



2021 1st Quarter YTD Financial Report

Presentation to the General Council

May 20, 2021

for the period of January 1 - March 31, 2021

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CTUIR Debt
Balances as of March 31, 2021

	Interest Rate	Start Year	Original Amount	Maturity Date	Payment Made	Balances as of		
						1/31/2021	2/28/2021	3/31/2021
DEBT								
SHORT TERM (5 yrs or less for payoff)								
PNC - Golf Carts at Birch Creek	2.50%	2020	164,278	2025	M	-	-	134,704
John Deere Capital Lease	4.50%	2014	38,861	2021	A	6,328	6,328	6,328
Total			203,139			6,328	6,328	141,032
LONG TERM (longer than 5 yrs for payoff)								
Northwest Farm Credit (Cayuse NHV)	5.05%	2018	8,000,000	2028	M	7,140,621	7,107,789	7,071,852
Northwest Farm Credit Refi USDA Consolidation	4.69%	2019	6,200,000	2028	M	5,202,081	5,157,168	5,110,072
Northwest Farm Credit (USFS)	4.69%	2011	3,500,000	2028	M	2,030,079	2,012,552	1,994,173
Northwest Farm Credit (L & C Ventures Property)	4.95%	2019	577,500	2039	A	548,806	548,806	548,806
Northwest Farm Credit (Wheelhouse)	4.39%	2020	3,109,420	2035	A	3,109,420	3,109,420	2,962,138
Wells Fargo Third Amended (Hamley's)	Libor + .875%	2019	2,550,000	2024	D	2,550,000	2,550,000	2,550,000
Wells Fargo Third Amended (Const. Revolver)	Libor + .875%	2019	33,950,000	2024	D	26,160,861	25,087,816	5,656,671
Wells Fargo Third Amended (TEDB Loans)	Libor + .685%	2019	8,500,000	2029	D	8,500,000	8,500,000	26,331,145
Wells Fargo Cayuse Line of Credit	Libor	2019	10,000,000	2022	D	4,020,422	3,445,422	2,470,422
Bank of America - Cayuse Technologies	6.77%	2007	7,400,000	2033	M	4,909,524	4,886,358	4,863,071
Banner Bank - NGC Tax Exempt Note	4.07%	2019	15,334,500	2034	M	14,422,553	14,380,880	14,332,549
Banner Bank - Yellowhawk Tax Exempt Note	3.99%	2019	9,500,000	2034	M	8,617,236	8,573,513	8,529,655
Banner Bank - Education Facility Note	3.85%	2020	7,100,000	2035	M	6,854,941	6,826,291	6,794,623
Northwest Farm Credit (Bafus)	5.11%	2015	989,800	2035	M	821,181	818,156	814,774
Coyote Business Park	4.36%	2009	900,000	2037	A	707,501	707,501	707,501
Total			117,611,220			95,595,226	93,711,672	90,737,452
GROSS OUTSTANDING DEBT			117,814,359			95,601,554	93,718,000	90,878,484

M - Monthly
Q - Quarterly
A - Annually

Investment Fund Balances
Balances as of March 31, 2021

FUNDS	Balances as of			Target Reserve	Difference
	1/31/2021	2/28/2021	3/31/2021		
WORKING CAPITAL (Short Term - 1 yr)					
BIA Self Determination & General Fund	8,493,726	8,483,109	8,476,027		
Gaming Revenue Fund	1,040,446	1,040,338	1,040,028		
CARES Relief Fund	9,526,991	9,462,228	7,710,975		
General Fund	29,352,366	31,569,078	35,358,839		
Housing Department Income	2,273,907	2,273,670	2,272,993		
URHA Program Income	2,180,431	2,180,204	2,179,554		
Working Capital - YH Self Determination Fund	26,440,017	26,435,978	26,419,200		
TOTAL	79,307,884	81,444,605	83,457,616		
WORKING CAPITAL (Reserves - 2-5yrs)					
Gaming Revenue Account	5,858,263	5,875,425	5,925,992		
General Fund	29,375,329	29,461,383	29,714,945		
Health Care Reserve	2,486,302	2,493,585	2,515,046		
Yellowhawk Health Service	11,787,098	11,821,628	11,923,371		
TOTAL	49,506,992	49,652,021	50,079,354		
PERPETUAL (Long Term - 5+yrs)					
Capital Replacement	7,616,518	7,643,241	7,710,046	5,000,000	2,710,046
Funeral Assistance	1,432,493	1,437,519	1,450,084	1,000,000	450,084
Gaming Revenue	18,211,278	18,275,174	18,434,906	-	-
Permanent Health Care	6,752,234	6,775,925	6,835,149	-	-
Health Care Reserve	2,239,036	2,246,892	2,266,530	-	-
Proceeds of Sale	788,992	69,234	69,839	-	-
Scholarship	7,980,258	8,342,760	8,415,679	8,000,000	415,679
Self Sufficiency	5,711,408	6,065,949	6,118,968	150,000,000	(143,881,032)
Senior Pension	10,519,174	10,890,584	10,985,772	14,762,000	(3,776,228)
First Foods Mitigation	473,347	475,007	479,159		
TOTAL	61,724,738	62,222,285	62,766,132		
MINOR TRUST					
Custodial Trust	1,897,795	1,909,205	1,914,345		
Rabbi Trust	12,354,853	12,394,021	12,400,700		
TOTAL	14,252,648	14,303,226	14,315,045		
TOTAL FUNDS	204,792,262	207,622,137	210,618,147		

	Q1 - Jan			Q1 - Feb			Q1 - Mar			Quarter 1 Total		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
REVENUE												
GOVERNMENT REVENUE												
Alcohol Tax	9,324	9,167	157	7,962	9,167	(1,205)	12,715	9,167	3,548	30,001	27,501	2,500
Cigarette Tax Rebate	-	-	-	-	-	-	-	-	-	-	-	-
Court Fine Accounts	715	2,083	(1,368)	1,465	2,083	(618)	1,680	2,083	(403)	3,860	6,249	(2,389)
Gasoline Tax Rebate	2,561	5,000	(2,439)	3,308	5,000	(1,692)	9,771	5,000	4,771	15,640	15,000	640
Grain Elevator Lease	-	-	-	-	-	-	-	-	-	-	-	-
Lodging Tax	49,742	54,250	(4,508)	45,521	54,250	(8,729)	63,078	54,250	8,828	158,341	162,750	(4,409)
TERF Tax	1,730	2,567	(837)	1,124	2,567	(1,443)	2,149	2,567	(418)	5,003	7,701	(2,698)
Utility Tax	-	-	-	-	-	-	-	-	-	-	-	-
Wind Project	-	-	-	39,107	25,000	14,107	-	-	-	39,107	25,000	14,107
TERO Fees	231,909	24,875	207,034	6,094	24,875	(18,781)	10,118	24,875	(14,757)	248,121	74,625	173,496
Total	295,981	97,942	198,039	104,581	122,942	(18,361)	99,511	97,942	1,569	500,073	318,826	181,247
ENTERPRISE												
Farming Enterprise Sales	26,329	30,000	(3,671)	1,200	10,000	(8,800)	3,863	5,000	(1,137)	31,392	45,000	(13,608)
Native Plant Nursery	1,792	23,333	(21,541)	23,967	23,333	634	15,481	23,333	(7,852)	41,240	69,999	(28,759)
TCI Sales	15,177	43,154	(27,977)	11,294	43,154	(31,860)	18,346	43,154	(24,808)	44,817	129,462	(84,645)
Solid Waste/TERF Fees	70,095	70,467	(372)	61,547	70,467	(8,920)	76,931	70,467	6,464	208,573	211,401	(2,828)
Water & Sewer Fees	59,709	76,171	(16,462)	(319)	76,171	(76,490)	120,280	76,171	44,109	179,670	228,513	(48,843)
Total	173,102	243,125	(70,023)	97,689	223,125	(125,436)	234,901	218,125	16,776	505,692	684,375	(178,683)
TOTAL REVENUES	469,083	341,067	128,016	202,270	346,067	(143,797)	334,412	316,067	18,345	1,005,765	1,003,201	2,564

Payments are not made monthly

Government Expenses
Actual vs. Budget as of March 31, 2021

	Q1 - Jan			Q1 - Feb			Q1 - Mar			Quarter 1 Total		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
EXPENSES												
GOVERNMENT												
Board of Trustees	82,832	107,595	24,763	79,368	107,596	28,228	87,962	107,595	19,633	250,162	322,786	72,624
Court	196,585	139,629	(56,956)	140,173	139,630	(543)	126,167	139,629	13,462	462,925	418,888	(44,037)
General Council	9,083	9,193	110	7,927	9,192	1,265	6,500	9,193	2,693	23,510	27,578	4,068
TOTAL	288,500	256,417	(32,083)	227,468	256,418	28,950	220,629	256,417	35,788	736,597	769,252	32,655
DEPARTMENT												
Administration	171,454	205,811	34,357	187,277	205,811	18,534	175,427	205,811	30,384	534,158	617,433	83,275
CARES Funds	178,394	552,401	374,007	77,794	552,401	474,607	574,207	552,401	(21,806)	830,395	1,657,203	826,808
Children and Family Services	228,432	193,537	(34,895)	240,826	197,766	(43,060)	265,280	337,293	72,013	734,538	728,596	(5,942)
Communications	57,005	99,380	42,375	55,612	99,380	43,768	56,897	99,380	42,483	169,514	298,140	128,626
Economic and Community Development	429,462	499,645	70,183	384,375	499,644	115,269	451,520	499,645	48,125	1,265,357	1,498,934	233,577
Education	379,679	464,156	84,477	332,815	464,156	131,341	662,375	464,156	(198,219)	1,374,869	1,392,468	17,599
Enrollment	36,828	37,909	1,081	37,203	37,909	706	34,732	37,908	3,176	108,763	113,726	4,963
Finance	271,837	225,283	(46,554)	172,410	225,283	52,873	155,933	225,283	69,350	600,180	675,849	75,669
Gaming Commission	170,788	220,638	49,850	166,515	220,638	54,123	176,266	220,638	44,372	513,569	661,914	148,345
Housing	339,186	475,402	136,216	199,485	475,403	275,918	380,401	475,402	95,001	919,072	1,426,207	507,135
Human Resources	189,504	186,384	(3,120)	181,613	186,384	4,771	170,712	186,384	15,672	541,829	559,152	17,323
Information Technology	240,732	253,446	12,714	207,402	253,447	46,045	241,828	253,446	11,618	689,962	760,339	70,377
Legal Counsel	125,014	130,884	5,871	118,776	130,885	12,109	116,920	130,884	13,964	360,710	392,653	31,944
Natural Resources	1,645,142	1,513,428	(131,714)	1,693,263	2,003,574	310,311	1,743,537	2,360,663	617,126	5,081,942	5,877,665	795,723
Planning	220,667	247,367	26,700	198,326	247,367	49,041	225,754	285,683	59,929	644,747	780,417	135,670
Public Safety	532,721	649,830	117,109	552,553	649,829	97,276	582,929	641,181	58,252	1,668,203	1,940,840	272,637
Public Works	396,249	575,713	179,464	440,192	575,880	135,688	406,321	582,500	176,179	1,242,762	1,734,093	491,331
Tamastslit	197,819	244,506	46,687	190,944	244,507	53,563	489,812	457,006	(32,806)	878,575	946,019	67,444
TOTAL	5,810,914	6,775,720	964,806	5,437,381	7,270,264	1,832,883	6,910,851	8,015,664	1,104,813	18,159,146	22,061,648	3,902,502

	Q1 - Jan			Q1 - Feb			Q1 - Mar			Quarter 1 Total		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
REVENUE												
Grants and Contracts	1,395,325	1,205,640	189,685	1,462,988	1,205,640	257,348	1,842,767	1,205,640	637,127	4,701,080	3,616,920	1,084,160
105I Lease Revenue	-	141,424	(141,424)	-	141,424	(141,424)	-	141,424	(141,424)	-	424,272	(424,272)
Indirect	282,031	291,282	(9,251)	298,451	291,282	7,169	300,229	291,282	8,947	880,711	873,846	6,865
3rd Party Billing	1,491,528	609,345	882,183	752,066	609,345	142,721	2,057,449	609,345	1,448,104	4,301,043	1,828,035	2,473,008
Tribal Funding	-	8,750	(8,750)	-	8,750	(8,750)	87,500	8,750	78,750	87,500	26,250	61,250
Miscellaneous	11,309	9,058	2,251	19,877	9,058	10,819	346,755	9,058	337,698	377,941	27,174	350,768
Investment Earnings	104,763	17,317	87,446	69,322	17,317	52,005	325,658	17,317	308,341	499,743	51,951	447,792
TOTAL	3,284,956	2,282,816	1,002,140	2,602,704	2,282,816	319,888	4,960,358	2,282,815	2,677,543	10,848,018	6,848,447	3,999,571
EXPENSES												
DEPARTMENT												
Administration & Health Commission	173,708	169,612	(4,096)	185,095	169,612	(15,483)	161,043	169,612	8,569	519,846	508,836	(11,010)
Behavioral Health	197,435	192,548	(4,887)	189,726	192,548	2,822	181,343	192,548	11,206	568,504	577,644	9,141
Business Office	204,138	390,960	186,822	235,295	390,960	155,665	268,318	390,960	122,642	707,751	1,172,880	465,129
Community Health	53,837	75,748	21,911	42,789	80,235	37,446	67,845	80,235	12,390	164,471	236,218	71,747
Dental	107,998	110,505	2,507	91,962	119,505	27,543	94,156	119,505	25,349	294,116	349,515	55,399
Elders	40,179	26,137	(14,042)	43,598	26,137	(17,461)	53,443	26,137	(27,305)	137,220	78,411	(58,808)
Facilities	132,192	174,574	42,382	88,265	174,574	86,309	54,182	174,574	120,392	274,639	523,722	249,083
Finance	49,660	67,515	17,855	47,986	67,515	19,529	47,457	67,515	20,058	145,103	202,545	57,442
Human Resources	33,143	39,808	6,665	34,620	39,808	5,188	37,648	39,808	2,160	105,411	119,424	14,013
Information Technology	54,224	52,436	(1,788)	32,158	52,436	20,278	36,404	52,436	16,032	122,786	157,308	34,522
Lab/X-Ray	51,793	60,607	8,814	47,658	60,607	12,949	68,884	60,607	(8,277)	168,335	181,821	13,486
Medical	206,793	214,337	7,544	167,121	214,337	47,216	181,731	214,337	32,606	555,645	643,011	87,366
Nutrition/Disease	60,523	83,572	23,049	73,369	83,572	10,203	58,969	83,572	24,603	192,861	250,716	57,855
Pharmacy	165,675	177,804	12,129	166,198	177,804	11,606	173,038	177,804	4,766	504,911	533,412	28,501
Risk Management	26,531	22,531	(4,000)	51,942	22,531	(29,411)	18,751	22,531	3,780	97,224	67,593	(29,631)
Optometry/Audiology	27,870	36,523	8,653	40,025	36,523	(3,502)	47,058	36,523	(10,535)	114,953	109,569	(5,384)
Unallocated indirect charges IHS funding	228,532	299,978	71,446	22,248	299,978	277,730	445,474	299,978	(145,496)	696,254	899,934	203,680
TOTAL	1,814,231	2,195,195	380,964	1,560,055	2,208,682	648,627	1,995,744	2,208,682	212,938	5,370,030	6,612,559	1,242,529

	Q1 - Jan			Q1 - Feb			Q1 - Mar			Quarter 1 Total		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
REVENUE												
Total Gaming Revenue	10,952,204	8,148,974	2,803,230	8,743,370	8,701,776	41,594	12,106,421	9,988,806	2,117,615	31,801,995	26,839,556	4,962,439
Total Non-Gaming Revenue	660,445	753,194	(92,749)	628,490	834,627	(206,137)	1,353,163	1,094,409	258,754	2,642,098	2,682,230	(40,132)
TOTAL	11,612,649	8,902,168	2,710,481	9,371,860	9,536,403	(164,543)	13,459,584	11,083,215	2,376,369	34,444,093	29,521,786	4,922,307
Total Gaming Cost of Sales	172,342	157,904	14,438	161,748	167,161	(5,413)	276,003	217,841	58,162	610,093	542,906	67,187
Total Non-Gaming Cost of Sales	32,489	84,240	(51,751)	38,435	93,838	(55,403)	139,623	115,871	23,752	210,547	293,949	(83,402)
TOTAL	204,831	242,144	(37,313)	200,183	260,999	(60,816)	415,626	333,712	81,914	820,640	836,855	(16,215)
GROSS PROFIT	11,407,818	8,660,024	2,747,794	9,171,677	9,275,404	(103,727)	13,043,958	10,749,503	2,294,455	33,623,453	28,684,931	4,938,522
EXPENSES												
Total Casino Operations Dept. Expense	1,361,217	1,342,671	18,546	1,126,658	1,312,338	(185,680)	1,541,936	1,499,659	42,277	4,029,811	4,154,668	(124,857)
Total Casino Admin Expense	1,034,733	1,039,124	(4,391)	1,030,338	1,019,891	10,447	938,095	1,053,204	(115,109)	3,003,166	3,112,219	(109,053)
TOTAL	2,395,950	2,381,795	14,155	2,156,996	2,332,229	(175,233)	2,480,031	2,552,863	(72,832)	7,032,977	7,266,887	(233,910)
Total Non-Gaming Expense	936,968	1,045,029	(108,061)	888,222	1,006,922	(118,700)	719,077	704,693	14,384	2,544,267	2,756,644	(212,377)
TOTAL	936,968	1,045,029	(108,061)	888,222	1,006,922	(118,700)	719,077	704,693	14,384	2,544,267	2,756,644	(212,377)
Total WRC Property Expenses	3,332,918	3,426,824	(93,906)	3,045,218	3,339,151	(293,933)	3,199,108	3,257,556	(58,448)	9,577,244	10,023,531	(446,287)
GROSS OPERATING PROFIT	8,074,900	5,233,200	2,841,700	6,126,459	5,936,253	190,206	9,844,850	7,491,947	2,352,903	24,046,209	18,661,400	5,384,809
Total WRC Admin Expenses	3,257,367	3,227,788	29,579	2,829,926	3,228,337	(398,411)	3,832,858	3,233,972	598,886	9,920,151	9,690,097	230,054
NET PROFIT	4,817,533	2,005,412	2,812,121	3,296,533	2,707,916	588,617	6,011,992	4,257,975	1,754,017	14,126,058	8,971,303	5,154,755
Casino Expansion Principal	(533,333)	(562,500)	-	(533,333)	(562,500)	-	(533,334)	(562,500)	-	(1,600,000)	(1,687,500)	-
TOTAL DEBT PAYMENTS	(533,333)	(562,500)	-	(533,333)	(562,500)	-	(533,334)	(562,500)	-	(1,600,000)	(1,687,500)	-
Contribution to CDFI	(12,500)	(12,500)	-	(12,500)	(12,500)	-	(12,500)	(12,500)	-	(37,500)	(37,500)	-
Re-allocate CIP to CTUIR	83,333	83,333	-	83,333	83,333	-	83,334	83,333	1	250,000	249,999	1
WRC Distribution to CTUIR	4,355,034	1,513,745	2,841,289	2,834,034	2,216,249	617,785	5,142,459	3,347,927	1,794,532	12,331,527	7,077,921	5,253,606
Margin Loan Repayment	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS TO TRIBE	4,355,034	1,513,745	2,841,289	2,834,034	2,216,249	617,785.00	5,142,459	3,347,927	1,794,532	12,331,527	7,077,921	5,253,606

Cayuse Technologies
Actual as of March 31, 2021

	Q1 - Jan Actual	Q1 - Feb Actual	Q1 - Mar Actual	Quarter 1 Total Actual
INCOME STATEMENT				
Revenue	3,497,925	3,477,530	3,849,233	10,824,688
Cost of Goods Sold	3,041,663	2,860,486	3,255,284	9,157,433
Gross Profit	456,262	617,044	593,949	1,667,255
Wages	591,330	515,220	459,122	1,565,672
Payroll Taxes	122,179	102,287	94,145	318,611
Medical Insurance	149,399	147,014	152,037	448,450
401(k) expense	73,120	65,924	66,847	205,891
Misc. Benefits	32,081	35,048	36,369	103,498
Professional Fees	86,463	134,133	106,907	327,503
Hiring / Training	867	3,516	3,041	7,424
Travel	3,179	225	4,498	7,902
Promotion/Marketing	156	142	142	440
Supplies	4,836	6,711	7,003	18,550
Software	1,230	1,130	-	2,360
Maintenance/Support	2,307	3,150	1,022	6,479
Business Insurance	27,557	27,557	27,557	82,671
Building Lease & Property Tax	78,748	75,676	75,676	230,100
Utilities	29,301	25,983	38,489	93,773
Misc. Operating Expenses	10,305	2,652	5,069	18,026
Other Income/Expenses	4,122	3,743	27,281	35,146
Unallowable Expenses	(9,680)	1,259	-	(8,421)
Allocations	(632,823)	(481,663)	(550,103)	(1,664,589)
Total Indirect Costs	574,677	669,707	555,102	1,799,486
Other Income/Expenses	46,008	44,055	47,210	137,273
Depreciation	36,817	32,888	41,646	111,351
Net Profit (Loss)	(201,240)	(129,606)	(50,009)	(380,855)

	Q1 - Jan			Q1 - Feb			Q1 - Mar			Quarter 1 Total		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
REVENUE												
Diesel Fuel Sales	1,827,871	1,502,130	325,741	1,685,279	1,476,890	208,389	2,680,980	1,774,552	906,428	6,194,130	4,753,572	1,440,558
Other Fuel Sales	646,966	656,247	(9,281)	573,699	679,343	(105,644)	1,027,744	722,238	305,506	2,248,409	2,057,828	190,581
Merchandise Sales	365,515	332,987	32,528	422,824	294,522	128,302	437,532	324,938	112,594	1,225,871	952,447	273,424
Drink Bar Sales	21,652	16,907	4,745	17,967	16,532	1,435	20,860	20,354	506	60,479	53,793	6,686
Restaurant Lease	21,829	18,500	3,329	22,885	16,409	6,476	18,984	17,137	1,847	63,698	52,046	11,652
Other Revenues	25,406	36,033	(10,627)	31,156	38,125	(6,969)	25,680	41,740	(16,060)	82,242	115,898	(33,656)
Subtotal	2,909,239	2,562,804	346,435	2,753,810	2,521,821	231,989	4,211,780	2,900,959	1,310,821	9,874,829	7,985,584	1,889,245
Revenue Adjustments	(77,796)	(110,596)	32,800	(38,808)	(108,665)	69,857	(29,899)	(127,034)	97,135	(146,503)	(346,295)	199,792
Total Revenue	2,831,443	2,452,208	379,235	2,715,002	2,413,156	301,846	4,181,881	2,773,925	1,407,956	9,728,326	7,639,289	2,089,037
Less Cost of Sales												
Total Other Cost of Sales	18	250	(232)	9	250	(241)	44	250	(206)	71	750	(679)
Diesel Cost of Sales	1,565,555	1,231,634	333,921	1,485,701	1,210,939	274,762	2,384,195	1,462,797	921,398	5,435,451	3,905,370	1,530,081
Other Fuel Cost of Sales	505,088	560,376	(55,288)	485,090	580,593	(95,503)	880,654	618,226	262,428	1,870,832	1,759,195	111,637
Total Merchandise Cost of Sales	216,825	207,185	9,640	243,019	185,688	57,331	273,098	203,731	69,367	732,942	596,604	136,338
Drink Bar Cost of Sales	19,050	13,955	5,095	15,981	13,610	2,371	27,154	17,126	10,028	62,185	44,691	17,494
Total Cost of Sales	2,306,536	2,013,400	293,136	2,229,800	1,991,080	238,720	3,565,145	2,302,130	1,263,015	8,101,481	6,306,610	1,794,871
GROSS PROFIT	524,907	438,808	86,099	485,202	422,076	63,126	616,736	471,795	144,941	1,626,845	1,332,679	294,166
EXPENSES												
Total Departmental & Admin Expenses	228,589	224,005	4,584	214,447	217,940	(3,493)	252,861	228,595	24,266	695,897	670,540	25,357
Total Employee Benefits	64,891	53,924	10,967	47,632	56,650	(9,018)	47,890	55,830	(7,940)	160,413	166,404	(5,991)
Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense	38,365	40,269	(1,904)	38,544	40,269	(1,725)	38,523	40,269	(1,746)	115,432	120,807	(5,375)
TOTAL	331,845	318,198	13,647	300,623	314,859	(14,236)	339,274	324,694	14,580	971,742	957,751	13,991
NET PROFIT	193,062	120,610	72,452	184,579	107,217	77,362	277,462	147,101	130,361	655,103	374,928	280,175

	Q1 - Jan			Q1 - Feb			Q1 - Mar			Quarter 1 Total		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
REVENUE												
Food & Beverage Sales	-	72,000	(72,000)	14,225	82,500	(68,275)	50,444	73,000	(22,556)	64,669	227,500	(162,831)
Alcohol Sales	-	20,550	(20,550)	1,477	24,750	(23,273)	11,609	24,850	(13,241)	13,086	70,150	(57,064)
Room Rental	-	200	(200)	-	200	(200)	-	200	(200)	-	600	(600)
Saddle Revenue	-	4,000	(4,000)	355	4,000	(3,645)	8,905	4,000	4,905	9,260	12,000	(2,740)
Merchandise Sales	10,183	26,500	(16,317)	20,626	27,000	(6,374)	37,640	41,000	(3,360)	68,449	94,500	(26,051)
Shipping Revenue	44	100	(56)	171	100	71	26	150	(124)	241	350	(109)
CARES Act Funds	-	-	-	5,000	-	5,000	5,000	-	5,000	10,000	-	10,000
Misc Income	(7)	50	(57)	-	50	(50)	423	-	423	416	100	316
Subtotal	10,220	123,400	(113,180)	41,854	138,600	(96,746)	114,047	143,200	(29,153)	166,121	405,200	(239,079)
Revenue Adjustments	(2,675)	(4,600)	1,925	(4,580)	(4,200)	(380)	(8,012)	(4,200)	(3,812)	(15,267)	(13,000)	(2,267)
Total Revenue	7,545	118,800	(111,255)	37,274	134,400	(97,126)	106,035	139,000	(32,965)	150,854	392,200	(241,346)
Less Cost of Sales												
Food Cost of Sales	(65)	23,000	(23,065)	7,912	27,000	(19,088)	15,612	23,400	(7,788)	23,459	73,400	(49,941)
Beverage Cost of Sales	(175)	1,600	(1,775)	413	1,800	(1,387)	1,374	1,800	(426)	1,612	5,200	(3,588)
Alcohol Cost of Sales	-	4,888	(4,888)	1,209	6,188	(4,979)	3,026	4,963	(1,937)	4,235	16,039	(11,804)
Merchandise Cost of Sales	6,348	13,250	(6,902)	9,487	13,500	(4,013)	25,686	22,300	3,386	41,521	49,050	(7,529)
Saddles Cost of Sales	-	1,800	(1,800)	-	1,800	(1,800)	-	-	-	-	3,600	(3,600)
Other Cost of Sales	-	-	-	-	-	-	-	-	-	-	-	-
Total Cost of Sales	6,108	44,538	(38,430)	19,021	50,288	(31,267)	45,698	52,463	(6,765)	70,827	147,289	(76,462)
GROSS PROFIT	1,437	74,262	(72,825)	18,253	84,112	(65,859)	60,337	86,537	(26,200)	80,027	244,911	(164,884)
EXPENSES												
Total Admin & Operation Expenses	40,209	99,972	(59,763)	53,494	101,024	(47,530)	95,701	97,759	(2,058)	189,404	298,755	(109,351)
Total Employee Benefits	7,940	12,526	(4,586)	9,250	13,068	(3,818)	13,137	13,793	(656)	30,327	39,387	(9,060)
Interest Expense	2,320	2,307	13	1,983	2,083	(100)	2,196	2,307	(111)	6,499	6,697	(198)
Property Taxes	2,356	2,431	(75)	2,356	2,431	(75)	2,356	2,431	(75)	7,068	7,293	(225)
Depreciation Expense	12,472	12,472	-	12,847	12,472	375	12,659	12,472	187	37,978	37,416	562
TOTAL	65,297	129,708	(64,411)	79,930	131,078	(51,148)	126,049	128,762	(2,713)	271,276	389,548	(118,272)
PPP Grant Income	-	-	-	-	-	-	83,324	-	-	83,324	-	-
NET PROFIT	(63,860)	(55,446)	(8,414)	(61,677)	(46,966)	(14,711)	17,612	(42,225)	(23,487)	(107,925)	(144,637)	(46,612)

	Q1 - Jan			Q1 - Feb			Q1 - Mar			Quarter 1 Total		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
REVENUE												
Other Revenues	1,092	4,690	(3,598)	2,951	4,400	(1,449)	2,232	6,226	(3,994)	6,275	15,316	(9,041)
Diesel Fuel Sales	10,410	27,154	(16,744)	10,605	23,796	(13,191)	26,413	24,723	1,690	47,428	75,673	(28,245)
Other Fuel Sales	60,567	116,793	(56,226)	63,480	126,297	(62,817)	122,535	119,460	3,075	246,582	362,550	(115,968)
Merchandise Sales	15,902	42,275	(26,373)	24,547	46,775	(22,228)	38,144	45,274	(7,130)	78,593	134,324	(55,731)
Restaurant Sales	15,938	26,000	(10,062)	18,832	28,000	(9,168)	29,273	28,000	1,273	64,043	82,000	(17,957)
Subtotal	103,909	216,912	(113,003)	120,415	229,268	(108,853)	218,597	223,683	(5,086)	442,921	669,863	(226,942)
Revenue Adjustments	(723)	(1,750)	1,027	(948)	(1,750)	802	(1,337)	(1,750)	413	(3,008)	(5,250)	2,242
Total Revenue	103,186	215,162	(111,976)	119,467	227,518	(108,051)	217,260	221,933	(4,673)	439,913	664,613	(224,700)
Less Cost of Sales												
Diesel Cost of Sales	8,432	23,850	(15,418)	8,616	19,828	(11,212)	23,600	20,691	2,909	40,648	64,369	(23,721)
Other Fuel Cost of Sales	49,692	103,711	(54,019)	53,299	112,170	(58,871)	108,515	106,562	1,953	211,506	322,443	(110,937)
Merchandise Cost of Sales	12,126	30,578	(18,452)	18,200	33,803	(15,603)	27,856	32,617	(4,761)	58,182	96,998	(38,816)
Restaurant Cost of Sales	9,369	16,120	(6,751)	8,935	17,360	(8,425)	17,003	17,360	(357)	35,307	50,840	(15,533)
Total Cost of Sales	79,619	174,259	(94,640)	89,050	183,161	(94,111)	176,974	177,230	(256)	345,643	534,650	(189,007)
GROSS PROFIT	23,567	40,903	(17,336)	30,417	44,357	(13,940)	40,286	44,703	(4,417)	94,270	129,963	(35,693)
EXPENSES												
Total Departmental & Admin Expenses	32,349	36,269	(3,920)	30,604	34,792	(4,188)	30,016	40,980	(10,964)	92,969	112,041	(19,072)
Total Employee Benefits	9,141	12,187	(3,046)	7,489	10,882	(3,393)	7,668	10,145	(2,477)	24,298	33,214	(8,916)
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense	11,687	11,950	(263)	11,687	11,950	(263)	11,687	11,950	(263)	35,061	35,850	(789)
TOTAL	53,177	60,406	(7,229)	49,780	57,624	(7,844)	49,371	63,075	(13,704)	152,328	181,105	(28,777)
NET PROFIT	(29,610)	(19,503)	(10,107)	(19,363)	(13,267)	(6,096)	(9,085)	(18,372)	9,287	(58,058)	(51,142)	(6,916)

Nixyáawii Community Financial Services
Actual vs. Budget as of March 31, 2021

	Bank of America	NCFS Main	Umatilla Builds/Saves Allocation	Total NCFS Main
Revenue				
Grant Revenue	-	-	-	-
Contracted Service Revenue	-	2,328	-	2,328
Application Fees	-	30,349	-	30,349
Total Revenue	-	32,677	-	32,677
Expenditures				
Salaries & Wages	-	76,567	-	76,567
Fringe Benefits	-	25,576	-	25,576
Travel	-	-	-	-
Office Expenses	-	912	-	912
Advertising	-	790	-	790
Insurance	-	16,145	-	16,145
Contract Services	93	-	-	-
IT Services	-	-	-	-
Fixed Asset Expenditures	-	16,000	-	16,000
Occupancy Expense	-	1,120	-	1,120
Accounting Charge	-	-	-	-
Total Expenditures	93	225,943	-	225,943
Net Operating Revenue	(93)	(193,266)	-	(193,266)
Interest Income	-	87,212	-	87,212
Other Income	-	4	-	4
Transfers	-	190,253	209,806	400,059
Total Other Revenue	-	277,468	209,806	487,275
Net Revenue	(93)	84,202	209,806	294,008

	1st Qtr Jan-Mar	2nd Qtr Apr-Jun	3rd Qtr Jul-Sept	4th Qtr Oct-Dec	Total
DIVIDENDS	<i>May '21</i>	<i>Aug '21</i>	<i>Nov '21</i>	<i>Feb '22</i>	
Net Gaming Revenue	\$ 14,199,266.14				\$ 14,199,266.14
20% of Net Gaming Revenue for Dividends	\$ 2,839,853.23	\$ -	\$ -	\$ -	\$ 2,839,853.23
Plus Forfeitures	\$ 1,237.62				\$ 1,237.62
Total Amount for Dividend distribution	\$ 2,841,090.85	\$ -	\$ -	\$ -	\$ 2,841,090.85
Enrollment	3,152				
Dividend per Tribal Member	\$ 901.36	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!