes in net assets	8,097	(10,600)	72,442	170,129	-	-	-	(76,700)		-	-
Net assets (deficit) at beginning of year	-	(34,657)	4,735,525	(46,200)	9,000	-	-	2,069,894	3,678	(73,398)	-
Net assets (deficits) at end of year	$ 8,097	(45,257)	4,807,967	123,929	9,000	-	-	1,993,194	3,678	(73,398)	-

(Continued)

NANILAQ ASSOCIATION
Other Programs
Combining Schedule of Revenues, Expenses, and Changes in Net Assets (Deficits), Continued

	MHART	Behavioral Center	CATCH	Kawerak Inc.	Daycare Renovation	Nanilaq ANTHC	Nanilaq Café	Energy and Economic Development	Long Term Care Facility	Total
Revenues :										
Grant or contract	$ -	-	-	120,072	225,000	150,182	-	-	-	495,254
Patient service and program	14,350	-	-	-	-	-	-	-	1,917,857	2,008,998
Other	-	-	4,378	-	-	-	-	-	1,000	921,368
Total revenues	14,350	-	4,378	120,072	225,000	150,182	-	-	1,918,857	3,422,605
Expenses:										
Direct expenses:										
Personnel	67,381	93,136	-	1	-	-	-	-	1,869,242	1,884,197
Contractual services and professional fees	-	-	-	105,379		-		-	880,326	1,038,914
Insurance and bonding		-		-				-	250	250
Travel and per diem	5,474	-	4,378	15,059			-	-	35,091	75,078
Supplies	4,856	-		18,569	-	-	-	-	99,429	123,231
Equipment purchase, maintenance and lease	2,306	-	-			-	-		28,502	30,849
Facilities	-	-	-	-		-	-	-	322,866	991,903
Postage and freight	369			12		-	-	-	1,781	2,269
Assistance payments	-			-		-	-	-	-	141,231
Education	1,844			-		-		-	7,027	9,160
Relocation	-	-		-	-			-	6,139	6,139
Special projects and events	-			-			-	-	24,421	24,421
Transfer of Capital Improvements	-				393,015	150,182	157,210	-	-	1,131,884
Depreciation	-	-			-	-	-	-	-	88,504
Bad debt expense	-	-	-	-	-	-	-	-	-	-
Other	5,708	-	-	226	-	-	-	-	4,026	88,325
Total direct expenses	117,908	93,136	4,378	139,316	365,015	150,182	157,210	-	3,109,992	5,846,346
Allocation of indirect costs	-	-	-	-	-	-	-	-	-	3,771
Total operating expenses	117,908	93,136	4,378	139,316	365,015	150,182	157,210	-	3,109,992	5,849,117
Income (loss) from operations	(103,618)	(93,136)	-	(19,244)	(140,015)	-	(157,210)	-	(1,184,995)	(2,226,512)
Non operating revenues:										
Investment income	-	-	-	-	-	-	-	-	-	208,998
Income (loss) before transfers	(103,618)	(93,136)	-	(19,244)	(140,015)	-	(157,210)	-	(1,184,995)	(2,019,546)
Transfers between programs	103,618	93,136	-	19,244	140,015	-	157,210	-	1,184,995	2,183,214
Changes in net assets	-				-	-			-	163,368
Net assets (deficit) at beginning of year	-	-	-	-	-	-	-	2,834	-	6,666,376
Net assets (deficits) at end of year	$ -	-	-	-	-	-	-	2,834	-	6,829,744

MANILAQ ASSOCIATION

Schedule of Expenditures of Federal Awards

Year ended September 30, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Grant #	Federal CFDA Number	Grant Amount	Federal Expenditures
U.S. Department of Agriculture				
Direct:				
Business & Industry Loan Guarantee	None	10.768	$ 4,000,000	3,801,530
Passed through the State of Alaska -				
Department of Environmental Conservation:				
Remote Maintenance Worker	1612	10.760	22,172	13,866
Remote Maintenance Worker	1613	10.760	32,180	1,606
			54,352	15,343
Passed through the State of Alaska -				
Department of Health and Social Services:				
Supplemental Food Program - WIC	604-12-614	10.557	211,388	145,355
Supplemental Food Program - WIC	604-13-614	10.557	227,910	56,216
			439,308	201,571
Code Blue Phase IX	65C-10-280	10.780	62,218	48,631
Code Blue Phase X	65C-11-281	10.780	51,221	18,199
Code Blue Phase XI	65C-12-281	10.780	89,455	4,820
			202,894	71,650
Total U.S. Department of Agriculture			4,696,565	4,090,094
U.S. Department of Education				
Passed through the Native Village of Kotzebue				
Vocational Rehabilitation Services For American Indians	H250D060033	84.250	1,155,604	384,873
U.S. Environmental Protection Agency				
Direct:				
Manilaq Tribal Response Program	RP-95061402-2	66.817	121,761	58,690
Indian General Assistance Program	GA-00J7001	66.817	344,847	134,063
			466,626	192,692
Kobuk School Environmental Lab Learning Project	NE-00J13205-0	66.951	104,537	4,328
Total direct			571,186	184,219
Passed through the State of Alaska -				
Department of Environmental Conservation:				
Remote Maintenance Worker	1612	66.606	69,663	48,597
Remote Maintenance Worker	1613	66.202	68,946	3,225
Total U.S. Environmental Protection Agency			709,663	241,039
U.S. Department of Justice				
Direct:				
Traditional Housing Program	2010-WH-AX-0005	16.736	249,882	101,529
Manilaq Family Crisis Center	12-DV-11	16.017	4,554	3,536
Manilaq Family Crisis Center	12-DV-11	16.575	44,948	31,712
Manilaq Family Crisis Center	13-DV-11	16.575	24,908	8,224
			69,857	37,946
Total U.S. Department of Justice			324,294	143,010
U.S. Department of the Interior				
Direct:				
Bureau of Indian Affairs Self Governance Compact	GT-06GT004-11	15.022	3,972,369	138,790
Bureau of Indian Affairs Self Governance Compact	GT-06GT004-12	15.022	4,146,880	3,926,167
			8,119,249	4,064,957
National Park Services	None	15.999	103,581	13,333
Alaska Migration Bird Co-Management Council	70181AG010	15.643	7,000	222
Total U.S. Department of the Interior			8,125,249	4,078,512
Denali Commission				
Direct				
Noorvik Native Community Cemetery Road Construction	01297-00	90.100	957,850	388,857

MANILAQ ASSOCIATION

Schedule of Expenditures of Federal Awards, Continued

Federal Grantor/Pass-Through Grantors/Program Title	Grant #	Federal CFDA Number	Grant Amount	Federal Expenditures
U.S. Department of Health and Human Services				
Direct:				
Indian Health Services, Compact of Self-Governance	6900650029	93.210	43,722,197	43,414,182
Special Diabetes Programs for Indians	H1D9400342/14	93.237	613,712	336,948
Special Diabetes Programs for Indians	H1D1HS00284-15-00	93.237	613,712	212,778
			1,227,424	551,126
Title VI-A - Special Programs for the Aging	111BAKTBNS	93.047	271,090	93,756
Family Preservation and Support	G-11POAKFPSS	93.556	66,514	66,514
Family Preservation and Support	12POAKFPSS	93.556	53,868	25,728
			120,382	92,242
Native Family Assistance	12POAKTANF	93.559	1,056,566	1,056,566
Title IV-B - Child Welfare Social Services	G-1101AK1517	93.645	32,829	23,510
Family Violence Prevention and Services	G-11POAKFVPS	93.671	300,886	96,619
Manilaq Family Crisis Center	12-DV-11	93.671	28,356	20,240
Manilaq Family Crisis Center	13-DV-11	93.671	24,364	8,108
			353,956	115,892
Community Health Centers	H80CS01127	93.224	3,196,405	1,210,610
Injury Prevention Program	D28IHS00087-03-00	93.284	209,972	54,772
Elder Equipment Health Center	C76HF16821	93.887	495,000	5,474
Total direct			50,885,420	46,585,256
Passed through the Alaska Native Tribal Health Consortium:				
Training Assistance Program	12-MANI	93.210	11,000	11,000
Behavioral Health Aide	ANTHC-04-U-2758	93.210	732,616	580,295
			732,616	591,295
Passed through the State of Alaska - Department of Health and Social Services:				
Nutrition, Transportation and Support Services	607-12-109	93.045	25,334	7,421
Nutrition, Transportation and Support Services	607-13-109	93.045	33,000	9,250
			58,334	16,671
Nutrition, Transportation and Support Services	607-12-109	93.045	7,500	2,197
Hospital Preparedness Program	6U3REP090267-03-00	93.889	34,353	22,824
Hospital Preparedness Program	1U90TP000501-01	93.889	25,904	2,526
			60,257	25,350
Alcohol Safety Action Program	602-12-479	93.959	88,000	63,851
Alcohol Safety Action Program	602-13-479	93.959	86,000	19,166
			170,000	72,616
Total U.S. Department of Health and Human Services			51,704,129	47,296,587
Total Federal financial assistance			$ 57,709,544	58,823,072

1) This schedule was prepared on the accrual basis of accounting.
2) Manilaq passed $440,445 of Indian Health Services funding CFDA 93.210 to subrecipients
3) Grant revenue reserved for 2018 expenses:

	CFDA	Amount
BIA Compact	15.022	229,824

MANILAQ ASSOCIATION

Schedule of State Financial Assistance

Year Ended September 30, 2012

	Grant #	Grant Amount	State Share of Expenditures
Department of Health and Social Services:			
* Community Health Aide Training and Supervision	601-12-010	$ 198,876	115,565
Community Health Aide Training and Supervision	601-13-010	198,876	39,983
* Public Health Nursing	601-12-177	743,883	883,023
* Public Health Nursing	601-13-177	743,883	187,470
* Emergency Medical Services	601-12-064	153,470	103,577
Emergency Medical Services	601-13-064	153,470	50,165
* Comprehensive Behavioral Health Treatment and Recovery Program	602-12-001	1,383,870	1,073,573
* Comprehensive Behavioral Health Treatment and Recovery Program	602-13-001	1,383,870	297,644
* Rural Human Services	602-12-007	125,838	84,112
* Rural Social Services	603-12-219	180,400	123,815
Rural Social Services	603-13-219	180,400	34,852
EMS Code Blue Phase IX	65C-10-260	49,667	18,273
EMS Code Blue Phase X	65C-11-261	32,642	11,188
EMS Code Blue Phase XI	65C-12-251	55,598	55,598
Community Developmental Disabilities	607-12-091	100,000	64,418
Community Developmental Disabilities	607-13-091	130,000	18,711
Short-Term Assistance and Referral	607-12-031	85,000	56,812
Short-Term Assistance and Referral	607-13-031	85,000	8,369
* Tobacco Prevention and Control	601-12-065	112,500	77,411
Tobacco Prevention and Control	601-13-065	112,500	26,040
* Tobacco Cessation Interventions	601-12-133	116,500	94,489
Tobacco Cessation Interventions	601-13-133	116,500	29,337
Residential Child Care	603-12-029	116,500	81,102
Residential Child Care	603-13-029	73,000	16,967
* Senior Residential Services	607-12-330	331,500	193,440
Senior In-Home Services	607-12-408	97,532	73,703
Senior In-Home Services	607-13-410	97,532	22,486
Nutrition, Transportation and Support Services	607-12-109	11,537	8,380
Nutrition, Transportation and Support Services	607-13-112	14,328	3,582
* Indian Child Welfare Act	603-12-360	120,000	76,204
* Native Family Assistance	604-13-315	543,307	409,823
Total Department of Health and Social Services		7,806,859	4,007,680
Department of Environmental Conservation:			
Remote Maintenance Worker	1612	30,675	19,145
Remote Maintenance Worker	1613	33,708	1,576
Total Department of Environmental Conservation		64,383	20,721
Department of Commerce, Community and Economic Development:			
* Manilaq Elder Care Addition	11-DC-547	10,200,000	577,724
Department of Public Safety:			
* Manilaq Family Crisis Center	12-DV-11	337,004	179,702
Manilaq Family Crisis Center	13-DV-11	337,004	72,006
Total Department of Public Safety		674,008	251,708
Total State financial assistance		$ 18,745,250	4,858,013

Notes to Schedule

1) This schedule was prepared on the accrual basis of accounting.
2) * Indicates State major program for compliance

Altman, Rogers & Co. | CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Members of the Board of Directors
Maniilaq Association
Kotzebue, Alaska

Ladies and Gentlemen:

We have audited the financial statements of Maniilaq Association as of and for the year ended September 30, 2012, and have issued our report thereon dated June 28, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

Management of Maniilaq Association is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Maniilaq Association's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Maniilaq Association's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Maniilaq Association's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Federal Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

425 G Street Suite 500 Anchorage, Alaska 99501 Phone 907-274-2992 Fax 907-274-2993
Offices in Juneau and Soldotna A Professional Corporation

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Federal Schedule of Findings and Questioned Costs as finding 12-01, 12-03 and 12-04 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompany Federal Schedule of Findings and Questioned Costs as finding 12-02 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Manilaq Association's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Manilaq Association's responses to the findings identified in our audit are described in the accompanying Federal Schedule of Findings and Questioned Costs and the Corrective Action Plan. We did not audit Manilaq Association's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Manilaq Association's Board of Directors, others within the entity, and appropriate federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Altman, Rogers & Co.

Anchorage, Alaska
June 28, 2013

Altman, Rogers & Co. | CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report on the Compliance with Requirements That Could Have a Direct and Material effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB *Circular A-133*

Members of the Board of Directors
Maniilaq Association
Kotzebue, Alaska

Ladies and Gentlemen:

Compliance

We have audited the compliance of Maniilaq Association with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Maniilaq Association's major federal programs for the year ended September 30, 2012. Maniilaq Association's major federal programs are identified in the summary of auditors' results section of the accompanying Federal Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Maniilaq Association's management. Our responsibility is to express an opinion on Maniilaq Association's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Maniilaq Association's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Maniilaq Association's compliance with those requirements.

In our opinion, Maniilaq Association complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2012.

425 G Street Suite 500 Anchorage, Alaska 99501 Phone 907-274-2992 Fax 907-274-2993
Offices in Juneau and Soldotna A Professional Corporation

Members of the Board of Directors
Manilaq Association

Internal Control over Compliance

Management of Manilaq Association is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Manilaq Association's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Manilaq Association's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying Federal Schedule of Findings and Questioned Costs as findings 12-05, 12-06 and 12-07. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Manilaq Association's responses to the findings identified in our audit are described in the accompanying federal schedule of findings and questioned costs. We did not audit Manilaq Association's responses, and accordingly, we express no opinion on the response.

This report is intended solely for the information and use of management, the Manilaq Association's Board of Directors, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Altman, Rogers & Co.

Anchorage, Alaska
June 28, 2013

MANILAQ ASSOCIATION

Federal Schedule of Findings and Questioned Costs

Year Ended September 30, 2012

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: *Unqualified*

Internal control over financial reporting:
- Material weakness(es) identified? X Yes ____ No
- Significant deficiency(ies) identified? X Yes ____ No

Noncompliance material to financial statements noted? ____ Yes X No

Federal Awards

Internal Control over major programs (Section .510(a)(1)):
- Material weakness(es) identified? ____ Yes X No
- Significant deficiency(ies) identified? X Yes ____ No

Any material noncompliance with the provisions, regulations, contracts, or grant agreements related to a major program (Section .510(a)(2))? ____ Yes X No

Type of auditor's report issued on compliance for major program: *Unqualified*

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a) (3) or (4)? ____ Yes X No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
93.210	IHS Compact
15.022	BIA
10.768	Loan Program

Dollar threshold used to distinguish between Type A and Type B programs: $ 1,998,692

Auditee qualified as low-risk auditee? ____ Yes X No

Section II – Financial Statement Findings

Finding 12-01:	**Internal Control over Grants Receivable and Deferred Revenue**
Material Weakness	
Condition:	During the year the Association wrote off a significant portion of grants receivable and deferred revenue due to the fact that in prior years grants receivable had been over reported and incorrectly recorded deferred revenue. Grant receivable, deferred revenue and revenue is recognized based on the costs incurred. When allowable costs are not reconciled to the general ledger an overstatement or understatement of grant revenue may occur. During our review of the grant reconciliations we determined that there were several grants under and over spent according to the general ledger and did not agree to the grant reports.
Criteria:	Only collectible grant accounts receivable should be recorded. Only allowable expenses for the grant should be included in the grant reconciliation when recording the current year grant account receivable. The amounts reported to the granting agency needs to be reconciled back to the general ledger.
Cause:	There are entries to the general ledger after the grant reports are completed.
Context:	During the year the Association had to write off a significant amount of grants accounts receivable and deferred revenue. Due to grant expenses not being properly reconciled back to the grant reports an over and understatement of grant accounts receivable occurred.
Effect:	Accounts receivable was misstated by the non collectible grants receivable and deferred revenue was misstated for the amount spent but not properly recorded.
Recommendation:	At year end the Association should make sure that all grant accounts receivable are correctly booked and are collectible. Grant reports should be prepared based on the general ledger. There needs to be internal controls implemented that will allow for accurate grant reporting and grant reconciliations.
Management Response:	Management concurs with the finding. See Corrective Action Plan.

Finding 12-02 — **Recording IHS On-Behalf and Indirect Transactions**

Significant Deficiency

Condition: As part of the IHS Compact, IHS retains a portion of the total compact amount to pay for certain services. Even though no cash actually flows into Manilaq Association, the revenue and related expenses that the retained compacting money pays for should be recorded as revenue and expenses in Manilaq's accounting system. In addition, as part of the compacting agreement IHS outlines how much indirect cost they will pay, these costs can differ from Manilaq's indirect expense calculated based upon their indirect rate.

Criteria: When another organization pays for goods or services on-behalf of another organization the transaction should be booked as revenue and expense. Indirect expenses in IHS should only be recorded up to the amount that Manilaq will be reimbursed.

Cause: The total grant award was not properly analyzed to determine that all revenues and expenses were recorded. Also, the compacting agreement's indirect expense amount budgeted was lower than Manilaq's calculated indirect expense based upon their approved rate.

Context: A total of $380,573 of funds were withheld from Manilaq and used to pay for program services and HQ expenditures on-behalf of Manilaq by IHS. A portion of this was recognized as revenue and expensed by Manilaq, however, revenue and expenses related to funds withheld for HQ services were not recognized. In addition, we had to propose an entry to reduce indirect expenses recorded in IHS fund by $380,573.

Effect: Revenue and expenses were understated. Indirect was overstated.

Recommendation: Upon review of the final funding agreement reconciliation, the total funds withheld should be evaluated and made sure all on-behalf transactions are correctly recorded in Manilaq's accounting software. In addition indirect expenses booked should only be recognized up to the amount allowed per the compacting agreement.

Management Response: Management concurs with the finding. See Corrective Action Plan.

Finding 12-03:	**Prepaid Insurance Accrual**
Material Weakness	
Condition:	The Association improperly recorded payments for the insurance as an expense in FY12 when it should have been recorded as prepaid expenses in FY12.
Criteria:	Internal control procedures should be in place to ensure that all balance sheet items are properly identified and reconciled at year end. There was $531,616 of insurance payments that were improperly recorded.
Cause:	Cash disbursements were not properly reviewed for coding.
Context:	During material checks testwork, we came across two checks of total $531,616 that were recorded as FY12 insurance expenses while it should have been recorded as a prepaid expense.
Effect:	Prepaid insurance and insurance expense accounts were misstated by $531,616.
Recommendation:	To ensure that correct amount of prepaid insurance and insurance expense are recorded in the system of the Association, we recommend that an insurance register be maintained and updated periodically. Prepaid and insurance expense accounts should be agreed monthly to the register.
Management Response:	Management concurs with the finding. See Corrective Action Plan.
Finding 12-04:	**Internal Control Over Capital Assets**
Material Weakness	
Condition:	During the course of audit, we noted that the Association did not record Manilaq Hospital as capital assets in March 2009 when IHS conveyed the Hospital and nursing quarters to the Association.
Criteria:	Proper internal control procedures should be implemented to track capital assets and maintain depreciation schedules. The capital asset schedule should be updated on a regular basis with additions and deletions.
Cause:	The Association was not aware that the Hospital was transferred to the Manilaq Association in 2009.

Context:	During our review over capital assets, we noticed the Association did not include Hospital and nursing quarters with value of $72,978,400 on a capital asset listing until FY12 when the Hospital was conveyed to the Association in 2009.
Effect:	Capital assets are a significant component of net assets. Net assets on the entity-wide level are misstated if accounting records for capital assets are not maintained.
Recommendation:	We recommend that the Association perform an inventory of equipment and property. The Association should create detailed capital asset schedules for tracking additions, deletions, depreciation and accumulated depreciation. The records should include a description of the asset acquired or disposed of, serial number, date of transaction, dollar amount paid or received with respective check numbers or receipts. Detailed records should be updated each time a piece of equipment is purchased, sold or discarded.
Management Response:	Management concurs with the finding. See Corrective Action Plan.

Section III – Federal Award Findings and Questioned Costs

Finding 12-06 :	**IHS Compact CFDA No. 93.210**
Significant deficiency	**Internal Control Over Eligibility**
Condition:	The Association was unable to provide proper documentation regarding IHS eligibility requirements. The Hospital files for the patients were not updated for the new patients to ensure that all of the new patients meet eligibility criteria for medical assistance provided under the IHS grant.
Criteria:	The Association is required to obtain verification of eligibility for the patients provided medical assistance under the IHS grant.
Context:	During the eligibility testwork we came across six beneficiaries out of a sample of 25 that were recorded in the RPMS system as eligible individuals to receive assistance under IHS grants but did not have proof of eligibility on file. The hospital is relying on outdated list of native corporation members from 2006.
Questioned Costs:	$0
Effect:	Individuals that do not meet the eligibility requirements could receive services with IHS funding when not allowed.

Recommendation:	We recommend that the Association strengthen controls over eligibility evaluation of the IHS assistance recipients. The grant manager should establish a schedule for annual updates of their eligibility files and improves the policy on the record retention.
Management Response:	Management concurs with the finding. See corrective action plan.
Finding 12-06 :	**IHS Compact CFDA No. 93.210, BIA Compact CFDA No. 15.022**
Significant deficiency	**Internal Controls Over Payroll Cost**
Condition:	During testing of payroll transactions coded into the grants, we found the employees that were initially set up in the system to be charged into several grants based on the percentage and not the actual allocation of hours worked between the projects. The timesheets did not have support of allocation of hours worked on specific projects. The Association does not support it by personnel activity report or equivalent documentation approved by the cognizant Federal agency.
Criteria:	In accordance with Circular A-87, the Association is required to support distribution of salaries or wages of employees that work on multiple projects by personnel activity reports or equivalent documentation which meets the standards or other substitute system that has been approved by the cognizant Federal agency.
Context:	During testing 25 payroll transactions for each of the grants, we came across multiple employees' time that was not supported with an allocation of time worked on different projects.
Questioned Costs:	$0
Effect:	Without documentation of hours worked between funding sources, there is no way to determine that the hours charged into the grant was for time actually spent working on the grant project.
Recommendation:	Employees who work between two or more funding sources should break out on their time sheet the amount of time spent working on each project, or an after the fact personnel activity report should be completed monthly that outlines hours worked between projects. Both types of documentation should be signed by the employee and supervisor.
Management Response:	Management concurs with the finding. See corrective action plan.

Finding 12-07 :	**IHS Compact CFDA No. 93.210, BIA Compact CFDA No. 15.022**
Significant deficiency	**Internal Control Over Cash Disbursements**
Condition:	During testing of cash disbursements coded into the grants, we found transactions that were miscoded.
Criteria:	Internal controls should be in place to ensure the cash disbursements are coded in to the system in accordance with the approved purchase order. The correct coding of all the expenses is essential for accurate reporting for grant purposes.
Context:	During testing of 25 cash disbursement transactions for each of the grants, we came across four checks that were miscoded.
Questioned Costs:	$0
Effect:	It potentially can cause charging and reporting expenses that are unallowable under the grants.
Recommendation:	We recommend to improve internal controls over reviewing data entered in the system.
Management Response:	Management concurs with the finding. See corrective action plan.

Section IV – Summary of Prior Year Audit Findings

Finding 11-01:	**Miscoding of Cash Receipts**
Significant Deficiency	
Condition:	The Association improperly recorded cash receipts. The organization has two EPA grants, and three cash receipts were incorrectly coded into the wrong fund.
Status:	Finding resolved.

Finding 11-02 **Material Weakness**	**Recording IHS On-Behalf and Indirect Transactions**
Condition:	As part of the IHS Compact, IHS retains a portion of the total compact amount to pay for certain services. Even though no cash actually flows into Manilaq Association, the revenue and related expenses that the retained compacting money pays for should be recorded as revenue and expenses in Manilaq's accounting system. In addition, as part of the compacting agreement IHS outlines how much indirect cost they will pay, these costs can differ from Manilaq's indirect expense calculated based upon their indirect rate.
Status:	Finding repeated as 12-02.
Finding 11-03:	**Accounting for Tax Credit Program**
Material Weakness	
Condition:	The accounting for the tax credit program was incomplete. The loan receivable and loan payable was not properly booked. Also there was $2.8 million of construction costs that were paid by a third party on Manilaq's behalf that were not properly recorded in Manilaq's general ledger.
Status:	Finding resolved.
Finding 11-04:	**Internal Control over Capital Leases**
Significant Deficiency	
Condition:	The Association did not properly record their two capital leases into their accounting records. Manilaq had recorded the full amount of all future payments as lease payables. The interest portion of the future payments were incorrectly booked.
Status:	Finding resolved.

Finding 11-05	**Internal Controls over Third Party Receivables**
Significant Deficiency	
Condition:	The Association did not property record receivables related to third party billings from the clinic and the related bad debts expense.
Status:	Finding resolved.
Finding 11-06	**Internal Control over Grants Receivable**
Significant Deficiency	
Condition:	During the year the Association had to write off a significant portion of grants receivable due to the fact that in prior years grants receivable had been over reported. Grant receivable and revenue is recognized based on the costs incurred. When what is reported as allowable costs is not reconciled to the general ledger an overstatement of grant revenue will occur. During our review of the grant reconciliations we determined that there were several grants under and over spent according to the general ledger and did not agree to the grant reports.
Status:	Finding is repeated as 12-01.
Finding 11-07	**Internal Control over Payroll Advances**
Significant Deficiency	
Condition:	At the beginning of the year the Association wrote off all old payroll advances. Also the association has written policies and procedures that state a payroll advance of over $150 will be repaid from the next two paychecks.
Status:	Finding resolved.
Finding 11-08:	**IHS Compact CFDA No. 93.210, Grant Number ANTHC-04-U-2758, 88G950028 BIA CFDA No. 15.022, and Grant Number GT-OSGT004-10/11**
Material Noncompliance/ Material Weakness	**Late Reporting**
Condition:	The Association did not adhere to the OMB Circular A-133 requirements of submitting the reporting package within the earlier of 30 days after receipt of the audit report, or nine months after the end of the audit period.
Status:	Finding resolved.

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Altman, Rogers & Co. | CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on each Major Program and on Internal Control Over Compliance in Accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*

Members of the Board of Directors
Manilaq Association
Kotzebue, Alaska

Ladies and Gentlemen:

Compliance

We have audited the Manilaq Association's compliance with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* that could have a direct and material effect on each of Manilaq Association's major state programs for the year ended September 30, 2012. Manilaq Association's major state programs are identified in the accompanying Schedule of State Financial Assistance. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major state programs is the responsibility of Manilaq Association's management. Our responsibility is to express an opinion on Manilaq Association's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Those standards and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about Manilaq Association's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Manilaq Association's compliance with those requirements.

In our opinion, Manilaq Association complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended September 30, 2012. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with the State of Alaska Audit Guide and Compliance Supplement for State Single Audits and which are described in the accompanying State Schedule of Findings and Questioned costs as finding 12-08.

425 G Street Suite 500 Anchorage, Alaska 99501 Phone 907-274-2992 Fax 907-274-2993
Offices in Juneau and Soldotna A Professional Corporation

Internal Control over Compliance

The management of Manilaq Association is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to state programs. In planning and performing our audit, we considered Manilaq Association's internal control over compliance with requirements that could have a direct and material effect on a major state program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Manilaq Association's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying State Schedule of Findings and Questioned Costs as findings 12-08 and 12-09. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged in governance.

Manilaq Association's responses to the findings identified in our audit are described in the accompanying State Schedule of Findings and Questioned Costs and the Corrective Action Plan. We did not audit Manilaq Association's response and, accordingly we express no opinion on the responses.

Members of the Board of Directors
Manilaq Association

This report is intended solely for the information and use of management, Manilaq Association's Board of Directors and management, others within the entity, and the State of Alaska and is not intended to be and should not be used by anyone other than these specified parties.

Altman, Rogers & Co.

Anchorage, Alaska
June 28, 2013

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MANILAQ ASSOCIATION

State Schedule of Findings and Questioned Costs

Year Ended September 30, 2012

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	*Unqualified*
Internal control over financial reporting:	
Material weakness(es) identified?	X Yes ____ No
Significant deficiency(ies) identified?	X Yes ____ No
Noncompliance material to the financial statements noted?	____ Yes X No

State of Alaska Awards

Internal Control over major programs:	
Material weakness(es) identified?	____ Yes X No
Significant deficiency(ies) identified?	X Yes ____ No
Type of auditor's report issued on compliance for major program:	*Unqualified*
Dollar threshold used to distinguish a state major program	$75,000

Section II – Financial Statement Findings

See Federal Schedule of Findings and Questioned Costs.

Section III - State Award Findings and Questioned Costs

Finding 12-08	**Internal Control over grant reporting**
Significant Deficiency/ Non-compliance	**Manilaq Elder Care Addition Grant 11-DC-647**
Condition:	Reports were not submitted within 15 days of the close of each quarter.
Criteria:	The state requires that quarterly expenditure reports by the program to be submitted within 15 days of year end.
Cause:	State reports were not submitted timely due to the large volume of reports that need to be completed by the accountant.
Context:	We sampled two of the four quarterly reports for each grant and found one quarterly report for each grant that was not submitted within 15 days of the end of the quarter.
Questioned Costs:	$0
Effect:	State may not consider future funding or assistance.
Recommendation:	As the Organization receives additional grant funding there should be internal controls in place to ensure grant reporting can be completed on a timely manner.
Management Response:	Management concurs with the finding. See Corrective Action Plan.
Finding 12-09	**Internal Control over Allowable Cost**
Significant Deficiency	**Native Family Assistance Grant 604-13-315**
Condition:	During payroll compliance testing it was noted that three employees pay rates and grant coding were updated in the system but did not have properly updated personnel action forms on file that would indicate change to the new pay rate and new grant coding.
Criteria:	There should be controls in place to ensure there is proper documentation to support the allowed costs charged into the grant.
Cause:	Lack of review process of the personnel files.
Context:	We tested 25 transactions for each grant and found three employees that did not have personnel actions forms on file and ten individual pay checks that had no documentation of the grant coding for the employees.

Questioned Costs:	$0
Effect:	Unallowed costs could be charged into the grant and the State could require Manilaq to repay grant funding.
Recommendation:	Internal Controls should be implemented to ensure only allowable costs are charged to the grant.
Management Response:	Management concurs with the finding. See Corrective Action Plan.

Section IV – Summary of Prior Year Audit Findings

Finding 11-09	**Audit Reporting**
Material Noncompliance/ Material Weakness	
Condition:	The Association did not adhere to the State of Alaska's requirements of submitting the reporting package within the earlier of 30 days after receipt of the audit report, or nine months after the end of the audit period.
Status:	Finding has been resolved.
Finding 11-10	**Internal Controls over Reporting**
Significant Deficiency/ Non-compliance	**Residential Child Care 603-11-029, Manilaq Elder Care Addition 11-DC-237**
Condition:	Reports were not submitted within 30 days of the close of each quarter.
Status:	Finding repeated as finding 12-08.
Finding 11-11	**Internal Control over Allowable Cost**
Significant Deficiency/ Non-compliance	**Manilaq Family Crisis Center 11-DV-11**
Condition:	During payroll compliance testing it was noted that an employee was out sick, and Manilaq allows individuals to donate sick leave to employees that do not have sufficient time available. The donor accrued the time working under a different grant program but the time was charged to the program that the sick individual was working under.
Status:	Finding has been resolved.

Finding 11-12	**Internal Controls over Reporting**
Material Weakness/ Non-compliance	**Manilaq Elder Care Addition 11-DC-237**
Condition:	Total expenses reported to the State did not match total expenses recorded in the general ledger. An adjustment was needed to include allowable construction costs in accounting system.
Status:	Finding has been resolved.

MANILLAQ ASSOCIATION

Corrective Action Plan

Year Ended September 30, 2012

Name of Contact Person for All Findings excluding Personnel Files and Hospital Related Findings: Lucy Nelson, Finance Director

Finding 12-01:	**Internal Control Over Grants Receivable and Deferred Revenue**
Corrective Action Plan:	Manillaq Association agrees to make sure that all grant accounts receivable are correctly booked and are collectible. Internal controls have been implemented to allow for accurate grant reporting and grant reconciliations. Research to correct old balances had to be made which were outstanding for years. Corrections were made prior to September 2012.
Proposed Completion Date:	September 30, 2012
Finding 12-02	**Recording IHS On-Behalf and Indirect Transactions**
Corrective Action Plan:	Manillaq Association agrees that the total grant award was not properly analyzed to determine all revenues and expenses were recorded. Upon review of the final funding agreement reconciliation total funds withheld will be evaluated and recorded in Manillaq's accounting software. Journal entry was made prior to closing of the audit.
Proposed Completion Date:	September 30, 2012
Finding 12-03:	**Prepaid Insurance Accrual**
Corrective Action Plan:	Manillaq Association agrees to strengthen internal controls on improperly recorded payments for any payables. Journal entry was made prior to closing of the audit to correct the recording of prepaid insurance.
Proposed Completion Date:	September 30, 2012

Finding 12-04:	Internal Control Over Capital Assets
Corrective Action Plan:	Manilaq Association agrees that proper internal controls for recording of assets in a timely manner be implemented to maintain and track capital assets and depreciation schedules. Assets were recorded prior to closing of the audit.
Proposed Completion Date:	September 30, 2012
Finding 12-05	IHS Compact CFDA No. 93.210 Eligibility
Name of Contact:	Paul Hansen, Deputy Director
Corrective Action:	Manilaq Association agrees that proper documentation regarding Indian Health Service eligibility requirements is essential to ensure that all new patients meet eligibility criteria for medical assistance provided under the IHS grant. Internal control audits will be performed on patient health records to ensure eligibility requirements are met.
Proposed Completion Date:	September 30, 2013
Finding 12-06	IHS Compact CFDA No. 93.210, BIA Compact CFDA No. 15.022
Name of Contact:	Deborah White, Human Resources Director
Corrective Action:	Manilaq Association agrees that they are required to support distribution of salaries or wages of employees that work on multiple projects by providing personnel activity reports or equivalent documentation which meets the standards or other substitute system that has been approved by the cognizant Federal agency. Internal control audits will be assessed throughout the year.
Proposed Completion Date:	September 30, 2013

Finding 12-07	**IHS Compact CFDA No. 93.210, BIA Compact CFDA No. 15.022**
	Internal Controls Over Cash Disbursements
Corrective Action Plan:	Manilaq Association agrees that cash disbursements should be properly coded in the system to match the invoice or payable. Tighter internal controls will be implemented to correct system matches versus invoices/payables.
Proposed Completion Date:	September 30, 2013
Finding 12-08	**Internal Control over Grant Reporting** **Manilaq Elder Care Addition Grant 11-DC-547**
Name of Contact:	Paul Hansen, Deputy Administrator
Corrective Action Plan:	Manilaq Association agrees that reports for State grants must be submitted on a timely manner. Management of State funded grants will implement and ensure that proper internal control will be put in place to ensure grant reporting will be submitted and completed in a timely manner.
Proposed Completion Date:	September 30, 2013
Finding 12-09	**Internal Control over Allowable Cost** **TADM Grant 604-12-315, TADM Grant 604-13-315**
Name of Contact:	Deborah White, Human Resource Director
Corrective Action Plan:	Manilaq Association agrees that proper documentation be reviewed annually to ensure that payroll compliance testing is implemented before the annual audit. Personnel files must match changes in the accounting system.
Proposed Completion Date:	September 30, 2013

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Altman, Rogers & Co. | CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report on Supplementary Information

Members of the Board of Directors
Maniilaq Association
Kotzebue, Alaska

Ladies and Gentlemen:

We have audited the basic financial statements of Maniilaq Association as of and for the year ended September 30, 2012, and have issued our report thereon dated June 28, 2013, which expressed an unqualified opinion on those basic financial statements. Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying State of Alaska Department of Health and Social Services Grants Schedules of Support and Revenue and Expenses – Budget to Actual on pages 72-109 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Altman, Rogers & Co.

Anchorage, AK
June 28, 2013

425 G Street Suite 500 Anchorage, Alaska 99501 Phone 907-274-2992 Fax 907-274-2993
Offices in Juneau and Soldotna A Professional Corporation

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MANILAQ ASSOCIATION
Department of Health and Social Services
Community Health Aide Training & Supervision (210)
Grant 601-13-010
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

	Budget	Actual	Variance Favorable (Unfavorable)
Support and revenue -			
State sources	$ 198,676	39,983	(158,693)
CHAP Training:			
Direct Expenses:			
Personnel	79,925	19,827	60,098
Travel	75,655	11,656	63,999
Total direct expenses	155,580	31,483	124,097
Indirect costs	43,096	8,500	34,596
Total expenses	198,676	39,983	158,693
Excess of support and revenue over expenses	$ -	-	-

MANILAQ ASSOCIATION
Department of Health and Social Services
Community Health Aide Training & Supervision (210)
Grant 601-12-010
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

	Budget	Actual: Prior Year	Actual: Current Year	Actual: Total	Variance Favorable Unfavorable
Support and revenue -					
State sources	$ 198,676	82,560	115,565	198,125	(551)
Expenses:					
Direct Expenses:					
Personnel	198,676	52,257	49,679	101,936	96,740
Contracts	-	-	-	-	-
Travel	-	13,628	41,317	54,945	(54,945)
Total direct expenses	198,676	65,885	90,996	156,881	41,795
Indirect costs	-	17,669	24,569	42,238	(42,238)
Total expenses	198,676	83,554	115,565	199,119	(443)
Transfer between programs		994	-	994	994
Excess of support and revenue over expenses	$ -	-	-	-	-

MANILAQ ASSOCIATION
Department of Health and Social Services
Public Health Nursing
Grant 601-13-177
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

	Budget	Actual	Variance Favorable (Unfavorable)
Support and revenue -			
State sources	$ 743,663	197,470	(546,193)
Public Health Nursing expenses:			
Direct expenses:			
Personnel	582,352	154,356	427,996
Travel	-	11,500	(11,500)
Supplies	-	2,936	(2,936)
Equipment	-	1,061	(1,061)
Other direct expenses	-	2,317	(2,317)
Total direct expenses	582,352	172,170	410,182
Indirect costs	161,311	46,749	114,562
Total expenses	743,663	218,919	524,744
Transfer between programs	-	21,449	21,449
Excess of support and revenue over expense	$ -	-	-

MANILAQ ASSOCIATION
Department of Health and Social Services
Public Health Nursing
Grant 601-12-177
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

	Budget	Actual: Prior Year	Actual: Current Year	Actual: Total	Variance Favorable (Unfavorable)
Support and revenue -					
State sources	$ 743,663	179,740	563,923	743,663	-
Expenses:					
Direct Expenses:					
Personnel	571,979	141,528	522,034	663,562	(91,583)
Travel		8,165	26,737	34,902	(34,902)
Supplies	-	7,207	2,762	9,969	(9,969)
Equipment	17,250	-	2,723	2,723	14,527
Other	-	2,995	4,114	7,109	(7,109)
Total direct expenses	589,229	159,895	558,370	718,265	(129,036)
Indirect costs	154,434	42,603	150,899	193,502	(39,068)
Total expenses	743,663	202,498	709,269	911,767	(168,104)
Transfer between programs	-	22,758	145,346	168,104	168,104
Excess of support and revenue over expenses	$ -	-	-	-	-

MANILAQ ASSOCIATION
Department of Health and Social Services
Emergency Medical Service
Grant 601-13-064
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

		Budget	Actual	Variance Favorable (Unfavorable)
Support and revenue -				
State sources	$	153,470	50,165	(103,305)
Expenses:				
Direct Expenses:				
Personnel		108,080	25,779	82,301
Travel		7,881	9,232	(1,351)
Supplies		4,219	4,725	(506)
Total direct expenses		120,180	39,736	80,444
Indirect costs		33,290	10,789	22,501
Total expenses		153,470	50,525	102,945
Transfer between programs		-	360	360
Excess of support and revenue over expenses	$	-	-	

MANILAQ ASSOCIATION
Department of Health and Social Services
Emergency Medical Services
Grant 601-12-064
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

		Budget	Actual Prior Year	Actual Current Year	Actual Total	Variance Favorable (Unfavorable)
Support and revenue -						
State sources	$	153,470	49,893	103,577	153,470	-
Other		-	190		190	190
		153,470	50,083	103,577	153,660	190
Emergency Medical Services expenses:						
Direct expenses:						
Personnel		104,768	33,370	72,438	105,808	(1,040)
Travel		7,881	5,951	1,930	7,881	-
Equipment		6,000	-	4,870	4,870	1,130
Supplies		3,469	732	2,737	3,469	-
Other		-	-	577	577	(577)
Total direct expenses		122,118	40,053	82,552	122,605	(487)
Indirect costs		31,352	10,607	21,025	31,632	(280)
Total expenses		153,470	50,660	103,577	154,237	(767)
Transfer between programs		-	5,077	-	5,077	5,077
Excess of support and revenue over expenses	$	-	4,500	-	4,500	4,500

MANILAQ ASSOCIATION
Department of Health and Social Services
Comprehensive Behavioral Health Treatment & Recovery Program
Grant 602-13-001
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

		Budget	Actual	Variance Favorable (Unfavorable)
Support and revenue -				
State sources	$	1,363,670	297,644	(1,066,026)
Other		-	17,900	17,900
		1,363,670	315,544	(1,048,126)
Treatment expenses:				
Direct expenses:				
Personnel		986,765	233,883	986,765
Travel		42,000	-	42,000
Supplies		19,370	-	19,370
Other direct expenses		24,000	-	24,000
Total direct expenses		1,072,135	233,883	838,252
Indirect costs		291,535	64,014	227,521
Total expenses		1,363,670	297,897	1,065,773
Excess of support and revenues over expenses	$	-	17,647	17,647

MANILAQ ASSOCIATION
Department of Health and Social Services
Comprehensive Behavioral Health Treatment and Recovery
Grant 601-12-001
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

		Budget	Actual: Prior Year	Actual: Current Year	Actual: Total	Variance Favorable (Unfavorable)
Support and revenue -						
State sources	$	1,363,670	290,097	1,073,573	1,363,670	-
Other		-	-	18,658	18,658	18,658
		1,363,670	290,097	1,092,231	1,382,328	18,658
Expenses:						
Direct Expenses:						
Personnel		1,249,100	235,647	722,260	957,907	291,193
Contracts		-	22,814	22,811	45,625	(45,625)
Travel		48,000	25,165	32,732	57,897	(9,897)
Supplies		28,550	8,064	16,579	24,643	3,907
Equipment		-	-	60	60	(60)
Other		38,020	2,614		2,614	35,406
Total direct expenses		1,363,670	294,304	794,442	1,088,746	274,924
Indirect costs		-	-	293,880	293,880	(293,880)
Total expenses		1,363,670	294,304	1,088,322	1,382,626	(18,956)
Transfer between programs		-	4,207	-	4,207	4,207
Excess of support and revenue over expenses	$	-	-	3,909	3,909	3,909

MANILAQ ASSOCIATION
Department of Health and Social Services
Alcohol Safety Action Program(Adult & Juvenile)
Grant 602-13-479
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

	Budget	Actual	Variance Favorable (Unfavorable)
Support and revenue -			
Federal sources passed through the State	$ 85,000	19,165	(65,835)
Juvenile Alcohol Safety Action Program:			
Direct expenses:			
Personnel	48,623	15,589	33,034
Travel	1,000	1,214	(214)
Supplies	800	157	643
Other direct expenses	16,140	-	16,140
Total direct expenses	66,563	16,960	49,603
Indirect costs	18,437	4,647	13,790
Total expenses	85,000	21,607	63,393
Transfers between programs	-	2,442	2,442
Excess of support and revenue over expens	$ -	-	-

MANILAQ ASSOCIATION
Department of Health and Social Services
Alcohol Safety Action Program (Adult & Juvenile)
Grant 601-12-479
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

	Budget	Actual: Prior Year	Actual: Current Year	Actual: Total	Variance Favorable (Unfavorable)
Support and revenue -					
Federal sources passed through the State	$ 85,000	13,844	53,651	67,495	(17,505)
Expenses:					
Direct Expenses:					
Personnel	66,950	13,790	43,789	57,579	9,371
Travel	1,000	-	-	-	1,000
Supplies	900	54	987	1,041	(141)
Other	15,500	-	-	-	15,500
Total direct expenses	84,350	13,844	44,776	58,620	25,730
Indirect costs	-	-	15,750	15,750	(15,750)
Total expenses	84,350	13,844	60,526	74,370	9,980
Transfers between programs	-	-	6,875	6,875	6,875
Excess of support and revenue over expenses	$ 650	-	-	-	(650)

MANILAQ ASSOCIATION
Department of Health and Social Services
Senior Residential Service
Grant 607-13-850
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

		Actual			Variance
	Budget	Prior Year	Current Year	Total	Favorable (Unfavorable)
Support and revenue -					
State sources	$ 331,500	138,060	193,440	331,500	-
Other	-	174,533	1,215	175,748	175,748
	331,500	312,593	194,655	507,248	175,748
Expenses:					
Direct Expenses:					
Personnel	261,023	162,010	162,386	324,396	(63,373)
Travel	-	-	1,908	1,908	(1,908)
Supplies	-	-	1,001	1,001	(1,001)
Equipment	-	-	992	992	(992)
Other	-	-	1,019	1,019	(1,019)
Total direct expenses	261,023	162,010	166,706	328,716	(67,693)
Indirect costs	70,477	43,743	26,734	70,477	-
Total expenses	331,500	205,753	193,440	399,193	(67,693)
Excess of support and revenue over expenses	$ -	106,840	1,215	108,055	108,055

MANILAQ ASSOCIATION
Department of Health and Social Services
Community Developmental Disabilities Grants
Grant 607-13-091
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

	Budget	Actual	Variance Favorable (Unfavorable)
Support and revenue -			
State sources	$ 130,000	18,711	(111,289)
Other	-	35,040	35,040
	130,000	53,751	(76,249)
Developmental Disabilities expenses:			
Direct expenses:			
Personnel	100,218	191,144	(90,926)
Travel	-	4,193	(4,193)
Facility	200	-	200
Supplies	733	10,130	(9,397)
Equipment	-	1,659	(1,659)
Other direct expenses	650	5,416	(4,766)
Total direct expenses	101,801	212,542	(110,741)
Indirect costs	28,199	57,870	(29,671)
Total expenses	130,000	270,412	(140,412)
Transfers between programs	-	216,661	216,661
Excess of support and revenue over expenses	$ -	-	-

MANILAQ ASSOCIATION
Department of Health and Social Services
Community Developmental Disabilities Grants
Grant 607-12-091
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

	Budget	Actual Prior Year	Actual Current Year	Actual Total	Variance Favorable (Unfavorable)
Support and revenue -					
State sources	$ 100,000	35,582	64,418	100,000	-
Other	-	107,117	572,653	679,770	679,770
	100,000	142,699	637,071	779,770	679,770
Expenses:					
Direct Expenses:					
Personnel	76,719	132,277	546,223	678,500	(601,781)
Contracts	-	-	950	950	(950)
Travel	-	5,605	25,804	31,409	(31,409)
Supplies	700	5,507	39,745	45,252	(44,552)
Facility	705	6,207	21,992	28,199	(27,494)
Equipment	-	931	11,814	12,745	(12,745)
Other	21,876	2,440	5,683	8,123	13,753
Total direct expenses	100,000	152,967	652,211	805,178	(705,178)
Indirect costs	-	40,810	101,520	142,330	(142,330)
Total expenses	100,000	193,777	753,731	947,508	(847,508)
Transfer between programs	-	51,078	116,660	167,738	167,738
Excess of support and revenue over expenses	$ -	-	-	-	-

MANILAQ ASSOCIATION
Department of Health and Social Services
Short Term Assistance & Referral Programs Star & mini grants
Grant 607-13-031
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

	Budget	Actual	Variance Favorable (Unfavorable)
Support and revenue -			
State sources	$ 85,000	9,389	(75,611)
Short-Term Assistance expenses:			
Direct expenses:			
Personnel	59,648	7,663	51,985
Supplies	1,222	-	1,222
Other direct expenses	15,000	543	14,457
Total direct expenses	75,870	8,206	67,664
Indirect costs	9,130	1,183	7,947
Total expenses	85,000	9,389	75,611
Excess of support and revenue over expenses	$ -	-	-

MANILAQ ASSOCIATION
Department of Health and Social Services
Short-term Assistance and Referral
Grant 607-12-081
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2011

	Budget	Actual: Prior Year	Actual: Current Year	Actual: Total	Variance Favorable (Unfavorable)
Support and revenue -					
State sources	$ 85,000	28,388	56,612	85,000	-
Expenses:					
Direct Expenses:					
Personnel	59,648	22,111	39,815	61,926	(2,278)
Supplies	722	28	-	28	694
Facility	500	-	-	-	500
Other	24,130	2,914	11,716	14,630	9,500
Total direct expenses	85,000	25,053	51,531	76,584	8,416
Indirect costs	-	3,335	5,972	9,307	(9,307)
Total expenses	85,000	28,388	57,503	85,891	(891)
Transfers between programs	-	-	891	891	891
Excess of support and revenue over expenses	$ -	-	-	-	-

MANILAQ ASSOCIATION
State of Alaska Department of Health and Social Services
Supplemental Food Program for Women, Infants, and Children
Grant 604-13-814
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

	Budget	Actual	Variance Favorable (Unfavorable
Support and revenue -			
Federal sources passed through the state $	227,910	56,216	(171,694)
Expenses:			
Direct Expenses:			
Personnel	159,175	42,611	116,564
Travel	7,090	594	6,496
Supplies	6,908	576	6,332
Facility	5,000	1,351	3,649
Equipment	300	-	300
Total direct expenses	178,473	45,132	133,341
Indirect costs	49,437	12,090	37,347
Total expenses	227,910	57,222	170,688
Transfers between programs	-	1,006	1,006
Excess of support and revenue over expenses $	-	-	-

MANILAQ ASSOCIATION
State of Alaska Department of Health and Social Services
Supplemental Food Program for Women, Infants, and Children
Grant 606-12-814
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

	Budget	Actual: Prior Year	Actual: Current Year	Actual: Total	Variance Favorable (Unfavorable)
Support and revenue -					
Federal sources passed through the state	$ 211,399	60,697	145,355	206,052	(5,347)
Expenses:					
Direct Expenses:					
Personnel	152,456	48,700	133,495	182,195	(29,599)
Travel	6,814	-	7,007	7,007	(193)
Supplies	3,786	527	2,097	2,624	1,362
Facility	3,000	266	-	266	2,734
Other	280	820	3,487	4,307	(4,127)
Total direct expenses	166,436	50,113	146,086	196,199	(29,763)
Indirect costs	44,963	13,531	39,445	52,976	(8,013)
Total expenses	211,399	63,644	185,531	249,175	(37,776)
Transfers between programs	-	2,947	40,176	43,123	43,123
Excess of support and revenue over expenses	$ -	-	-	-	-

MANILAQ ASSOCIATION
Department of Health and Social Services
Tobacco Prevention & Control
Grant 601-12-095
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

	Budget	Actual Prior Year	Actual Current Year	Actual Total	Variance Favorable (Unfavorable)
Support and revenue -					
State sources	$ 112,500	21,719	77,411	99,130	(13,370)
Expenses:					
Direct Expenses:					
Personnel	55,632	11,999	24,901	36,900	18,732
Travel	19,971	3,587	16,009	19,596	375
Supplies	11,088	1,867	18,391	20,258	(9,170)
Other expenses	1,200	-	1,553	1,553	(453)
Total direct expenses	87,891	17,453	60,954	78,407	9,484
Indirect costs	24,609	4,266	16,457	20,723	3,886
Total expenses	112,500	21,719	77,411	99,130	13,370
Excess of support and revenue over expenses	$ -	-	-	-	-

MANILAQ ASSOCIATION
Department of Health and Social Services
Tobacco Prevention & Control
Grant 601-13-095
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

	Budget	Actual	Variance Favorable (Unfavorable)
Support and revenue -			
State sources	$ 112,500	28,040	(84,460)
Expenses:			
Direct Expenses:			
Personnel	57,064	8,283	48,781
Travel	21,171	3,560	17,611
Supplies	9,862	10,167	(305)
Other expenses	-	720	(720)
Total direct expenses	88,097	22,730	65,367
Indirect costs	24,403	6,228	18,175
Total expenses	112,500	28,958	83,542
Transfer between programs	-	918	918
Excess of support and revenue over expenses	$ -	-	-

MAHILAQ ASSOCIATION
Department of Health and Social Services
Rural Human Services
Grant 602-12-807
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

	Budget	Actual: Prior Year	Actual: Current Year	Actual: Total	Variance Favorable (Unfavorable)
Support and revenue -					
State sources	$ 125,638	41,526	84,112	125,638	-
Expenses:					
Direct Expenses:					
Personnel	125,638	32,698	80,297	112,995	12,643
Other expenses	-	-	3,146	3,146	(3,146)
Total direct expenses	125,638	32,698	83,443	116,141	9,497
Indirect costs	-	8,828	17,882	26,710	(26,710)
Total expenses	125,638	41,526	101,325	142,851	(17,213)
Transfers between programs	-	-	17,213	17,213	17,213
Excess of support and revenue over expenses	$ -	-	-	-	-

MANILAQ ASSOCIATION
Department of Health and Social Services
Residential Child Care
Grant 603-12-029
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

	Budget	Prior	Current	Total	Variance Favorable (Unfavorable)
Support and revenue -					
State sources	$ 116,800	5,691	61,102	66,793	(50,007)
Other	-	-	178,705	178,705	178,705
	116,800	5,691	239,807	245,498	128,698
Expenses:					
Direct Expenses:					
Personnel	-	122,847	447,560	570,407	(570,407)
Travel	4,000	312	2,040	2,352	1,648
Supplies	49,306	1,087	11,526	12,613	36,693
Facility	58,526	5,465	21,860	27,325	31,201
Equipment	-		915	915	(915)
Other	4,968	2,993	9,106	12,099	(7,131)
Total direct expenses	116,800	132,704	493,007	625,711	(508,911)
Indirect costs	-	36,174	132,768	168,942	(168,942)
Total expenses	116,800	168,878	625,775	794,653	(677,853)
Transfer between programs	-	163,187	385,968	549,155	549,155
Excess of support and revenue over expenses	$ -	-		-	-

MANILAQ ASSOCIATION
Department of Health and Social Services
Residential Child Care
Grant 603-13-029
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

	Budget	Actual	Variance Favorable (Unfavorable)
Support and revenue -			
State sources	$ 73,000	15,987	(57,013)
Other	-	116,550	116,550
Total support and revenue	73,000	132,537	59,537
Expenses:			
Direct Expenses:			
Personnel	42,290	115,695	(73,405)
Travel	5,373	-	5,373
Supplies	-	3,326	(3,326)
Facility	-	335	(335)
Equipment	-	661	(661)
Other	9,502	8,072	1,430
Total direct expenses	57,165	128,089	(70,924)
Indirect costs	15,835	34,817	(18,982)
Total expenses	73,000	162,906	(89,906)
Transfers between programs	-	30,369	30,369
Excess of support and revenue over expenses	$ -	-	-

MANILAQ ASSOCIATION
Department of Health and Social Services
Rural Social Service Program
Grant 608-12-219
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

		Budget	Actual: Prior Year	Actual: Current Year	Actual: Total	Variance Favorable (Unfavorable)
Support and revenue -						
State sources	$	180,400	20,643	123,815	144,458	(35,942)
Other		-	-	61,002	61,002	61,002
		180,400	20,643	184,817	205,460	25,060
Expenses:						
Direct Expenses:						
Personnel		131,544	42,589	159,387	201,976	(70,432)
Travel		-	6,552	14,460	21,012	(21,012)
Supplies		10,503	1,452	989	2,441	8,062
Facility		-	60		60	(60)
Equipment		-	1,252	-	1,252	(1,252)
Other expenses		38,353	-	1,469	1,469	36,884
Total direct expenses		180,400	51,905	176,305	228,210	(47,810)
Indirect costs		-	-	61,325	61,325	(61,325)
Total expenses		180,400	51,905	237,630	289,535	(109,135)
Transfer between programs		-	31,262	52,813	84,075	84,075
Excess of support and revenue over expenses	$	-		-	-	-

MANILAQ ASSOCIATION
Department of Health and Social Services
Rural Social Service Program
Grant 603-13-219
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

	Budget	Actual	Variance Favorable (Unfavorable)
Support and revenue -			
State sources	$ 180,400	34,852	(145,548)
Other	-	13,881	13,881
	180,400	48,733	(131,667)
Expenses:			
Direct Expenses:			
Personnel	131,544	47,188	84,356
Travel	-	(189)	189
Supplies	10,503	203	10,300
Other expenses	-	6	(6)
Total direct expenses	142,047	47,208	94,839
Indirect costs	38,353	12,746	25,607
Total expenses	180,400	59,954	120,446
Transfer between programs	-	11,221	11,221
Excess of support and revenue over expenses	$ -	-	-

MANILAQ ASSOCIATION
Department of Health and Social Services
Tobacco Cessation
Grant 601-12-135
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

	Budget	Actual: Prior Year	Actual: Current Year	Actual: Total	Variance Favorable (Unfavorable)
Support and revenue -					
State sources	$ 116,500	14,891	94,489	109,380	(7,120)
Expenses:					
Direct Expenses:					
Personnel	78,785	15,167	51,445	66,612	12,173
Travel	11,451	1,229	12,054	13,283	(1,832)
Supplies	1,496	87	13,424	13,511	(12,015)
Total direct expenses	91,732	16,483	76,923	93,406	(1,674)
Indirect costs	24,768	4,263	20,958	25,221	(453)
Total expenses	116,500	20,746	97,881	118,627	(2,127)
Transfer between programs	-	5,855	3,392	9,247	9,247
Excess of support and revenue over expense	$ -	-	-	-	-

MANILAQ ASSOCIATION
Department of Health and Social Services
Tobacco Cessation
Grant 601-13-133
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

	Budget	Actual	Variance Favorable (Unfavorable)
Support and revenue -			
State sources	$ 116,500	29,337	(87,163)
Expenses:			
Direct Expenses:			
Personnel	71,981	18,356	53,625
Travel	12,332	-	12,332
Supplies	6,916	6,507	409
Other expenses	25,271	-	25,271
Total direct expenses	116,500	24,863	91,637
Indirect costs	-	6,813	(6,813)
Total expenses	116,500	31,676	84,824
Transfer between programs	-	2,339	2,339
Excess of support and revenue over expenses	$ -	-	-

MANILAQ ASSOCIATION
Department of Health and Social Services
Senior In-Home Services
Grant 607-12-406
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

		Actual			Variance Favorable
	Budget	Prior Year	Current Year	Total	(Unfavorable)
Support and revenue -					
State sources	$ 97,532	23,829	73,703	97,532	-
Expenses:					
Direct Expenses:					
Personnel	71,198	19,013	58,101	77,114	(5,916)
Total direct expenses	71,198	19,013	58,101	77,114	(5,916)
Indirect costs	26,334	5,133	15,602	20,735	5,599
Total expenses	97,532	24,146	73,703	97,849	(317)
Transfer between programs	-	317	-	317	317
Excess of support and revenue over expenses	$ -	-	-	-	-

MANIILAQ ASSOCIATION
Department of Health and Social Services
Senior In-Home Services
Grant 607-13-410
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

	Budget	Actual	Variance Favorable (Unfavorable)
Support and revenue - state sources	$ 97,532	22,486	(75,046)
Expenses:			
Direct Expenses:			
Personnel	76,797	17,706	59,091
Total direct expenses	76,797	17,706	59,091
Indirect costs	20,735	4,780	15,955
Total expenses	97,532	22,486	75,046
Excess of support and revenue over expenses	$ -	-	-

MANILAQ ASSOCIATION
Department of Health and Social Services
Indian Child Welfare Act
Grant 606-12-360
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

	Budget	Actual: Prior Year	Actual: Current Year	Actual: Total	Variance Favorable (Unfavorable)
Support and revenue -					
State sources	$ 120,000	43,796	76,204	120,000	
Expenses:					
Direct Expenses:					
Personnel	66,560	21,446	61,554	83,000	(16,440)
Contractual	-	13,750	7,128	20,878	(20,878)
Travel	11,761	7,534	4,581	12,115	(354)
Supplies	18,487	1,248	2,963	4,211	14,276
Other	23,192	-	-	-	23,192
Total direct expenses	120,000	44,028	76,176	120,204	(204)
Indirect costs	-	-	21,378	21,378	(21,378)
Total expenses	120,000	44,028	97,554	141,582	(21,582)
Transfer between programs	-	-	21,350	21,350	21,350
Excess of support and revenue over expenses	$ -	(232)	-	(232)	(232)

MANIILAQ ASSOCIATION
Department of Health and Social Services
Native Family Assistance Program
Grant 604-13-315
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

	Budget	Actual	Variance Favorable (Unfavorable)
Support and revenue -			
State sources	$ 543,307	409,823	(133,484)
Expenses:			
Direct Expenses:			
Assistance Payments	453,748	339,261	114,487
Total direct expenses	453,748	339,261	114,487
Indirect costs	89,559	70,562	18,997
Total expenses	543,307	409,823	133,484
Excess of support and revenue over expenses	$ -	-	-

MANILAQ ASSOCIATION
Department of Health and Social Services
Nutrition Transportation & Support
607-12-109
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

	Budget	Actual: Prior Year	Actual: Current Year	Actual: Total	Variance Favorable (Unfavorable)
Support and revenue -					
State sources	$ 11,537	7,319	3,380	10,699	(838)
Federal sources passed through the state	32,834	20,833	9,618	30,451	(2,383)
Other		3,936	12,287	16,223	16,223
	44,371	32,088	25,285	57,373	13,002
Expenses:					
Direct Expenses:					
Contractual	-	-	30,392	30,392	(30,392)
Travel	-	-	-	-	-
Supplies	34,938	27,259		27,259	7,679
Facility	-	-	-	-	-
Equipment	-	-	-	-	-
Assistance Payments	-	-	-	-	-
Total direct expenses	34,938	27,259	30,392	57,651	(22,713)
Indirect costs	9,433	7,360	1,792	9,152	281
Total expenses	44,371	34,619	32,184	66,803	(22,432)
Transfer between programs	-	2,581	6,899	9,480	9,480
Excess of support and revenue over expenses	$ -	-	-	-	-

MANILAQ ASSOCIATION
Department of Health and Social Services
EMS Code blue Phase X
65C-11-261
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

	Budget	Actual: Prior Year	Actual: Current Year	Actual: Total	Variance Favorable (Unfavorable)
Support and revenue -					
State sources $	32,642	2,000	11,196	13,196	(19,446)
Federal sources passed through the state	51,221	-	18,199	18,199	(33,022)
Other	10,228	-	1,049	1,049	(9,179)
	94,091	2,000	30,444	32,444	(61,647)
Expenses:					
Direct Expenses:					
Equipment	94,091	2,000	11,874	13,874	80,217
Other	-	-	17,521	17,521	(17,521)
Total direct expenses	94,091	2,000	29,395	31,395	62,696
Indirect costs	-	-	-	-	-
Total expenses	94,091	2,000	29,395	31,395	62,696
Excess of support and revenue over expenses $	-	-	1,049	1,049	(1,049)

MANILAQ ASSOCIATION
Department of Health and Social Services
Nutrition Transportation & Support
607-13-112
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

	Budget	Actual	Variance Favorable (Unfavorable)
Support and revenue -			
State sources $	14,328	3,582	(10,746)
Federal sources passed through the state	33,000	8,250	(24,750)
Other	-	14,252	14,252
	47,328	26,084	(21,244)
Expenses:			
Direct Expenses:			
Personnel	40,159	-	40,159
Contractual	-	11,269	(11,269)
Other	7,169	-	7,169
Total direct expenses	47,328	11,269	36,059
Indirect costs	-	563	(563)
Total expenses	47,328	11,832	35,496
Excess of support and revenue over expenses $	-	14,252	14,252

MANILAQ ASSOCIATION
Department of Health and Social Services
EMS Code blue Phase IX
65C-10-280
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

	Budget	Actual: Prior Year	Actual: Current Year	Actual: Total	Variance Favorable (Unfavorable)
Support and revenue -					
State sources	$ 49,687	31,414	18,273	49,687	-
Federal sources passed through the state	82,215	33,584	48,631	82,215	-
	131,902	64,998	66,904	131,902	-
Expenses:					
Direct Expenses:					
Equipment	131,902	64,998	5,973	70,971	60,931
Other	-	-	94,738	94,738	(94,738)
Total direct expenses	131,902	64,998	100,711	165,709	(33,807)
Indirect costs	-	-	-	-	-
Total expenses	131,902	64,998	100,711	165,709	(33,807)
Transfer between programs			33,807	33,807	33,807
Excess of support and revenue over expenses	$ -	-	-	-	-

MANILAQ ASSOCIATION
Department of Health and Social Services
EMS Code blue Phase XI
65C-12-261
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

	Budget	Actual: Prior Year	Actual: Current Year	Actual: Total	Variance Favorable (Unfavorable)
Support and revenue -					
State sources	$ 55,598	-	55,598	55,598	-
Federal sources passed through the state	69,458	-	4,820	4,820	(64,638)
Other	73,395	-	2,597	2,597	(70,798)
	198,451	-	63,015	63,015	(135,436)
Expenses:					
Direct Expenses:					
Equipment	198,451	-	60,419	60,419	138,032
Total direct expenses	198,451	-	60,419	60,419	138,032
Indirect costs	-	-	-	-	-
Total expenses	198,451	-	60,419	60,419	138,032
Excess of support and revenue over expenses	$ -	-	2,596	2,596	2,596

MANILAQ ASSOCIATION
Department of Health and Social Services
Hospital Preparedness Program
5U3REP090257-03-00
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

		Budget	Actual	Variance Favorable (Unfavorable)
Support and revenue -				
Federal sources passed through the state	$	24,353	22,824	(1,529)
Expenses:				
Direct Expenses:				
Travel			5,709	
Supplies			17,115	
Total direct expenses		24,353	22,824	1,529
Indirect costs		-	-	-
Total expenses		24,353	22,824	1,529
Excess of support and revenue over expenses	$	-	-	-

MANILAQ ASSOCIATION
Department of Health and Social Services
Hospital Preparedness Program
1U90TP000501-01
Schedule of Support, Revenue, and Expenses - Budget and Actual
Year Ended September 30, 2012

		Budget	Actual	Variance Favorable (Unfavorable)
Support and revenue -				
Federal sources passed through the state	$	25,904	2,526	(23,378)
Expenses:				
Direct Expenses:				
Personnel			-	-
Contractual			-	-
Travel			676	(676)
Supplies			-	-
Facility			-	-
Equipment			1,850	(1,850)
Assistance Payments			-	-
Total direct expenses		25,904	2,526	23,378
Indirect costs		-	-	-
Total expenses		25,904	2,526	23,378
Excess of support and revenue over expenses	$	-	-	-