ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Table of Contents

	Page
FINANCIAL STATEMENTS	
Independent Auditors' Report	1
Statement of Financial Position	2
Statement of Activities	3
Statement of Functional Expenses	4
Statement of Cash Flows	5
Notes to Financial Statements	6-12
ADDITIONAL INFORMATION	
Combining Statement of Financial Position – All Funds	13
Combining Statement of Revenues, Expenses and Changes in Net Assets – All Funds	14
General and Administrative Funds:	
Combining Statement of Financial Position	15
Combining Statement of Revenues, Expenses and Changes in Net Assets	16
Program Funds:	
All Program Funds:	
Combining Statement of Financial Position	17
Combining Statement of Revenues, Expenses and Changes in Net Assets	18
Federal Program Funds:	
Combining Statement of Financial Position	19-21
Combining Statement of Revenues, Expenses and Changes in Net Assets	22-26
State of Alaska Program Funds:	
Combining Statement of Financial Position	27-28
Combining Statement of Revenues, Expenses and Changes in Net Assets	29-31
Other Program Funds:	
Combining Statement of Financial Position	32-33
Combining Statement of Revenues, Expenses and Changes in Net Assets	34-35

Combining Statement of Functional Expenses 36-51

Department of Health and Social Services:
Schedule of Expenses – Budget and Actual 52-75

Schedule of Expenditures of Federal Awards 76-78

Schedule of State Financial Assistance 79

FEDERAL SINGLE AUDIT REPORTS

Independent Auditors' Report on Compliance and on Internal Controls Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards* 80-81

Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 82-83

Summary Schedule of Prior Year Audit Findings 84

Schedule of Findings and Questioned Costs and Corrective Action Plan 85-86

STATE OF ALASKA SINGLE AUDIT REPORTS

Independent Auditors' Report on Compliance and on Internal Controls Over Financial Reporting Based on an Audit of Financial Statements in Accordance with *Government Auditing Standards* 87-88

Independent Auditors' Report on Compliance With Requirements Applicable to Major Programs and on Internal Control Over Compliance in Accordance with the State of Alaska Audit Guide and Compliance Supplement for State Single Audits 89-90

MIKUNDA, COTTRELL & CO.

A Professional Corporation

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS
3601 "C" Street, Suite 600 • Anchorage, Alaska 99503
(907) 278-8878, Fax (907) 278-5779
www.mcc-cpa.com

Independent Auditor's Report

Board of Directors
Aleutian/Pribilof Islands Association, Inc.

We have audited the accompanying statement of financial position of Aleutian/Pribilof Islands Association, Inc. as of September 30, 2002, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of Aleutian/Pribilof Islands Association, Inc.'s 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 *Government 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 financial position of Aleutian/Pribilof Islands Association, Inc. as of September 30, 2002, and the changes in its 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 our report dated November 29, 2002, on our consideration of Aleutian/Pribilof Islands Association, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the basic financial statements of Aleutian/Pribilof Islands Association, Inc. taken as a whole. The additional information on pages 13 through 79 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit 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 has been subjected to the auditing procedures applied in our audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Mikunda, Cottrell & Co.

November 29, 2002

McGLADREY NETWORK
An Independently Owned Member
® Worldwide Services Through RSM International

Offices: Anchorage, Bethel, Kenai & Seward

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Statement of Financial Position
September 30, 2002

Assets

Current assets:	
Cash and cash equivalents	$ 4,716,148
Investments	47,980
Receivable from funding agencies	655,069
Other receivables, net of allowance for (doubtful accounts of $43,750)	199,954
Prepaid expenses	39,087
Inventory	6,886
Total current assets	5,665,124
Investment in joint venture	248,583
Fixed assets:	
Equipment, net of accumulated depreciation of $1,658,813	620,499
Land	374,500
Building, net of accumulated depreciation of $323,747	1,002,431
Total fixed assets	1,997,430
Total assets	$ 7,911,137

Liabilities and Net Assets

Current liabilities:	
Accounts payable	453,079
Accrued compensation and related liabilities	493,735
Other liabilities	2,187
Deferred revenue	2,342,440
Current portion of long-term debt	104,225
Total current liabilities	3,395,666
Long-term debt	786,299
Total liabilities	4,181,965
Unrestricted net assets - undesignated	3,729,172
Total liabilities & net assets	$ 7,911,137

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Statement of Activities

Year Ended September 30, 2002

	Unrestricted Net Assets
Revenues:	
Compacts, grants and contracts	$ 12,170,118
Interest income	92,178
Joint venture	334,833
Other	557,447
Total revenues	13,154,576
Expenses:	
Program services:	
Health care services	5,041,228
Elderly services	106,612
Children services	1,647,886
Social services	543,557
Education and training services	1,579,910
Community services	405,927
Public safety services	384,213
Land and resource services	135,650
Environmental services	667,914
Compact tribal support	1,609,758
Health Clinic Development	542,519
Total program expenses	12,665,174
Supporting services:	
Gaming and special services	296,675
Administrative services	2,391,177
Less indirect cost recovery	(2,503,468)
Net administrative services	(112,291)
Total expenses	12,849,558
Change in net assets before other changes	305,018
Other changes:	
Contributions of equipment purchased with grant and contract funds	141,988
Change in net assets	447,006
Net assets, beginning of year	3,282,166
Net assets, end of year	$ 3,729,172

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.
Statement of Functional Expenses
Year Ended September 30, 2002

	Program Services												Supporting Services		
	Health Care Services	Elderly Services	Children Services	Social Services	Education and Training Services	Community Services	Public Safety Services	Land & Resource Services	Environmental Services	Compact Tribal Support	Health Clinic Development	Total Program Services	Total Gaming and Special Services	Total Administrative Services	Total All Functions
Expenses:															
Salaries and wages	$ 1,851,094	-	714,615	159,005	545,518	117,476	208,685	40,686	275,989	91,932	-	4,005,000	43,728	984,958	5,033,686
Fringe benefits	585,879	-	219,830	57,821	172,380	26,769	72,851	18,318	78,519	23,774	-	1,256,141	4,747	359,161	1,620,049
Subcontracts	606,249	38,757	18,783	-	32,309	33,557	-	-	-	-	518,946	1,248,601	-	-	1,248,601
Consultants	240,066	38,203	22,382	-	18,905	4,042	-	1,419	47,921	29,082	-	402,020	4,997	31,885	438,902
Travel and per diem	351,110	-	154,960	27,659	104,941	40,010	16,967	9,561	104,032	48,071	1,206	858,517	27,190	106,932	992,639
Rent/facility expense	32,119	-	88,993	6,210	47,029	-	-	4,950	195	6,774	-	186,270	-	9,336	195,606
Supplies	121,685	-	57,976	8,950	45,467	4,967	645	2,692	8,236	4,368	-	254,986	14,928	29,650	299,564
Non-capitalized equipment	53,490	-	9,246	2,324	10,745	1,317	-	677	2,085	7,668	-	87,552	2,890	18,514	108,956
Training and tuition	19,429	-	16,484	2,389	4,226	3,173	-	1,760	2,589	2,430	-	52,480	-	9,653	62,133
Utilities	73,205	-	33,147	14,842	24,536	4,063	734	2,351	6,110	10,343	-	169,331	3,679	51,083	224,093
Assistance payments	350	-	-	101,206	194,027	-	-	-	-	2,650	-	298,233	-	-	298,233
Bad debt expense	35	-	-	-	-	-	-	-	-	-	-	35	1,439	-	1,474
Insurance	14,481	-	7,386	-	-	-	6,081	-	-	-	-	27,948	451	52,885	81,284
Repairs and maintenance	18,650	-	2,836	371	4,704	1,806	35	1,675	675	13,809	-	44,561	4,837	172,161	221,559
Moving expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-	-	86,733	-	86,733
Depreciation expense	-	-	-	-	-	-	-	-	-	-	-	-	13,498	337,886	351,384
Interest expense	-	-	-	-	-	-	-	-	-	-	-	-	15,404	29,645	45,049
Income tax expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other operating expenses	47,965	19,529	19,286	11,705	16,114	91,680	925	12,502	4,816	928,011	-	1,152,533	47,664	197,428	1,397,625
	4,015,807	96,489	1,365,924	392,482	1,220,901	328,860	306,923	96,591	531,167	1,168,912	520,152	10,044,208	272,185	2,391,177	12,707,570
Indirect expense allocation	941,023	10,123	286,570	151,075	315,022	64,668	77,290	39,059	132,331	439,450	22,367	2,478,978	24,490	(2,503,468)	-
Transfers	84,398	-	(4,608)	-	43,987	12,399	-	-	4,416	1,396	-	141,988	-	-	141,988
Total expenses and equipment	$ 5,041,228	106,612	1,647,886	543,557	1,579,910	405,927	384,213	135,650	667,914	1,609,758	542,519	12,665,174	296,675	(112,291)	12,849,558

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Statement of Cash Flows

Year Ended September 30, 2002

Cash flows from operating activities:	
Change in net assets	$ 447,006
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	351,384
(Increase) decrease in assets:	
Receivable from funding agencies	(285,583)
Other receivables	25,791
Prepaid expenses	1,518
Inventory	1,222
Increase (decrease) in liabilities:	
Accounts payable	193,585
Accrued compensation and related liabilities	3,642
Other liabilities	(1,074)
Deferred revenue	145,321
Net cash provided by operating activities	882,812
Cash flows from investing activities:	
Increase in investments and joint venture	(31,027)
Purchase of fixed assets	(237,850)
Net cash used by investing activities	(268,877)
Cash flows from financing activities:	
Payments on note payable	(97,410)
Net increase in cash and cash equivalents	516,525
Cash and cash equivalents at beginning of year	4,199,623
Cash and cash equivalents at end of year	$ 4,716,148
Supplemental disclosures of cash flow information - cash paid during the year for interest	$ 45,049

(1) Summary of Significant Accounting Policies

Organization

The Aleutian Pribilof Islands Association, Inc.(the Association) was incorporated in 1974 as an Alaskan Not For Profit Corporation to advance the overall economic, health, social and cultural development of the people within the Aleutian and Pribilof Regions in the State of Alaska. The Association's programs include, but are not limited to the operation of health clinics, alcohol counseling centers, public safety, environmental, elderly, nutrition, education, social and welfare services, child protection, rehabilitation and cultural programs. Operations are financed primarily by compacts, grants and contracts from various governmental agencies.

Basis of Accounting

The Association maintains its accounts in accordance with the principles of fund accounting. Each fund is an independent fiscal and accounting entity with a self-balancing set of accounts, recording revenues, expenses, assets, liabilities, and change in net assets. A fund is established for grants, contracts and compacts received from various federal, state and other agencies. These funds are segregated for the purpose of carrying on specific programs or attaining certain objectives in accordance with the stated purpose of each fund. The accrual method of accounting is used by each fund.

Financial Statement Presentation

In 1996, the Association adopted Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the Association is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Association is required to present a statement of cash flows. As permitted by this new statement, the Association has reclassified its financial statements to present the three classes of net assets required.

The various classes of net assets are grouped as follows:

Unrestricted Funds:

General Fund - This fund is used to record expenses, which benefit all programs and are not directly charged to programs. General and building fund expenditures are allocated as indirect expenses to special, bingo and program funds pursuant to an indirect rate agreement with the Association's oversight agency.

Building Fund - This fund is used to account for the financial activity of the Association's administrative office building located at 201 East Third Avenue, in Anchorage, Alaska. The building was purchased in 1999.

Special Fund - This fund is used to record special activities of the Association that are not restricted by granting agencies. Rental activity from the Association's 401 East Fireweed Lane building is also recorded in this fund.

Summary of Significant Accounting Policies, continued

Bingo Fund - This fund is used to account for the Association's equity in the Gold Cache Bingo, a joint venture with two other partners. Income is primarily derived by operation of the Association's gaming permit and is used to further the Association's charitable programs and operations.

Program Funds - These funds are used to account for funds provided primarily by federal, state and other funding agencies. Each grant, contract or compact is set up as a separate program fund with a self-balancing set of accounts recording its revenues, expenses, assets, liabilities, and net assets.

Temporary Restricted and Permanently Restricted Funds:

The Association has adopted FASB - Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations* which require classifications of net assets as unrestricted, unless the assets are considered contributions and have donor imposed restrictions. The Association's management did not record any government grants, contracts and compacts as restricted contributions, and therefore have classified all net assets as unrestricted.

Public Support and Revenue Recognition

Grants, contracts and compact revenues are recognized as authorized cost are incurred. Grant, contract and compact cash balances received in excess of recognized revenues are reflected as deferred revenue (a liability) in the Statement of Financial Position. Cash and cash equivalents, which total $4,716,148 include deferred revenue amounts of $2,342,440, which are required be expended in accordance with the various grant, contract and compact awards.

Contributions, including pledges, from the general public are recognized as public support when received. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

Contributions that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily or permanently restricted contributions based on the nature of the restriction. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activity as net assets released from restrictions.

Generated revenue from patient services is reported at the estimated net realizable amounts from patients, third-party payers and others for services rendered.

The Association earns interest from secured investments using unrestricted money and on certain federal money as permitted by Public Law 93-638. All interest income is allocated to the Special Funds.

Summary of Significant Accounting Policies, continued

Allocation of Indirect Expenses

The General and Building Funds are used to record "indirect expenses" which benefit all programs and are not directly charged to programs. Indirect expenses are allocated from the General and Building Funds to Program Funds based on the current provision rate negotiated with the Department of Health and Human Services, the Association's federal oversight agency.

Cash and Cash Equivalents

The Association considers cash equivalents to include highly liquid investments purchased with original maturities of 90 days or less and are readily convertible to known amounts of cash. These investments are primarily made in Federal Treasury and Agency Notes that present an insignificant risk of changes in value, due to changes in interest rates or other factors.

Property, Equipment and Depreciation

Property and equipment purchased with non-government funding are recorded at cost. Depreciation is computed on the straight-line basis over the estimated useful life of the related assets. The General and Building Funds are used to account for property and equipment owned by the Association and used in its daily operations.

Purchases of equipment made with grant, contract or compact moneys are recorded at cost. Generally, title to equipment acquired with the proceeds of grant, contract or compact moneys vests with the Association, subject to specific conditions related to the use and disposition of such equipment. Equipment acquired with funds contributed by grantors are accounted for as transfers from the Program Funds to the General Fund. The assets are recorded in the General Fund and depreciation is computed on the straight-line method.

Income Taxes

The Association is exempt from income taxes as a Not For Profit corporation under Section 501(c)(3) of the Internal Revenue Code. The Association may incur minimal income taxes from income produced from non-gaming activity derived in its joint venture in Gold Cache Bingo or from rental income relating from its Fireweed Building investment.

Fair Value of Financial Instruments

Financial instruments consist principally of cash and cash equivalents, investments and long-term debt. The fair market value of these instruments approximates their carrying amounts recorded in the statement of financial position. Significant differences, if any, between their carrying amounts and estimated fair value is included in the footnotes to the financial statements, when such disclosure is appropriate.

Summary of Significant Accounting Policies, continued

Management Estimates and Assumptions

The preparation of financial statements in conformity with generally accepted accounting principles 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 revenue and expenses during the reporting period. Actual results could differ from those estimates.

(2) **Cash and Cash Equivalents**

Cash and cash equivalents consist of the following at September 30, 2002:

	Carrying Amount	Bank Balance
Demand deposits (including interest bearing investment accounts)	$4,463,064	$4,684,895
Ready assets	253,084	253,084
Total	$4,716,148	$4,937,979

The Association's cash and cash equivalents are maintained at commercial banks and investment brokers. The cash balance of $4,716,148 is insured by the Federal Deposit Insurance Corporation up to $100,000. The remaining bank balance is collateralized by a repurchase agreement and/or investments in Federal Treasury and Agency Notes. The Association's ready assets are fully insured.

Cash and cash equivalents balances include $2,342,440 which has been recorded as deferred revenue under various grant awards and compact agreements. This deferred revenue is subject to certain investment restrictions required by the awarding agencies. The Association maintains collateral agreements with the financial institutions which satisfy the investment restrictions.

(3) **Investments**

The Association's investments are stated at fair value. At September 30, 2002, the investments were uninsured and consist of the following:

Stancorp stocks	$47,980

(4) **Investment in Joint Venture**

The Association has entered into a joint venture agreement with the Native Village of Nikolski and Kodiak Area Native Association. Each venturer owns one-third of the venture, which is doing business as Gold Cache Bingo.

Investment in Joint Venture, continued

The Association accounts for its investment in the joint venture under the equity method of accounting whereby the investment account is adjusted for the Association's share of net income or loss of the joint venture and decreased for distributions received.

(5) **Fixed Assets**

At September 30, 2002, fixed assets consist of the following:

Fireweed Building (including land)	$404,945
Less Accumulated Depreciation on Building	(149,605)
Building, net	255,340
Third Avenue Building (including land)	1,264,233
Less Accumulated Depreciation on Building	(174,142)
Building, net	1,090,091
Soldotna Land	31,500
Equipment - General Fund	689,930
Equipment - Special Fund	107,918
Equipment - Building Fund	140,160
Equipment – Contributed Capital	1,225,604
Aleut Cultural Artifacts and Art	115,700
Total Property and Equipment	2,279,312
Less Accumulated Depreciation	(1,658,813)
Property and Equipment, net	620,499
Total Fixed Assets	$1,997,430

Depreciation expense was $351,384 for the year ended September 30, 2002.

6) **Long-term Debt**

Long-term debt at September 30, 2002 consists of the following:

Note payable to Key Bank due in monthly installments of $1,642, including interest at the Bank's base rate plus 1.5% (rate at September 30, 2002 is 6.25%), to January, 2009; collateralized by the Fireweed building.	$102,863

Long-term Debt, continued

Note payable to Key Bank due in monthly installments of $858 including interest at the Bank's base rate plus 2.5% (rate at September 30, 2002 is 7.25%), to January, 2004; collateralized by the Fireweed building.	79,840
Note payable to Key Bank due in monthly installments of $9,275 including interest at a variable rate per annum equal to 80% of the Bank's prime rate (rate at September 30, 2002 is 3.8%), to December, 2013; collateralized by the Third Ave. building.	707,821
Total long-term debt	890,524
Less current portion	(104,225)
Total long-term debt, less current portion	$786,299

Principal maturities of long-term debt are as follows:

September 30, 2004	178,916
2005	108,163
2006	112,725
2007	117,507
2008	122,491
Thereafter	146,497
	$786,299

(7) **Employee Retirement Plans**

The Association provides retirement benefits by contributing to a Money Purchase Pension Plan. Employees become eligible after completing 1,000 hours within their first year of employment or within any subsequent calendar year. After an employee becomes eligible, they may participate in contributions by entering the plan either on January 1st or July 1st of each calendar year. Employees are 100% vested in all contributions and investment accounts are held in individual employee controlled accounts.

Employer contributions are based on a percentage of each employee's salary or wages according to accrual years of service at the beginning of the plan year as follows:

Less than 2 accrual years of service	5%
2, 3 or 4 accrual years of service	8%
5, 6, 7, 8, or 9 accrual years of service	10%
10 or more accrual years of service	12%

Employee Retirement Plans, (continued)

Upon termination of employment, vested benefits are payable to the employee or beneficiary beginning on the employee's normal retirement date after the age of 59½. Employer contributions for the year ended September 30, 2002 totaled $330,463.

The Association provides for elective employee contributions by sponsoring 403(b) annuity plan. Employees are eligible to participate in the Plan beginning on the first day of employment. Employees are 100% vested in all contributions and investment accounts are held in individual employee controlled accounts. Although not required by the plan, employees may elect to contribute to the plan, the maximum allowable under current law is $11,000 per calendar year.

(8) **Other Revenue**

Other revenue at September 30, 2002, consists of the following:

Generated Health Revenue	$222,288
Natural Resource Program	42,969
Community Economic Planner Program	60,492
Rental Income	124,920
Books, Video & Other Merchandise Sales	13,598
Miscellaneous Revenue	93,180
Total Other Revenue	$557,447

(9) **Contingencies**

Grants and Contracts

Generally, most of the Association's revenues are received from Federal and State of Alaska grants and contracts. These grants and contracts restrict the use of revenues to carrying out specific programs and may require the grantor's approval before certain expenses are allowable. The final expenses may be subject to an agency's compliance audit to determine the allowability of costs for which reimbursement has previously been granted. Adjustments of amounts received under grants and contracts could result if the grants and contracts are audited by such agencies. Management does not believe the amount of adjustments, if any, would be material and, accordingly, no provision for liability from such adjustments, if any, is included in the accompanying financial statements.

Indirect Expenses

Amounts charged to individual grants and contracts as indirect expenses have generally been based on provisional approved rates. The amount of indirect expenses ultimately recoverable from funding agencies will depend upon final negotiations with the Association's oversight agency. Management does not believe that such adjustments, if any, would be material and accordingly, no provision for liability from such adjustments, if any, is included in the accompanying financial statements.

ADDITIONAL INFORMATION

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Combining Statement of Financial Position - All Funds
September 30, 2002

Assets	General and Administrative Funds	Program Funds: Federal Funds	Program Funds: State Funds	Program Funds: Other Funds	Elimination Entries	Total
Current assets:						
Cash and cash equivalents	$ 3,043,223	1,498,494	-	174,431	-	4,716,148
Investments	47,980	-	-	-	-	47,980
Receivable from funding agencies	-	549,915	83,819	21,335	-	655,069
Other receivables, net of allowance $43,750	96,955	-	-	102,999	-	199,954
Prepaid expenses	16,040	21,590	868	589	-	39,087
Inventory	6,886	-	-	-	-	6,886
Due from other funds	1,111,653	939,761	52,761	107,350	(2,211,525)	-
Total current assets	4,322,737	3,009,760	137,448	406,704	(2,211,525)	5,665,124
Investment in joint venture	248,583	-	-	-	-	248,583
Fixed assets:						
Property and equipment, net of accumulated depreciation of $1,658,813	620,499	-	-	-	-	620,499
Land	374,500	-	-	-	-	374,500
Building, net of accumulated depreciation $323,747	1,002,431	-	-	-	-	1,002,431
Total assets	$ 6,568,750	3,009,760	137,448	406,704	(2,211,525)	7,911,137
Liabilities and Net Assets						
Current liabilities:						
Accounts payable	63,964	371,238	7,945	9,932	-	453,079
Accrued compensation and related liabilities	493,735	-	-	-	-	493,735
Other liabilities	2,187	-	-	-	-	2,187
Deferred revenue	-	2,239,956	52,510	49,974	-	2,342,440
Due to other funds	1,649,083	398,566	76,993	86,883	(2,211,525)	-
Current portion of long term debt	104,225	-	-	-	-	104,225
Total current liabilities	2,313,194	3,009,760	137,448	146,789	(2,211,525)	3,395,666
Long-term debt	786,299	-	-	-	-	786,299
Total liabilities	3,099,493	3,009,760	137,448	146,789	(2,211,525)	4,181,965
Net assets:						
Unrestricted - undesignated	3,469,257	-	-	259,915	-	3,729,172
Total liabilities and net assets	$ 6,568,750	3,009,760	137,448	406,704	(2,211,525)	7,911,137

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Statement of Revenues, Expenses
and Changes in Net Assets - All Funds
Year Ended September 30, 2002

	General and Administrative Funds	Program Funds: Federal Funds	Program Funds: State Funds	Program Funds: Other Funds	Total
Revenues:					
Compacts, grants and contracts	$ -	10,917,505	1,208,314	44,299	12,170,118
Interest income	92,178	-	-	-	92,178
Joint venture	334,833	-	-	-	334,833
Other	178,196	-	-	379,251	557,447
Total revenues	605,207	10,917,505	1,208,314	423,550	13,154,576
Expenses:					
Salaries and wages	1,028,686	3,226,016	556,100	222,884	5,033,686
Fringe benefits	363,908	1,022,315	178,956	54,870	1,620,049
Subcontracts	-	1,248,601	-	-	1,248,601
Consultants	36,882	345,197	35,700	21,123	438,902
Travel and per diem	134,122	696,225	105,628	56,664	992,639
Rent/facility expense	9,336	166,846	18,425	999	195,606
Supplies	44,578	194,405	36,308	24,273	299,564
Non-capitalized equipment	21,404	63,683	18,293	5,576	108,956
Training and tuition	9,653	46,761	3,601	2,118	62,133
Utilities	54,762	156,491	10,698	2,142	224,093
Assistance payments	-	297,112	771	350	298,233
Bad debt expense	1,439	-	-	35	1,474
Insurance	53,336	21,867	6,081	-	81,284
Repairs and maintenance	176,998	37,447	4,100	3,014	221,559
Moving expense	-	-	-	-	-
Donations	86,733	-	-	-	86,733
Depreciation	351,384	-	-	-	351,384
Interest expense	45,049	-	-	-	45,049
Income tax expense	-	-	-	-	-
Other operating expenses	245,092	1,136,575	9,596	6,362	1,397,625
	2,663,362	8,659,541	984,257	400,410	12,707,570
Indirect expense allocation	(2,478,978)	2,146,201	216,668	116,109	-
Total expenses	184,384	10,805,742	1,200,925	516,519	12,707,570
Increase (decrease) in net assets	420,823	111,763	7,389	(92,969)	447,006
Other changes in net assets:					
Transfers	141,988	(111,763)	(7,389)	(22,836)	-
Net assets at October 1, 2001	2,906,446	-	-	375,720	3,282,166
Net assets at September 30, 2002	$ 3,469,257	-	-	259,915	3,729,172

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

General and Administrative Funds
Combining Statement of Financial Position
September 30, 2002

Assets	General Fund	Building Fund	Special Fund	Bingo Fund	Total
Current assets:					
Cash and cash equivalents	$ 2,730,198	-	-	313,025	3,043,223
Investments	47,980	-	-	-	47,980
Other receivables, net of allowance $18,000	86,960	825	9,170	-	96,955
Prepaid expenses	15,621	419	-	-	16,040
Inventory	-	-	6,886	-	6,886
Due from other funds	-	-	1,110,185	1,468	1,111,653
Total current assets	2,880,759	1,244	1,126,241	314,493	4,322,737
Investment in joint venture	-	-	-	248,583	248,583
Fixed assets:					
Equipment, net of accumulated depreciation of $1,658,813	443,751	61,048	115,700	-	620,499
Land	-	343,000	31,500	-	374,500
Building, net of accumulated depreciation of $323,747	-	747,091	255,340	-	1,002,431
Total assets	$ 3,324,510	1,152,383	1,528,781	563,076	6,568,750

Liabilities and Net Assets					
Current liabilities:					
Accounts payable	$ 44,427	3,750	14,018	1,769	63,964
Accrued compensation and related liabilities	493,735	-	-	-	493,735
Other liabilities	-	1,169	1,018	-	2,187
Due to other funds	1,168,769	439,644	40,670	-	1,649,083
Current portion of long-term debt	-	85,898	18,327	-	104,225
Total current liabilities	1,706,931	530,461	74,033	1,769	2,313,194
Long-term debt	-	621,922	164,377	-	786,299
Total liabilities	1,706,931	1,152,383	238,410	1,769	3,099,493
Net assets:					
Unrestricted	1,617,579	-	1,290,371	561,307	3,469,257
Total liabilities and net assets	$ 3,324,510	1,152,383	1,528,781	563,076	6,568,750

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

General and Administrative Funds
Combining Statement of Revenues, Expenses and
Changes in Net Assets
Year Ended September 30, 2002

	General Fund	Building Fund	Special Fund	Bingo Fund	Total
Revenues:					
Interest income	$ -	-	92,178	-	92,178
Joint venture	-	-	-	334,833	334,833
Other	-	-	178,196	-	178,196
Total revenues	-	-	270,374	334,833	605,207
Expenses:					
Salaries and wages	955,470	29,488	-	43,728	1,028,686
Fringe benefits	340,702	18,459	-	4,747	363,908
Subcontracts	-	-	-	-	-
Consultants	31,885	-	2,317	2,680	36,882
Travel and per diem	106,932	-	6,867	20,323	134,122
Rent/facility expense	9,336	-	-	-	9,336
Supplies	22,953	6,697	10,563	4,365	44,578
Non-capitalized equipment	18,040	474	-	2,890	21,404
Training and tuition	9,653	-	-	-	9,653
Utilities	7,582	43,501	3,652	27	54,762
Bad debt expense	-	-	1,439	-	1,439
Insurance	52,885	-	-	451	53,336
Repairs and maintenance	31,106	141,055	4,837	-	176,998
Moving expense	-	-	-	-	-
Donations	-	-	-	86,733	86,733
Depreciation	268,557	69,329	13,498	-	351,384
Interest expense	-	29,645	15,404	-	45,049
Income tax expense	-	-	-	-	-
Other operating expenses	188,264	9,164	15,117	32,547	245,092
	2,043,365	347,812	73,694	198,491	2,663,362
Indirect expense allocation	(2,155,656)	(347,812)	8,371	16,119	(2,478,978)
Total expenses	(112,291)	-	82,065	214,610	184,384
Increase (decrease) in net assets	112,291	-	188,309	120,223	420,823
Other changes in net assets:					
Transfers	141,988	-	3,589	(3,589)	141,988
Net assets at October 1, 2001	1,363,300	-	1,098,474	444,672	2,906,446
Net assets at September 30, 2002	$ 1,617,579	-	1,290,372	561,306	3,469,257

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Program Funds
Combining Statement of Financial Position
September 30, 2002

Assets		Federal	State of Alaska	Other	Total
Current assets:					
Cash and cash equivalents	$	1,498,494	-	174,431	1,672,925
Receivable from funding agencies		549,915	83,819	21,335	655,069
Other receivables		-	-	102,999	102,999
Prepaid expenses		21,590	868	589	23,047
Due from other funds		939,761	52,761	107,350	1,099,872
Total current assets		3,009,760	137,448	406,704	3,553,912
	$	3,009,760	137,448	406,704	3,553,912

Liabilities and Net Assets				
Current liabilities:				
Accounts payable	371,238	7,945	9,932	389,115
Accrued compensation and related liabilities	-	-	-	-
Deferred revenue	2,239,956	52,510	49,974	2,342,440
Due to other funds	398,566	76,993	86,883	562,442
Total current liabilities	3,009,760	137,448	146,789	3,293,997
Unrestricted net assets	-	-	259,915	259,915
$	3,009,760	137,448	406,704	3,553,912

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Program Funds
Combining Statement of Revenues, Expenses and
Changes in Net Assets
Year Ended September 30, 2002

	Federal	State	Other	Total
Revenues:				
Compacts, grants and contracts	$ 10,917,505	1,208,314	44,299	12,170,118
Other	-	-	379,251	379,251
Total revenues	10,917,505	1,208,314	423,550	12,549,369
Expenses:				
Salaries and wages	3,226,016	556,100	222,884	4,005,000
Fringe benefits	1,022,315	178,956	54,870	1,256,141
Subcontracts	1,248,601	-	-	1,248,601
Consultants	345,197	35,700	21,123	402,020
Travel and per diem	696,225	105,628	56,664	858,517
Rent/facility expense	166,846	18,425	999	186,270
Supplies	194,405	36,308	24,273	254,986
Non-capitalized equipment	63,683	18,293	5,576	87,552
Training and tuition	46,761	3,601	2,118	52,480
Utilities	156,491	10,698	2,142	169,331
Assistance payments	297,112	771	350	298,233
Bad debt expense	-	-	35	35
Insurance	21,867	6,081	-	27,948
Repairs and maintenance	37,447	4,100	3,014	44,561
Moving expense	-	-	-	-
Other operating expenses	1,136,575	9,596	6,362	1,152,533
	8,659,541	984,257	400,410	10,044,208
Indirect expense allocation	2,146,201	216,668	116,109	2,478,978
Total expenses	10,805,742	1,200,925	516,519	12,523,186
Increase (decrease) in net assets	111,763	7,389	(92,969)	26,183
Other changes in net assets:				
Transfers	(111,763)	(7,389)	(22,836)	(141,988)
Net assets at October 1, 2001	-	-	375,720	375,720
Net assets at September 30, 2002	$ -	-	259,915	259,915

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Federal Program Funds
Combining Statement of Financial Position
September 30, 2002

	U.S. Department of the Interior Bureau of Indian Affairs						U. S. Department of Health and Human Services				
								ANTHC			
	Compact of Self-Governance FY2002	Indian Reservation Roads FY2002	Migratory Bird Treaty FY2002	Fish Harvest FY2002	Sand Point Culture Camp FY2002	National Parks Service Aleut Collections Review FY2003	Indian Health Service FY2002	Telemedicine FY2002	Telemedicine 2 FY2001	Life Safety Code Upgrade FY2002	Water Damage Repair FY2002
Assets											
Current assets:											
Cash	$ 1,498,494	-	-	-	-	-	-	-	-	-	-
Receivable from funding agencies	-	-	11,998	317	698	3,038	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-	-	-	-	-
Prepaid expenses	211	-	-	-	-	388	13,422	-	-	-	-
Due from other funds	155,755	203,642	-	-	-	-	215,501	47,842	2,216	7,291	1,402
Total current assets	1,654,460	203,642	11,998	317	698	3,426	228,923	47,842	2,216	7,291	1,402
	$ 1,654,460	203,642	11,998	317	698	3,426	228,923	47,842	2,216	7,291	1,402
Liabilities and Net Assets											
Current liabilities:											
Accounts payable	155,966	22	-	-	-	388	53,313	-	95	-	-
Accrued compensation and related liabilities	-	-	-	-	-	-	-	-	-	-	-
Deferred revenue	1,498,494	203,620	-	-	-	-	175,610	47,842	2,121	7,291	1,402
Due to other funds	-	-	11,998	317	698	3,038	-	-	-	-	-
Total current liabilities	1,654,460	203,642	11,998	317	698	3,426	228,923	47,842	2,216	7,291	1,402
Net assets	-	-	-	-	-	-	-	-	-	-	-
	$ 1,654,460	203,642	11,998	317	698	3,426	228,923	47,842	2,216	7,291	1,402

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Federal Program Funds
Combining Statement of Financial Position
September 30, 2002

U. S. Department of Health and Human Services (continued)

	Administration On Aging Supportive and Nutritional Service	LIHEAP	Title IV-B	Headstart	Special Diabetes	Training Funds Water and Sewer		Family Violence Prevention	Dietary Risks and Benefits	ANA Federal Sites Restoration	Dietary Benefits Film Project	Alaska Federation of Natives Wellness Program
	FY2002	FY2002	FY2002	FY2002	FY2001	FY2001	FY2002	FY2001	FY2001-2002	FY2003	FY2003	FY2002
Assets												
Current assets:												
Cash	$ -	-	-	-	-	-	-	-	-	-	-	-
Receivable from funding agencies	-	2,971	528	17,846	4,758	-	-	-	-	2,147	16,497	-
Other receivables	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	2,300	3,229	-	-	-	2,040	-	-	-
Due from other funds	548	-	-	-	-	161	3,282	3,225	8,904	-	-	288,882
Total current assets	548	2,971	528	20,146	7,987	161	3,282	3,225	10,944	2,147	16,497	288,882
	$ 548	2,971	528	20,146	7,987	161	3,282	3,225	10,944	2,147	16,497	288,882
Liabilities and Net Assets												
Current liabilities:												
Accounts payable	-	-	-	9,000	3,569	-	-	-	3,109	33	-	1,350
Accrued compensation and related liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Deferred revenue	548	-	-	-	-	161	3,282	3,225	7,835	-	-	287,532
Due to other funds	-	2,971	528	11,146	4,418	-	-	-	-	2,114	16,497	-
Total current liabilities	548	2,971	528	20,146	7,987	161	3,282	3,225	10,944	2,147	16,497	288,882
Net assets	-	-	-	-	-	-	-	-	-	-	-	-
	$ 548	2,971	528	20,146	7,987	161	3,282	3,225	10,944	2,147	16,497	288,882

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Federal Program Funds
Combining Statement of Financial Position
September 30, 2002

	Denali Commission	U.S Department Of Labor		U.S. Department of Defense	Environmental Protection Agency	U.S. Department of Justice	U.S Department of Energy		U.S. Department of Education	U.S Department Of Agriculture	
	Denali Commission	Youth Opportunity Grant		Adak Tribal Consultation	General Assistance	Children's Justice	Amchitka Oversight	RESOLVE Food Consumption Survey	Vocational Rehabilitation	U.S Department Of Agriculture	
	FY2001	FY2001	FY2003	FY2003	FY2002	FY2001	FY2002	FY2002	FY2002	FY2002	Total
Assets											
Current assets:											
Cash	$ -	-	-	-	-	-	-	-	-	-	1,498,494
Receivable from funding agencies	342,649	42,485	51,666	5,085	5,233	-	7,966	3,094	18,309	12,630	549,915
Other receivables	-	-	-	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	21,590
Due from other funds	-	-	-	-	-	1,110	-	-	-	-	939,761
Total current assets	342,649	42,485	51,666	5,085	5,233	1,110	7,966	3,094	18,309	12,630	3,009,760
	$ 342,649	42,485	51,666	5,085	5,233	1,110	7,966	3,094	18,309	12,630	3,009,760
Liabilities and Net Assets											
Current liabilities:											
Accounts payable	142,533	-	170	7	176	117	273	310	807	-	371,238
Accrued compensation and related liabilities	-	-	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	993	-	-	-	-	2,239,956
Due to other funds	200,116	42,485	51,496	5,078	5,057	-	7,693	2,784	17,502	12,630	398,566
Total current liabilities	342,649	42,485	51,666	5,085	5,233	1,110	7,966	3,094	18,309	12,630	3,009,760
Net assets	-	-	-	-	-	-	-	-	-	-	-
	$ 342,649	42,485	51,666	5,085	5,233	1,110	7,966	3,094	18,309	12,630	3,009,760

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Federal Program Funds
Combining Statement of Revenues, Expenses and
Changes in Net Assets
Year Ended September 30, 2002

U.S. Department of the Interior
Bureau of Indian Affairs

		National Parks Service								
	Compact of Self-Governance	Education	Repatriation	Aleut Collections Review	Indian Reservation Roads		Migratory Bird Treaty	Fish Harvest	Sand Point Culture Camp	Challenge Cost Share Agreement Homer
	FY2002	FY2000	FY2000	FY2003	FY2001	FY2002	FY2002	FY2002	FY2002	FY2002
Grant revenue	$ 3,232,382	13,293	21,444	3,038	37,029	97,772	28,132	5,327	7,000	3,866
Salaries and wages	595,663	8,109	10,922	2,087	21,495	34,486	4,740	-	-	2,645
Fringe benefits	222,777	1,835	3,749	343	5,605	9,699	1,293	-	-	402
Subcontracts	-	-	-	-	-	33,557	-	-	-	-
Consultants	43,129	-	-	-	-	-	-	-	550	-
Travel and per diem	128,907	-	1,828	-	728	3,324	14,631	3,946	4,570	-
Rent/facility expense	17,934	150	-	-	-	-	-	-	-	-
Supplies	18,533	95	199	-	190	791	722	-	230	-
Non-capitalized equipment	11,932	-	-	-	-	-	-	-	-	-
Training and tuition	11,560	-	-	-	495	435	-	-	-	-
Utilities	29,527	203	457	-	15	149	329	2	-	-
Assistance payments	204,305	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	16,328	-	-	-	140	-	-	-	-	-
Moving expense	-	-	-	-	-	-	-	-	-	-
Other operating expenses	1,041,690	242	-	-	884	582	454	250	166	-
	2,342,285	10,634	17,155	2,430	29,552	83,023	22,169	4,198	5,516	3,047
Indirect expense allocation	893,309	2,659	4,289	608	7,477	14,749	5,963	1,129	1,484	819
Total expenses	3,235,594	13,293	21,444	3,038	37,029	97,772	28,132	5,327	7,000	3,866
Excess of revenues over expenses	(3,212)	-	-	-	-	-	-	-	-	-
Transfers	3,212	-	-	-	-	-	-	-	-	-
Net assets at October 1, 2001	-	-	-	-	-	-	-	-	-	-
Net assets at September 30, 2002	$ -	-	-	-	-	-	-	-	-	-

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Federal Program Funds
Combining Statement of Revenues, Expenses and
Changes in Net Assets
Year Ended September 30, 2002

U. S. Department of Health and Human Services

	Indian Health Service	Rural ASU		ANTHC							
				Telemedicine		Telemedicine 2	Reserve			Life Safety Code Upgrade	Water Damage Repair
	FY2002	FY2001	FY2002	FY2000	FY2002	FY2001	FY2000	FY2001	FY2002	FY2002	FY2002
Grant revenue	$ 2,709,292	541,586	584,908	15,692	5,874	19,766	8,818	8,818	8,818	133,410	25,665
Salaries and wages	1,060,385	253,090	244,306	-	-	-	-	-	-	-	-
Fringe benefits	379,364	64,082	54,821	-	-	-	-	-	-	-	-
Subcontracts	70,986	60,000	95,000	-	-	-	-	-	-	-	-
Consultants	128,649	11,919	29,838	-	-	1,770	6,949	6,949	6,949	127,910	24,607
Travel and per diem	175,244	42,111	48,182	-	-	-	-	-	-	-	-
Rent/facility expense	32,119	-	-	-	-	-	-	-	-	-	-
Supplies	93,044	3,076	2,078	-	-	-	-	-	-	-	-
Non-capitalized equipment	32,318	-	253	28	-	6,296	-	-	-	-	-
Training and tuition	14,614	796	865	-	-	-	-	-	-	-	-
Utilities	64,638	1,125	500	-	4,629	-	-	-	-	-	-
Assistance payments	-	-	-	-	-	-	-	-	-	-	-
Insurance	14,481	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	16,850	87	365	-	-	-	-	-	-	-	-
Moving expense	-	-	-	-	-	-	-	-	-	-	-
Other operating expenses	39,768	575	376	-	-	-	-	-	-	-	-
	2,122,460	436,861	476,584	28	4,629	8,066	6,949	6,949	6,949	127,910	24,607
Indirect expense allocation	554,899	97,926	106,731	7	1,245	2,170	1,869	1,869	1,869	5,500	1,058
Total expenses	2,677,359	534,787	583,315	35	5,874	10,236	8,818	8,818	8,818	133,410	25,665
Excess of revenues over expenses	31,933	6,799	1,593	15,657	-	9,530	-	-	-	-	-
Transfers	(31,933)	(6,799)	(1,593)	(15,657)	-	(9,530)	-	-	-	-	-
Net assets at October 1, 2001	-	-	-	-	-	-	-	-	-	-	-
Net assets at September 30, 2002	$ -	-	-	-	-	-	-	-	-	-	-

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.
Federal Program Funds
Combining Statement of Revenues, Expenses and
Changes in Net Assets
Year Ended September 30, 2002

U. S. Department of Health and Human Services (continued)

	Administration On Aging Supportive and Nutritional Service		Tribal Management Community Health Coalition	LIHEAP	Title IV-B	Headstart		Special Diabetes	Training Funds Water and Sewer		Family Violence Prevention
	FY2001	FY2002	FY1999	FY2002	FY2002	FY2001	FY2002	FY2001	FY2001	FY2002	FY2001
Grant revenue	$ 49,667	32,651	1,238	77,471	6,928	330,273	675,137	48,978	8,265	718	23,622
Salaries and wages	-	-	898	45	-	150,314	331,952	14,093	-	-	-
Fringe benefits	-	-	81	9	-	34,036	89,559	4,546	-	-	-
Subcontracts	36,383	-	-	-	-	-	-	-	-	-	18,783
Consultants	-	21,763	-	-	-	1,250	655	6,500	-	-	3,217
Travel and per diem	-	-	-	-	2,694	34,902	49,366	8,299	6,596	566	-
Rent/facility expense	-	-	-	-	-	21,820	67,173	-	-	-	-
Supplies	-	-	-	-	2,765	21,008	21,737	4,193	-	-	-
Non-capitalized equipment	-	-	-	-	-	8,345	(2,638)	-	-	-	-
Training and tuition	-	-	-	-	-	915	7,849	250	-	-	-
Utilities	-	-	-	-	-	9,191	22,418	507	-	-	-
Assistance payments	-	-	-	68,993	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	7,209	177	-	-	-	-
Repairs and maintenance	-	-	-	-	-	1,166	1,670	-	-	-	-
Moving expense	-	-	-	-	-	-	-	-	-	-	-
Other operating expenses	9,353	7,338	-	-	-	4,205	11,808	701	-	-	-
	45,736	29,101	979	69,047	5,459	294,361	601,726	39,089	6,596	566	22,000
Indirect expense allocation	3,931	3,550	259	8,424	1,469	35,912	73,411	9,889	1,669	152	1,622
Total expenses	49,667	32,651	1,238	77,471	6,928	330,273	675,137	48,978	8,265	718	23,622
Excess of revenues over expenses	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
Net assets at October 1, 2001	-	-	-	-	-	-	-	-	-	-	-
Net assets at September 30, 2002	$ -	-	-	-	-	-	-	-	-	-	-

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Federal Program Funds
Combining Statement of Revenues, Expenses and
Changes in Net Assets
Year Ended September 30, 2002

	U. S. Department of Health and Human Services (continued)							Denali Commission	U.S. Department of Labor		U.S. Department of Defense	
				ANA								
	Dietary Risks and Benefits		Native Employment Works	Aleut Language Revitalization Planning	Federal Sites Restoration	Dietary Benefits Film Project	Alaska Federation of Natives Wellness Program	Denali Commission	Youth Opportunity Grant		Adak Tribal Consultation	
	FY2001	FY2002	FY2002	FY2000	FY2002	FY2003	FY2002	FY2001	FY2001	FY2003	FY2000	FY2003
Grant revenue	$ 176,185	25,897	7,600	35,549	5,147	16,497	256,720	542,519	207,863	51,666	16,093	5,085
Salaries and wages	63,022	12,705	-	8,097	3,318	-	-	-	58,756	16,093	7,707	3,117
Fringe benefits	14,018	2,718	-	1,728	547	-	-	-	14,861	5,261	1,541	853
Subcontracts	-	-	-	-	-	-	227,746	518,946	22,587	9,722	-	-
Consultants	27,691	-	-	-	-	13,000	-	-	-	-	-	-
Travel and per diem	26,410	2,983	-	18,546	-	-	1,593	1,206	1,318	566	3,110	-
Rent/facility expense	45	150	-	-	-	-	-	-	14,313	8,447	-	-
Supplies	3,845	520	-	-	-	-	272	-	14,493	149	173	-
Non-capitalized equipment	554	-	-	-	-	-	3,660	-	2,935	-	-	-
Training and tuition	1,447	150	-	-	-	-	-	-	-	-	145	-
Utilities	2,139	958	-	-	-	-	-	-	2,808	845	24	14
Assistance payments	-	-	5,989	-	-	-	-	-	4,328	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	351	17	-	-	-	-	-	-	-	113	-	-
Moving expense	-	-	-	-	-	-	-	-	-	-	-	-
Other operating expenses	1,089	206	-	-	191	-	1,513	-	3,858	1,249	144	23
	140,611	20,407	5,989	28,371	4,056	13,000	234,784	520,152	140,257	42,445	12,844	4,007
Indirect expense allocation	35,574	5,490	1,611	7,178	1,091	3,497	11,686	22,367	30,742	9,221	3,249	1,078
Total expenses	176,185	25,897	7,600	35,549	5,147	16,497	246,470	542,519	170,999	51,666	16,093	5,085
Excess of revenues over expenses	-	-	-	-	-	-	10,250	-	36,864	-	-	-
Transfers	-	-	-	-	-	-	(10,250)	-	(36,864)	-	-	-
Net assets at October 1, 2001	-	-	-	-	-	-	-	-	-	-	-	-
Net assets at September 30, 2002	$ -	-	-	-	-	-	-	-	-	-	-	-

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.
Federal Program Funds
Combining Statement of Revenues, Expenses and
Changes in Net Assets
Year Ended September 30, 2002

	Environmental Protection Agency		U.S. Department of Justice		U.S. Department of Energy		U.S. Department of Education		U.S. Department of Agriculture		
	General Assistance	Remote Maintenance Worker	Children's Justice		Amchitka Oversight	RESOLVE Food Consumption Survey	Vocational Rehabilitation		U.S. Department of Agriculture		
	FY2002	FY2000	FY2000	FY2001	FY2002	FY2002	FY2001	FY2002	FY2001	FY2002	Total
Grant revenue	$ 161,633	19,422	17,257	109,507	80,274	21,124	40,986	329,309	2,664	21,630	$ 10,917,505
Salaries and wages	62,448	7,958	4,514	18,250	39,743	9,634	-	175,424	-	-	3,226,016
Fringe benefits	19,064	1,377	1,094	5,942	14,843	2,688	-	63,579	-	-	1,022,315
Subcontracts	-	-	-	-	-	-	-	-	2,374	-	1,248,601
Consultants	6,480	-	-	11,499	-	-	-	-	-	16,440	345,197
Travel and per diem	32,692	5,461	3,425	47,053	6,535	4,289	3,118	12,026	-	-	696,225
Rent/facility expense	-	-	-	-	-	-	3,881	814	-	-	166,846
Supplies	1,585	345	-	1,164	231	-	2,318	649	-	-	194,405
Non-capitalized equipment	-	-	-	-	-	-	-	-	-	-	63,683
Training and tuition	420	-	4,200	-	185	-	2,165	270	-	-	46,761
Utilities	1,830	124	374	1,164	340	26	10,062	2,093	-	-	156,491
Assistance payments		-	-	-	-	-	9,758	3,739	-	-	297,112
Insurance	-	-	-	-	-	-	-	-	-	-	21,867
Repairs and maintenance	-	-	-	-	45	-	52	263	-	-	37,447
Moving expense	-	-	-	-	-	-	-	-	-	-	-
Other operating expenses	1,000	236	165	2,324	1,336	9	1,356	646	-	2,838	1,136,575
	125,519	15,501	13,772	87,396	63,258	16,646	32,710	259,503	2,374	19,278	8,659,541
Indirect expense allocation	33,765	3,921	3,485	22,111	17,016	4,478	8,276	69,806	290	2,352	2,146,201
Total expenses	159,284	19,422	17,257	109,507	80,274	21,124	40,986	329,309	2,664	21,630	10,805,742
Excess of revenues over expenses	2,349	-	-	-	-	-	-	-	-	-	111,763
Transfers	(2,349)	-	-	-	-	-	-	-	-	-	(111,763)
Net assets at October 1, 2001	-	-	-	-	-	-	-	-	-	-	-
Net assets at September 30, 2002	$ -	-	-	-	-	-	-	-	-	-	$ -

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

State of Alaska Program Funds
Combining Statement of Financial Position
September 30, 2002

State of Alaska (continued)

	DARE FY2003	CACFP Startup FY1999	CACFP Reimbursement FY1999	Work Services FY2002	Probation and Parole Supervision Program FY2002	Probation and Parole Supervision Program FY2003	EPA RUBA FY2002	RUBA Cold Bay & Unalaska FY2002	Total
Assets									
Current assets:									
Receivable from funding agencies	$ -	-	503	-	1,252	7,196	-	-	83,819
Other receivables	-	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-	868
Due from other funds	3,495	1,479	-	5,610	-	-	1,018	406	52,761
Total current assets	3,495	1,479	503	5,610	1,252	7,196	1,018	406	137,448
	$ 3,495	1,479	503	5,610	1,252	7,196	1,018	406	137,448
Liabilities and Net Assets									
Current liabilities:									
Accounts payable	-	-	-	-	-	-	-	-	7,945
Accrued compensation and related liabilities	-	-	-	-	-	-	-	-	-
Deferred revenue	3,495	1,479	-	5,610	-	-	1,018	406	52,510
Due to other funds	-	-	503	-	1,252	7,196	-	-	76,993
Total current liabilities	3,495	1,479	503	5,610	1,252	7,196	1,018	406	137,448
Net Assets	-	-	-	-	-	-	-	-	-
	$ 3,495	1,479	503	5,610	1,252	7,196	1,018	406	137,448

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.
State of Alaska Program Funds
Combining Statement of Revenues, Expenses and
Changes in Net Assets
Year Ended September 30, 2002

	State of Alaska								
	Village Public Safety Officer		ANCET Denali Commission		Community Mental Health Services	Southern Region Emergency Medical Services Council		Adult Basic Education	
	FY2002	FY2003	FY2001	FY2002	FY2002	FY2002	FY2003	FY2002	FY2003
Grant revenue	$ 263,009	82,920	71,453	64,635	104,500	33,680	4,703	79,562	26,227
Salaries and wages	135,151	47,617	33,931	34,680	47,493	7,979	2,219	33,935	7,928
Fringe benefits	51,298	17,021	8,762	9,135	14,276	3,658	1,487	11,956	1,021
Subcontracts	-	-	-	-	-	-	-	-	-
Consultants	-	-	2,609	6,296	20,579	-	-	-	-
Travel and per diem	16,553	414	26	877	-	7,020	-	-	7,581
Rent/facility expense	-	-	11,000	-	-	-	-	3,641	1,894
Supplies	482	163	1,725	926	-	-	-	12,792	520
Non-capitalized equipment	-	-	122	3,495	-	6,376	-	220	1,730
Training and tuition	-	-	75	490	-	1,071	-	-	206
Utilities	646	88	1,235	2,433	-	39	-	2,978	727
Assistance payments	-	-	-	-	-	-	-	-	-
Insurance	6,081	-	-	-	-	-	-	-	-
Repairs and maintenance	35	-	3,673	130	-	-	-	-	-
Moving expense	-	-	-	-	-	-	-	-	-
Other operating expenses	885	40	1,156	422	-	736	-	1,022	1,768
	211,131	65,343	64,314	58,884	82,348	26,879	3,706	66,544	23,375
Indirect expense allocation	51,878	17,577	7,139	3,528	22,152	6,801	997	8,118	2,852
Total expenses	263,009	82,920	71,453	62,412	104,500	33,680	4,703	74,662	26,227
Excess of revenues over expenses	-	-	-	2,223	-	-	-	4,900	-
Transfers	-	-	-	(2,223)	-	-	-	(4,900)	-
Net assets at October 1, 2001	-	-	-	-	-	-	-	-	-
Net assets at September 30, 2002	$ -	-	-	-	-	-	-	-	-

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.
State of Alaska Program Funds
Combining Statement of Revenues, Expenses and
Changes in Net Assets
Year Ended September 30, 2002

State of Alaska (continued)

	Community Health Aide Training Supervision		Alcoholism	Remote Maintenance Workers		Women, Infants and Children		Dare Program	Headstart
	FY2002	FY2003	FY2002	FY2002	FY2003	FY2002	FY2003	FY2002	FY2002
Grant revenue	$ 45,392	859	61,211	95,455	27,302	65,662	15,992	3,700	6,190
Salaries and wages	-	-	32,483	45,650	13,436	32,620	9,310	-	-
Fringe benefits	-	-	10,152	14,334	4,686	9,307	2,776	-	-
Subcontracts	-	-	-	-	-	-	-	-	-
Consultants	-	-	6,216	-	-	-	-	-	-
Travel and per diem	36,227	657	-	16,107	4,059	6,676	-	-	-
Rent/facility expense	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	1,183	318	557	-	3,064	1,978
Non-capitalized equipment	-	-	-	1,343	188	-	-	-	3,539
Training and tuition	-	20	-	159	-	560	-	-	-
Utilities	-	-	-	474	161	1,173	217	-	-
Assistance payments	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	260	2	-	-	-	-
Moving expense	-	-	-	-	-	-	-	-	-
Other operating expenses	-	-	-	481	93	1,511	299	234	-
	36,227	677	48,851	79,991	22,943	52,404	12,602	3,298	5,517
Indirect expense allocation	9,165	182	12,360	15,198	4,359	13,258	3,390	402	673
Total expenses	45,392	859	61,211	95,189	27,302	65,662	15,992	3,700	6,190
Excess of revenues over expenses	-	-	-	266	-	-	-	-	-
Transfers	-	-	-	(266)	-	-	-	-	-
Net assets at October 1, 2001	-	-	-	-	-	-	-	-	-
Net assets at September 30, 2002	$ -	-	-	-	-	-	-	-	-

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

State of Alaska Program Funds
Combining Statement of Revenues, Expenses and
Changes in Net Assets
Year Ended September 30, 2002

	State of Alaska (continued)							
	Work Services FY2002	Food Reimbursement FY2002	Probation and Parole Supervision Program FY2002	Probation and Parole Supervision Program FY2003	EPA RUBA FY2002	RUBA Cold Bay & Unalaska FY2002	Title IV-E FY2002	Total
Grant revenue	$ 47,351	15,341	27,853	10,431	3,982	3,980	46,924	1,208,314
Salaries and wages	21,360	-	18,939	6,978	-	-	24,391	556,100
Fringe benefits	7,725	-	3,290	1,242	-	-	6,830	178,956
Subcontracts	-	-	-	-	-	-	-	-
Consultants	-	-	-	-	-	-	-	35,700
Travel and per diem	2,503	-	-	-	3,092	3,078	758	105,628
Rent/facility expense	1,890	-	-	-	-	-	-	18,425
Supplies	407	12,089	-	-	46	58	-	36,308
Non-capitalized equipment	1,280	-	-	-	-	-	-	18,293
Training and tuition	1,020	-	-	-	-	-	-	3,601
Utilities	10	-	-	-	-	-	517	10,698
Assistance payments	771	-	-	-	-	-	-	771
Insurance	-	-	-	-	-	-	-	6,081
Repairs and maintenance	-	-	-	-	-	-	-	4,100
Moving expense	-	-	-	-	-	-	-	-
Other operating expenses	949	-	-	-	-	-		9,596
								-
	37,915	12,089	22,229	8,220	3,138	3,136	32,496	984,257
Indirect expense allocation	9,436	3,252	5,624	2,211	844	844	14,428	216,668
Total expenses	47,351	15,341	27,853	10,431	3,982	3,980	46,924	1,200,925
Excess of revenues over expenses	-	-	-	-	-	-	-	7,389
Transfers	-	-	-	-	-	-	-	(7,389)
Net assets at October 1, 2001	-	-	-	-	-	-	-	-
Net assets at September 30, 2002	$ -	-	-	-	-	-	-	-

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Other Programs Funds
Combining Statement of Financial Position
September 30, 2002

	TSI Adak Health Contract	St. George Contract	Aleutian Counseling Center	Third Party Generated	Red Ribbon Week Donations	Media Project Dietary Risks	Natural Resource Program	Community Economic Planner	Unalaska City Grant	Rasmuson Foundation
Assets										
Current assets:										
Cash and cash equivalents	$ -	-	-	174,431	-	-	-	-	-	-
Receivable from funding agencies	-	-	-	-	-	-	10,116	10,116	-	-
Other receivables	-	-	-	102,999	-	-	-	-	-	-
Prepaid expenses	-	-	-	589	-	-	-	-	-	-
Due from other funds	35,128	9,779	11,300	-	913	41	-	-	14,773	24,900
Total current assets	35,128	9,779	11,300	278,019	913	41	10,116	10,116	14,773	24,900
	$ 35,128	9,779	11,300	278,019	913	41	10,116	10,116	14,773	24,900
Liabilities and Net Assets										
Current liabilities:										
Accounts payable	-	-	-	7,075	-	-	50	1,489	-	-
Accrued compensation and related liabilities	-	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	14,773	24,900
Due to other funds	-	-	-	68,190	-	-	10,066	8,627	-	-
Total current liabilities	-	-	-	75,265	-	-	10,116	10,116	14,773	24,900
Net Assets	35,128	9,779	11,300	202,754	913	41	-	-	-	-
	$ 35,128	9,779	11,300	278,019	913	41	10,116	10,116	14,773	24,900

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.
Other Programs Funds
Combining Statement of Financial Position
September 30, 2002

	APIRT	A/PIA Adoptions	BBNA Project Succeed	Nikolski Technical Assistance	Aleut Internationa Association	**Total**
Assets						
Current assets:						
Cash and cash equivalents	$ -	-	-	-	-	174,431
Receivable from funding agencies	-	-	-	-	1,103	21,335
Other receivables	-	-	-	-	-	102,999
Prepaid expenses	-	-	-	-	-	589
Due from other funds	1,598	1,350	114	7,239	215	107,350
Total current assets	1,598	1,350	114	7,239	1,318	406,704
	$ 1,598	1,350	114	7,239	1,318	406,704
Liabilities and Net Assets						
Current liabilities:						
Accounts payable	-	-	-	-	1,318	9,932
Accrued compensation and related liabilities	-	-	-	-	-	-
Deferred revenue	1,598	1,350	114	7,239	-	49,974
Due to other funds	-	-	-	-	-	86,883
Total current liabilities	1,598	1,350	114	7,239	1,318	146,789
Net Assets	-	-	-	-	-	259,915
	$ 1,598	1,350	114	7,239	1,318	406,704

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.
Other Program Funds
Combining Statement of Revenues, Expenses and
Changes in Net Assets
Year Ended September 30, 2002

		TSI Adak Health Contract	St George Contract	Aleutian Counseling Center	Third Party Generated	Red Ribbon Week Donation	Ancet Treasury	Media Project Dietary Risks	National Resource Program	Community Economic Planner	Sand Point Culture Camp	Alaska Conservation Foundation	Ancet DOT Contract
Grant revenue	$	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	222,288	-	(1,090)	-	42,969	60,492	12,055	1,600	16,352
		-	-	-	222,288	-	(1,090)	-	42,969	60,492	12,055	1,600	16,352
Salaries and wages		-	-	-	143,351	-	-	-	22,670	25,816	-	-	6,706
Fringe benefits		-	-	-	39,620	-	-	-	4,256	3,117	-	-	1,337
Subcontracts		-	-	-	-	-	-	-	-	-	-	-	-
Consultants		-	-	-	13,748	-	35	750	-	-	6,500	-	-
Travel and per diem		-	-	-	25,101	-	-	203	1,129	10,512	822	1,261	1,701
Rent/facility expense		-	-	-	-	-	-	-	-	-	-	-	999
Supplies		-	-	-	18,326	139	649	-	170	278	1,829	-	-
Non-capitalized equipment		-	-	-	4,559	-	-	-	-	147	-	-	-
Training and tuition		-	-	-	1,253	-	-	-	100	765	-	-	-
Utilities		-	-	-	377	-	41	-	165	148	-	-	-
Assistance payments		-	-	-	350	-	-	-	-	-	-	-	-
Bad debt expense		-	-	-	35	-	-	-	-	-	-	-	-
Insurance		-	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance		-	-	-	1,348	-	-	-	158	1,053	-	-	-
Moving expense		-	-	-	-	-	-	-	-	-	-	-	-
Other operating expenses		-	-	-	2,486	-	230	-	2,497	410	349	-	-
		-	-	-	250,554	139	955	953	31,145	42,246	9,500	1,261	10,743
Indirect expense allocation		-	-	-	75,248	35	242	241	8,378	11,364	2,555	339	5,609
Total expenses		-	-	-	325,802	174	1,197	1,194	39,523	53,610	12,055	1,600	16,352
Excess of revenues over expenses		-	-	-	(103,514)	(174)	(2,287)	(1,194)	3,446	6,882	-	-	-
Transfers		-	-	-	(8,636)	-	-	-	(3,446)	(6,882)	-	-	-
Net assets at October 1, 2001		35,128	9,779	11,300	314,904	1,087	2,287	1,235	-	-	-	-	-
Net assets at September 30, 2002	$	35,128	9,779	11,300	202,754	913	-	41	-	-	-	-	-

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Other Program Funds
Combining Statement of Revenues, Expenses and
Changes in Net Assets
Year Ended September 30, 2002

		Unalaska City Grant Alcohol	APIRT		AIA Workshop	Headstart Reading Is Fundamental	BBNA Project Succeed	Nikolski Technical Support	UNGA Payroll Support	AIA DCED	Total
Grant revenue	$	5,034	5,966	5,904	2,723	1,009	5,146	-	-	18,517	44,299
Other		-	-	-	-	-	-	7,761	15,573	1,251	379,251
		5,034	5,966	5,904	2,723	1,009	5,146	7,761	15,573	19,768	423,550
Salaries and wages		2,867	2,724	4,848	-	-	-	4,821	9,081	-	222,884
Fringe benefits		1,709	67	342	-	-	-	1,231	3,191	-	54,870
Subcontracts		-	-	-	-	-	-	-	-	-	-
Consultants		-	-	-	-	-	15	-	-	75	21,123
Travel and per diem		-	1,970	177	922	-	4,040	-	-	8,826	56,664
Rent/facility expense		-	-	-	-	-	-	-	-	-	999
Supplies		-	-	-	-	899	-	36	-	1,947	24,273
Non-capitalized equipment		-	-	-	-	-	-	-	-	870	5,576
Training and tuition		-	-	-	-	-	-	-	-	-	2,118
Utilities		-	-	-	-	-	-	20	-	1,391	2,142
Assistance payments		-	-	-	-	-	-	-	-	-	350
Bad debt expense		-	-	-	-	-	-	-	-	-	35
Insurance		-	-	-	-	-	-	-	-	-	-
Repairs and maintenance		-	-	-	-	-	-	-	-	455	3,014
Moving expense		-	-	-	-	-	-	-	-	-	-
Other operating expenses		-	-	-	-	-	-	8	-	382	6,362
		4,576	4,761	5,367	922	899	4,055	6,116	12,272	13,946	400,410
Indirect expense allocation		458	1,205	537	-	110	1,091	1,645	3,301	3,751	116,109
Total expenses		5,034	5,966	5,904	922	1,009	5,146	7,761	15,573	17,697	516,519
Excess of revenues over expenses		-	-	-	1,801	-	-	-	-	2,071	(92,969)
Transfers		-	-	-	(1,801)	-	-	-	-	(2,071)	(22,836)
Net assets at October 1, 2001		-	-	-	-	-	-	-	-	-	375,720
Net assets at September 30, 2002	$	-	-	-	-	-	-	-	-	-	259,915

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.
Combining Statement of Functional Expenses
Year Ended September 30, 2002

Health Care Services

Classification by Functional Expenses:	DHHS Indian Health Service Compact	Rural ASU		ANTHC							
				Telemedicine		Telemedicine 2	Reserve			Life Safety Code Upgrade	Water Damage Repair
Awarded in Fiscal Year	FY2002	FY2001	FY2002	FY2000	FY2002	FY2001	FY2000	FY2001	FY2002	FY2002	FY2002
Fund Number	55-XX	57-01	57-01	58-01	58-01	58-03	58-02	58-02	58-02	58-04	58-05
Salaries and wages	$ 1,060,385	253,090	244,306	-	-	-	-	-	-	-	-
Fringe benefits	379,364	64,082	54,821	-	-	-	-	-	-	-	-
Subcontracts	70,986	60,000	95,000	-	-	-	-	-	-	127,910	24,607
Consultants	128,649	11,919	29,838	-	-	1,770	6,949	6,949	6,949	-	-
Travel and per diem	175,244	42,111	48,182	-	-	-	-	-	-	-	-
Rent/facility expense	32,119	-	-	-	-	-	-	-	-	-	-
Supplies	93,044	3,076	2,078	-	-	-	-	-	-	-	-
Non-capitalized equipment	32,318	-	253	28	-	6,296	-	-	-	-	-
Training and tuition	14,614	796	865	-	-	-	-	-	-	-	-
Utilities	64,638	1,125	500	-	4,629	-	-	-	-	-	-
Assistance payments	-	-	-	-	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-	-	-	-	-
Insurance	14,481	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	16,850	87	365	-	-	-	-	-	-	-	-
Moving expense	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-	-
Income tax expense	-	-	-	-	-	-	-	-	-	-	-
Other operating expenses	39,768	575	376	-	-	-	-	-	-	-	-
	2,122,460	436,861	476,584	28	4,629	8,066	6,949	6,949	6,949	127,910	24,607
Indirect expense allocation	554,899	97,926	106,731	7	1,245	2,170	1,869	1,869	1,869	5,500	1,058
Transfers	31,933	6,799	1,593	15,657	-	9,530	-	-	-	-	-
Total expenses and equipment	$ 2,709,292	541,586	584,908	15,692	5,874	19,766	8,818	8,818	8,818	133,410	25,665

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.
Combining Statement of Functional Expenses
Year Ended September 30, 2002

Health Care Services (continued)

Classification by Functional Expenses:	Tribal Management Community Health Coalition	Special Diabetes	Alaska Federation of Natives Wellness Program	Third Party Generated	Community Mental Health Services	Southern Region Emergency Medical Services Council		Community Health Aid Training Supervision		Alcoholism
Awarded in Fiscal Year	FY1999	FY2001	FY2002	FY2002	FY2002	FY2002	FY2003	FY2002	FY2003	FY2002
Fund Number	62-07	62-15	62-5x	65-69	70-03	70-04	70-04	70-06	70-06	70-07
Salaries and wages	$ 898	14,093	-	143,351	47,493	7,979	2,219	-	-	32,483
Fringe benefits	81	4,546	-	39,620	14,276	3,658	1,487	-	-	10,152
Subcontracts	-	-	227,746	-	-	-	-	-	-	-
Consultants	-	6,500	-	13,748	20,579	-	-	-	-	6,216
Travel and per diem	-	8,299	1,593	25,101	-	7,020	-	36,227	657	-
Rent/facility expense	-	-	-	-	-	-	-	-	-	-
Supplies	-	4,193	272	18,326	-	-	-	-	-	-
Non-capitalized equipment	-	-	3,660	4,559	-	6,376	-	-	-	-
Training and tuition	-	250	-	1,253	-	1,071	-	-	20	-
Utilities	-	507	-	377	-	39	-	-	-	-
Assistance payments	-	-	-	350	-	-	-	-	-	-
Bad debt expense	-	-	-	35	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	1,348	-	-	-	-	-	-
Moving expense	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Income tax expense	-	-	-	-	-	-	-	-	-	-
Other operating expenses	-	701	1,513	2,486	-	736	-	-	-	-
	979	39,089	234,784	250,554	82,348	26,879	3,706	36,227	677	48,851
Indirect expense allocation	259	9,889	11,686	75,248	22,152	6,801	997	9,165	182	12,360
Transfers	-	-	10,250	8,636	-	-	-	-	-	-
Total expenses and equipment	$ 1,238	48,978	256,720	334,438	104,500	33,680	4,703	45,392	859	61,211

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.
Combining Statement of Functional Expenses
Year Ended September 30, 2002

Classification by Functional Expenses:	Health Care Services (continued)					Elderly Services				
	Women, Infants and Children		Red Ribbon Week Donation	City Grant Alcohol	Total	Administration On Aging Supportive and Nutritional Service		U.S Department of Agriculture		Total
Awarded in Fiscal Year / *Fund Number*	FY2002 70-12	FY2003 70-12	FY2001 72-06	FY2003 75-03		FY2001 62-03	FY2002 62-03	FY2001 90-10	FY2002 90-10	
Salaries and wages	$ 32,620	9,310	-	2,867	1,851,094	-	-	-	-	-
Fringe benefits	9,307	2,776	-	1,709	585,879	-	-	-	-	-
Subcontracts	-	-	-	-	606,249	36,383	-	2,374	-	38,757
Consultants	-	-	-	-	240,066	-	21,763	-	16,440	38,203
Travel and per diem	6,676	-	-	-	351,110	-	-	-	-	-
Rent/facility expense	-	-	-	-	32,119	-	-	-	-	-
Supplies	557	-	139	-	121,685	-	-	-	-	-
Non-capitalized equipment	-	-	-	-	53,490	-	-	-	-	-
Training and tuition	560	-	-	-	19,429	-	-	-	-	-
Utilities	1,173	217	-	-	73,205	-	-	-	-	-
Assistance payments	-	-	-	-	350	-	-	-	-	-
Bad debt expense	-	-	-	-	35	-	-	-	-	-
Insurance	-	-	-	-	14,481	-	-	-	-	-
Repairs and maintenance	-	-	-	-	18,650	-	-	-	-	-
Moving expense	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Income tax expense	-	-	-	-	-	-	-	-	-	-
Other operating expenses	1,511	299	-	-	47,965	9,353	7,338	-	2,838	19,529
	52,404	12,602	139	4,576	4,015,807	45,736	29,101	2,374	19,278	96,489
Indirect expense allocation	13,258	3,390	35	458	941,023	3,931	3,550	290	2,352	10,123
Transfers	-	-	-	-	84,398	-	-	-	-	-
Total expenses and equipment	$ 65,662	15,992	174	5,034	5,041,228	49,667	32,651	2,664	21,630	106,612

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.
Combining Statement of Functional Expenses
Year Ended September 30, 2002

Classification by Functional Expenses:	Children Services									
	Indian Child Welfare Act	Head Start Quality		Family Violence Prevention	State Headstart	State Headstart Food Reimbursement	Title IV-E	Children's Justice		Total
Awarded in Fiscal Year	FY2002	FY2001	FY2002	FY2001	FY2000	FY2002	FY2002	FY2000	FY2001	
Fund Number	40-10	62-14	62-14	62-20	70-32	70-36	70-46	81-01	81-01	
Salaries and wages	$ 185,194	150,314	331,952	-	-	-	24,391	4,514	18,250	714,615
Fringe benefits	82,369	34,036	89,559	-	-	-	6,830	1,094	5,942	219,830
Subcontracts	-	-	-	18,783	-	-	-	-	-	18,783
Consultants	5,761	1,250	655	3,217	-	-	-	-	11,499	22,382
Travel and per diem	19,456	34,902	49,366	-	-	-	758	3,425	47,053	154,960
Rent/facility expense	-	21,820	67,173	-	-	-	-	-	-	88,993
Supplies	-	21,008	21,737	-	1,978	12,089	-	-	1,164	57,976
Non-capitalized equipment	-	8,345	(2,638)	-	3,539	-	-	-	-	9,246
Training and tuition	3,520	915	7,849	-	-	-	-	4,200	-	16,484
Utilities	(517)	9,191	22,418	-	-	-	517	374	1,164	33,147
Assistance payments	-	-	-	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-	-	-	-
Insurance	-	7,209	177	-	-	-	-	-	-	7,386
Repairs and maintenance	-	1,166	1,670	-	-	-	-	-	-	2,836
Moving expense	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Income tax expense	-	-	-	-	-	-	-	-	-	-
Other operating expenses	784	4,205	11,808	-	-	-	-	165	2,324	19,286
	296,567	294,361	601,726	22,000	5,517	12,089	32,496	13,772	87,396	1,365,924
Indirect expense allocation	131,676	35,912	73,411	1,622	673	3,252	14,428	3,485	22,111	286,570
Transfers	(4,608)	-	-	-	-	-	-	-	-	(4,608)
Total expenses and equipment	$ 423,635	330,273	675,137	23,622	6,190	15,341	46,924	17,257	109,507	1,647,886

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.
Combining Statement of Functional Expenses
Year Ended September 30, 2002

Social Services

Classification by Functional Expenses:

		Social Service	BIA Administrative	LIHEAP	Title IV-B	**Total**
Awarded in Fiscal Year		FY2002	FY2002	FY2002	FY2002	
Fund Number		40-03	40-69	62-08	62-11	
Salaries and wages	$	-	158,960	45	-	159,005
Fringe benefits		-	57,812	9	-	57,821
Subcontracts		-	-	-	-	-
Consultants		-	-	-	-	-
Travel and per diem		-	24,965	-	2,694	27,659
Rent/facility expense		-	6,210	-	-	6,210
Supplies		-	6,185	-	2,765	8,950
Non-capitalized equipment		-	2,324	-	-	2,324
Training and tuition		-	2,389	-	-	2,389
Utilities		-	14,842	-	-	14,842
Assistance payments		32,213	-	68,993	-	101,206
Bad debt expense		-	-	-	-	-
Insurance		-	-	-	-	-
Repairs and maintenance		-	371	-	-	371
Moving expense		-	-	-	-	-
Donations		-	-	-	-	-
Depreciation expense		-	-	-	-	-
Interest expense		-	-	-	-	-
Income tax expense		-	-	-	-	-
Other operating expenses		-	11,705	-	-	11,705
		32,213	285,763	69,047	5,459	392,482
Indirect expense allocation		14,303	126,879	8,424	1,469	151,075
Transfers		-	-	-	-	-
Total expenses and equipment	$	46,516	412,642	77,471	6,928	543,557

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.
Combining Statement of Functional Expenses
Year Ended September 30, 2002

Education and Training Services

Classification by Functional Expenses:	Higher Education	Cultural Heritage	PL 102-477 Training		National Parks Service Education	BIA NAGPRA Indirect Shortfall	Migratory Bird Cooperative Agreement	Fish Harvest	Sand Point Culture Camp	Challenge Cost Share Agreement Homer	Youth Opportunity Grant	
Awarded in Fiscal Year	FY2002	FY2001	FY2002	FY2002	FY2000	FY2001	FY2002	FY2002	FY2002	FY2002	FY2001	FY2003
Fund Number	40-01	40-66	40-77	40-78	45-01	40-65	45-05	45-06	45-07	45-08	50-07	50-07
Salaries and wages	$ -	43,853	65,200	16,489	8,109	-	4,740	-	-	2,645	58,756	16,093
Fringe benefits	-	10,813	26,263	6,000	1,835	-	1,293	-	-	402	14,861	5,261
Subcontracts	-	-	-	-	-	-	-	-	-	-	22,587	9,722
Consultants	-	2,900	-	-	-	-	-	-	550	-	-	-
Travel and per diem	-	10,880	-	2,311	-	-	14,631	3,946	4,570	-	1,318	566
Rent/facility expense	-	-	-	-	150	-	-	-	-	-	14,313	8,447
Supplies	-	3,896	-	-	95	-	722	-	230	-	14,493	149
Non-capitalized equipment	-	963	-	-	-	-	-	-	-	-	2,935	-
Training and tuition	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	770	-	-	203	-	329	2	-	-	2,808	845
Assistance payments	22,352	-	85,480	61,610	-	-	-	-	-	-	4,328	-
Bad debt expense	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	473	-	-	-	-	-	-	-	-	-	113
Moving expense	-	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Income tax expense	-	-	-	-	-	-	-	-	-	-	-	-
Other operating expenses	-	1,763	-	-	242	-	454	250	166	-	3,858	1,249
	22,352	76,311	176,943	86,410	10,634	-	22,169	4,198	5,516	3,047	140,257	42,445
Indirect expense allocation	9,924	33,882	47,597	38,366	2,659	32	5,963	1,129	1,484	819	30,742	9,221
Transfers	-	-	-	-	-	-	-	-	-	-	36,864	-
Total expenses and equipment	$ 32,276	110,193	224,540	124,776	13,293	32	28,132	5,327	7,000	3,866	207,863	51,666

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.
Combining Statement of Functional Expenses
Year Ended September 30, 2002

Education and Training Services (continued)

Classification by Functional Expenses:	Training Funds Water and Sewer		Aleut Language Plan	Native Employment Works	ANCET Denali Commission		Adult Basic Education		Dare Program	Work Services	EPA Ruba	RUBA Cold Bay & Unalaska
Awarded in Fiscal Year	FY2001	FY2002	FY2000	FY2002	FY2001	FY2002	FY2002	FY2003	FY2002	FY2002	FY2002	FY2002
Fund Number	62-18	62-18	62-21	62-23	70-02	70-02	70-05	70-05	70-14	70-34	70-43	70-45
Salaries and wages	$ -	-	8,097	-	33,931	34,680	33,935	7,928	-	21,360	-	-
Fringe benefits	-	-	1,728	-	8,762	9,135	11,956	1,021	-	7,725	-	-
Subcontracts	-	-	-	-	-	-	-	-	-	-	-	-
Consultants	-	-	-	-	2,609	6,296	-	-	-	-	-	-
Travel and per diem	6,596	566	18,546	-	26	877	-	7,581	-	2,503	3,092	3,078
Rent/facility expense	-	-	-	-	11,000	-	3,641	1,894	-	1,890	-	-
Supplies	-	-	-	-	1,725	926	12,792	520	3,064	407	46	58
Non-capitalized equipment	-	-	-	-	122	3,495	220	1,730	-	1,280	-	-
Training and tuition	-	-	-	-	75	490	-	206	-	1,020	-	-
Utilities	-	-	-	-	1,235	2,433	2,978	727	-	10	-	-
Assistance payments	-	-	-	5,989	-	-	-	-	-	771	-	-
Bad debt expense	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	3,673	130	-	-	-	-	-	-
Moving expense	-	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Income tax expense	-	-	-	-	-	-	-	-	-	-	-	-
Other operating expenses	-	-	-	-	1,156	422	1,022	1,768	234	949	-	-
	6,596	566	28,371	5,989	64,314	58,884	66,544	23,375	3,298	37,915	3,138	3,136
Indirect expense allocation	1,669	152	7,178	1,611	7,139	3,528	8,118	2,852	402	9,436	844	844
Transfers	-	-	-	-	-	2,223	4,900	-	-	-	-	-
Total expenses and equipment	$ 8,265	718	35,549	7,600	71,453	64,635	79,562	26,227	3,700	47,351	3,982	3,980

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.
Combining Statement of Functional Expenses
Year Ended September 30, 2002

Education and Training Services (continued)

Classification by Functional Expenses:	ANCET		Sand Point Culture Camp	APIRT		Headstart Reading Is Fundamental	BBNA Project Succeed	Vocational Rehabilitation Services		Total
	Treasury	DOT Contract								
Awarded in Fiscal Year / *Fund Number*	FY2000 72-07	FY2000 72-13	FY2002 72-11	FY2000 75-18	FY2001 75-18	FY2002 75-21	FY2002 75-23	FY2001 85-01	FY2002 85-01	
Salaries and wages	$ -	6,706	-	2,724	4,848	-	-	-	175,424	545,518
Fringe benefits	-	1,337	-	67	342	-	-	-	63,579	172,380
Subcontracts	-	-	-	-	-	-	-	-	-	32,309
Consultants	35	-	6,500	-	-	-	15	-	-	18,905
Travel and per diem	-	1,701	822	1,970	177	-	4,040	3,118	12,026	104,941
Rent/facility expense	-	999	-	-	-	-	-	3,881	814	47,029
Supplies	649	-	1,829	-	-	899	-	2,318	649	45,467
Non-capitalized equipment	-	-	-	-	-	-	-	-	-	10,745
Training and tuition	-	-	-	-	-	-	-	2,165	270	4,226
Utilities	41	-	-	-	-	-	-	10,062	2,093	24,536
Assistance payments	-	-	-	-	-	-	-	9,758	3,739	194,027
Bad debt expense	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	52	263	4,704
Moving expense	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Income tax expense	-	-	-	-	-	-	-	-	-	-
Other operating expenses	230	-	349	-	-	-	-	1,356	646	16,114
	955	10,743	9,500	4,761	5,367	899	4,055	32,710	259,503	1,220,901
Indirect expense allocation	242	5,609	2,555	1,205	537	110	1,091	8,276	69,806	315,022
Transfers	-	-	-	-	-	-	-	-	-	43,987
Total expenses and equipment	$ 1,197	16,352	12,055	5,966	5,904	1,009	5,146	40,986	329,309	1,579,910

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.
Combining Statement of Functional Expenses
Year Ended September 30, 2002

Community Services

Classification by Functional Expenses:				National Parks Service		BIA			
	Tribal Operations	HIP	St Paul Dump	NAGPRA Repatriation	Aleut Collections Review	NAGPRA Indirect Shortfall	Indian Reservation Roads		AIA DCED
Awarded in Fiscal Year	FY2001	FY2002	FY2002	FY2000	FY2000	FY2002	FY2001	FY2002	FY2002
Fund Number	40-05	40-14	40-80	45-02	45-09	40-65	45-04	45-04	70-41
Salaries and wages	$ -	-	-	10,922	2,087	-	21,495	34,486	-
Fringe benefits	-	-	-	3,749	343	-	5,605	9,699	-
Subcontracts	-	-	-	-	-	-	-	33,557	-
Consultants	3,967	-	-	-	-	-	-	-	75
Travel and per diem	13,663	-	-	1,828	-	-	728	3,324	8,826
Rent/facility expense	-	-	-	-	-	-	-	-	-
Supplies	1,392	-	-	199	-	-	190	791	1,947
Non-capitalized equipment	300	-	-	-	-	-	-	-	870
Training and tuition	1,378	-	-	-	-	-	495	435	-
Utilities	1,738	-	-	457	-	-	15	149	1,391
Assistance payments	-	-	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	140	-	455
Moving expense	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-
Income tax expense	-	-	-	-	-	-	-	-	-
Other operating expenses	561	74	86,290	-	-	-	884	582	382
	22,999	74	86,290	17,155	2,430	-	29,552	83,023	13,946
Indirect expense allocation	10,211	33	3,710	4,289	608	98	7,477	14,749	3,751
Transfers	-	-	-	-	-	-	-	-	2,071
Total expenses and equipment	$ 33,210	107	90,000	21,444	3,038	98	37,029	97,772	19,768

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.
Combining Statement of Functional Expenses
Year Ended September 30, 2002

Classification by Functional Expenses:	Community Services (continued)			Public Safety Services				
	National Resource Program	Community Economic Planner	Total	Village Public Safety Officer		Probation and Parole Supervision Program		Total
Awarded in Fiscal Year / *Fund Number*	FY2002 72-09	FY2002 72-10		FY2002 70-01	FY2003 70-01	FY2002 70-40	FY2003 70-40	
Salaries and wages	$ 22,670	25,816	117,476	135,151	47,617	18,939	6,978	208,685
Fringe benefits	4,256	3,117	26,769	51,298	17,021	3,290	1,242	72,851
Subcontracts	-	-	33,557	-	-	-	-	-
Consultants	-	-	4,042	-	-	-	-	-
Travel and per diem	1,129	10,512	40,010	16,553	414	-	-	16,967
Rent/facility expense	-	-	-	-	-	-	-	-
Supplies	170	278	4,967	482	163	-	-	645
Non-capitalized equipment	-	147	1,317	-	-	-	-	-
Training and tuition	100	765	3,173	-	-	-	-	-
Utilities	165	148	4,063	646	88	-	-	734
Assistance payments	-	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-	-
Insurance	-	-	-	6,081	-	-	-	6,081
Repairs and maintenance	158	1,053	1,806	35	-	-	-	35
Moving expense	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-
Income tax expense	-	-	-	-	-	-	-	-
Other operating expenses	2,497	410	91,680	885	40	-	-	925
	31,145	42,246	328,860	211,131	65,343	22,229	8,220	306,923
Indirect expense allocation	8,378	11,364	64,668	51,878	17,577	5,624	2,211	77,290
Transfers	3,446	6,882	12,399	-	-	-	-	-
Total expenses and equipment	$ 42,969	60,492	405,927	263,009	82,920	27,853	10,431	384,213

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.
Combining Statement of Functional Expenses
Year Ended September 30, 2002

Classification by Functional Expenses:		Land & Resource Services					Environmental Services			
		Realty Program	Chugachmiut Realty Transfer	ANSCA	USDI	**Total**	Community Services Administration	Dietary Risks and Benefits		Federal Sites Restoration
Awarded in Fiscal Year *Fund Number*		FY2002 40-13	FY2002 40-70	FY2002 40-50	FY2001 40-52		FY2002 40-68	FY2001 62-22	FY2002 62-22	FY2003 62-24
Salaries and wages	$	4,229	-	36,457	-	40,686	2,430	63,022	12,705	3,318
Fringe benefits		444	-	17,874	-	18,318	619	14,018	2,718	547
Subcontracts		-	-	-	-	-	-	-	-	-
Consultants		1,419	-	-	-	1,419	-	27,691	-	-
Travel and per diem		3,319	-	924	5,318	9,561	-	26,410	2,983	-
Rent/facility expense		4,950	-	-	-	4,950	-	45	150	-
Supplies		1,438	-	1,254	-	2,692	-	3,845	520	-
Non-capitalized equipment		677	-	-	-	677	-	554	-	-
Training and tuition		1,575	-	185	-	1,760	83	1,447	150	-
Utilities		2,131	-	220	-	2,351	-	2,139	958	-
Assistance payments		-	-	-	-	-	-	-	-	-
Bad debt expense		-	-	-	-	-	-	-	-	-
Insurance		-	-	-	-	-	-	-	-	-
Repairs and maintenance		1,658	-	17	-	1,675	-	351	17	-
Moving expense		-	-	-	-	-	-	-	-	-
Donations		-	-	-	-	-	-	-	-	-
Depreciation expense		-	-	-	-	-	-	-	-	-
Interest expense		-	-	-	-	-	-	-	-	-
Income tax expense		-	-	-	-	-	-	-	-	-
Other operating expenses		2,475	9,544	483	-	12,502	-	1,089	206	191
		24,315	9,544	57,414	5,318	96,591	3,132	140,611	20,407	4,056
Indirect expense allocation		10,796	410	25,492	2,361	39,059	1,390	35,574	5,490	1,091
Transfers		-	-	-	-	-	-	-	-	-
Total expenses and equipment	$	35,111	9,954	82,906	7,679	135,650	4,522	176,185	25,897	5,147

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.
Combining Statement of Functional Expenses
Year Ended September 30, 2002

Environmental Services (continued)

Classification by Functional Expenses:	Dietary Benefits Film Project	Remote Maintenance Workers		Media Project Dietary Risks	Alaska Conservation Foundation	AIA Workshop	Nikolski Technical Support	Adak Tribal Consultation	
Awarded in Fiscal Year / *Fund Number*	FY2002 62-26	FY2002 70-09	FY2003 70-09	FY2000 72-08	FY2000 75-12	FY2000 75-19	FY2000 75-24	FY2000 79-02	FY2003 79-02
Salaries and wages	$ -	45,650	13,436	-	-	-	4,821	7,707	3,117
Fringe benefits	-	14,334	4,686	-	-	-	1,231	1,541	853
Subcontracts	-	-	-	-	-	-	-	-	-
Consultants	13,000	-	-	750	-	-	-	-	-
Travel and per diem	-	16,107	4,059	203	1,261	922	-	3,110	-
Rent/facility expense	-	-	-	-	-	-	-	-	-
Supplies	-	1,183	318		-	-	36	173	-
Non-capitalized equipment	-	1,343	188	-	-	-	-	-	-
Training and tuition	-	159	-	-	-	-	-	145	-
Utilities	-	474	161	-	-	-	20	24	14
Assistance payments	-	-	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	260	2	-	-	-	-	-	-
Moving expense	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-
Income tax expense	-	-	-	-	-	-	-	-	-
Other operating expenses	-	481	93	-	-	-	8	144	23
	13,000	79,991	22,943	953	1,261	922	6,116	12,844	4,007
Indirect expense allocation	3,497	15,198	4,359	241	339	-	1,645	3,249	1,078
Transfers	-	-	-	-	-	1,801	-	-	-
Total expenses and equipment	$ 16,497	95,189	27,302	1,194	1,600	2,723	7,761	16,093	5,085

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.
Combining Statement of Functional Expenses
Year Ended September 30, 2002

Environmental Services (continued)

Classification by Functional Expenses:		General Assistance	Remote Maintenance Workers	Amchitka Oversight	RESOLVE Food Consumption Survey	**Total**
Awarded in Fiscal Year		FY2002	FY2000	FY2002	FY2002	
Fund Number		80-06	80-07	82-01	82-02	
Salaries and wages	$	62,448	7,958	39,743	9,634	275,989
Fringe benefits		19,064	1,377	14,843	2,688	78,519
Subcontracts		-	-	-	-	-
Consultants		6,480	-	-	-	47,921
Travel and per diem		32,692	5,461	6,535	4,289	104,032
Rent/facility expense		-	-	-	-	195
Supplies		1,585	345	231	-	8,236
Non-capitalized equipment		-	-	-	-	2,085
Training and tuition		420	-	185	-	2,589
Utilities		1,830	124	340	26	6,110
Assistance payments		-	-	-	-	-
Bad debt expense		-	-	-	-	-
Insurance		-	-	-	-	-
Repairs and maintenance		-	-	45	-	675
Moving expense		-	-	-	-	-
Donations		-	-	-	-	-
Depreciation expense		-	-	-	-	-
Interest expense		-	-	-	-	-
Income tax expense		-	-	-	-	-
Other operating expenses		1,000	236	1,336	9	4,816
		125,519	15,501	63,258	16,646	531,167
Indirect expense allocation		33,765	3,921	17,016	4,478	132,331
Transfers		2,349	266	-	-	4,416
Total expenses and equipment	$	161,633	19,688	80,274	21,124	667,914

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.
Combining Statement of Functional Expenses
Year Ended September 30, 2002

Classification by Functional Expenses:	Compact Tribal Support								
	Self Governance Pauloff Harbor	Self Governance St. George	Self Governance St. Paul	Self Governance Unga	Self Governance Belkofski	Self Governance Akutan	Self Governance Unalaska	Self Governance Nelson Lagoon	Self Governance Atka
Awarded in Fiscal Year	FY2002	FY2002	FY2002	FY2002	FY2002	FY2002	FY2002	FY2002	FY2002
Fund Number	40-29	40-30	40-31	40-32	40-33	40-34	40-35	40-36	40-37
Salaries and wages	$ 16,952	-	-	-	34,229	-	-	-	-
Fringe benefits	1,248	-	-	-	11,311	-	-	-	-
Subcontracts	-	-	-	-	-	-	-	-	-
Consultants	-	-	-	-	-	-	-	-	-
Travel and per diem	6,881	-	-	-	18,807	-	-	-	-
Rent/facility expense	3,894	-	-	-	2,880	-	-	-	-
Supplies	714	-	-	-	1,964	-	-	-	-
Non-capitalized equipment	729	-	-	-	1,703	-	-	-	-
Training and tuition	-	-	-	-	270	-	-	-	-
Utilities	1,817	-	-	-	6,645	-	-	-	-
Assistance payments	2,500	-	-	-	150	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-
Moving expense	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-
Income tax expense	-	-	-	-	-	-	-	-	-
Other operating expenses	1,158	189,174	158,059	106,416	1,366	122,117	37,782	118,438	141,812
	35,893	189,174	158,059	106,416	79,325	122,117	37,782	118,438	141,812
Indirect expense allocation	15,937	6,592	70,179	47,248	35,220	54,220	16,776	52,587	62,965
Transfers	-	-	-	-	1,396	-	-	-	-
Total expenses and equipment	$ 51,830	195,766	228,238	153,664	115,941	176,337	54,558	171,025	204,777

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.
Combining Statement of Functional Expenses
Year Ended September 30, 2002

	Compact Tribal Support (continued)				Health Clinic Development		Total Program Services
Classification by Functional Expenses:	Self Governance Sand Point	Self Governance Nikolski	Unga Payroll Support	Total	Denali Commission	Total	Total Program
Awarded in Fiscal Year / *Fund Number*	FY2002 40-38	FY2002 40-39	FY2002 75-25		FY2001 63-01		
Salaries and wages	$ -	31,670	9,081	91,932	-	-	4,005,000
Fringe benefits	-	8,024	3,191	23,774	-	-	1,256,141
Subcontracts	-	-	-	-	518,946	518,946	1,248,601
Consultants	-	29,082	-	29,082	-	-	402,020
Travel and per diem	-	22,383	-	48,071	1,206	1,206	858,517
Rent/facility expense	-	-	-	6,774	-	-	186,270
Supplies	-	1,690	-	4,368	-	-	254,986
Non-capitalized equipment	-	5,236	-	7,668	-	-	87,552
Training and tuition	-	2,160	-	2,430	-	-	52,480
Utilities	-	1,881	-	10,343	-	-	169,331
Assistance payments	-	-	-	2,650	-	-	298,233
Bad debt expense	-	-	-	-	-	-	35
Insurance	-	-	-	-	-	-	27,948
Repairs and maintenance	-	13,809	-	13,809	-	-	44,561
Moving expense	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-
Income tax expense	-	-	-	-	-	-	-
Other operating expenses	50,843	846	-	928,011	-	-	1,152,533
	50,843	116,781	12,272	1,168,912	520,152	520,152	10,044,208
Indirect expense allocation	22,574	51,851	3,301	439,450	22,367	22,367	2,478,978
Transfers	-	-	-	1,396	-	-	141,988
Total expenses and equipment	$ 73,417	168,632	15,573	1,609,758	542,519	542,519	12,665,174

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.
Combining Statement of Functional Expenses
Year Ended September 30, 2002

		Supporting Services						Total (all functions)
Classification by Functional Expenses:								
		Gaming / Special Services		Total			Total	
Awarded in Fiscal Year *Fund Number*		FY2001 02-00	FY2001 03-XX		Building 16-00	General 01 & 04 & 05		
Salaries and wages	$	43,728	-	43,728	29,488	955,470	984,958	5,033,686
Fringe benefits		4,747	-	4,747	18,459	340,702	359,161	1,620,049
Subcontracts		-	-	-	-	-	-	1,248,601
Consultants		2,680	2,317	4,997	-	31,885	31,885	438,902
Travel and per diem		20,323	6,867	27,190	-	106,932	106,932	992,639
Rent/facility expense		-	-	-	-	9,336	9,336	195,606
Supplies		4,365	10,563	14,928	6,697	22,953	29,650	299,564
Non-capitalized equipment		2,890	-	2,890	474	18,040	18,514	108,956
Training and tuition		-	-	-	-	9,653	9,653	62,133
Utilities		27	3,652	3,679	43,501	7,582	51,083	224,093
Assistance payments		-	-	-	-	-	-	298,233
Bad debt expense		-	1,439	1,439	-	-	-	1,474
Insurance		451	-	451	-	52,885	52,885	81,284
Repairs and maintenance		-	4,837	4,837	141,055	31,106	172,161	221,559
Moving expense		-	-	-	-	-	-	-
Donations		86,733	-	86,733	-	-	-	86,733
Depreciation expense		-	13,498	13,498	69,329	268,557	337,886	351,384
Interest expense		-	15,404	15,404	29,645	-	29,645	45,049
Income tax expense		-	-	-	-	-	-	-
Other operating expenses		32,547	15,117	47,664	9,164	188,264	197,428	1,397,625
		198,491	73,694	272,185	347,812	2,043,365	2,391,177	12,707,570
Indirect expense allocation		16,119	8,371	24,490	(347,812)	(2,155,656)	(2,503,468)	-
Transfers		(3,589)	3,589	-	-	-	-	141,988
Total expenses and equipment	$	211,021	85,654	296,675	-	(112,291)	(112,291)	12,849,558

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Department of Public Safety
Village Public Safety Officer
Grant # 2003
Schedule of Expenses - Budget and Actual
Year Ended September 30, 2002

		Budget	Actual	Variance Favorable (Unfavorable)
Direct expenses:				
Personnel services	$	296,878	64,638	232,240
Travel		17,598	414	17,184
Administrative support		3,402	291	3,111
Insurance		7,277	-	7,277
Total direct expenses		325,155	65,343	259,812
Indirect expense		85,509	17,577	67,932
Total expenses	$	410,664	82,920	327,744

The accompanying schedule of expenses - budget to actual expense categories are presented in accordance with State of Alaska grant requirements. Some amounts may differ from the Association's general financial statements.

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Department of Public Safety
Village Public Safety Officer
Grant # 2002
Schedule of Expenses - Budget and Actual
Year Ended September 30, 2002

		Actual			
	Budget	Prior Year	Current Year	Total (Memo-randum Only)	Variance Favorable (Unfavorable)
Direct expenses:					
Personnel services	$ 310,319	51,683	186,449	238,132	72,187
Travel	17,600	-	16,553	16,553	1,047
Administrative support	3,400	1,159	2,048	3,207	193
Insurance	6,081	-	6,081	6,081	-
Total direct expenses	337,400	52,842	211,131	263,973	73,427
Indirect expense	83,823	13,369	51,878	65,247	18,576
Total expenses	$ 421,223	66,211	263,009	329,220	92,003

The accompanying schedule of expenses - budget to actual expense categories are presented in accordance with State of Alaska grant requirements. Some amounts may differ from the Association's general financial statements.

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Department of Labor & Workforce Development
Ancet Denali Commision
Grant # 715310
Schedule of Expenses - Budget and Actual
Year Ended September 30, 2002

		Actual			
	Budget	Prior Year	Current Year	Total (Memo-randum Only)	Variance Favorable Unfavorable
Direct expenses:					
Personnel services	$ 168,500	81,516	86,508	168,024	476
Commodities	29,264	3,639	25,041	28,680	584
Contractural	38,285	25,636	11,649	37,285	1,000
Equipment	6,270	3,973	2,223	6,196	74
Total direct expenses	242,319	114,764	125,421	240,185	2,134
Indirect expense	24,216	13,406	10,667	24,073	143
Total expenses	$ 266,535	128,170	136,088	264,258	2,277

The accompanying schedule of expenses - budget to actual expense categories are presented in accordance with State of Alaska grant requirements. Some amounts may differ from the Association's general financial statements.

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Department of Health and Social Services
Community Mental Health Services
Grant #06-2913
Schedule of Expenses - Budget and Actual
Year Ended September 30, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Direct expenses:			
Personnel services	$ 61,769	61,769	-
Other	20,579	20,579	-
Total direct expenses	82,348	82,348	-
Indirect expense	22,152	22,152	-
Total expenses	$ 104,500	104,500	-

The accompanying schedule of expenses - budget to actual expense categories are presented in accordance with State of Alaska grant requirements. Some amounts may differ from the Association's general financial statements.

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

State of Alaska Program Funds
Combining Statement of Financial Position
September 30, 2002

	State of Alaska							
	Village Public Safety Officer	ANCET Denali Commission	Southern Region Emergency Medical Services Council	Adult Basic Education	Community Health Aide Training Supervision	Alcoholism	Remote Maintenance Workers	Women, Infants and Children
	FY2003	FY2002	FY2003	FY2003	FY2003	FY2003	FY2003	FY2003
Assets								
Current assets:								
Receivable from funding agencies	$ -	27,946	4,703	26,227	-	-	-	15,992
Other receivables	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	868	-	-	-	-	-
Due from other funds	6,598	-	-	-	8,988	18,250	6,917	-
Total current assets	6,598	27,946	5,571	26,227	8,988	18,250	6,917	15,992
	$ 6,598	27,946	5,571	26,227	8,988	18,250	6,917	15,992
Liabilities and Net Assets								
Current liabilities:								
Accounts payable	8	4,025	868	2,635	121	-	122	166
Accrued compensation and related liabilities	-	-	-	-	-	-	-	-
Deferred revenue	6,590	-	-	-	8,867	18,250	6,795	-
Due to other funds	-	23,921	4,703	23,592	-	-	-	15,826
Total current liabilities	6,598	27,946	5,571	26,227	8,988	18,250	6,917	15,992
Net Assets	-	-	-	-	-	-	-	-
	$ 6,598	27,946	5,571	26,227	8,988	18,250	6,917	15,992

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Department of Health and Social Services
Southern Region Emergency Medical Services Council
Grant #2003-01
Schedule of Expenses - Budget and Actual
Year Ended September 30, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Direct expenses:			
Personnel services	7,180	3,706	3,474
Travel	15,515	-	15,515
Facility expense	100	-	100
Supplies	-	-	-
Equipment	2,145	-	2,145
Other	1,600	-	1,600
Total direct expenses	26,540	3,706	22,834
Indirect expense	7,140	997	6,143
Total expenses	$ 33,680	4,703	28,977

The accompanying schedule of expenses - budget to actual expense categories are presented in accordance with State of Alaska grant requirements. Some amounts may differ from the Association's general financial statements.

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Department of Health and Social Services
Southern Region Emergency Medical Services Council
Grant #2002-01
Schedule of Expenses - Budget and Actual
Year Ended September 30, 2002

		Actual			
	Budget	Prior Year	Current Year	Total (Memo-randum Only)	Variance Favorable (Unfavorable)
Direct expenses:					
Personnel services	$ 11,279	-	11,637	11,637	(358)
Travel	7,020	-	7,020	7,020	-
Facility expense	39	-	39	39	-
Supplies	6,376	-	6,376	6,376	-
Equipment	-	-	-	-	-
Other	2,165	-	1,807	1,807	358
Total direct expenses	26,879	-	26,879	26,879	-
Indirect expense	6,801	-	6,801	6,801	-
Total expenses	$ 33,680	-	33,680	33,680	-

The accompanying schedule of expenses - budget to actual expense categories are presented in accordance with State of Alaska grant requirements. Some amounts may differ from the Association's general financial statements.

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Department of Education
Adult Basic Education
Grant #AC 2003-01
Schedule of Expenses - Budget and Actual
Year Ended September 30, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Direct expenses:			
Personnel services	$ 69,645	8,949	60,696
Travel	9,884	7,581	2,303
Professional and Technician	14,618	4,595	10,023
Supplies	6,376	2,250	4,126
Total direct expenses	100,523	23,375	77,148
Indirect expense	12,264	2,852	9,412
Total expenses	$ 112,787	26,227	86,560

The accompanying schedule of expenses - budget to actual expense categories are presented in accordance with State of Alaska grant requirements. Some amounts may differ from the Association's general financial statements.

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Department of Education
Adult Basic Education
Grant #AC 2002-01
Schedule of Expenses - Budget and Actual
Year Ended September 30, 2002

		Actual			
	Budget	Prior Year	Current Year	Total (Memo-randum Only)	Variance Favorable (Unfavorable)
Direct expenses:					
Personnel services	$ 61,403	15,512	45,891	61,403	-
Travel	7,143	7,143	-	7,143	-
Professional and Technician	11,619	3,978	7,641	11,619	-
Supplies	14,186	1,174	13,012	14,186	-
Equipment	4,900	-	4,900	4,900	-
Total direct expenses	99,251	27,807	71,444	99,251	-
Indirect expense	11,511	3,393	8,118	11,511	-
Total expenses	$ 110,762	31,200	79,562	110,762	-

The accompanying schedule of expenses - budget to actual expense categories are presented in accordance with State of Alaska grant requirements. Some amounts may differ from the Association's general financial statements.

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.
Department of Health and Social Services
Community Health Aide Training and Supervision
Grant #06-3308
Schedule of Expenses - Budget and Actual
Year Ended September 30, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Direct expenses:			
Personnel services	$ -	-	-
Travel	28,391	657	27,734
Facility expense	-	-	-
Supplies	667	-	667
Other	1,600	20	1,580
Total direct expenses	30,658	677	29,981
Indirect expense	8,247	182	8,065
Total expenses	$ 38,905	859	38,046

The accompanying schedule of expenses - budget to actual expense categories are presented in accordance with State of Alaska grant requirements. Some amounts may differ from the Association's general financial statements.

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Department of Health and Social Services
Community Health Aide Training and Supervision
Grant #06-2308
Schedule of Expenses - Budget and Actual
Year Ended September 30, 2002

		Actual			
	Budget	Prior Year	Current Year	Total (Memo-randum Only)	Variance Favorable (Unfavorable)
Direct expenses:					
Personnel services	$ -	-	-	-	-
Travel	36,227	-	36,227	36,227	-
Facility expense	-	-	-	-	-
Supplies	-	-	-	-	-
Other	-	-	-	-	-
Total direct expenses	36,227	-	36,227	36,227	-
Indirect expense	9,165	-	9,165	9,165	-
Total expenses	$ 45,392	-	45,392	45,392	-

The accompanying schedule of expenses - budget to actual expense categories are presented in accordance with State of Alaska grant requirements. Some amounts may differ from the Association's general financial statements.

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Department of Health and Social Services
Alcoholism
Grant #06-3448
Schedule of Expenses - Budget and Actual
Year Ended September 30, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Direct expenses:			
Personnel services	$ 51,310	-	51,310
Travel	-	-	-
Facility expense	-	-	-
Supplies	-	-	-
Other	6,216	-	6,216
Total direct expenses	57,526	-	57,526
Indirect expense	15,474	-	15,474
Total expenses	$ 73,000	-	73,000

The accompanying schedule of expenses - budget to actual expense categories are presented in accordance with State of Alaska grant requirements. Some amounts may differ from the Association's general financial statements.

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Department of Health and Social Services
Alcoholism
Grant #06-2448
Schedule of Expenses - Budget and Actual
Year Ended September 30, 2002

		Actual			
	Budget	Prior Year	Current Year	Total (Memo-randum Only)	Variance Favorable (Unfavorable)
Direct expenses:					
Personnel services	$ 52,044	9,409	42,635	52,044	-
Travel	-	-	-	-	-
Facility expense	-	-	-	-	-
Supplies	-	-	-	-	-
Other	6,216	-	6,216	6,216	-
Total direct expenses	58,260	9,409	48,851	58,260	-
Indirect expense	14,740	2,380	12,360	14,740	-
Total expenses	$ 73,000	11,789	61,211	73,000	-

The accompanying schedule of expenses - budget to actual expense categories are presented in accordance with State of Alaska grant requirements. Some amounts may differ from the Association's general financial statements.

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Department of Environmental Conservation
Remote Maintenance Worker Program
Grant #01903
Schedule of Expenses - Budget and Actual
Year Ended September 30, 2002

		Budget	Actual	Variance Favorable (Unfavorable)
Direct expenses:				
Personnel services	$	79,040	18,122	60,918
Travel		28,458	4,059	24,399
Facility expense		-	-	-
Supplies		3,570	506	3,064
Equipment		-	-	-
Other		3,545	256	3,289
Total direct expenses		114,613	22,943	91,670
Indirect expense		21,776	4,359	17,417
Total expenses	$	136,389	27,302	109,087

The accompanying schedule of expenses - budget to actual expense categories are presented in accordance with State of Alaska grant requirements. Some amounts may differ from the Association's general financial statements.

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Department of Environmental Conservation
Remote Maintenance Worker Program
Grant #01902
Schedule of Expenses - Budget and Actual
Year Ended September 30, 2002

		Actual			
	Budget	Prior Year	Current Year	Total (Memo-randum Only)	Variance Favorable (Unfavorable)
Direct expenses:					
Personnel services	$ 74,252	14,267	59,985	74,252	-
Travel	24,311	4,601	16,108	20,709	3,602
Facility expense	532	59	473	532	-
Supplies	2,526	-	2,526	2,526	-
Equipment	2,425	1,841	266	2,107	318
Other	4,400	484	899	1,383	3,017
Total direct expenses	108,446	21,252	80,257	101,509	6,937
Indirect expense	20,144	3,688	15,198	18,886	1,258
Total expenses	$ 128,590	24,940	95,455	120,395	8,195

The accompanying schedule of expenses - budget to actual expense categories are presented in accordance with State of Alaska grant requirements. Some amounts may differ from the Association's general financial statements.

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Department of Agriculture through Department of Education
Women, Infants and Children
Grant #06-3398
Schedule of Expenses - Budget and Actual
Year Ended September 30, 2002

		Budget	Actual	Variance Favorable (Unfavorable)
Direct expenses:				
Personnel services	$	55,500	12,086	43,414
Travel		7,163	-	7,163
Facility expense		2,420	482	1,938
Supplies		294	34	260
Other		200	-	200
Total direct expenses		65,577	12,602	52,975
Indirect expense		17,640	3,390	14,250
Total expenses	$	83,217	15,992	67,225

The accompanying schedule of expenses - budget to actual expense categories are presented in accordance with State of Alaska grant requirements. Some amounts may differ from the Association's general financial statements.

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.
Department of Health and Social Services
Women, Infants and Children
Grant #06-2398
Schedule of Expenses - Budget and Actual
Year Ended September 30, 2002

		Actual			
	Budget	Prior Year	Current Year	Total (Memo-randum Only)	Variance Favorable (Unfavorable)
Direct expenses:					
Personnel services	$ 53,200	11,553	41,929	53,482	(282)
Travel	11,599	2,084	6,675	8,759	2,840
Facility expense	1,634	295	1,173	1,468	166
Supplies	1,500	-	1,658	1,658	(158)
Other	1,220	157	969	1,126	94
Total direct expenses	69,153	14,089	52,404	66,493	2,660
Indirect expense	17,496	3,565	13,258	16,823	673
Total expenses	$ 86,649	17,654	65,662	83,316	3,333

The accompanying schedule of expenses - budget to actual expense categories are presented in accordance with State of Alaska grant requirements. Some amounts may differ from the Association's general financial statements.

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

U S Department of Justice
Dare Program
Grant # 06-3735
Schedule of Expenses - Budget and Actual
Year Ended September 30, 2002

		Budget	Actual	Variance Favorable (Unfavorable)
Direct expenses:				
Consultant	$	3,279	-	3,279
Travel		-	-	-
Facility expense		-	-	-
Supplies		-	-	-
Other		-	-	-
Total direct expenses		3,279	-	3,279
Indirect expense		400	-	400
Total expenses	$	3,679	-	3,679

The accompanying schedule of expenses - budget to actual expense categories are presented in accordance with State of Alaska grant requirements. Some amounts may differ from the Association's general financial statements.

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

U S Department of Justice
Dare Program
Grant # 06-2723
Schedule of Expenses - Budget and Actual
Year Ended September 30, 2002

		Budget	Actual	Variance Favorable (Unfavorable)
Direct expenses:				
Consultant	$	-	-	-
Travel		-	-	-
Facility expense		-	-	-
Supplies		3,298	3,298	-
Other		-	-	-
Total direct expenses		3,298	3,298	-
Indirect expense		402	402	-
Total expenses	$	3,700	3,700	-

The accompanying schedule of expenses - budget to actual expense categories are presented in accordance with State of Alaska grant requirements. Some amounts may differ from the Association's general financial statements.

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Department of Education and Early Development
Alaska Headstart
Grant # HS 02 102 01
Schedule of Expenses - Budget and Actual
Year Ended September 30, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Direct expenses:			
Consultant	$ -	-	-
Supplies	5,526	5,517	9
Other	-	-	-
Total direct expenses	5,526	5,517	9
Indirect expense	674	673	1
Total expenses	$ 6,200	6,190	10

The accompanying schedule of expenses - budget to actual expense categories are presented in accordance with State of Alaska grant requirements. Some amounts may differ from the Association's general financial statements.

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Department of Community and Regional Affairs
Work Services
Grant # 06-2820
Schedule of Expenses - Budget and Actual
Year Ended September 30, 2002

		Actual			
	Budget	Prior Year	Current Year	Total (Memo-randum Only)	Variance Favorable (Unfavorable)
Direct expenses:					
Personnel services	$ 40,600	11,362	29,085	40,447	153
Travel	9,000	-	2,503	2,503	6,497
Support services	13,900	-	771	771	13,129
Supplies	3,700	-	1,687	1,687	2,013
Other	8,156	17	3,869	3,886	4,270
Total direct expenses	75,356	11,379	37,915	49,294	26,062
Indirect expense	16,244	2,879	9,436	12,315	3,929
Total expenses	$ 91,600	14,258	47,351	61,609	29,991

The accompanying schedule of expenses - budget to actual expense categories are presented in accordance with State of Alaska grant requirements. Some amounts may differ from the Association's general financial statements.

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Department of Education
CACFP - Reimbursement
Grant # 37 79 01
Schedule of Expenses - Budget and Actual
Year Ended September 30, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Direct expenses:			
Personnel services	$ -	-	-
Travel	-	-	-
Contractual	-	-	-
Supplies	12,089	12,089	-
Other	-	-	-
Total direct expenses	12,089	12,089	-
Indirect expense	3,252	3,252	-
Total expenses	$ 15,341	15,341	-

*Note - This is a fully reimbursable grant

The accompanying schedule of expenses - budget to actual expense categories are presented in accordance with State of Alaska grant requirements. Some amounts may differ from the Association's general financial statements.

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Village Public Safety Officer
Probation and Parole Supervision Program
Grant #2003
Schedule of Expenses - Budget and Actual
Year Ended September 30, 2002

		Budget	Actual	Variance Favorable (Unfavorable)
Direct expenses:				
Personnel services	$	37,391	8,220	29,171
Travel		-	-	-
Administrative support		-	-	-
Insurance		-	-	-
Total direct expenses		37,391	8,220	29,171
Indirect expense		10,058	2,211	7,847
Total expenses	$	47,449	10,431	37,018

The accompanying schedule of expenses - budget to actual expense categories are presented in accordance with State of Alaska grant requirements. Some amounts may differ from the Association's general financial statements.

ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC.

Village Public Safety Officer
Probation and Parole Supervision Program
Grant #2002
Schedule of Expenses - Budget and Actual
Year Ended September 30, 2002

		Actual			
	Budget	Prior Year	Current Year	Total (Memo-randum Only)	Variance Favorable (Unfavorable)
Direct expenses:					
Personnel services	$ 34,273	6,888	22,229	29,117	5,156
Travel	-	-	-	-	-
Contractual	-	-	-	-	-
Supplies	-	-	-	-	-
Other	-	-	-	-	-
Total direct expenses	34,273	6,888	22,229	29,117	5,156
Indirect expense	8,672	1,743	5,624	7,367	1,305
Total expenses	$ 42,945	8,631	27,853	36,484	6,461

The accompanying schedule of expenses - budget to actual expense categories are presented in accordance with State of Alaska grant requirements. Some amounts may differ from the Association's general financial statements.

Board of Directors
Aleutian/Pribilof Islands Association, Inc.

This report is intended for the information of the Board of Directors, management, and appropriate federal and state agencies, and is not intended to be and should not be used by anyone other than these specified parties.

Mikunda, Cottrell & Co.

November 29, 2002

Board of Directors
Aleutian/Pribilof Islands Association, Inc.

Internal Control Over Compliance

The management of Aleutian/Pribilof Islands Association, Inc. 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 Aleutian/Pribilof Islands Association, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with the State of Alaska Audit Guide and Compliance Supplement for State Single Audits.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major state program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of board of directors, management, and the State of Alaska, and is not intended to be and should not be used by anyone other than these specified parties.

Mikunda, Cottrell & Co.

November 29, 2002

MIKUNDA, COTTRELL & CO.
A Professional Corporation
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS
3601 "C" Street, Suite 600 • Anchorage, Alaska 99503
(907) 278-8878, Fax (907) 278-5779
www.mcc-cpa.com

Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Directors
Aleutian/Pribilof Islands Association, Inc.

We have audited the financial statements of Aleutian/Pribilof Islands Association, Inc. as of and for the year ended September 30, 2002, and have issued our report thereon dated November 29, 2002. 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.

Compliance

As part of obtaining reasonable assurance about Aleutian/Pribilof Islands Association, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Aleutian/Pribilof Islands Association, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

McGLADREY NETWORK
An Independently Owned Member
® Worldwide Services Through RSM International

Offices: Anchorage, Bethel, Kenai & Sew

Board of Directors
Aleutian/Pribilof Islands Association, Inc.

This report is intended for the information of board of directors, management, and the State of Alaska, and is not intended to be and should not be used by anyone other than these specified parties.

Mikunda, Cottrell & Co.

November 29, 2002

MIKUNDA, COTTRELL & CO.
A Professional Corporation
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS
3601 "C" Street, Suite 600 • Anchorage, Alaska 99503
(907) 278-8878, Fax (907) 278-5779
www.mcc-cpa.com

Independent Auditor's Report on Compliance with Requirements Applicable to 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*

Board of Directors
Aleutian/Pribilof Islands Association, Inc.

Compliance

We have audited the compliance of Aleutian/Pribilof Islands Association, Inc. with the types of compliance requirements described in the State of Alaska Audit Guide and Compliance Supplement for State Single Audits that are applicable to each of its major state programs for the year ended September 30, 2002. Aleutian/Pribilof Islands Association, Inc.'s major state programs are identified in the accompanying schedule of state financial assistance. Compliance with laws, regulations, contracts, and grants, general requirements, and the specific requirements applicable to each of its major state programs is the responsibility of Aleutian/Pribilof Islands Association, Inc.'s management. Our responsibility is to express an opinion on Aleutian/Pribilof Islands Association, Inc.'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 Aleutian/Pribilof Islands Association, Inc.'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 Aleutian/Pribilof Islands Association, Inc.'s compliance with those requirements.

In our opinion, Aleutian/Pribilof Islands Association, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major state programs for the year ended September 30, 2002.

McGLADREY NETWORK
An Independently Owned Member
® Worldwide Services Through RSM International

Offices: Anchorage, Bethel, Kenai & Se