



TRIBAL BUSINESS HIGHLIGHTS

Written by Crystal Bass, Tribal Administrative Director in partnership with relevant departments and programs

INTRODUCTION TO FINANCE LEADERSHIP



Jim Mesplie is the Chief Financial Officer for the Yakama Nation. Born and raised in the Yakama Valley, he holds bachelor's degrees from Central Washington

University and an MBA from Seattle University. With nearly 20 years of experience in Accounting and Finance, Jim brings a wealth of expertise to his role. A United States Marine Corps veteran, he is married and the proud father of two children, Lincoln and Kennedy. Outside of work, Jim coaches basketball and competes in Ironman triathlons.

Finance Office Functions

Yakama Nation Finance Division plays a vital role in managing the Nation's financial operations, including budgeting, accounting, payroll, insurance, and financial reporting. These responsibilities ensure that every program and department receives the support needed to function effectively and that all financial activities are accurately reported.

Finance Division is currently implementing significant improvements to strengthen financial operations and increase organizational efficiency. This includes revising outdated policies, developing clearer standard operating procedures, and modernizing accounting workflows. These changes replace older practices that no longer meet operational needs and correct areas where key processes—such as payroll and insurance—were historically managed inaccurately. The goal is to establish systems that are consistent, transparent, and aligned with best practices.

These modernization efforts are essential to supporting long-term growth and reinforcing the financial health of the Yakama Nation. By reducing errors, improving accountability, and ensuring timely and accurate financial support to all departments, the Finance Division is helping build a stronger foundation for the future. These changes reflect a commitment to continuous improvement and to moving beyond the status quo toward more efficient and reliable fiscal management.

The Department of Finance works closely with all tribal programs to make sure issues are handled and improvements are made so past due audits can be finished and future delays can be avoided. The department helps with audits, financial reports, payroll and financial systems, indirect cost proposals, and manages banking and investments.

The Chief Financial Officer oversees seven programs, which include Finance Administration, Central Accounting/Travel, Grants and Contracts, Revenue Allocation Plan (RAP), Property & Acquisition, Payroll, and Department of Revenue (DOR).

FY26 Points of Emphasis

Finance Division has ongoing goals for the upcoming fiscal year that include updating the Finance Manual & all appropriate Standard Operating Procedures (SOP) to provide strict financial stability in accordance with proper budget standards to achieve balanced budgets.

We are adopting a more fiscal conservative philosophy that reinforces accountability, protects our core programs/services and guarantees that growth is achieved through stable, well-managed financial planning.

These efforts align with the fiscal responsibility for our Finance division and the technical support provided to all tribal programs.

FINANCIAL SPOTLIGHT

AUDIT PROCESS

An accounting audit is a careful review of financial records to ensure accuracy and compliance. It's about building trust, transparency, and accountability—values that help keep resources safe and ensure they are used in ways that support the whole community. Per 2 CFR Part 200, the Yakama Nation is required to have a single audit every year.

FY 2023 audit samples have been submitted to Stauffer & Associates who are currently reviewing and anticipate issuing the final audit report by March 2026, barring any unforeseen obstacles. It is important to note that the FY 2024 audit cannot begin until FY 2023 is finalized, and all carryforward balances are confirmed along with necessary closing entries. This ensures accurate beginning balances for FY 2024 review and preparation.

In preparation for the FY2024 audit, the Finance team has begun receiving and organizing audit support documentation. The team is actively reviewing the FY2024 trial balance, ensuring that all key asset accounts—including cash, prepaid expenses, investments, and accounts receivable—are fully reconciled. Additionally, Finance is reviewing open purchase orders to validate encumbrances, confirming the accuracy of roll-forwards, and verifying that capital outlays have been properly recorded within fixed assets. The team is also identifying any new programs that must be included in the FY2024 SEFA (Schedule of Expenditures of Federal Awards) report.

TRIBAL OPERATIONS SPOTLIGHT

GRANTS AND CONTRACTS

The Grants and Contracts Office are addressing prior audit findings by strengthening procedural clarity and enhancing collaboration with tribal programs. Key areas of focus include improving the accuracy and timeliness of drawdowns, electronic fund transfers, ensuring completeness in grant narratives, Federal Financial Reports (FFRs), and validating indirect cost calculations to support compliance with financial integrity.

This renewed emphasis on audit readiness, coupled with a commitment to cooperative problem-solving with departments, is central to advancing grant activities efficiently and effectively. These efforts reflect a continued dedication to accountability, transparency, and high-quality grants management across the organization.

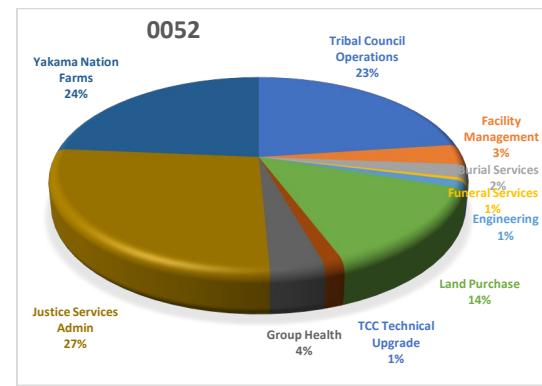
CENTRAL ACCOUNTING

The Central Accounting Office has been working closely with external auditors to strengthen internal controls and enhance overall financial compliance. A significant step in mitigating prior audit findings has been the hiring of a new Central Accounting Manager who brings additional expertise and leadership to the team. The department is also placing strong emphasis on navigating the complexities of the accounting system and ensuring the accurate recording of transactions through well-defined procedures. These efforts are integral to reinforcing fiscal integrity and supporting consistent, reliable financial reporting.

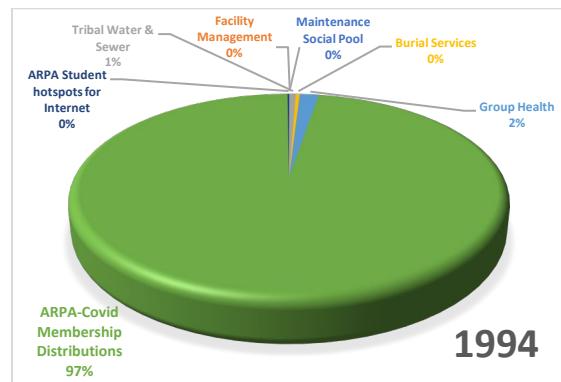
FUNDING SPOTLIGHT

ARPA

ARPA fund 52 revenue replacement includes Tribal Council Chambers expansion, purchase of Inaba Farms, construction of Multi-Purpose Justice Services building, HVAC for agency and hotel (newly designated YN Behavioral Health building), upgrade of Toppenish Community Center and WS pavilion septic system, Group Health employee benefit payment, and Toppenish Community Center audio and visual system to support General Council meetings.



ARPA fund 1994 includes tribal member per capita distribution, tribal member water & sewer assistance, Georgeville community water system completion, economic development land purchase, student hotspot payment, supplemental burial services, and funeral services program.



Funding Data Overview FY 2026

Grant Awards

Total grant and contract awards: 1,184

Special Revenue	Revenue	Expenses	Balance
IHS	\$17,182,040	\$3,200,512	\$13,927,528
BIA	\$5,435,727	\$4,000,967	\$1,434,760
Other Special Revenue	\$37,465,345	\$24,455,417	\$12,009,928
Total:	\$60,029,112	\$32,656,895	\$27,372,217

*Unaudited financials

Special revenue funds are legally restricted resources that must be used solely for the specific purpose or program for which they were awarded. They may not be redirected, repurposed, or commingled with other funding—such as general fund dollars or unrelated grants—under any circumstances. All expenditures must comply with the awarding agency's programmatic, financial, and reporting requirements and must be allowable, allocable, reasonable, and necessary for the authorized activities.

Proper stewardship of special revenue protects the Tribe from audit findings, repayment liabilities, and compliance risks. For awards that are reimbursable or invoice-based, timing differences may temporarily show un invoiced expenditures as liabilities during an audit. This does not indicate lost revenue; it simply reflects pending reimbursement. The funds remain restricted and available as long as costs are eligible and invoiced according to the award terms.

Tax Revenues, other Self Funds, and RAP '56' Funds

All tax revenues fall under the jurisdiction of the Revised Yakama Law & Order Codes (RYC), specifically Title 30 – Licensing and Incorporating Authority, and Title 31 – Franchise Ordinance. Collected fees currently fund program operations and service delivery through the annual budgeting process, as authorized by Tribal Council resolution.

A comprehensive review of self-funded programs and deficit accounts is underway, with program-level meetings being scheduled to develop corrective action plans and timelines. This effort includes analyzing cost drivers, revenue trends, and prior-year spending variances to identify sustainable solutions, while supporting the broader financial contingency planning process to ensure proactive risk mitigation, cash-flow stability, and alignment with budgetary priorities. The review also revealed that overstated budgets had created deficits due to a lack of proper reconciliation; as part of strengthening finance operations and advancing a finance strategy centered on building best practices, a high-level reconciliation identified these deficits and confirmed the need for corrective measures, after which steps were taken to ensure future budgets remain aligned with—and do not exceed—the revenue sources that fund them.

RAP 56 distribution funds allocated to the Tribal Government total \$5,151,137 for the months of October and November 2025. The December 2025 RAP 56 distribution is still pending and will be recorded once received.

In addition, the Tribal Government received a one-time RAP payment of \$6,000,000, which has been distributed in accordance with the established RAP percentage allocations under the current RAP Plan for FY 2026. This allowed for the one-time increase for regular RAP and one-time elder per capita disbursement in November 2025 and one-time student disbursement increase in September 2026.

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