

**NEZ PERCE TRIBE**

**Basic Financial Statements and  
Independent Auditor's Report**

**September 30, 2022**



**NEZ PERCE TRIBE**

**SEPTEMBER 30, 2022**

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## INDEPENDENT AUDITOR'S REPORT

To the Honorable Members of the Tribal Executive Committee of the Nez Perce Tribe:

### Report on the Audit of the Financial Statements

#### *Qualified and Unmodified Opinions*

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Nez Perce Tribe (the "Tribe"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Tribe's basic financial statements as listed in the table of contents.

#### *Summary of Opinions*

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Unmodified
Business-type Activities	Qualified
General Fund	Unmodified
Nimiipuu Health	Unmodified
Grants and Contracts Fund	Unmodified
Nez Perce Tribe Gaming Enterprises	Unmodified
Nez Perce Tribal Non-Gaming Enterprises	Unmodified
Nez Perce Tribe Land Enterprise	Qualified
Aggregate Remaining Fund Information	Unmodified

#### *Qualified Opinions on Business-type Activities and Nez Perce Tribe Land Enterprise*

In our opinion, except for the effects of the matter described in the Basis for Qualified and Unmodified Opinions section of our report, the financial statements referred to above present fairly, in all material respects, the financial position of the Business-type Activities and Nez Perce Tribe Land Enterprise of the Tribe, as of September 30, 2022, and the changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Unmodified Opinions on Governmental Activities, General Fund, Nimiipuu Health, Grants and Contracts Fund, Nez Perce Tribe Gaming Enterprises, Nez Perce Tribal Non-Gaming Enterprises, and Aggregate Remaining Fund Information*

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the General Fund, Nimiipuu Health, Grants and Contracts Fund, Nez Perce Tribe Gaming Enterprises, Nez Perce Tribal Non-Gaming Enterprises, and the aggregate remaining fund information of the Tribe, as of September 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Qualified and Unmodified Opinions***

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 (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Tribe and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified audit opinions. The financial statements of the Nez Perce Tribe Gaming Enterprises and Nez Perce Tribal Non-Gaming Enterprises were not audited in accordance with *Government Auditing Standards*.

### ***Matter Giving Rise to Qualified Opinions on Business-type Activities and Nez Perce Tribe Land Enterprise***

Governmental Accounting Standards Board Statement No. 87, *Leases*, which requires a lessor to recognize a lease contract or equivalent that meets the definition of a lease became effective for the Tribe during the current reporting period. Management has not evaluated the Tribe's land leasing activity, nor has it considered the potential impact of this standard on the Tribe's Business-Type Activities and Nez Perce Tribe Land Enterprise. The amount by which this departure would affect assets, deferred inflows of resources, net position, and revenues of the Business-Type Activities and Nez Perce Tribe Land Enterprise has not been determined.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Tribe's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Tribe's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Tribe's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### ***Required Supplementary Information***

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

#### ***Supplementary Information***

Our audit for the year ended September 30, 2022, was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Tribe's basic financial statements. The supplementary combining financial statements for the General Fund Department and Grants and Contracts Fund are presented for the purposes of additional analysis and are not a required part of the basic financial statements as of and for the year ended September 30, 2022. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements, for the year ended September 30, 2022, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary combining financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole for the year ended September 30, 2022.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the Tribe's basic financial statements as of and for the year ended September 30, 2021, which are not presented with the accompanying financial statements. Our report dated June 28, 2022, expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Tribe's basic financial statements as a whole. The supplementary combining financial statements for the General Fund Department and Grants and Contracts Fund for the year ended September 30, 2021, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 supplementary combining financial statements for the General Fund Department and Grants and Contracts Fund are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2023, on our consideration of the Tribe's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Tribe's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Tribe's internal control over financial reporting and compliance.

*Blue Bird, CPA's*

Reno, Nevada  
June 29, 2023

## **BASIC FINANCIAL STATEMENTS**

**NEZ PERCE TRIBE**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2022**

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
<b>ASSETS</b>			
Cash and cash equivalents	\$ 36,501,460	\$ 30,864,044	\$ 67,365,504
Restricted cash	29,697,680	2,160,569	31,858,249
Investments	28,217,969	-	28,217,969
Restricted investments	123,872,588	-	123,872,588
Accounts receivable, net	1,408,385	1,555,589	2,963,974
Grants receivable	9,027,119	-	9,027,119
Interfund balances	6,184,857	(6,184,857)	-
Inventories	205,991	1,048,185	1,254,176
Prepaid items and other assets	321,135	320,993	642,128
Settlement receivable	9,828,862	-	9,828,862
Depreciable capital assets, net	29,578,210	25,202,197	54,780,407
Nondepreciable capital assets	64,131,742	20,415,243	84,546,985
<b>Total assets</b>	<b>338,975,998</b>	<b>75,381,963</b>	<b>414,357,961</b>
<b>LIABILITIES</b>			
Accounts payable	2,372,524	748,613	3,121,137
Accrued liabilities	3,445,728	1,708,758	5,154,486
Compact fee liabilities	-	659,052	659,052
Unearned revenues	39,325,737	-	39,325,737
Compensated absences	2,277,643	-	2,277,643
Long-term liabilities -			
Due within one year	11,951,053	894,008	12,845,061
Due in more than one year	3,190,048	3,288,060	6,478,108
<b>Total liabilities</b>	<b>62,562,733</b>	<b>7,298,491</b>	<b>69,861,224</b>
<b>NET POSITION</b>			
Net investment in capital assets	78,331,552	41,780,502	120,112,054
Restricted	153,570,268	2,160,569	155,730,837
Unrestricted	44,511,445	24,142,401	68,653,846
<b>Total net position</b>	<b>\$ 276,413,265</b>	<b>\$ 68,083,472</b>	<b>\$ 344,496,737</b>



**NEZ PERCE TRIBE**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Functions / Programs	Expenses	Program Revenues			Net (Expenses) / Revenues and Changes in Net Position		
		Charges for Goods and Services	Capital Grants and Contributions	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Totals
<b>Primary Government:</b>							
Governmental activities:							
General government	\$ 39,384,877	\$ 4,900,005	\$ 1,367,568	\$ 13,948,208	\$ (19,169,096)	\$ -	\$ (19,169,096)
Health and human services	26,789,755	7,986,296	-	29,203,272	10,399,813	-	10,399,813
Public safety	4,322,922	-	959,574	2,928,626	(434,722)	-	(434,722)
Natural resources	26,241,826	-	-	29,986,820	3,744,994	-	3,744,994
Education	4,844,034	-	-	4,646,414	(197,620)	-	(197,620)
Interest on long-term liabilities	378,353	-	-	-	(378,353)	-	(378,353)
Total governmental activities	101,961,767	12,886,301	2,327,142	80,713,340	(6,034,984)	-	(6,034,984)
<b>Business-type activities:</b>							
Nez Perce Tribe Gaming Enterprises	24,283,827	34,371,110	-	-	-	10,087,283	10,087,283
Nez Perce Tribal Non-Gaming Enterprises	29,553,565	29,010,640	-	-	-	(542,925)	(542,925)
Nez Perce Tribe Land Enterprise	118,765	1,638,582	-	-	-	1,519,817	1,519,817
Other	299,183	135,255	-	-	-	(163,928)	(163,928)
Total business-type activities	54,255,340	65,155,587	-	-	-	10,900,247	10,900,247
Total primary government	\$ 156,217,107	\$ 78,041,888	\$ 2,327,142	\$ 80,713,340	(6,034,984)	10,900,247	4,865,263
<b>General revenues:</b>							
Fuel, sales and lodging taxes					2,470,327	-	2,470,327
Investment and interest income					(27,419,118)	24,189	(27,394,929)
PPP loan forgiveness					-	2,610,328	2,610,328
Other					2,975,926	-	2,975,926
Contributions of capital assets					(98,994)	98,994	-
Transfers					5,304,387	(5,304,387)	-
Total general revenues, contributions, and transfers					(16,767,472)	(2,570,876)	(19,338,348)
Changes in net position					(22,802,456)	8,329,371	(14,473,085)
Net position, beginning of year					299,215,721	59,754,101	358,969,822
Net position, end of year					\$ 276,413,265	\$ 68,083,472	\$ 344,496,737

The accompanying notes are an integral part of the financial statements.

**NEZ PERCE TRIBE**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2022**

	General Fund	Nimiipuu Health	Grants and Contracts Fund	Nonmajor Fund	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 4,201,621	\$ 885,909	\$ 29,815,345	\$ 1,326,915	\$ 36,229,790
Restricted cash	4,040,191	25,657,489	-	-	29,697,680
Investments	22,757,772	-	-	5,460,197	28,217,969
Restricted investments	123,872,588	-	-	-	123,872,588
Accounts receivable, net	474,578	918,897	14,273	637	1,408,385
Grants receivable	-	120,197	8,906,922	-	9,027,119
Due from other funds	39,085,464	87,799	9,884,121	1,721,612	50,778,996
Inventories	-	205,991	-	-	205,991
Prepaid items and other assets	-	321,135	-	-	321,135
<b>Total assets</b>	<b>\$ 194,432,214</b>	<b>\$ 28,197,417</b>	<b>\$ 48,620,661</b>	<b>\$ 8,509,361</b>	<b>\$ 279,759,653</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 554,316	\$ 981,007	\$ 836,406	\$ -	\$ 2,371,729
Accrued liabilities	2,596,773	597,977	28,806	33,425	3,256,981
Unearned revenues	-	433,818	38,891,919	-	39,325,737
Due to other funds	39,248,198	-	8,444,967	-	47,693,165
<b>Total liabilities</b>	<b>42,399,287</b>	<b>2,012,802</b>	<b>48,202,098</b>	<b>33,425</b>	<b>92,647,612</b>
<b>FUND BALANCES</b>					
Nonspendable	-	527,126	-	-	527,126
Restricted	127,912,779	25,657,489	418,563	-	153,988,831
Committed	-	-	-	8,475,936	8,475,936
Unassigned	24,120,148	-	-	-	24,120,148
<b>Total fund balances</b>	<b>152,032,927</b>	<b>26,184,615</b>	<b>418,563</b>	<b>8,475,936</b>	<b>187,112,041</b>
<b>Total liabilities and fund balances</b>	<b>\$ 194,432,214</b>	<b>\$ 28,197,417</b>	<b>\$ 48,620,661</b>	<b>\$ 8,509,361</b>	

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not current financial resources, and therefore, are not reported in the fund financial statements.	93,709,952
The internal service fund is used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	3,181,154
The settlement receivable will be collected in subsequent years but is not available soon enough to pay for the current period's expenditures, and therefore, is not reported in the fund financial statements (see Note 10).	9,828,862
Compensated absences are not reported in the fund financial statement because they are not currently due and payable, but are presented in the statement of net position as the compensated absences represent a future liability of the Tribe.	(2,277,643)
Long-term liabilities that are not due and payable in the current period are reported on the statement of net position but are not reflected within the fund financial statements.	(15,141,101)
<b>Net position of governmental activities</b>	<b>\$ 276,413,265</b>

**NEZ PERCE TRIBE**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	General Fund	Nimiipuu Health	Grants and Contracts Fund	Nonmajor Fund	Total Governmental Funds
<b>REVENUES:</b>					
Intergovernmental revenues	\$ 15,000	\$ 24,527,998	\$ 58,497,484	\$ -	\$ 83,040,482
Fuel, sales and lodging taxes	2,470,327	-	-	-	2,470,327
Fees and fines	880,762	-	-	-	880,762
Indirect cost recoveries	9,775,743	-	-	-	9,775,743
Charges for services	4,019,243	7,986,296	-	-	12,005,539
Investment and interest income (loss)	(25,961,835)	26,258	60,528	(1,544,363)	(27,419,412)
Other	2,509,318	-	429,371	-	2,938,689
<b>Total revenues</b>	<u>(6,291,442)</u>	<u>32,540,552</u>	<u>58,987,383</u>	<u>(1,544,363)</u>	<u>83,692,130</u>
<b>EXPENDITURES:</b>					
General government	25,558,397	-	11,113,229	638,270	37,309,896
Health and human services	728,009	21,756,541	4,176,897	-	26,661,447
Public safety	1,502,771	-	2,552,698	-	4,055,469
Natural resources	1,556,459	-	24,181,643	-	25,738,102
Education	436,754	-	4,364,176	-	4,800,930
Indirect cost allocation	2,422,052	-	7,292,021	-	9,714,073
Debt service:					-
Principal	579,671	-	-	-	579,671
Interest	378,353	-	-	-	378,353
Capital outlay	5,970,692	4,102,237	5,244,522	-	15,317,451
<b>Total expenditures</b>	<u>39,133,158</u>	<u>25,858,778</u>	<u>58,925,186</u>	<u>638,270</u>	<u>124,555,392</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	(45,424,600)	6,681,774	62,197	(2,182,633)	(40,863,262)
<b>OTHER FINANCING SOURCES:</b>					
Transfers from other funds, net	3,410,559	250,000	-	1,643,828	5,304,387
Proceeds from debt financing	5,516,471	-	-	-	5,516,471
<b>Total other financing sources</b>	<u>8,927,030</u>	<u>250,000</u>	<u>-</u>	<u>1,643,828</u>	<u>10,820,858</u>
<b>NET CHANGE IN FUND BALANCES</b>	(36,497,570)	6,931,774	62,197	(538,805)	(30,042,404)
<b>FUND BALANCES, BEGINNING OF YEAR - RESTATED (NOTE 23)</b>	<u>188,530,497</u>	<u>19,252,841</u>	<u>356,366</u>	<u>9,014,741</u>	<u>217,154,445</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 152,032,927</u>	<u>\$ 26,184,615</u>	<u>\$ 418,563</u>	<u>\$ 8,475,936</u>	<u>\$ 187,112,041</u>

**NEZ PERCE TRIBE**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**Net Change in Fund Balances - Governmental Funds** \$ (30,042,404)

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Depreciation expense	(3,189,067)
Capital outlay	15,317,451

Losses from disposal of capital assets are reported in the statement of activities.	(18,006)
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Capital assets contributed to business-type activities are recorded in the statement of activities.	(98,994)
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Recognition of settlement receivable - the full amounts were recorded as revenues in the statement of activities upon settlement. However, the amounts are recorded as revenues annually in the governmental funds as the revenues become available.	(231,855)
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The internal service fund is used by management to charge the costs of central services and insurance to individual funds. The net activity of the internal service fund is reported with governmental activities.	398,140
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Accruals for compensated absences are not reported in the governmental funds, but are reported as long-term liabilities in the statement of net position. This amount is the net increase in accrued compensated absences.	(921)
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The issuance and payment of debt is treated as other financing sources and debt service expenditure in the fund financial statements but is reported as increases and decreases in outstanding debt obligations within the statement of net position.

Current year payments on long-term debt	579,671
Current year issuance of long-term debt	(5,516,471)

<b>Change in Net Position of Governmental Activities - Statement of Activities</b>	<b><u>\$ (22,802,456)</u></b>
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**NEZ PERCE TRIBE**  
**STATEMENT OF NET POSITION - PROPRIETARY FUNDS**  
**SEPTEMBER 30, 2022**

	Business-Type Activities - Enterprise Funds					Governmental Activities - Internal Service Fund
	Nez Perce Tribe Gaming Enterprises	Nez Perce Tribal Non-Gaming Enterprises	Nez Perce Tribe Land Enterprise	Nonmajor Funds	Totals	
<b>ASSETS</b>						
<b>CURRENT ASSETS:</b>						
Cash and cash equivalents	\$ 22,771,258	\$ 3,565,213	\$ 4,303,753	\$ 223,820	\$ 30,864,044	\$ 271,670
Restricted cash	2,160,569	-	-	-	2,160,569	-
Accounts receivable	303,318	228,154	826,404	197,713	1,555,589	-
Due from other funds	7,578,556	6,941	-	15,942	7,601,439	3,099,026
Inventories	249,724	798,461	-	-	1,048,185	-
Prepaid items	277,089	43,904	-	-	320,993	-
<b>Total current assets</b>	<b>33,340,514</b>	<b>4,642,673</b>	<b>5,130,157</b>	<b>437,475</b>	<b>43,550,819</b>	<b>3,370,696</b>
<b>NONCURRENT ASSETS:</b>						
Depreciable capital assets, net	19,947,313	5,254,884	-	-	25,202,197	-
Nondepreciable capital assets	943,361	1,376,326	18,095,556	-	20,415,243	-
<b>Total noncurrent assets</b>	<b>20,890,674</b>	<b>6,631,210</b>	<b>18,095,556</b>	<b>-</b>	<b>45,617,440</b>	<b>-</b>
<b>Total assets</b>	<b>54,231,188</b>	<b>11,273,883</b>	<b>23,225,713</b>	<b>437,475</b>	<b>89,168,259</b>	<b>3,370,696</b>
<b>LIABILITIES</b>						
<b>CURRENT LIABILITIES:</b>						
Accounts payable	369,777	375,643	26	3,167	748,613	795
Accrued liabilities	1,494,070	214,688	-	-	1,708,758	188,747
Compact fee liabilities	659,052	-	-	-	659,052	-
Due to other funds	351,953	7,717,012	5,086,949	630,382	13,786,296	-
Current portion of unearned contract incentives	-	94,667	-	-	94,667	-
Current portion of unearned rebate revenue	-	135,420	-	-	135,420	-
Current portion of long-term debt	586,671	77,250	-	-	663,921	-
<b>Total current liabilities</b>	<b>3,461,523</b>	<b>8,614,680</b>	<b>5,086,975</b>	<b>633,549</b>	<b>17,796,727</b>	<b>189,542</b>
<b>NONCURRENT LIABILITIES:</b>						
Unearned contract incentives, net of current portion	-	47,333	-	-	47,333	-
Unearned rebate revenue, net of current portion	-	67,710	-	-	67,710	-
Long-term debt, net of current portion	3,137,744	35,273	-	-	3,173,017	-
<b>Total noncurrent liabilities</b>	<b>3,137,744</b>	<b>150,316</b>	<b>-</b>	<b>-</b>	<b>3,288,060</b>	<b>-</b>
<b>Total liabilities</b>	<b>6,599,267</b>	<b>8,764,996</b>	<b>5,086,975</b>	<b>633,549</b>	<b>21,084,787</b>	<b>189,542</b>
<b>NET POSITION</b>						
Net investment in capital assets	17,166,259	6,518,687	18,095,556	-	41,780,502	-
Restricted for debt service	2,160,569	-	-	-	2,160,569	-
Unrestricted (deficit)	28,305,093	(4,009,800)	43,182	(196,074)	24,142,401	3,181,154
<b>Total net position (deficit)</b>	<b>\$ 47,631,921</b>	<b>\$ 2,508,887</b>	<b>\$ 18,138,738</b>	<b>\$ (196,074)</b>	<b>\$ 68,083,472</b>	<b>\$ 3,181,154</b>

**NEZ PERCE TRIBE**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION -**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Business-Type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Nez Perce Tribe Gaming Enterprises	Nez Perce Tribal Non-Gaming Enterprises	Nez Perce Tribe Land Enterprise	Nonmajor Funds	Totals
<b>OPERATING REVENUES:</b>					
Gaming	\$ 30,477,279	\$ -	\$ -	\$ -	\$ 30,477,279
Food and beverage	1,097,210	1,816,131	-	-	2,913,341
Hotel	828,254	-	-	-	828,254
Land fees	-	-	1,638,582	-	1,638,582
Fuel and propane	-	21,575,627	-	-	21,575,627
Tobacco	-	4,341,180	-	-	4,341,180
Gift and Pro shop	1,331,164	370,180	-	-	1,701,344
Other	1,099,961	907,522	-	135,255	2,142,738
<b>Gross revenues</b>	<b>34,833,868</b>	<b>29,010,640</b>	<b>1,638,582</b>	<b>135,255</b>	<b>65,618,345</b>
Less: promotional allowances	(462,758)	-	-	-	(462,758)
<b>Total operating revenues</b>	<b>34,371,110</b>	<b>29,010,640</b>	<b>1,638,582</b>	<b>135,255</b>	<b>65,155,587</b>
<b>OPERATING EXPENSES:</b>					
Operating departments	10,664,298	27,869,035	-	-	38,533,333
Compact fees	659,113	-	-	-	659,113
Selling, general, and administrative	9,723,153	1,208,228	55,037	299,183	11,285,601
Depreciation	3,225,069	470,144	-	-	3,695,213
<b>Total operating expenses</b>	<b>24,271,633</b>	<b>29,547,407</b>	<b>55,037</b>	<b>299,183</b>	<b>54,173,260</b>
<b>OPERATING INCOME (LOSS)</b>	<b>10,099,477</b>	<b>(536,767)</b>	<b>1,583,545</b>	<b>(163,928)</b>	<b>10,982,327</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>					
Interest income	3,607	524	19,845	213	24,189
Interest expense	(179,955)	(6,158)	(63,728)	-	(249,841)
CARES Act funds from the Tribe	115,888	-	-	-	115,888
ARPA funds from the Tribe	51,873	-	-	-	51,873
PPP loan forgiveness	2,391,843	218,485	-	-	2,610,328
<b>Total nonoperating revenues (expenses)</b>	<b>2,383,256</b>	<b>212,851</b>	<b>(43,883)</b>	<b>213</b>	<b>2,552,437</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>12,482,733</b>	<b>(323,916)</b>	<b>1,539,662</b>	<b>(163,715)</b>	<b>13,534,764</b>
<b>TRANSFERS:</b>					
Transfers from (to) other funds, net	(3,786,752)	(516,000)	(1,056,635)	55,000	(5,304,387)
Capital asset contributions	98,994	-	-	-	98,994
<b>Total transfers</b>	<b>(3,687,758)</b>	<b>(516,000)</b>	<b>(1,056,635)</b>	<b>55,000</b>	<b>(5,205,393)</b>
<b>CHANGES IN NET POSITION</b>	<b>8,794,975</b>	<b>(839,916)</b>	<b>483,027</b>	<b>(108,715)</b>	<b>8,329,371</b>
<b>NET POSITION (DEFICIT), BEGINNING OF YEAR</b>	<b>38,836,946</b>	<b>3,348,803</b>	<b>17,655,711</b>	<b>(87,359)</b>	<b>59,754,101</b>
<b>NET POSITION (DEFICIT), END OF YEAR</b>	<b>\$ 47,631,921</b>	<b>\$ 2,508,887</b>	<b>\$ 18,138,738</b>	<b>\$ (196,074)</b>	<b>\$ 68,083,472</b>

**NEZ PERCE TRIBE**  
**STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Business-Type Activities - Enterprise Funds					Governmental Activities - Internal Service Fund
	Nez Perce Tribe Gaming Enterprises	Nez Perce Tribal Non-Gaming Enterprises	Nez Perce Tribe Land Enterprise	Nonmajor Funds	Totals	
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Cash received from customers	\$ 34,160,175	\$ 28,851,768	\$ -	\$ 170,238	\$ 63,182,181	\$ 629,686
Cash received from land leases and fees	-	-	1,638,593	-	1,638,593	-
Cash paid to or on behalf of employees	(9,553,182)	(1,725,698)	-	-	(11,278,880)	(231,045)
Cash paid to suppliers of goods and services	(11,149,772)	(27,628,934)	(70,064)	(307,210)	(39,155,980)	-
Net cash provided (used) by operating activities	13,457,221	(502,864)	1,568,529	(136,972)	14,385,914	398,641
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Transfers and payments to other funds, net	(4,927,390)	624,638	(501,573)	170,748	(4,633,577)	(415,860)
CARES Act funds from the Tribe	115,888	-	-	-	115,888	-
ARPA funds from the Tribe	51,873	-	-	-	51,873	-
Principal payment on PPP loan	(41,572)	-	-	-	(41,572)	-
Net cash provided (used) by noncapital financing activities	(4,801,201)	624,638	(501,573)	170,748	(4,507,388)	(415,860)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Purchase of capital assets	(364,507)	(223,125)	-	-	(587,632)	-
Principal payments on long-term debt	(622,635)	(80,718)	-	-	(703,353)	-
Interest payments	(182,364)	(6,158)	(63,728)	-	(252,250)	-
Net cash used by capital and related financing activities	(1,169,506)	(310,001)	(63,728)	-	(1,543,235)	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>						
Interest received	3,607	524	19,845	213	24,189	294
Net cash provided by investing activities	3,607	524	19,845	213	24,189	294
<b>Net increase (decrease) in cash, cash equivalents, and restricted cash</b>	<b>7,490,121</b>	<b>(187,703)</b>	<b>1,023,073</b>	<b>33,989</b>	<b>8,359,480</b>	<b>(16,925)</b>
<b>Cash and cash equivalents and restricted cash, beginning of year</b>	<b>17,441,706</b>	<b>3,752,916</b>	<b>3,280,680</b>	<b>189,831</b>	<b>24,665,133</b>	<b>288,595</b>
<b>Cash and cash equivalents and restricted cash, end of year</b>	<b>\$ 24,931,827</b>	<b>\$ 3,565,213</b>	<b>\$ 4,303,753</b>	<b>\$ 223,820</b>	<b>\$ 33,024,613</b>	<b>\$ 271,670</b>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>						
Operating income (loss)	\$ 10,099,477	\$ (536,767)	\$ 1,583,545	\$ (163,928)	\$ 10,982,327	\$ 397,846
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	3,225,069	470,144	-	-	3,695,213	-
Change in operating assets and liabilities:						
Accounts receivable	(92,104)	(78,994)	11	34,983	(136,104)	-
Due from/to other funds, net	317,305	(6,228)	-	-	311,077	-
Inventories	(30,626)	(105,723)	-	-	(136,349)	-
Prepaid items	(110,143)	(34,713)	-	-	(144,856)	-
Accounts payable	22,026	(14,539)	(27)	(8,027)	(567)	795
Accrued liabilities	(84,953)	34,043	(15,000)	-	(65,910)	-
Compact fee liabilities	111,170	-	-	-	111,170	-
Unearned contract incentives	-	(94,667)	-	-	(94,667)	-
Unearned rebate revenue	-	(135,420)	-	-	(135,420)	-
Net cash provided (used) by operating activities	\$ 13,457,221	\$ (502,864)	\$ 1,568,529	\$ (136,972)	\$ 14,385,914	\$ 398,641
<b>Supplemental schedule of noncash transactions:</b>						
PPP loan forgiveness	\$ 2,391,843	\$ 218,485	\$ -	\$ -	\$ 2,610,328	\$ -
Capital assets contributions	\$ 98,994	\$ -	\$ -	\$ -	\$ 98,994	\$ -

**NEZ PERCE TRIBE  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022**

**Note 1: Reporting Entity and Operations**

Reporting Entity

The Nez Perce Tribe (the "Tribe") is a federally recognized Indian Tribe located in Idaho State. The governing body of the Tribe is the Nez Perce Tribal Executive Committee, duly elected by the enrolled members. The Tribe administers various grant programs and operates a number of various activities supported by tribal operations for the purpose of providing employment opportunities and to generate tribal income. The services provided by the Tribe include general government, health and human services, public safety, natural resources, and education.

The financial activities of the Tribe and its enterprises are confidential. The accompanying financial statements and related notes are to be distributed only based on authorization from the Tribal Executive Committee or its designee.

Legal Entity

All the entities (funds, enterprises, institutions, agencies, departments, and offices) that are not legally separate are part of the Tribe's primary government for financial reporting purposes. The legal entity includes:

- Governmental and regulatory offices, agencies, and governmental departments of the Tribe.
- Enterprises of the Tribe, which include the Nez Perce Tribe Gaming Enterprises, Nez Perce Tribal Non-Gaming Enterprises, Nez Perce Tribe Land Enterprise, and Nez Perce Forest Products Enterprise.

Component Units

Component units are legally separate organizations for which the Tribe is financially accountable and/or for which the nature and significance of their relationship with the Tribe is such that exclusion would cause the financial statements to be misleading or incomplete.

The following circumstances set forth the Tribe's financial accountability for a legally separate organization:

1. The Tribe appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the Tribe.
2. The Tribe may be financially accountable if an organization is fiscally dependent on the Tribe regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

The Tribe does not have any component units.



**NEZ PERCE TRIBE**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022**

**Note 1: Reporting Entity and Operations (Continued)**

Related Entities

*Nez Perce Tribal Housing Authority* – The Tribe’s financial statements do not include the Nez Perce Tribal Housing Authority (the “Housing Authority”), a separate legal entity and a related entity to the Tribe as defined in GASB Statement No. 14, as amended by GASB Statement No. 39, as indicated by the following factors:

- The Housing Authority Board is solely responsible for its employment of personnel, its administration of day-to-day affairs, and its fiscal affairs.
- The Tribe does not have the ability to impose its will on the Housing Authority Board by any of the following: removing members at will; modifying or approving budgets; modifying or approving rent charges; vetoing, overruling, or modifying decisions; or the ability to support, hire, reassign, or dismiss management.
- The Tribe is neither entitled to operating surpluses nor responsible for operating deficits.

Based on these factors, it has been concluded that the Tribe has no oversight responsibility for the Housing Authority and, therefore, the financial statements of the Housing Authority are excluded from the reporting entity.

**Note 2: Summary of Significant Accounting Policies**

The financial statements of the Tribe have been prepared in accordance with generally accepted accounting principles in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. GASB statements and interpretations constitute GAAP for governments, including tribal governments.

During 2022, the Tribe did not implement GASB Statement No. 87, *Leases*, the objective of which is to better meet the information needs of financial statement users by improving accounting and financial reporting comparability for leases by governments. As a result, our opinions of the Business-Type Activities and Nez Perce Tribe Land Enterprise funds have been modified.

During 2022, the Tribe implemented GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, the objectives of which are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. Implementation of this statement did not have a significant impact on the Tribe’s financial statements.

During 2022, the Tribe implemented GASB Statement No. 92, *Omnibus 2020*, the objective of which is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB statements. Implementation of this statement did not have a significant impact on the Tribe’s financial statements.

**NEZ PERCE TRIBE**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022**

**Note 2: Summary of Significant Accounting Policies (Continued)**

During 2022, the Tribe implemented GASB Statement No. 93, *Replacement of Interbank Offered Rates*, the objective of which is to establish accounting and financial reporting requirements related to the replacement of an interbank offered rate in hedging derivative instruments and leases. Implementation of this statement did not have a significant impact on the Tribe's financial statements.

During 2022, the Tribe implemented GASB Statement No. 98, *The Annual Comprehensive Financial Report*, the objective of which is to address references in authoritative literature to the term comprehensive annual financial report. Implementation of this statement did not have a significant impact on the Tribe's financial statements.

In May 2020, GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance* effective immediately. The objective of this statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic by extending the effective dates of certain accounting and financial reporting provisions in Statements and Implementation Guides that were first effective for reporting period beginning after June 15, 2018 and later. Implementation of this statement extended the effective date of GASB Statement No. 91.

In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. The objective of this statement is to better meet the information needs of financial statement users by enhancing the comparability and consistency of conduit debt obligation reporting and reporting of related transactions and other events. GASB Statement No. 91 becomes effective for the Tribe for the 2023 reporting period.

In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The objective of this statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements. This statement also provides guidance for accounting and financial reporting for availability payment arrangements. GASB Statement No. 94 becomes effective for the Tribe for the 2023 reporting period.

In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. The objective of this statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements for government end users. GASB Statement No. 96 becomes effective for the Tribe for the 2023 reporting period.

In April 2022, GASB issued Statement No. 99, *Omnibus 2022*. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. GASB Statement No. 99 becomes effective as follows: (a) the requirements in paragraphs 26-32 of this statement are effective upon issuance, (b) the requirements in paragraphs 11-25 of this statement becomes effective for the Tribe for the 2023 reporting period, (c) the requirements in paragraphs 4-10 of this statement becomes effective for the Tribe for the 2024 reporting period.

In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*. The objective of this statement is to enhance the accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. GASB Statement No. 100 becomes effective for the Tribe for the 2024 reporting period.

**NEZ PERCE TRIBE**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022**

**Note 2: Summary of Significant Accounting Policies (Continued)**

In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. GASB Statement No. 101 becomes effective for the Tribe for the 2025 reporting period.

The effect of the future adoption of GASB Statements No. 91, No. 94, No. 96, No. 99, No. 100, and No. 101 on the Tribe's financial statements has not been evaluated as of the date of this report.

Basic Financial Statements

The basic financial statements of the Tribe include the government-wide and the fund financial statements as required by GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*.

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities display information about the Tribe's primary government. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between governmental and business-type activities of the Tribe.

Governmental activities are financed primarily through grants and contracts, investment income, taxes, and transfers from business-type activities. Business-type activities are financed primarily by revenues earned in transactions with external parties.

The government-wide statement of activities reflects the cost of programs and functions reduced by directly associated revenue to arrive at the net revenue or expense for each program and function. Net program revenues or expenses for governmental and business-type activities are then adjusted for general revenues to determine the change in net position for the year. Indirect expenses such as support services and administration incurred by the general government and other functions/activities have been eliminated from these financial statements.

Fund Financial Statements

The fund financial statements provide information about the Tribe's funds. Separate statements for each fund category – governmental and proprietary – are presented. The emphasis of fund financial reporting is on major governmental and proprietary funds, each displayed in a separate column. All remaining governmental and proprietary funds are aggregated and reported as nonmajor funds.

The Tribe reports the following governmental funds:

Major Funds

*General Fund* – The general fund is the Tribe's primary operating fund. It accounts for all governmental financial resources, except those required to be accounted for in another fund.

*Nimiipuu Health* – Nimiipuu Health (the "Clinic") provides health care for Tribal members under an annual funding agreement from Indian Health Services (IHS) along with other health related grants and contracts. These funds are restricted for the purpose of providing healthcare in accordance with the IHS annual funding agreement.

*Grants and Contracts Fund* – The grants and contracts fund is used to account for grant funds received by the Tribe except for the activities reported under the Clinic.

**NEZ PERCE TRIBE**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022**

**Note 2: Summary of Significant Accounting Policies (Continued)**

Nonmajor Fund

*Tribal Member Distributions Trust Fund* – The Tribal member distributions trust fund is used to account for funds held by the Tribe for Tribal members to be distributed once certain eligibility requirements have been met.

The Tribe reports the following proprietary (enterprise) funds:

Major Funds

*Nez Perce Tribe Gaming Enterprises* – The Nez Perce Tribe Gaming Enterprises (the “Casinos”) operates two Casinos, one located in Lewiston, Idaho, and the other located in Kamiah, Idaho, and gaming machines inside a convenience store. The Casinos offer class II and III gaming activities. Casino operations include food and beverage services, an events center, and a gift shop. Included in the financial statements of the Casinos are the activities from the operation of a hotel and a recreational vehicle park.

*Nez Perce Tribal Non-Gaming Enterprises* – Nez Perce Tribal Non-Gaming Enterprise (the “Non-Gaming Enterprises”) consist of the convenience store operations of the Nez Perce Express II, located near Lewiston, Idaho and the Nez Perce Express Camas, located in Winchester, Idaho which provides fuel, deli, food and beverages, and tobacco to customers from the surrounding areas of northern Idaho and eastern Washington. The Non-Gaming Enterprises also own a nonoperational convenience store near Orofino, Idaho reported as Riverside, which was purchased by the Non-Gaming Enterprises during the year ended September 30, 2020.

In addition to the convenience operations, the Non-Gaming Enterprises also include the Red Wolf Golf Club (formerly known as Clarkston Golf and Country Club), located in Clarkston, Washington which offers an 18-hole golf course, club house and restaurant, and Zims Hot Springs, located near McCall, Idaho, which offers access to natural hot springs and camping.

*Nez Perce Tribe Land Enterprise* – Nez Perce Tribe Land Enterprise (the “Land Enterprise”) accounts for the acquisition of reservation lands and leasing of lands for farming and grazing.

Nonmajor Funds

*Loan Program Enterprise* – The Loan Program Enterprise (the “Loan Program”) was established to provide maximum short-term financing opportunities for Tribal members. This enterprise is reported as a nonmajor enterprise fund.

*Nez Perce Forest Products Enterprise* – The Nez Perce Forest Products Enterprise (the “Forest Products”) was established to harvest timber owned by the Tribe. This enterprise is reported as a nonmajor enterprise fund. The enterprise is not actively operating.

Additionally, the Tribe reports the following fund types:

*Internal Service Fund* – The internal service fund is used to account for goods and services provided by one department or agency to other departments or agencies of the Tribe on a cost reimbursement basis. The internal service fund includes the activities of the Tribe’s workers’ compensation self-insurance fund.

**NEZ PERCE TRIBE**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022**

**Note 2: Summary of Significant Accounting Policies (Continued)**

Basis of Accounting

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when liabilities are incurred, regardless of when the related cash flow takes place. Nonexchange transactions, in which the Tribe gives (or receives) value without directly receiving (or giving) equal value in exchange, include possessory interest and taxes, grants, entitlements, and donations. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which eligibility requirements have been satisfied.

Proprietary fund operating revenues result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses of proprietary funds include the cost of sales and services, general and administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting these definitions are reported as nonoperating revenues and expenses.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Tribe considers all revenues reported in the governmental funds to be available if the revenue is collected within one year (the Tribe does not assess nor collect ad valorem property taxes).

Expenditures are recorded when the related fund liability is incurred, except for debt service expenditures, compensated absences, and claims and judgments, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from long-term debt and acquisitions under capital leases are reported as other financing sources.

Budgets

The Tribe uses budgets as operational tools in certain funds, but does not adopt legally appropriated budgets as defined by GASB. Therefore, budgetary comparisons are not reported in these financial statements.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and demand deposits as well as cash in time deposits with an original maturity date within three months of the date acquired by the Tribe. For the purpose of reporting on the statement of cash flows, the Tribe considers all nonnegotiable certificate of deposits and highly liquid debt instruments purchase with an original maturity of three months or less to be cash equivalents.

The Tribal demand deposit policy is to require full collateralization of federal dollars unless they meet the following criteria:

- Funds covered by the Federal Deposit Insurance Corporation (FDIC) or other agency of the United States;
- Funds invested in obligations or securities that are guaranteed by the United States;
- Funds invested in obligations of the United States; and
- Mutual fund investments which only invest in obligations of the United States.

**NEZ PERCE TRIBE  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022**

**Note 2: Summary of Significant Accounting Policies (Continued)**

Investments

Investments are recorded at fair value, regardless of time remaining to maturity. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Tribe's investment policy allows investment in U.S. government obligations, securities traded on a national exchange, and mutual funds.

Accounts Receivable

Accounts receivable consists of trade receivables, lease receivables, ATM and cash advance receivables, credit card receivables, employee related, loan receivables, interest receivables, and other receivables. Management has established an allowance for those amounts deemed to be uncollectible based upon historical trends and the periodic aging of accounts receivable.

Grants Receivable

The Tribe recognizes grants receivable to the extent reimbursable program expenditures/expenses exceed receipts from grants and contracts.

Inventories

Inventories are reported at the lower of cost or net realizable value, with cost determined using the first-in, first-out method. Inventories consist of tobacco, pharmaceutical prescription medication, medical supplies, gift shop, fuel, tobacco products, food and beverage, grocery, gaming supplies, and scratch tickets.

Prepaid Items and Other Assets

Prepaid items consist of payments made by the Tribe that will benefit future periods. Prepaid items are recorded at cost and are amortized over the related period. Other assets include deposits held by a third-party as part of an agreement to provide pharmacy inventory. The deposit is fully refundable to the Clinic, if the agreement is dissolved.

Capital Assets and Depreciation

Capital assets are recorded in the government-wide and proprietary fund financial statements at historical cost or estimated historical cost if actual cost is not available. Contributed assets, including those from the federal government, are valued at their estimated fair value on the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Costs incurred for repairs and maintenance are expensed as incurred.

Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts) and estimated useful lives of capital assets are as follows:

<b>Assets</b>	<b>Capitalization Threshold</b>	<b>Estimated Useful Life in Years</b>
Buildings and improvements	\$5,000	5 – 50
Furniture and equipment	\$5,000	2 – 30
Water and sewer systems	\$5,000	50

Depreciation is provided in the government-wide and proprietary fund financial statements using the straight-line method over the estimated useful lives of the respective assets.

**NEZ PERCE TRIBE**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022**

**Note 2: Summary of Significant Accounting Policies (Continued)**

Long-Lived Assets

Management reviews the recoverability of its long-lived assets in accordance with the provisions of GASB Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*. GASB Statement No. 42 requires recognition of impairment of long-lived assets in the event the assets' service utility has declined significantly and unexpectedly. Accordingly, management evaluates assets' utility annually or when an event occurs that may impair recoverability of the asset.

Compensated Absences

It is the Tribe's policy to permit employees to accumulate earned, but unused, vacation and sick pay benefits. No liability is reported for unpaid accumulated sick leave since the Tribe has no obligation to pay upon termination, but a liability exists for accumulated vacation leave. Vacation benefits earned for employees meeting the requirements are recorded in the governmental-wide and proprietary fund financial statements as a liability for earned but unpaid vacation.

Unearned Revenues

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenue also arises when the Tribe receives resources before it has a legal claim to them, for example, when grant monies are received prior to the incurrence of qualifying expenditures/expenses. In subsequent periods, when both revenue recognition criteria are met or when the Tribe has a legal claim to the resources, the liability for unearned revenue is reduced and revenue is recognized.

Long-Term Obligations

In the government-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statements of net position.

Interfund Receivables/Payables and Transfers

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet and as interfund balances on the statement of net position.

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers and contributions.

**NEZ PERCE TRIBE  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022**

**Note 2: Summary of Significant Accounting Policies (Continued)**

Net Position/Fund Balances

Government-wide and proprietary fund financial statements:

Net position balances are displayed in the following components:

1. Net investment in capital assets - Capital assets, net of accumulated depreciation and outstanding principal balances of debt and other liabilities attributable to the acquisition, construction, or improvement of those assets.
2. Restricted - Restricted assets reduced by liabilities related to those assets.
3. Unrestricted - Net amount of the assets and liabilities that are not included in the determination of net investment in capital assets or the restricted component of net position.

Fund statements:

The following classifications describe the relative strength of fund balance spending constraints:

1. Nonspendable fund balance – amounts that are not in spendable form (such as inventories and prepaid items and other assets) or are required to be maintained intact.
2. Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
3. Committed fund balance – amounts that can be used only for specific purposes determined by a formal action by Tribal Executive Committee ordinance or resolution.
4. Assigned fund balance – amounts the Tribe intends to use for a specific purpose. Intent can be expressed by the Tribal Executive Committee or by an official or body to which the Tribal Executive Committee delegates the authority.
5. Unassigned fund balance – amounts that are available for any purpose. Positive amounts are reported only in the general fund.

The Tribe's policy is to spend restricted amounts first when an expenditure is incurred for purposes for which restricted and unrestricted fund balance are available. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classification could be used, the assumed order of spending is first committed, assigned, and then unassigned.

Gaming Revenues

Gaming revenues are reported as the difference between gaming wins and losses, less incentives and other adjustments such as the Casinos' annual change of in-house incremental progressive jackpots and pool liabilities.

Loyalty Program

The players' club loyalty program offered at the Casinos allows customers to redeem points earned from their gaming activities for goods, services, or free play. At the time redeemed, the retail value of the points redeemed for goods or services are recorded as revenue with a corresponding offsetting amount included in promotional allowances. The costs associated with goods or services redeemed under the players' club program are recorded as operating cost. Free play is recorded as contra revenue.



**NEZ PERCE TRIBE  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022**

**Note 2: Summary of Significant Accounting Policies (Continued)**

Advertising Costs

The Tribe charges advertising costs to expense as incurred. Advertising costs for the year ended September 30, 2022, were \$992,151.

Income Taxes

Pursuant to an Act of Congress, the Tribe is treated as a sovereign nation and its commercial operations are exempt from all income taxation imposed by the federal government, any state, or any political subdivision thereof. Accordingly, there are no provisions for federal or state income taxes in the accompanying financial statements.

**Note 3: Cash and Cash Equivalents and Restricted Cash**

At September 30, 2022, cash and cash equivalents and restricted cash consisted of the following:

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>
Cash on hand	\$ 4,825	\$ 2,492,709
Carrying amount of demand deposits	66,194,315	30,531,904
<b>Total cash and cash equivalents and restricted cash</b>	<b>\$ 66,199,140</b>	<b>\$ 33,024,613</b>
Financial institution balances	\$ 70,004,238	\$ 30,368,681
Pledged in the U.S. government backed securities	(175,805)	(23,407,414)
Held by the U.S. government	(110,856)	(4,303,753)
Amounts insured by FDIC and SIPC or collateralized	(66,604,019)	(696,921)
<b>Uncollateralized and uninsured balances</b>	<b>\$ 3,113,558</b>	<b>\$ 1,960,593</b>

The differences between financial institution balances and carrying amounts are due to deposits in transit and outstanding checks at year end that had not cleared the financial institution. Custodial credit risk for demand deposits is the risk that in the event of bank failure, the Tribe's deposits may not be returned to it. Bank accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per financial institution, per depositor, per deposit category. Amounts held in investment accounts are insured as to custodial credit risk by the Securities Investor Protection Corporation (SIPC) in amounts up to \$500,000.

Additionally, the Tribe has entered into a cash repurchase agreement with its bank whereby excess uninsured cash in the bank is used to purchase U.S. government securities nightly and repurchased each morning. As of September 30, 2022, the Casinos and the Non-Gaming Enterprises had an overnight repurchase with balances of \$20,197,413 and \$3,210,001, respectively.

**NEZ PERCE TRIBE**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022**

**Note 4: Investments and Restricted Investments**

At September 30, 2022, the Tribe had the following investments included in its portfolio (cash balances excluded):

Governmental Activities	Fair Value	Maturity in Years				Not Applicable
		Less than 1	1-5	6-10	>10	
Certificates of deposit	\$ 1,169,671	\$ 1,113,767	\$ 55,904	\$ -	\$ -	\$ -
Corporate equity securities	86,021,647	-	-	-	-	86,021,647
Government securities	9,123,146	-	1,415,267	763,345	6,944,534	-
Corporate bonds and notes	17,533,907	379,446	7,011,309	8,395,508	1,747,644	-
Mutual funds	38,242,186	-	-	-	-	38,242,186
<b>Total investments</b>	<b>\$ 152,090,557</b>	<b>\$ 1,493,213</b>	<b>\$ 8,482,480</b>	<b>\$ 9,158,853</b>	<b>\$ 8,692,178</b>	<b>\$ 124,263,833</b>

All investments are in an internal investment pool. The investments noted above are held by the Tribe or a financial institution in the Tribe's name.

**Interest Rate Risk** – Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The Tribe's investment policy limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Credit Risk** – Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investment policy also addresses credit risk by establishing benchmarks for short-term and intermediate/long-term fixed income holdings. Short/intermediate-term holdings (maximum 5 years) must have a minimum rating of Baa2, and an average portfolio rating of A2 plus or better. Intermediate/long-term holdings (2 to 15 years, average maturities 3 to 6 years) must have a minimum rating of Ba2 and a weighted average rating of A2.

**Concentration of Credit Risk** – Concentration of credit risk on investments is the risk of loss due to concentration of an investment in a single issuer. The Tribe has adopted investment policies to address concentration of credit risk, by requiring that no more than 10% of the Tribe's fixed income investments will be in the securities of any one issuer (unless the issuer is the U.S. government or its agencies), and no more than 20% in any one industry sector.

The Tribe's policies also specify that no more than 5% (at cost) or 8% (at market value) of certain equity portfolio values may be held in any one company, nor any more than 15% (at cost) or 20% (at market value) may be held in any one industry.

The Tribe was in compliance with the above described investment policies at September 30, 2022.

Unless there is information to the contrary, obligations of the U.S. Government or obligations explicitly guaranteed by the U.S. Government are not considered to have credit risk and do not require disclosure of credit quality.

**NEZ PERCE TRIBE  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022**

**Note 4: Investments and Restricted Investments (Continued)**

At September 30, 2022, credit quality distribution for investments, including yield and maturity information, was as follows:

***Governmental Activities***

<b>Rating (Moody's)</b>	<b>Certificates of Deposit</b>	<b>Corporate Equity Securities</b>	<b>Government Securities</b>	<b>Corporate Bonds and Notes</b>	<b>Mutual Funds</b>	<b>Totals</b>
Aaa	\$ -	\$ -	\$ 4,641,122	\$ 444,482	\$ -	\$ 5,085,604
Aa2	-	-	-	655,626	-	655,626
Aa3	-	-	-	252,725	-	252,725
A1	-	-	-	1,436,671	-	1,436,671
A2	-	-	-	1,303,696	-	1,303,696
A3	-	-	-	984,496	-	984,496
Baa1	-	-	-	1,704,709	-	1,704,709
Baa2	-	-	-	2,159,720	-	2,159,720
Baa3	-	-	-	1,323,151	-	1,323,151
Ba1	-	-	-	1,044,480	-	1,044,480
Ba2	-	-	-	723,294	-	723,294
Ba3	-	-	-	1,088,359	-	1,088,359
B1	-	-	-	662,378	-	662,378
B2	-	-	-	100,385	-	100,385
B3	-	-	-	291,547	-	291,547
Not rated	1,169,671	86,021,647	4,482,024	3,358,188	38,242,186	133,273,716
<b>Fair value</b>	<b>\$ 1,169,671</b>	<b>\$ 86,021,647</b>	<b>\$ 9,123,146</b>	<b>\$ 17,533,907</b>	<b>\$ 38,242,186</b>	<b>\$ 152,090,557</b>

**Note 5: Restricted Cash and Investments**

Restricted Trust Fund Deposits

Cash and cash equivalents totaling \$110,856 were held in trust by the Bureau of Indian Affairs (BIA) at September 30, 2022. The Tribe must receive approval from the BIA before withdrawing these funds. The amounts are presented as restricted cash on the balance sheet and statement of net position.

Reforestation Funds

Cash and cash equivalents of \$228,412 were report as restricted at September 30, 2022, for the purposes of forest management and reforestation activities. The amounts are presented as restricted cash on the balance sheet and statement of net position.

Mitigation Funds

Cash and cash equivalents totaling \$87,365 and investments totaling \$9,423,001 were restricted for wildlife protection mitigation and enhancement at September 30, 2022. The amounts are presented as restricted cash and investments on the balance sheet and statement of net position.

**NEZ PERCE TRIBE  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022**

**Note 5: Restricted Cash and Investments (Continued)**

Salmon and Clearwater Funds

Cash and cash equivalents totaling \$622,752 and investments totaling \$19,463,565 were restricted for supplementing amounts made available under any other law for habitat protection and restoration in the Salmon and Clearwater River Basins in Idaho, including projects and programs intended to protect and restore listed fish and their habitat in those basins at September 30, 2022. The amounts are presented as restricted cash and investments on the balance sheet and statement of net position.

Water and Fisheries Funds

Cash and cash equivalents totaling \$2,115,307 and investments totaling \$66,582,183 were restricted for acquiring land and water rights, restoring or improving fish habitat, or for fish production, agricultural development, cultural preservation, water resource development, or fisheries-related projects at September 30, 2022. The amounts are presented as restricted cash and investments on the balance sheet and statement of net position.

Domestic Water Funds

Cash and cash equivalents totaling \$875,499 and investments totaling \$27,606,675 were restricted for paying the costs for design and construction of water supply and sewer systems for Tribal communities, including a water quality testing laboratory, at September 30, 2022. The amounts are presented as restricted cash and investments on the balance sheet and statement of net position.

General Fund

Investments totaling \$797,164 were restricted due to debt agreements disclosed in Note 12 and funds are held in escrow with a financial institution in a pledged account as required by the terms of an agreements between the Tribe and the financial institution at September 30, 2022. The amounts are presented as restricted investment on the balance sheet and statement of net position.

Nimiipuu Health

The Clinic has \$25,657,489 of cash restricted for the purpose of providing health care.

Casinos

Cash and cash equivalents totaling \$2,160,569 were restricted due to an amended debt agreement disclosed in Note 12 and funds are held in escrow with a financial institution in a pledged account as required by the terms of an agreement between the Casinos and the financial institution at September 30, 2022. The amounts are presented as restricted cash on both statements of net position.

**Note 6: Fair Value Measurements**

The Tribe accounts for certain assets at fair value as required by GASB Statement No. 72, *Fair Value Measurement and Application*, which provides a framework for measuring fair value. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels. Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that the Tribe can access at the measurement date. Level 2 inputs are inputs—other than quoted prices included within Level 1—that are observable for an asset or liability, either directly or indirectly. Level 3 inputs are unobservable inputs for an asset or liability. The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs.

**NEZ PERCE TRIBE**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022**

**Note 6: Fair Value Measurements (Continued)**

The fair value of the investments measured on a recurring basis consists of the following:

<b>Governmental Activities</b>	<b>Quoted Price in Active Markets for Identical Assets (Level 1)</b>	<b>Significant Other Observable Inputs (Level 2)</b>	<b>Totals</b>
Certificates of deposit	\$ -	\$ 1,169,671	\$ 1,169,671
Corporate equity securities	86,021,647	-	86,021,647
Government securities	-	9,123,146	9,123,146
Corporate bonds and notes	17,533,907	-	17,533,907
Mutual funds	38,242,186	-	38,242,186
<b>Total investments</b>	<b>\$ 141,797,740</b>	<b>\$ 10,292,817</b>	<b>\$ 152,090,557</b>

Certificates of Deposit

The fair value of investments in certificates of deposit classified as Level 2 are primarily determined using techniques that are consistent with the market approach. Significant observable inputs include reported trades, dealer quotes, security-specific characteristics, and multiple sources of spread data points in developing yield curves.

Government Securities

The fair value of investments in government securities classified as Level 2 is primarily determined using consensus pricing methods of observable market-based data. Significant observable inputs include quotes, spreads, and data points for yield curves.

**Note 7: Accounts Receivable**

At September 30, 2022, accounts receivable, is summarized as follows:

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>
Trade receivables	\$ 1,546,904	\$ 101,923
Lease receivables	-	826,404
ATM and cash advance receivables	-	221,197
Credit card receivables	-	156,021
Employee related receivables	70,928	11,812
Loan receivables	-	194,008
Interest receivables	237,574	-
Miscellaneous	145,869	44,224
Less allowance for doubtful accounts	(592,890)	-
<b>Total accounts receivable, net</b>	<b>\$ 1,408,385</b>	<b>\$ 1,555,589</b>

**NEZ PERCE TRIBE**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022**

**Note 8: Inventories**

Inventories consisted of the following at September 30, 2022:

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>
Food and beverage	\$ -	\$ 159,599
Gaming supplies	-	40,055
Tobacco	-	447,505
Medical supplies	205,991	-
Merchandise	-	172,939
Fuel	-	210,932
Scratch tickets	-	17,155
<b>Total inventories</b>	<b>\$ 205,991</b>	<b>\$ 1,048,185</b>

**Note 9: Capital Assets**

The following is a summary of changes in capital assets during the year ended September 30, 2022:

<b>Governmental Activities</b>	<b>October 1, 2021</b>	<b>Additions</b>	<b>Deletions</b>	<b>Transfers</b>	<b>September 30, 2022</b>
<b>Depreciable capital assets:</b>					
Buildings and improvements	\$ 21,285,549	\$ 5,009,680	\$ -	\$ 2,393,315	\$ 28,688,544
Furniture and equipment	30,932,471	1,573,560	(43,743)	59,979	32,522,267
Water and sewer systems	11,734,280	-	-	-	11,734,280
<b>Total depreciable capital assets</b>	<b>63,952,300</b>	<b>6,583,240</b>	<b>(43,743)</b>	<b>2,453,294</b>	<b>72,945,091</b>
<b>Accumulated depreciation:</b>					
Buildings and improvements	(12,973,015)	(729,886)	-	-	(13,702,901)
Furniture and equipment	(21,492,855)	(2,058,772)	25,737	-	(23,525,890)
Water and sewer systems	(5,737,681)	(400,409)	-	-	(6,138,090)
<b>Total accumulated depreciation</b>	<b>(40,203,551)</b>	<b>(3,189,067)</b>	<b>25,737</b>	<b>-</b>	<b>(43,366,881)</b>
<b>Total depreciable capital assets, net</b>	<b>23,748,749</b>				<b>29,578,210</b>
<b>Nondepreciable capital assets:</b>					
Land and timber	51,998,167	3,065,013	-	-	55,063,180
Construction in progress	5,343,552	5,669,198	-	(2,552,288)	8,460,462
Arts and collectables	608,100	-	-	-	608,100
<b>Total nondepreciable capital assets</b>	<b>57,949,819</b>	<b>8,734,211</b>	<b>-</b>	<b>(2,552,288)</b>	<b>64,131,742</b>
<b>Total capital assets, net</b>	<b>\$ 81,698,568</b>				<b>\$ 93,709,952</b>

In 2022, the governmental activities contributed capital assets with net book value of \$98,994 to the Casinos.

**NEZ PERCE TRIBE**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022**

**Note 9: Capital Assets (Continued)**

The Tribe has not recorded original reservation lands and timber as there is no cost basis related to these assets.

Depreciation expense was charged to functions as follows:

General government	\$ 1,831,723
Health and human services	330,544
Public safety	272,053
Natural resources	652,573
Education	102,174
<b>Total depreciation expense - governmental activities</b>	<b><u>\$ 3,189,067</u></b>

The following is a summary of changes in capital assets during the year ended September 30, 2022:

<b>Business-Type Activities</b>	<b>October 1, 2021</b>	<b>Additions</b>	<b>Deletions</b>	<b>Transfers</b>	<b>September 30, 2022</b>
<b>Depreciable capital assets:</b>					
Buildings and improvements	\$ 45,785,779	\$ 108,610	\$ -	\$ 10,370	\$ 45,904,759
Furniture and equipment	21,115,358	199,372	(204,914)	117,327	21,227,143
<b>Total depreciable capital assets</b>	<u>66,901,137</u>	<u>307,982</u>	<u>(204,914)</u>	<u>127,697</u>	<u>67,131,902</u>
<b>Accumulated depreciation:</b>					
Buildings and improvements	(21,824,778)	(1,844,604)	-	-	(23,669,382)
Furniture and equipment	(16,614,628)	(1,850,609)	204,914	-	(18,260,323)
<b>Total accumulated depreciation</b>	<u>(38,439,406)</u>	<u>(3,695,213)</u>	<u>204,914</u>	<u>-</u>	<u>(41,929,705)</u>
<b>Total depreciable capital assets, net</b>	<u>28,461,731</u>				<u>25,202,197</u>
<b>Nondepreciable capital assets:</b>					
Land	20,103,781	-	-	-	20,103,781
Construction in progress	96,800	243,365	-	(28,703)	311,462
<b>Total nondepreciable capital assets</b>	<u>20,200,581</u>	<u>243,365</u>	<u>-</u>	<u>(28,703)</u>	<u>20,415,243</u>
<b>Total capital assets, net</b>	<u>\$ 48,662,312</u>				<u>\$ 45,617,440</u>

**Note 10: Avista Settlement Receivable**

During the year ended September 30, 1999, the Tribe completed negotiation of a settlement of its suit against Avista regarding damages to fish runs on the Clearwater River. The settlement agreement resulted in one payment to the Tribe of \$2,500,000 and \$835,498 annually for the subsequent 43 years before legal fees. During 2022, the Tribe received \$835,498 in proceeds. As of September 30, 2022, the present value of future settlement proceeds, discounted at a rate of 6%, is \$9,828,862. This amount is recorded as settlement receivable on the statement of net position.

**NEZ PERCE TRIBE**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022**

**Note 11: Accrued Liabilities**

At September 30, 2022, accrued liabilities are summarized as follows:

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>
Payroll related	\$ 2,901,189	\$ 622,955
Gaming related	-	947,816
Accrued interest payable	59,627	-
Claims payable	188,747	-
Other	296,165	137,987
<b>Total accrued liabilities</b>	<b>\$ 3,445,728</b>	<b>\$ 1,708,758</b>

**Note 12: Long-Term Liabilities**

The following is a summary of changes in long-term liabilities during the year ended September 30, 2022:

<b>Governmental Activities:</b>	<b>October 1, 2021</b>	<b>Additions</b>	<b>Payments</b>	<b>September 30, 2022</b>	<b>Due Within One Year</b>
Notes payable	\$ 4,461,365	\$ -	\$ (579,671)	\$ 3,881,694	\$ 691,646
Lines of credit	5,742,936	5,516,471	-	11,259,407	11,259,407
<b>Totals</b>	<b>\$ 10,204,301</b>	<b>\$ 5,516,471</b>	<b>\$ (579,671)</b>	<b>\$ 15,141,101</b>	<b>\$ 11,951,053</b>

<b>Business-Type Activities:</b>	<b>October 1, 2021</b>	<b>Additions</b>	<b>Forgiveness / Payments</b>	<b>September 30, 2022</b>	<b>Due Within One Year</b>
Notes payable	\$ 4,347,050	\$ -	\$ (622,635)	\$ 3,724,415	\$ 586,671
Notes payable	193,241	-	(80,718)	112,523	77,250
PPP loan	2,651,900	-	(2,651,900)	-	-
Unearned contract incentives	236,667	-	(94,667)	142,000	94,667
Unearned rebate revenue	338,550	-	(135,420)	203,130	135,420
<b>Totals</b>	<b>\$ 7,767,408</b>	<b>\$ -</b>	<b>\$ (3,585,340)</b>	<b>\$ 4,182,068</b>	<b>\$ 894,008</b>

	<b>Total</b>	<b>Due Within One Year</b>
<b>Governmental Activities:</b>		
Note payable to U.S. Department of Agriculture (USDA) Rural Development, annual payments of \$21,819 on April 16, including interest of 5.25% per annum, maturity date April 2033; secured by an assignment of trust funds and income.	\$ 179,254	\$ 12,408
Note payable to USDA Rural Development, monthly payments of \$3,078, including interest of 5.00%, maturity date April 2024; secured by lease revenue from the Phinney Building.	53,592	35,064
Note payable to USDA Rural Development, annual payments of \$112,180, including interest of 3.75%, maturity date December 2041; secured by sewer system fee income.	1,558,754	53,727
Note payable to Umpqua Bank, monthly payments of \$4,500, including interest of 2.50%, maturity date extended to April 2024; secured by investments.	566,035	40,309



**NEZ PERCE TRIBE**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022**

**Note 12: Long-Term Liabilities (Continued)**

	<b>Total</b>	<b>Due Within One Year</b>
<b><i>Governmental Activities (Continued):</i></b>		
Note payable to Umpqua Bank, monthly payments of \$42,530, including interest of 3.99%, maturity date July 2025; secured by assignment of lease income and cash.	1,353,847	465,055
Note payable to Umpqua Bank, monthly payments of \$85,053, including interest of 2.00%, maturity date extended to November 2023; secured by investments.	170,212	85,083
Line of credit of \$15,000,000 from Bank of America, monthly payments consisting of interest only were due on the first day of each month, interest is variable and is equal to the LIBOR Daily Floating Rate plus 2%, maturity date extended to June 1, 2023; secured by investments. \$3,740,593 was available to draw at year end. The interest rate at September 30, 2022 was 5.24%. As of report date, the Tribe is negotiating an extension of the maturity date of the line of credit.	11,259,407	11,259,407
Line of credit of \$1,000,000 from Umpqua Bank, monthly payments consisting of interest only were due on the first day of each month, interest is 4.00%, maturity date extended to April 2024. \$1,000,000 was available to draw at year end.	-	-
<b><i>Total governmental activities</i></b>	<b>\$ 15,141,101</b>	<b>\$ 11,951,053</b>
	<b>Total</b>	<b>Due Within One Year</b>
<b><i>Business-Type Activities:</i></b>		
Note payable to bank, original amount of \$8,000,000, payable in monthly payments of \$61,856, including interest of 3.99%, variable interest rate fixed for ten-year period, then to be reset; collateralized by equipment purchased, certain timber ground mortgages, the assignment of proceeds of a certain legal settlement the Tribe held, and the assignment and pledge to the lender of a certificate of deposit. Any unpaid principal balance is payable in full on or before December 31, 2020. In December 2020, the maturity of the loan was extended to December 31, 2021. In June 2022, the maturity of the loan was extended to September 30, 2028 and the interest rate was increased to 4.50%. In relation to the pledged certificate of deposit, the Casinos have a covenant not to withdraw funds from the account and the lender has the sole right to withdraw all or any part of the account funds in the event of default.	\$ 3,724,415	\$ 586,671
Loan and security agreement with a financial institution for funds to purchase equipment. The loan is payable in monthly installments of \$7,278, at an interest rate of 3.95%. The loan matures on January 31, 2024. The equipment is held as collateral.	112,523	77,250

**NEZ PERCE TRIBE**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022**

**Note 12: Long-Term Liabilities (Continued)**

<b><i>Business-Type Activities (Continued):</i></b>	<b>Total</b>	<b>Due Within One Year</b>
<p>On May 7, 2020, the Casinos received a forgivable loan pursuant to the Paycheck Protection Program (PPP) established by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) in the amount of \$2,651,900. Proceeds from the loan were used to support the Casinos and the Non-Gaming Enterprises operations. The PPP loan was eligible for forgiveness if the requirements specified in the CARES Act regarding use of funds were met. Payments of principal, interest, and fees on the PPP loan were deferred until the date on which the amount forgiven was remitted to the lender. If the Casinos failed to apply for forgiveness of the PPP loan, the Casinos were required to make 10 monthly payments of \$266,511 commencing on August 22, 2021. Interest on the PPP loan was 1.00% and the loan was scheduled to mature on May 7, 2022. In March 2022, the Casinos received a Notice of Paycheck Protection Program Forgiveness Payment (the "Notice") from the Small Business Administration (SBA). The Notice indicated that SBA remitted \$2,610,328 in principal and \$47,844 in interest to the financial institution to forgive the PPP loan. The remaining balance of \$41,572 of the PPP loan was paid back by the Casinos to the financial institution. The PPP loan was allocated between the Casinos and the Non-Gaming Enterprises in the amounts of \$2,391,843 and \$218,485, respectively. Therefore, forgiveness of the PPP loan balance of \$2,391,843 was recorded as nonoperating revenues in the statements of revenues, expenses, and changes in net position.</p>	-	-
<p>In 2017, the Non-Gaming Enterprises received unearned contract incentives from CityServiceValcon, LLC in the amount of \$284,000 for fueling station improvements and other considerations in connection with contracts to sell Conoco fuel. The full amount is repayable in the event the Non-Gaming Enterprises stop marketing three grades of fuel, sell other branded fuels, or terminate the contract through April 1, 2021. The balance is amortized on a straight-line basis over the subsequent three years with liability being reduced to zero at the end of the contract on April 1, 2024. Reductions of the liability are recognized as other revenues in the statements of revenues, expenses, and changes in net position. No payments are required except in the event of one of the conditions noted above.</p>	142,000	94,667

**NEZ PERCE TRIBE**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022**

**Note 12: Long-Term Liabilities (Continued)**

***Business-Type Activities (Continued):***

In 2017, the Non-Gaming Enterprises received unearned rebate revenue from CityServiceValcon, LLC in the amount of \$947,940 for advance of funds representing the estimated rebate over the life of the contract entered into with CityServiceValcon, LLC. The balance is amortized on a straight-line basis as fuel is purchased against the contract through the end of the contract on April 1, 2024. Reductions of the liability are recognized as a reduction of the cost of sales in the statements of revenues, expenses, and changes in net position. No payments are required except in the event of one of the conditions noted above.

***Total business-type activities***

	<b>Total</b>	<b>Due Within One Year</b>
	203,130	135,420
	<u>\$ 4,182,068</u>	<u>\$ 894,008</u>

The estimated annual debt service requirements on long-term debt are as follows:

<b>Years Ending September 30,</b>	<b>Governmental Activities</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Totals</b>
2023	\$ 11,951,053	\$ 573,712	\$ 12,524,765
2024	1,181,948	99,962	1,281,910
2025	476,605	69,618	546,223
2026	74,467	59,532	133,999
2027	77,477	56,522	133,999
2028-2032	437,065	232,930	669,995
2033-2037	439,766	142,953	582,719
2038-2042	502,720	57,925	560,645
<b>Totals</b>	<u>\$ 15,141,101</u>	<u>\$ 1,293,154</u>	<u>\$ 16,434,255</u>

<b>Years Ending September 30,</b>	<b>Business-Type Activities</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Totals</b>
2023	\$ 663,921	\$ 158,409	\$ 822,330
2024	648,896	128,990	777,886
2025	641,813	100,455	742,268
2026	671,297	70,971	742,268
2027	702,137	40,131	742,268
2028	508,874	9,010	517,884
<b>Totals</b>	<u>\$ 3,836,938</u>	<u>\$ 507,966</u>	<u>\$ 4,344,904</u>

A summary of the estimated amortization of long-term liabilities is as follows:

<b>Years Ending September 30,</b>	<b>Business-Type Activities</b>	
	<b>Unearned Contract Incentive</b>	<b>Unearned Rebate Revenue</b>
2023	\$ 94,667	\$ 135,420
2024	47,333	67,710
<b>Totals</b>	<u>\$ 142,000</u>	<u>\$ 203,130</u>

**NEZ PERCE TRIBE**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022**

**Note 13: Due From/(To) Other Funds and Related Party Transactions**

Interfund balances primarily represent routine cash flow assistance between funds. No repayment dates have been established for interfund balances. At September 30, 2022, the Tribe had interfund due from/(to) and related party transactions in the following amounts:

Receivable Fund	Payable Fund	Amount	Purpose
General Fund	General Fund	\$ 24,490,625	Pooled cash
General Fund	Grants and Contracts Fund	\$ 8,357,168	Pooled cash
General Fund	Nez Perce Tribe Gaming Enterprises	\$ 15,626	Taxes
General Fund	Nez Perce Tribe Gaming Enterprises	\$ 336,327	Goods and services
General Fund	Nez Perce Tribal Non-Gaming Enterprises	\$ 168,387	Taxes
General Fund	Nez Perce Tribe Land Enterprises	\$ 5,086,949	Pooled cash
General Fund	Nonmajor Funds - Proprietary Funds	\$ 630,382	Pooled cash
Nimiipuu Health	Grants and Contracts Fund	\$ 87,799	Health Services Projects of Regional and National Significance grant
Grants and Contracts Fund	General Fund	\$ 9,884,121	Pooled cash
Nonmajor Fund - Governmental Fund	General Fund	\$ 1,721,612	Contributions
Nez Perce Tribe Gaming Enterprises	Nez Perce Tribal Non-Gaming Enterprises	\$ 7,548,625	Interfund borrowings
Nez Perce Tribe Gaming Enterprises	General Fund	\$ 29,931	Good and services
Nez Perce Tribal Non-Gaming Enterprises	General Fund	\$ 6,941	Good and services
Nonmajor Funds - Proprietary Funds	General Fund	\$ 15,942	Pooled cash
Internal Service Fund	General Fund	\$ 3,099,026	Pooled cash

During the year ended September 30, 2022, the Non-Gaming Enterprises made payments to the Tribe totaling \$1,841,449 and \$313,982 for fuel and sales taxes, respectively, that were collected from the customers. The Casinos paid sales taxes to the Tribe in the amount of \$153,169 during the year ended September 30, 2022.

For the year ended September 30, 2022, the Tribe assessed indirect and other administrative fees of \$1,326,492 and \$147,264 to the Casinos and Non-Gaming Enterprises, respectively. Additionally, during the year ended September 30, 2022, the Casinos reimbursed the Tribe for gaming commission licensing costs amounting \$737,051. These amounts are included as operating expenses in the statement of revenues, expenses, and changes in net position.

The Casinos provide administrative services to the Non-Gaming Enterprises. The Casinos charged for the services and such costs charged were \$256,119 during the year ended September 30, 2022.

The Casinos paid for the cost of the communication office to the Tribe in the amount of \$322,520 during the year ended September 30, 2022.

In 2022, the Tribe contributed capital assets with a net book value of \$98,994 to the Casinos.

The COVID-19 pandemic in the United States resulted in the temporary closure and reduction of operating hours for the Casinos. As a result, the Casinos experienced economic uncertainties and the Tribe supported certain costs for the Casinos with the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) funds. The CARES Act funds received totaled \$115,888 for the year ended September 30, 2022, and were included as nonoperating revenues in the statement of revenues, expenses, and changes in net position. In addition, the Casinos received \$51,873 from the Tribe to incentivize the Casinos' employees to vaccinate against the COVID-19 virus from American Rescue Plan Act (ARPA) funds.

**NEZ PERCE TRIBE**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022**

**Note 14: Interfund Transfers**

Routine transfers between the governmental funds occur to fund Tribal programs and supplement programs funded by grants and contracts. Transfers from enterprise funds are made to distribute net revenues to the Tribe. During the year ended September 30, 2022, the Tribe had transfers in and out with related funds in the following amounts:

Transfers in	Transfer out	Amount	Purpose
General Fund	Nez Perce Tribe Gaming Enterprises	\$ 3,786,752	Distributions
General Fund	Nez Perce Tribal Non-Gaming Enterprises	\$ 516,000	Distributions
General Fund	Nez Perce Tribe Land Enterprises	\$ 1,056,635	Distributions
Nimiipuu Health	General Fund	\$ 250,000	Supplement programs
Nonmajor Fund - Governmental Fund	General Fund	\$ 1,643,828	Contributions
Nonmajor Fund - Proprietary Funds	General Fund	\$ 55,000	Support operations
Nez Perce Tribe Gaming Enterprises	Governmental Activities	\$ 98,994	Capital assets contributions

**Note 15: Fund Balances**

At September 30, 2022, the detail of fund balance categories is as follows:

	General Fund	Nimiipuu Health	Grants and Contracts Fund	Nonmajor Fund	Totals
<b>Nonspendable:</b>					
Inventories and prepaid items and other assets	\$ -	\$ 527,126	\$ -	\$ -	\$ 527,126
Total nonspendable	-	527,126	-	-	527,126
<b>Restricted:</b>					
Restricted trust fund	110,856	-	-	-	110,856
Reforestation	228,412	-	-	-	228,412
Mitigation activities	9,510,366	-	-	-	9,510,366
SRBA settlement	117,265,981	-	-	-	117,265,981
Long-term liabilities	797,164	-	-	-	797,164
Grant related	-	25,657,489	418,563	-	26,076,052
Total restricted	127,912,779	25,657,489	418,563	-	153,988,831
<b>Committed:</b>					
Tribal member distributions trust fund	-	-	-	8,475,936	8,475,936
Total committed	-	-	-	8,475,936	8,475,936
<b>Unassigned</b>	24,120,148	-	-	-	24,120,148
<b>Total fund balances</b>	<b>\$ 152,032,927</b>	<b>\$ 26,184,615</b>	<b>\$ 418,563</b>	<b>\$ 8,475,936</b>	<b>\$ 187,112,041</b>

**Note 16: Leases**

The Clinic entered into various leases related to equipment. The lease terms range from 60 to 63 months, with varying payments. Lease expenses/expenditures for the year ended September 30, 2022, were \$139,932.

Minimum future payments required for equipment leases are as follows:

Years Ending September 30,	Amount
2023	\$ 17,408
2024	11,551
2025	8,107
2026	4,054
Total	<u>\$ 41,120</u>

**NEZ PERCE TRIBE  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022**

**Note 17: Commitments**

Gaming Related Commitments

The Casinos lease certain gaming machines under participation agreements. These agreements require the Casinos to pay the lessor a percentage of net win or coin-in, as applicable, from each gaming machine leased. Amounts paid for participation rentals totaled \$1,323,978 for the year ended September 30, 2022.

Snake River Basin Adjudication

In 2005, a settlement regarding the Snake River Basin Adjudication (the "SRBA Agreement") was approved by Congress. According to the SRBA Agreement, the Tribe may withdraw all or part of the funds to pay for specified projects only upon approval of a Tribal management and expenditure plan (the "Plan") by the Secretary of the Interior (the "Secretary"). The Secretary shall approve the Plan if the Secretary determines that it is reasonable and consistent with the SRBA Agreement. Further, no payments are allowed to any Tribal member on a "per capita" basis. On September 22, 2009, the Tribe submitted a Plan that was subsequently approved by the Secretary on August 5, 2010. The funds were released to the Tribe and deposited with Merrill Lynch for investment management.

As of September 30, 2022, the balances in the funds, including investment earnings and losses were as follows:

Salmon and Clearwater funds	\$ 20,086,317
Water and fisheries funds	68,697,490
Domestic water funds	<u>28,482,174</u>
<b>Total</b>	<b><u>\$ 117,265,981</u></b>

**Note 18: Employee Retirement Plan**

***Tribal Government***

The Tribe maintains a defined contribution plan, the Nez Perce Tribe Employees' Retirement Plan (the "Plan"), administered by the Plan trustee. Employees are eligible for the salary reduction arrangement and the Tribe's matching contributions to the Plan on the first day of the month following, or coincident with, the completion of one hour of service. The Plan includes a salary deferral arrangement allowed under Section 401(k) of the Internal Revenue Code (IRC). Eligible participants are permitted to elect to have a percentage, limited by Plan provisions, of their compensation contributed as pre-tax 401(k) or Roth contributions to the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Tribe's matching contribution was 100% of deferred contributions, up to a maximum of \$3,000 per employee, per plan year (calendar year). The Tribe's matching and the participant's contributions for the year ended September 30, 2022, totaled approximately \$1,278,000 and \$1,871,000, respectively.

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Tribe's matching and profit sharing contribution portion of their accounts, plus actual earnings thereon, is based on years of credited service. A participant is 50% vested after two years of credited service with a 1,000-hour minimum per year and 100% vested after three years of credited service with a 1,000-hour minimum per year. Notwithstanding the above, a participant is fully vested upon reaching normal retirement age, death, or permanent disability.

**NEZ PERCE TRIBE  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022**

**Note 18: Employee Retirement Plan (Continued)**

***Nez Perce Tribe Gaming Enterprises***

The Casinos' eligible employees are covered under the Plan. The Casinos contributed approximately \$197,000 to the Plan during the year ended September 30, 2022, and employees contributed approximately \$245,000 for the year ended September 30, 2022.

***Nez Perce Tribal Non-Gaming Enterprises***

The Non-Gaming Enterprises' eligible employees are covered under the Plan. The Non-Gaming Enterprises contributed approximately \$26,000 to the Plan during the year ended September 30, 2022, and employees contributed approximately \$26,000 for the year ended September 30, 2022.

**Note 19: Deficit Net Position**

The Loan Program Enterprise fund reported a deficit net position at September 30, 2022. The Tribe intends to eliminate the deficit with future transfers from the general fund.

**Note 20: Risk Management**

The Tribe has a self-insured program for workers' compensation coverage for the benefit of all Tribal employees. The program administration is performed by a third-party administrator. Liabilities include an estimated amount for claims that have been incurred but not reported (IBNR). Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency, and amount of pay-outs and other economic and social factors. Claims liabilities include incremental claim adjustment expenses. Excess risks are covered by commercial insurance purchased from independent third parties. The Tribe is responsible to pay workers' compensation claims up to a maximum of \$400,000, \$500,000 or \$750,000 per occurrence depending on employee's occupation. There have been no significant changes in insurance coverage from the prior year. In addition, no settlement in the last three years has exceeded the reinsurance coverage limit. Management believes they have adequately provided for all claims incurred in the financial statements.

Changes in the balances of claim liabilities during 2022 and 2021 were as follows:

	<b>2022</b>	<b>2021</b>
Unpaid claims, beginning of year	\$ 188,747	\$ 188,747
Incurred claims (including IBNR)	178,353	132,945
Claim payments	(178,353)	(132,945)
<b>Unpaid claims, end of year</b>	<b>\$ 188,747</b>	<b>\$ 188,747</b>

The Tribe is exposed to various risks of loss during its operations. The Tribe maintains commercial insurance covering health care services errors and omissions, business interruptions, destruction or loss of real and personal property, liabilities stemming from the operation of automobiles, and certain other losses.

**NEZ PERCE TRIBE  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022**

**Note 22: Legal Matters**

The Tribe is involved in disputes arising in the normal course of business. In the opinion of management, the ultimate outcome of these issues will not have a materially adverse effect on the Tribe's financial position as of September 30, 2022.

**Note 23: Change in Reporting Entity**

During the year ended September 30, 2022, the Tribe elected to report certain grants and contracts fund programs with the general fund. As a result, beginning fund balances of the general fund and grants and contracts fund decreased and increased, respectively, by \$47,188. This reclassification had no effect on net position of governmental activities as previously reported.



## **SUPPLEMENTARY INFORMATION**

**NEZ PERCE TRIBE**  
**COMBINING BALANCE SHEETS - GENERAL FUND DEPARTMENT**  
**SEPTEMBER 30, 2022 AND 2021**

	2022			2021		
	Radio Station KIYE	Remaining General Fund	Total 2022 General Fund	Radio Station KIYE	Remaining General Fund	Total 2021 General Fund
<b>ASSETS</b>						
Cash and cash equivalents	\$ -	\$ 4,201,621	\$ 4,201,621	\$ -	\$ 481,858	\$ 481,858
Restricted cash	-	4,040,191	4,040,191	-	4,435,612	4,435,612
Investments	-	22,757,772	22,757,772	-	27,101,749	27,101,749
Restricted investments	-	123,872,588	123,872,588	-	149,812,923	149,812,923
Accounts receivable, net	-	474,578	474,578	-	701,254	701,254
Due from other funds	131,192	38,954,272	39,085,464	137,047	11,625,124	11,762,171
<b>Total assets</b>	<u>\$ 131,192</u>	<u>\$ 194,301,022</u>	<u>\$ 194,432,214</u>	<u>\$ 137,047</u>	<u>\$ 194,158,520</u>	<u>\$ 194,295,567</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 5,736	\$ 548,580	\$ 554,316	\$ 5,836	\$ 733,397	\$ 739,233
Accrued liabilities	-	2,596,773	2,596,773	-	1,930,442	1,930,442
Due to other funds	-	39,248,198	39,248,198	-	3,048,207	3,048,207
<b>Total liabilities</b>	<u>5,736</u>	<u>42,393,551</u>	<u>42,399,287</u>	<u>5,836</u>	<u>5,712,046</u>	<u>5,717,882</u>
<b>FUND BALANCES</b>						
Restricted	-	127,912,779	127,912,779	-	154,248,535	154,248,535
Unassigned	125,456	23,994,692	24,120,148	131,211	34,197,939	34,329,150
<b>Total fund balances</b>	<u>125,456</u>	<u>151,907,471</u>	<u>152,032,927</u>	<u>131,211</u>	<u>188,446,474</u>	<u>188,577,685</u>
<b>Total liabilities and fund balances</b>	<u>\$ 131,192</u>	<u>\$ 194,301,022</u>	<u>\$ 194,432,214</u>	<u>\$ 137,047</u>	<u>\$ 194,158,520</u>	<u>\$ 194,295,567</u>

**NEZ PERCE TRIBE**  
**COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - GENERAL FUND DEPARTMENT**  
**FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

	2022			2021		
	Radio Station KIYE	Remaining General Fund	Total 2022 General Fund	Radio Station KIYE	Remaining General Fund	Total 2021 General Fund
<b>REVENUES:</b>						
Intergovernmental revenues	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ 15,000
Fuel and lodging taxes	-	2,470,327	2,470,327	-	2,600,708	2,600,708
Fees and fines	-	880,762	880,762	-	2,095,261	2,095,261
Indirect cost recoveries	-	9,775,743	9,775,743	-	9,792,426	9,792,426
Charges for services	-	4,019,243	4,019,243	-	4,245,969	4,245,969
Investment and interest income (loss)	-	(25,961,835)	(25,961,835)	-	27,892,326	27,892,326
Other	16,064	2,493,254	2,509,318	11,905	2,877,310	2,889,215
<b>Total revenues</b>	<u>16,064</u>	<u>(6,307,506)</u>	<u>(6,291,442)</u>	<u>11,905</u>	<u>49,519,000</u>	<u>49,530,905</u>
<b>EXPENDITURES:</b>						
General government	162,574	25,395,823	25,558,397	123,986	21,168,931	21,292,917
Health and human services	-	728,009	728,009	-	133,280	133,280
Public safety	-	1,502,771	1,502,771	-	2,033,907	2,033,907
Natural resources	-	1,556,459	1,556,459	-	2,738,243	2,738,243
Education	-	436,754	436,754	-	579,047	579,047
Indirect cost allocation	32,489	2,389,563	2,422,052	27,402	2,627,703	2,655,105
Debt service:						
Principal	-	579,671	579,671	-	653,433	653,433
Interest	-	378,353	378,353	-	224,873	224,873
Capital outlay	-	5,970,692	5,970,692	-	7,923,518	7,923,518
<b>Total expenditures</b>	<u>195,063</u>	<u>38,938,095</u>	<u>39,133,158</u>	<u>151,388</u>	<u>38,082,935</u>	<u>38,234,323</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(178,999)	(45,245,601)	(45,424,600)	(139,483)	11,436,065	11,296,582
<b>OTHER FINANCING SOURCES:</b>						
Transfers from other funds, net	173,244	3,237,315	3,410,559	253,332	6,169,134	6,422,466
Proceeds from debt financing	-	5,516,471	5,516,471	-	3,306,144	3,306,144
<b>Total other financing sources</b>	<u>173,244</u>	<u>8,753,786</u>	<u>8,927,030</u>	<u>253,332</u>	<u>9,475,278</u>	<u>9,728,610</u>
<b>NET CHANGE IN FUND BALANCES</b>	(5,755)	(36,491,815)	(36,497,570)	113,849	20,911,343	21,025,192
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>131,211</u>	<u>188,399,286</u>	<u>188,530,497</u>	<u>17,362</u>	<u>167,535,131</u>	<u>167,552,493</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 125,456</u>	<u>\$ 151,907,471</u>	<u>\$ 152,032,927</u>	<u>\$ 131,211</u>	<u>\$ 188,446,474</u>	<u>\$ 188,577,685</u>

**NEZ PERCE TRIBE**  
**COMBINING BALANCE SHEETS - GRANTS AND CONTRACTS FUND**  
**SEPTEMBER 30, 2022 AND 2021**

	<b>2022</b>			<b>2021</b>		
	<b>Corporation for Public Broadcasting</b>	<b>Remaining Grants and Contracts Fund</b>	<b>Total 2022 Grants and Contracts Fund</b>	<b>Corporation for Public Broadcasting</b>	<b>Remaining Grants and Contracts Fund</b>	<b>Total 2021 Grants and Contracts Fund</b>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 704,636	\$ 29,110,709	\$ 29,815,345	\$ 631,722	\$ 48,760,750	\$ 49,392,472
Accounts receivable	-	14,273	14,273	-	3,521	3,521
Grants receivable	-	8,906,922	8,906,922	-	7,701,862	7,701,862
Grants receivable	-	9,884,121	9,884,121	-	-	-
<b>Total assets</b>	<b>\$ 704,636</b>	<b>\$ 47,916,025</b>	<b>\$ 48,620,661</b>	<b>\$ 631,722</b>	<b>\$ 56,466,133</b>	<b>\$ 57,097,855</b>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ 836,406	\$ 836,406	\$ -	\$ 720,459	\$ 720,459
Accrued liabilities	-	28,806	28,806	-	1,016,744	1,016,744
Unearned revenues	704,636	38,187,283	38,891,919	631,722	47,746,552	48,378,274
Due to other funds	-	8,444,967	8,444,967	-	6,673,200	6,673,200
<b>Total liabilities</b>	<b>704,636</b>	<b>47,497,462</b>	<b>48,202,098</b>	<b>631,722</b>	<b>56,156,955</b>	<b>56,788,677</b>
<b>FUND BALANCES</b>						
Restricted	-	418,563	418,563	-	309,178	309,178
<b>Total fund balances</b>	<b>-</b>	<b>418,563</b>	<b>418,563</b>	<b>-</b>	<b>309,178</b>	<b>309,178</b>
<b>Total liabilities and fund balances</b>	<b>\$ 704,636</b>	<b>\$ 47,916,025</b>	<b>\$ 48,620,661</b>	<b>\$ 631,722</b>	<b>\$ 56,466,133</b>	<b>\$ 57,097,855</b>

**NEZ PERCE TRIBE**  
**COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - GRANTS AND CONTRACTS FUND**  
**FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

	2022			2021		
	Corporation for Public Broadcasting	Remaining Grants and Contracts Fund	Total 2022 Grants and Contracts Fund	Corporation for Public Broadcasting	Remaining Grants and Contracts Fund	Total 2021 Grants and Contracts Fund
<b>REVENUES:</b>						
Intergovernmental revenues	\$ 124,151	\$ 58,373,333	\$ 58,497,484	\$ 84,639	\$ 57,928,573	\$ 58,013,212
Fees and fines	-	-	-	-	200	200
Investment and interest income	-	60,528	60,528	-	49,145	49,145
Other	-	429,371	429,371	-	1,812,208	1,812,208
<b>Total revenues</b>	<u>124,151</u>	<u>58,863,232</u>	<u>58,987,383</u>	<u>84,639</u>	<u>59,790,126</u>	<u>59,874,765</u>
<b>EXPENDITURES:</b>						
General government	98,533	11,014,696	11,113,229	69,907	13,428,099	13,498,006
Health and human services	-	4,176,897	4,176,897	-	4,584,898	4,584,898
Public safety	-	2,552,698	2,552,698	-	1,403,600	1,403,600
Natural resources	-	24,181,643	24,181,643	-	24,476,637	24,476,637
Education	-	4,364,176	4,364,176	-	4,072,148	4,072,148
Indirect cost allocation	25,618	7,266,403	7,292,021	14,732	7,067,606	7,082,338
Capital outlay	-	5,244,522	5,244,522	-	4,752,596	4,752,596
<b>Total expenditures</b>	<u>124,151</u>	<u>58,801,035</u>	<u>58,925,186</u>	<u>84,639</u>	<u>59,785,584</u>	<u>59,870,223</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	62,197	62,197	-	4,542	4,542
<b>FUND BALANCES, BEGINNING OF YEAR</b>	-	356,366	356,366	-	304,636	304,636
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ -</u>	<u>\$ 418,563</u>	<u>\$ 418,563</u>	<u>\$ -</u>	<u>\$ 309,178</u>	<u>\$ 309,178</u>

**NEZ PERCE TRIBE**

**Single Audit Report on Federal Awards**

**September 30, 2022**

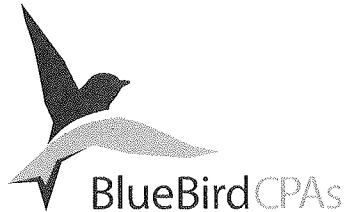


**NEZ PERCE TRIBE**

**SEPTEMBER 30, 2022**

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Honorable Members of the Tribal Executive Committee of the Nez Perce Tribe:

We have audited, in accordance with the 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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Nez Perce Tribe (the "Tribe") as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Tribe's basic financial statements and have issued our report thereon dated June 29, 2023. The financial statements of Nez Perce Tribe Gaming Enterprises and Nez Perce Tribal Non-Gaming Enterprises funds were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with Nez Perce Tribe Gaming Enterprises and Nez Perce Tribal Non-Gaming Enterprises funds. Our opinions on the Business-Type Activities and Nez Perce Tribe Land Enterprise fund were qualified due to the Tribe not evaluating the effectiveness of Governmental Accounting Standards Board Statement No. 87, *Leases*, on the Nez Perce Tribe Land Enterprise fund.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Tribe's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Tribe's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Tribe's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Tribe's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a deficiency in internal control described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a material weakness.



## **Report on Compliance and Other Matters**

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

## **The Tribe's Response to Finding**

*Government Auditing Standards* require the auditor to perform limited procedures on the Tribe's response to the finding identified in our audit as described in the accompanying schedule of findings and questioned costs. The Tribe's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Tribe's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Tribe's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*BlueBird, CPAs*

Reno, Nevada  
June 29, 2023



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE;  
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Members of the Tribal Executive Committee of the Nez Perce Tribe:

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the Nez Perce Tribe's (the "Tribe") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Tribe's major federal programs for the year ended September 30, 2022. The Tribe's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Tribe complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

***Basis for Opinion on Each Major Federal Program***

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 (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Tribe and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Tribe's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Tribe's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Tribe's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Tribe's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Tribe's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Tribe's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Tribe's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2022-002. Our opinion on each major federal program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on the Tribe's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Tribe's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### ***Report on Internal Control over Compliance***

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-002 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the Tribe's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Tribe's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

#### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Tribe, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Tribe's basic financial statements. We issued our report thereon, dated June 29, 2023, which contained unmodified opinions on the financial statements of the governmental activities, each major fund (excluding the Nez Perce Tribe Land Enterprise), and the aggregate remaining fund information. Our opinions on the Business-Type Activities and Nez Perce Tribe Land Enterprise fund were qualified due to the Tribe not evaluating the effectiveness of GASB Statement No. 87, *Leases*, on the Nez Perce Tribe Land Enterprise fund. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*BlueBird, CPA*

Reno, Nevada  
June 29, 2023

**NEZ PERCE TRIBE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Program Number	Federal Grantor/Pass-through Grantor/ Program or Cluster Title	CFDA Number	Contract Number/Pass-Through Identifying Number	Federal Expenditures
<b>Department of Agriculture:</b>				
8246	USFS Recreation Trails Management Ed	10.U01	16-PA-11011700-007	\$ (7,310)
8437	USFS NP-CLEARWATER MUSSELSHELL FENCE	10.U01	19-SA-11011700-043	51,552
8480	USFS RECREATION TRAILS	10.U01	21-PA-11011700-034	19,589
	Subtotal	10.U01		63,831
5137	Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP21PPQFO000C050	101,381
5206	Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP22PPQFO000C120	93,349
	Subtotal	10.025		194,730
<u>Pass-through the State of Idaho:</u>				
430-WI-MG	Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	HC775-700	71,211
2401	Child and Adult Care Food Program	10.558	N/A	15,434
2142	Child and Adult Care Food Program	10.558	4823	76,701
	Subtotal	10.558		92,135
2346	Food Distribution Program on Indian Reservations	10.567	71D400N23	44,598
2380	Food Distribution Program on Indian Reservations	10.567	71D430N23	428,644
	Subtotal	10.567		473,242
5129	National Forest Foundation	10.682	AN-104	3,952
	<b>Total Department of Agriculture</b>			<b>\$ 899,101</b>
<b>Department of Commerce:</b>				
5147	Tribal Broadband Connectivity Program	11.029	NPT	\$ 1,174,480
5162	Economic Development_Support for Planning Organizations	11.302	ED2155EA3020025	61,374
5994	COVID-19 Economic Adjustment Assistance	11.307	ED2055EA3070081	60,317
8401	Columbia River Fisheries Development Program	11.436	NA19NMF4360186	220,385
<u>Pass-through Columbia River Inter-Tribal Fish Commission:</u>				
8466	Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	11.438	T21-01	438,889
8426	Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	11.438	T20-03 T2000310	32,225
8438	Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	11.438	219-5026-16587	28,082
	Subtotal	11.438		499,196
	<b>Total Department of Commerce</b>			<b>\$ 2,015,752</b>
<b>Department of Defense:</b>				
5892	ACOE: The Dalles Project/Celilo	12.U02	W9127N18P0082	\$ 241
5102	ACOE: WPKK-TCP Site Monitoring	12.U02	W9127N20P0173	10,122
5998	ACOE: WW-Clearwater River-Lower Granite	12.U02	W912EF20F0136	1,731
5103	ACOE: WPKK-Celilo Falls Historic Context	12.U02	W9127N20P0172	8,985
5930	ACOE: FCRPS/PKC Fall Workshop	12.U02	W912EF18F0162	149
5914	ACOE: PKC Working Group	12.U02	W912EF18F0162	42
5909	ACOE: WPKK Working Group	12.U02	W912EFD0008	(1,669)
5852	ACOE: Dworshak NP IDIQ	12.U02	W912EF15D0008	552
5935	ACOE: Dworshak Site Monitoring	12.U02	W912EF19Q0121	1,694
5939	ACOE: PDX Dist. The Dalles Pool	12.U02	W9127N19Q0070	7,836
5940	ACOE: PDX Dist. The Dalles Project	12.U02	W9127N19Q0071	785
5105	ACOE: Walla Walla: Palus Canyon	12.U02	W912EF20D0003	16,261
5121	ACOE: Technical Support/Site Visits	12.U02	W912EF20D0003	70,484
5160	ACOE: WPKK Technical Service	12.U02	W9127N21P0077	15,623
5161	ACOE: WPKK TCP Monitoring	12.U02	W9127N21P0082	67,489
5146	ACOE: WPKK FY20 Celilo Fishing	12.U02	W9127N21P0045	34,146
5157	ACOE: WPKK John Day TCP Inventory	12.U02	W9127N21P0077	63,819
	Subtotal	12.U02		298,290
	<b>Total Department of Defense</b>			<b>\$ 298,290</b>
<b>Department of the Interior:</b>				
3694	COVID-19 Consolidated Tribal Government	15.021	A18AV00269	\$ 1,250,320
3692	Indian Self-Determination Contract Support	15.024	BIA 638 Single Line Agreement	901,765
3637	Services to Indian Children, Elderly and Families	15.025	BIA 638 Single Line Agreement	16,153
3660	Services to Indian Children, Elderly and Families	15.025	BIA 638 Single Line Agreement	132,033
3722	Services to Indian Children, Elderly and Families	15.025	BIA 638 Single Line Agreement	52,708
3699	COVID-19 Services to Indian Children, Elderly and Families	15.025	BIA 638 Single Line Agreement	9,979
3683	Services to Indian Children, Elderly and Families	15.025	BIA 638 Single Line Agreement	99,393
	Subtotal	15.025		310,266
	<b>Department of the Interior - balance carried forward</b>			<b>\$ 2,462,351</b>
	<b>Balance carried forward</b>			<b>\$ 5,675,494</b>

The accompanying notes are an integral part of the schedule of expenditures of federal awards.

**NEZ PERCE TRIBE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Program Number	Federal Grantor/Pass-through Grantor/ Program or Cluster Title	CFDA Number	Contract Number/Pass-Through Identifying Number	Federal Expenditures
	<b>Balance brought forward</b>			\$ 5,675,494
	<b>Department of the Interior - balance brought forward</b>			\$ 2,462,351
3703	Tribal Courts	15.029	BIA 638 Single Line Agreement	10,116
3728	Tribal Courts	15.029	BIA 638 Single Line Agreement	294,369
3666	Tribal Courts	15.029	BIA 638 Single Line Agreement	53,552
	Subtotal	15.029		358,037
3634	Indian Law Enforcement	15.030	A20AV00806	53,810
3700	COVID-19 Indian Law Enforcement	15.030	A20AV00806	37,448
3701	COVID-19 Indian Law Enforcement	15.030	A20AV00806	6,306
3681	Indian Law Enforcement	15.030	A20AV00806	540,053
	Subtotal	15.030		637,617
3708	Indian Economic Development	15.032	A22AP10039	78,922
5183	Indian Economic Development	15.032	A21AP10007	43,000
3710	Indian Economic Development	15.032	A21AP10280	40,580
	Subtotal	15.032		162,502
3651	Road Maintenance_Indian Roads	15.033	A19AV00073	15,937
3661	Agriculture on Indian Lands	15.034	BIA 638 Single Line Agreement	59,357
3684	Agriculture on Indian Lands	15.034	BIA 638 Single Line Agreement	135,968
	Subtotal	15.034		195,325
3303	Forestry on Indian Lands	15.035	A15AC0092	289,582
3702	Forestry on Indian Lands	15.035	BIA 638 Single Line Agreement	33,685
3729	Forestry on Indian Lands	15.035	BIA 638 Single Line Agreement	282,408
3730	Forestry on Indian Lands	15.035	BIA 638 Single Line Agreement	245,351
3731	Forestry on Indian Lands	15.035	BIA 638 Single Line Agreement	111,944
	Subtotal	15.035		962,970
8196	Indian Rights Protection	15.036	BIA 638 Single Line Agreement	60,460
3645	Indian Rights Protection	15.036	BIA 638 Single Line Agreement	3,079
3640	Indian Rights Protection	15.036	BIA 638 Single Line Agreement	4,407
3663	Indian Rights Protection	15.036	BIA 638 Single Line Agreement	784,718
3686	Indian Rights Protection	15.036	BIA 638 Single Line Agreement	174,021
3653	Indian Rights Protection	15.036	BIA 638 Single Line Agreement	17,066
3687	Indian Rights Protection	15.036	BIA 638 Single Line Agreement	272,985
3656	Indian Rights Protection	15.036	BIA 638 Single Line Agreement	19,684
3575	Indian Rights Protection	15.036	BIA 638 Single Line Agreement	(6,621)
3580	Indian Rights Protection	15.036	BIA 638 Single Line Agreement	14,203
3599	Indian Rights Protection	15.036	BIA 638 Single Line Agreement	13,770
3605	Indian Rights Protection	15.036	BIA 638 Single Line Agreement	11,249
3697	Indian Rights Protection	15.036	BIA 638 Single Line Agreement	7,640
3704	Indian Rights Protection	15.036	BIA 638 Single Line Agreement	14,103
3622	Indian Rights Protection	15.036	BIA 638 Single Line Agreement	246
	Subtotal	15.036		1,391,010
3727	Water Resources on Indian Lands	15.037	BIA 638 Single Line Agreement	8,670
3721	Water Resources on Indian Lands	15.037	BIA 638 Single Line Agreement	57,436
3676	Water Resources on Indian Lands	15.037	BIA 638 Single Line Agreement	14,360
3639	Water Resources on Indian Lands	15.037	BIA 638 Single Line Agreement	98,581
3662	Water Resources on Indian Lands	15.037	BIA 638 Single Line Agreement	23,396
3601	Water Resources on Indian Lands	15.037	BIA 638 Single Line Agreement	26,147
	Subtotal	15.037		228,590
3320	Litigation Support for Indian Rights	15.052	GTP05T18212	30,550
5153	Indian Employment Assistance	15.108	A21AV0031800001	135,603
5123	Indian Employment Assistance	15.108	A21AV0031800001	207,430
	Subtotal	15.108		343,033
3693	Indian Education_Higher Education Grant Program	15.114	BIA 638 Single Line Agreement	43,190
3670	Indian Education_Higher Education Grant Program	15.114	BIA 638 Single Line Agreement	207,961
	Subtotal	15.114		251,151
3678	Indian Education_Assistance to Schools	15.130	BIA 638 Single Line Agreement	3,325
	<b>Department of the Interior - balance carried forward</b>			\$ 7,042,398
	<b>Balance carried forward</b>			\$ 10,255,541

The accompanying notes are an integral part of the schedule of expenditures of federal awards.

**NEZ PERCE TRIBE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Program Number	Federal Grantor/Pass-through Grantor/ Program or Cluster Title	CFDA Number	Contract Number/Pass-Through Identifying Number	Federal Expenditures
	<b>Balance brought forward</b>			\$ 10,255,541
	<b>Department of the Interior - balance brought forward</b>			\$ 7,042,398
3631	Cooperative Landscape Conservation	15.156	A18AP000185	6,544
3633	Cooperative Landscape Conservation	15.156	A18AP00215	14,147
3655	Cooperative Landscape Conservation	15.156	A20AP00174	72,604
3695	Cooperative Landscape Conservation	15.156	A20AP00101	49,666
3696	Cooperative Landscape Conservation	15.156	A20AP00129	14,913
3709	Cooperative Landscape Conservation	15.156	R21AV00014	86,517
3671	Cooperative Landscape Conservation	15.156	A19AP00181	55,418
	Subtotal	15.156		299,809
3304	BLM Fuels Management and Community Fire Assistance Program Activities	15.228	CTPOST18226	1,278,790
5854	Youth Conservation Opportunities on Public Lands	15.243	L17AC00350	26,693
8439	Indian Tribal Water Resources Development, Management, and Protection	15.519	R19AP00272	17,694
8481	Indian Tribal Water Resources Development, Management, and Protection	15.519	F22AC00016	1,675,675
8308	Indian Tribal Water Resources Development, Management, and Protection	15.519	R17AP00333	15,791
8310	Indian Tribal Water Resources Development, Management, and Protection	15.519	R17AP00327	18,914
8479	Indian Tribal Water Resources Development, Management, and Protection	15.519	R21AP10246	10,475
8516	Indian Tribal Water Resources Development, Management, and Protection	15.519	R22AV00016	13,539
	Subtotal	15.519		1,752,088
8443	Fish and Wildlife Management Assistance	15.608	F21AP01171-00	253,770
8482-01	Fish and Wildlife Management Assistance	15.608	F22AC00932	954,127
8483	Fish and Wildlife Management Assistance	15.608	N/A	147,587
	Subtotal	15.608		1,355,484
3674	Tribal Wildlife Grants Program	15.639	F20AP00020	1,612
8433	Endangered Species Conservation - Recovery Implementation Funds	15.657	F20AC00337	19,028
8441	Lower Snake River Compensation Plan	15.661	F21AP00406-01	73,914
8482-00	Lower Snake River Compensation Plan	15.661	F22AC00245	436,065
	Subtotal	15.661		509,979
5936	Historic Preservation Fund Grants-In-Aid	15.904	140P6019P0030	1,575
5216	Historic Preservation Fund Grants-In-Aid	15.904	P22AF00879-00	22,283
5142	Historic Preservation Fund Grants-In-Aid	15.904	P21AF10464	84,466
	Subtotal	15.904		108,324
3654	CLEO Conservation Officer '19	15.U01	BIA 638 Single Line Agreement	58,283
	<b>Total Department of the Interior</b>			\$ 12,452,488
<b>Department of the Housing and Urban Development:</b>				
5207	Indian Community Development Block Grant Program	14.862	N/A	\$ 959,574
	<b>Total Department of the Housing and Urban Development</b>			\$ 959,574
<b>Department of Justice:</b>				
2364	COVID-19 Tribal Sexual Assault Services Program	16.024	15JOVW-20-GG-00023-SASP	\$ 20,258
5118	Special Domestic Violence Criminal Jurisdiction Implementation	16.025	2020-SD-AX-0002	31,941
2279	Enhanced Training and Services to End Violence and Abuse of Women Later in Life	16.528	2018-EW-AX-K011	22,640
<b>Pass-through the State of Idaho:</b>				
2371	Crime Victim Assistance	16.575	VC052300	92,077
5809	Drug Court Discretionary Grant Program	16.585	2016-DC-BX-0097	52,461
2351	Violence Against Women Discretionary Grants for Indian Tribal Governments	16.587	2020-TW-AX-0021	179,322
2280	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589	2018-WR-AX-0012	49,512
5113	Tribal Court Assistance Program	16.608	2020-AC-BX-0021	441
5906	Tribal Court Assistance Program	16.608	2018-AC-BX-0027	46,119
	Subtotal	16.608		46,560
5117	Public Safety Partnership and Community Policing Grants	16.710	2020-HE-WX-0028	1,917
5860	Public Safety Partnership and Community Policing Grants	16.710	2017-HH-WX-0009	92,852
	Subtotal	16.710		94,769
5955	Support for Adam Walsh Act Implementation Grant Program	16.750	2019-AW-BX-0019	69,895
	<b>Department of Justice - balance carried forward</b>			\$ 659,435
	<b>Balance carried forward</b>			\$ 17,284,640

The accompanying notes are an integral part of the schedule of expenditures of federal awards.

**NEZ PERCE TRIBE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Program Number	Federal Grantor/Pass-through Grantor/ Program or Cluster Title	CFDA Number	Contract Number/Pass-Through Identifying Number	Federal Expenditures
	<b>Balance brought forward</b>			\$ 17,284,640
	<b>Department of Justice - balance brought forward</b>			\$ 659,435
2285	VOCA Tribal Victim Services Set-Aside Program	16.841	2018-VO-GX-0181	131,401
2288	VOCA Tribal Victim Services Set-Aside Program	16.841	2018-VO-GX-0050	110,071
2315	VOCA Tribal Victim Services Set-Aside Program	16.841	2019-VO-GX-0062	176,277
2357	VOCA Tribal Victim Services Set-Aside Program	16.841	2020-VO-GX-0110	236,601
	Subtotal	16.841		654,350
5184	Comprehensive Opioid Abuse Site-Based Program	16.838	15PBJA-21-GG-04540-COAP	9,410
2350	Children's Justice Act Partnerships for Indian Communities	16.583	2020-V6-GX-0007	158,727
	<b>Total Department of Justice</b>			<b>\$ 1,481,922</b>
<b>Department of Transportation:</b>				
<i>Pass-through Bureau of Indian Affairs:</i>				
3583	Highway Planning and Construction	20.205	A16AP00201	\$ 712,216
3735	Highway Planning and Construction	20.205	A22AV01130	71
	Subtotal	20.205		712,287
	COVID-19 Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure			
5189	Investment and Jobs Act Programs	20.106	N/A	46,212
5214	Federal Lands Access Program	20.224	690567224	10,489
5898	Formula Grants for Rural Areas and Tribal Transit Program	20.509	A013(002)	2,273
5168	Formula Grants for Rural Areas and Tribal Transit Program	20.509	ID-2021-015-00	234,163
5166	Formula Grants for Rural Areas and Tribal Transit Program	20.509	ID-2021-006-00	391,650
	Subtotal	20.509		628,086
2312	Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	693JK31940059HMEP	1,945
	<b>Total Department of Transportation</b>			<b>\$ 1,399,019</b>
<b>Department of the Treasury:</b>				
1237	COVID-19 Coronavirus Relief Fund	21.019	N/A	\$ 686,821
4002	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	SLT-3630	7,151,811
4004	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	SLT-3630	2,686,042
	Subtotal	21.027		9,837,853
	<b>Total Department of the Treasury</b>			<b>\$ 10,524,674</b>
<b>Environmental Protection Agency:</b>				
	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities			
2276	Relating to the Clean Air Act	66.034	XA-01J43201-2	\$ 173,990
	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities			
2205	Relating to the Clean Air Act	66.034	XA-01J10301-9	27,799
	Subtotal	66.034		201,789
2386	Direct Implementation Tribal Cooperative Agreements	66.473	DI-01J97101	325,000
3627	Performance Partnership Grants	66.605	LS01J50301	23,057
3628	Performance Partnership Grants	66.605	BG97065606	529,279
	Subtotal	66.605		552,336
5210	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802	V-02J04401-0	11,832
5119	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802	V-97002503-01	11,460
	Subtotal	66.802		23,292
3629	Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	66.804	L-01J50001	23,476
3679	State and Tribal Response Program Grants	66.817	RP-96046313	151,237
5195	Brownfields Assessment and Cleanup Cooperative Agreements	66.818	BF-02J01501	765
5124	Columbia River Basin Restoration (CRBR) Program (B)	66.962	RB-01J72901-0	58,327
	<b>Total Environmental Protection Agency</b>			<b>\$ 1,336,222</b>
<b>Department of Energy:</b>				
8486	BPA Harvest Monitoring	81.U01	74017 RELEASE 97	\$ 263,507
8450	BPA Harvest Monitoring	81.U01	74017-78	87,306
	Subtotal	81.U01		350,813
	<b>Department of Energy - balance carried forward</b>			<b>\$ 350,813</b>
	<b>Balance carried forward</b>			<b>\$ 31,717,855</b>

The accompanying notes are an integral part of the  
schedule of expenditures of federal awards.



**NEZ PERCE TRIBE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Program Number	Federal Grantor/Pass-through Grantor/ Program or Cluster Title	CFDA Number	Contract Number/Pass-Through Identifying Number	Federal Expenditures
	Balance brought forward			\$ 31,717,855
	Department of Energy - balance brought forward			\$ 350,813
<i>Pass-through Columbia River Inter-Tribal Fish Commission:</i>				
8477	CRITFC TRIBAL PACIFIC LAMPREY	81.U03	T21-09 T2100930	121,496
8478	CRITFC KELT RECONDITIONING	81.U03	T21-11 T2101140	453,613
8494	CRITFC TRIBAL DATA	81.U03	T21-12	58,042
8510	CRITFC LAMPREY RESTORATION	81.U03	T22-09	23,115
8513	CRITFC PCSR-PSTP	81.U03	T22-02	3,464
8514	CRITFC NPT KELT	81.U03	T22-10	129,606
8445	BPA Lostine Wolf Wetland Habitat	81.U03	86183	210,894
8476	BPA PLCI Snake Larval Lamprey Collab	81.U03	74017 RELEASE 89	3,832
8447	NFWF INCREASE FLOW RESTORATION	81.U03	0201-20-058655	3,951
8448	BPA NPTH O&M	81.U03	74017-77	596,487
8451	BPA GRS O&M ON LOSTINE RIVER	81.U03	74017-76	129,094
8452	BPA JCAPE O&M	81.U03	74017-74	178,436
8453	BPA JCAPE M&E	81.U03	74017-75	323,911
8456	BPA GRS LOSTINE M&E	81.U03	86723	154,401
8457	BPA NPTH M&E	81.U03	86929	685,391
8467	BPA NPT COORDINATION	81.U03	74017-83	61,429
8485	BPA NPTH O&M	81.U03	74017 RELEASE 92	1,702,053
8487	BPA GRS O&M	81.U03	74017 RELEASE 95	374,632
8488	BPA JCAPE O&M	81.U03	74017 RELEASE 93	307,229
8489	BPA JCAPE M&E	81.U03	74017 RELEASE 94	701,227
8492	GRS M&E	81.U03	89446	371,494
8493	NPTH M&E	81.U03	89434	1,149,299
8495	WALLA WALLA COMMUNITY COLLEGE	81.U03	21-008	8,000
8503	BPA NEZ PERCE COORDINATION	81.U03	74017 RELEASE 106	3,369
5876	BPA: WPKK NP Elders Tour	81.U03	77409	276
5890	BPA: Nez Perce Elder Grant	81.U03	77535	1,000
5946	BPA: FY'20 Participation/Elder	81.U03	83372	2,706
5141	BPA: FY21 Nez Perce Elders Grant	81.U03	86262	1,500
5199	BPA: Lower Granite-Hatwai No.1	81.U03	IAA#89745	12,504
5217	BPA: FCRPS-PKC-WPKK	81.U03	89046	1,283
8496	USFWS KOOSKIA NFH	81.U03	F22AP03022	217,032
	Subtotal	81.U03		7,990,766
8490	BPA IMNAHA R STEELHEAD	81.U21	74017 RELEASE 91	589,368
8491	BPA B-RUN STEELHEAD	81.U21	74017 RELEASE 90	699,703
8454	BPA IMNAHA R. STEELHEAD STATUS	81.U21	74017-72	285,461
8455	BPA B-RUN STEELHEAD SUPPLE	81.U21	74017-73	278,757
	Subtotal	81.U21		1,853,289
8504	BPA P&R SE WA/NE OR	81.U34	74017 RELEASE 103	201,127
8507	BPA E FORK SF SALMON	81.U34	74017 RELEASE 105	393,190
8508	BPA NP TROUT PONDS	81.U34	74017 RELEASE 102	96,422
	Subtotal	81.U34		690,739
8388	BPA WALLOWA TAMKALIKS	81.U45	74017-51	3,528
8459	BPA RED RIVER WATERSHED	81.U45	74017-80	332,319
8460	BPA LOL/SELWAY RIVER WATERSHED	81.U45	87084	316,747
8461	BPA LOWER SOUTH FORK CLEARWATER/SLATE CREEK	81.U45	74017-81	468,032
8462	BPA P&R LOCHSA RIVER	81.U45	87021	291,733
8463	BPA CROOKED/AMERICAN RIVER WATERSHED	81.U45	86828	146,067
8468	BPA P&R SE-WA/NE-OR	81.U45	74017-82	214,287
8469	BPA CLEARWATER FOCUS WATERSHED	81.U45	74017-84	102,311
8470	BPA HABITAT RESTORATION RM&E	81.U45	74017-85	92,222
8471	BPA E FORK OF S FORK SALMON PASSAGE	81.U45	74017-87	395,790
8472	BPA TROUT PONDS	81.U45	74017-86	100,874
8475	BPA LAPWAI CREEK	81.U45	74017-88	368,562
8498	BPA LOLO CREEK	81.U45	89558	399,679
8499	BPA LOWER SOUTH FORK	81.U45	74017 RELEASE 99	273,573
8501	BPA CROOKED/AMERICAN RIVER	81.U45	89514	213,648
8497	BPA RED RIVER	81.U45	74017 RELEASE 98	346,018
8506	BPA HABITAT RESTORATION	81.U45	74017 RELEASE 104	134,299
8509	BPA LAPWAI CREEK	81.U45	74017 RELEASE 108	127,685
8505	BPA CLEARWATER FOCUS	81.U45	74017 RELEASE 101	38,419
8500	BPA P&R UPPER LOCHSA	81.U45	89615	570,422
	Subtotal	81.U45		4,936,215
3698	BPA NE Oregon Wildlife	81.U76	74017-79	176,845
8502	BPA NE Oregon Wildlife	81.U76	74017 RELEASE 96	272,269
	Subtotal	81.U76		449,114
	Department of Energy - balance carried forward			\$ 16,270,936
	Balance carried forward			\$ 47,637,978

The accompanying notes are an integral part of the  
schedule of expenditures of federal awards.

**NEZ PERCE TRIBE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Program Number	Federal Grantor/Pass-through Grantor/ Program or Cluster Title	CFDA Number	Contract Number/Pass-Through Identifying Number	Federal Expenditures
	<b>Balance brought forward</b>			\$ 47,637,978
	<b>Department of Energy - balance brought forward</b>			\$ 16,270,936
2381	Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	81.214	DE-EM0005204	963,910
2382	Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	81.214	DE-EM0005204	394,473
2383	Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	81.214	DE-EM0005200	204,078
2384	Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	81.214	DE-EM0005204	48,155
2369	Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	81.214	DE-EM0005200	58,356
	Subtotal	81.214		<u>1,668,972</u>
	<b>Total Department of Energy</b>			<u>\$ 17,939,908</u>
<b>Department of Education:</b>				
5164	American Indian Vocational Rehabilitation Services	84.250M	H250M190034	\$ 370,601
5165	Career and Technical Education – Grants to Native Americans and Alaska Natives	84.101A	V101A210041	<u>76,225</u>
	<b>Total Department of Education</b>			<u>\$ 446,826</u>
<b>Department of Health and Human Services:</b>				
2317	COVID-19 Special Programs for the Aging_Title VI, Part A, Grants to Indian Tribes_Part B, Grants to Native Hawaiians	93.047	2002IDNAC2-01	\$ 4,156
2320	Special Programs for the Aging_Title VI, Part A, Grants to Indian Tribes_Part B, Grants to Native Hawaiians	93.047	2002IDOATA-02	108,494
2379	Special Programs for the Aging_Title VI, Part A, Grants to Indian Tribes_Part B, Grants to Native Hawaiians	93.047	2102IDNACS-01	<u>8,523</u>
	Subtotal	93.047		<u>121,173</u>
2316	Nutrition Services Incentive Program	93.053	2002IDOANT-02	58,872
2234	National Family Caregiver Support, Title VI, Part C, Grants To Indian Tribes And Native Hawaiians	93.054	1702IDT6CG	2,745
2323	National Family Caregiver Support, Title VI, Part C, Grants To Indian Tribes And Native Hawaiians	93.054	2002IDOATC-02	<u>98,680</u>
	Subtotal	93.054		<u>101,425</u>
<b>Pass-through the State of Idaho:</b>				
2397	Public Health Emergency Preparedness	93.069	HC249400	10,000
430-NX-MG	Injury Prevention and Control Research and State and Community Based Programs	93.136	N/A	32,650
400-AD-00	Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	64G010065	21,534,851
400-AD-01	COVID-19 Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	64G010065	<u>1,948,131</u>
	Subtotal	93.210		<u>23,482,982</u>
430-D1-MG	Special Diabetes Program for Indians_Diabetes Prevention and Treatment Projects	93.237	H1D4IHS0071/23	209,525
5230	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	N/A	87,799
2277	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	5H795M081545-03	216,932
2298	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	5H795P081446-02	<u>167,381</u>
	Subtotal	93.243		<u>472,112</u>
430-VG-MG	Immunization Cooperative Agreements	93.268	N/A	79,507
430-CD-MG	COVID-19 Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	CDC-RFA-OT20-2004	106,004
	<b>Department of Health and Human Services - balance carried forward</b>			<u>\$ 24,674,250</u>
	<b>Balance carried forward</b>			<u>\$ 74,428,026</u>

The accompanying notes are an integral part of the schedule of expenditures of federal awards.

**NEZ PERCE TRIBE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Program Number	Federal Grantor/Pass-through Grantor/ Program or Cluster Title	CFDA Number	Contract Number/Pass-Through Identifying Number	Federal Expenditures
	<b>Balance brought forward</b>			\$ 74,428,026
	<b>Department of Health and Human Services - balance brought forward</b>			\$ 24,674,250
2408	COVID-19 Low Income Household Water Assistance Program	93.499	21PCIDLWC6	41,106
2374	Promoting Safe and Stable Families	93.556	21PCIDFPSS	20,665
2375	Promoting Safe and Stable Families	93.556	21PCIDFPSC	6,601
2332	Promoting Safe and Stable Families	93.556	20PCIDFFTA	4,326
	Subtotal	93.556		31,592
2310	Temporary Assistance for Needy Families	93.558	20PCIDTANF	20,171
2342	Temporary Assistance for Needy Families	93.558	21PCIDTANF	388,392
2398	Temporary Assistance for Needy Families	93.558	22PCIDTANF	52,530
2363	Temporary Assistance for Needy Families	93.558	21PCIDTANFC6	115,603
<u>Pass-through the State of Idaho:</u>				
2365	Temporary Assistance for Needy Families	93.558	WC094300	160,759
2410	Temporary Assistance for Needy Families	93.558	WC094300	52,212
	Subtotal	93.558		789,667
2391	Child Support Enforcement	93.563	KPG0453TCSE-01-00	656,202
2349	Low-Income Home Energy Assistance	93.568	21PCIDLIEA	41,883
2361	COVID-19 Low-Income Home Energy Assistance	93.568	21PCIDESC6	190,725
2370	Low-Income Home Energy Assistance	93.568	21PCIDLWCS	34,643
2399	Low-Income Home Energy Assistance	93.568	22PCIDLIEA	106,500
2402	Low-Income Home Energy Assistance	93.568	22PCIDLIEI	1,861
	Subtotal	93.568		375,612
2326	Child Care and Development Block Grant	93.575	20PCIDCCDD	194,374
2392	COVID-19 Child Care and Development Block Grant	93.575	21PCIDCCCS	139,298
2393	COVID-19 Child Care and Development Block Grant	93.575	21PCIDCDC6	177,086
2416	Child Care and Development Block Grant	93.596	21PCIDCCDF	40,153
2325	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	20PCIDCCDF	4,865
	Subtotal	CCDF Cluster		555,776
2390	Improving the Capability of Indian Tribal Governments to Regulate Environmental Quality	93.581	90NR0311-03-03	111,117
5172	Promote the Survival and Continuing Vitality of Native American Languages	93.587	90XN0082-01-00	78,547
2394	COVID-19 Head Start	93.600	90HA000135-01-01	19,987
2395	COVID-19 Head Start	93.600	90HA000135-01-01	187,122
2411	Head Start	93.600	90CI010088-02	277,320
2412	Head Start	93.600	90CI010088-02	293,309
2366	Head Start	93.600	90CI010088-01	1,109,166
2352	COVID-19 Head Start	93.600	90CI9949-05-05	45,967
2367	Head Start	93.600	90CI010088-01	819,839
	Subtotal	93.600		2,752,710
2373	Stephanie Tubbs Jones Child Welfare Services Program	93.645	21PCIDCWSS	15,039
430-SA-MG	COVID-19 Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665	1H79G000236-01	482,095
<u>Pass-through the State of Idaho:</u>				
2421	Social Services Block Grant	93.667	KC279500	14,897
2377	Social Services Block Grant	93.667	KC279500	44,040
	Subtotal	93.667		58,937
<u>Pass-through the Northwest Portland Area Indian Health Board:</u>				
2372	Tribal Public Health Capacity Building and Quality Improvement Umbrella Cooperative Agreement	93.772	NU38OT000255/C21-111	104,373
430-TC-MG	Maternal and Child Health Services Block Grant to the States	93.994	N/A	26,703
<u>Pass-through the State of Idaho:</u>				
2368	SOI-HS TANF '22	93.002	21-202207	88,729
	<b>Total Department of Health and Human Services</b>			\$ 30,842,455
<b>Corporation for National and Community Service:</b>				
5178	Volunteers in Service to America	94.013	18VSPID008	\$ 5,344
	<b>Total Corporation for National and Community Service</b>			\$ 5,344
	<b>Balance carried forward</b>			\$ 80,601,575

The accompanying notes are an integral part of the schedule of expenditures of federal awards.

**NEZ PERCE TRIBE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Program Number	Federal Grantor/Pass-through Grantor/ Program or Cluster Title	CFDA Number	Contract Number/Pass-Through Identifying Number	Federal Expenditures
Balance brought forward				\$ 80,601,575
<b>Department of Homeland Security:</b>				
<i>Pass-through the State of Idaho:</i>				
2396	Emergency Management Performance Grants	97.042	21EMPG016	\$ 4,600
2304	Homeland Security Grant Program	97.067	19SHSP046	6,631
2354	Homeland Security Grant Program	97.067	20SHSP108	15,000
2405	Homeland Security Grant Program	97.067	21SHSP034	1,303
	Subtotal	97.067		<u>22,934</u>
Total Department of Homeland Security				<u>\$ 27,534</u>
Total Expenditures of Federal Awards				<u>\$ 80,629,109</u>

**NEZ PERCE TRIBE**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**Note 1: Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the Nez Perce Tribe (the "Tribe") and is presented on the modified accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Tribe, it is not intended to, and does not, present the financial position, changes in net position, or cash flows of the Tribe.

**Note 2: Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in previous periods.

**Note 3: Indirect Cost Rate**

The Tribe has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**Note 4: Subrecipients**

During the year ended September 30, 2022, the Tribe disbursed no federal funds to subrecipients.

**Note 5: Loans**

The Tribe is also a recipient of federally funded loans, as listed below. These loans contain no significant continuing compliance requirements other than maintenance of debt service payments.

<b>Loans to the Nez Perce Tribe by the U.S. Department of Agriculture (USDA):</b>	<b>Loan Principal Balance</b>
Note payable to USDA Rural Development, annual payments of \$21,819 on April 16, including interest of 5.25% per annum, maturity date April 2033; secured by an assignment of trust funds and income.	\$ 179,254
Note payable to USDA Rural Development, monthly payments of \$3,078, including interest of 5.00%, maturity date April 2024; secured by lease revenue from the Phinney Building.	53,592
Note payable to USDA Rural Development, annual payments of \$112,180, including interest of 3.75%, maturity date December 2041; secured by sewer system fee income.	1,558,754
<b>Total Federal Loans to the Nez Perce Tribe</b>	<b>\$ 1,791,600</b>

**NEZ PERCE TRIBE**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**Note 6: Other Annotations**

Certain federal grantor agencies did not supply federal CFDA numbers to the Tribe and therefore, are noted with the agency prefix followed by 'UXX' on the Schedule. Awards without a contract number or a pass-through entity identification number are listed with 'N/A' if the grantor agencies or pass-through entity did not provide such information.

**Note 7: Reconciliation of Federal Awards**

The following is a reconciliation of expenditures of federal awards to intergovernmental revenues reported in the financial statements:

Expenditures of federal awards	\$ 80,629,109
Expenditures of nonfederal awards	<u>2,411,373</u>
<b>Intergovernmental revenues - reported on the financial statements</b>	<b><u>\$ 83,040,482</u></b>

**NEZ PERCE TRIBE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**Section I - Summary of Independent Auditor's Results**

***Financial Statements***

Type of auditor's report issued:

- Business-type activities and Nez Perce Tribe Land Enterprise Qualified
- Governmental Activities, General Fund, Nimiipuu Health, Grants and Contracts Fund, Nez Perce Tribe Gaming Enterprises, Nez Perce Tribal Non-Gaming Enterprises, and aggregate remaining fund information Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?   X   Yes        No
- Significant deficiency(ies) identified?        Yes   X   None Reported

Noncompliance material to financial statements noted?        Yes   X   No

***Federal Awards***

Internal control over major federal programs:

- Material weakness(es) identified?        Yes   X   No
- Significant deficiency(ies) identified?   X   Yes        None Reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?   X   Yes        No

***Identification of Major Federal Programs***

<u>CFDA Numbers</u>	<u>Names of Federal Program</u>
15.030	Indian Law Enforcement
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.210	Tribal Self-Governance Program: IHS Compacts/Funding Agreements

Dollar threshold used to distinguish between type A and type B programs: \$ 2,418,873

Auditee qualified as low-risk auditee?        Yes   X   No

**NEZ PERCE TRIBE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**Section II – Financial Statement Findings**

**Finding 2022-001: Implementation of the Governmental Accounting Standards Board Statement No. 87, *Leases* – Material Weakness**

**Type of Finding:** Internal Control over Financial Reporting

**Criteria:**

The Tribe is required to evaluate the effect of new Governmental Accounting Standards Board (GASB) Statements and implement these Statements if their effect is material to the Tribe's financial statements.

**Condition/Context:**

In June 2018, GASB issued Statement No. 87, *Leases*, the objective of which is to better meet the information needs of financial statement users by improving accounting and financial reporting comparability for leases by governments. GASB Statement No. 87 became effective for the Tribe during the year ended September 30, 2022. Management has not evaluated the Tribe's land leasing activity, nor has it considered the potential impact of this new statement, which would affect assets, deferred inflows of resources, net position, and revenues of the Tribe's Business-Type Activities and Nez Perce Tribe Land Enterprise.

**Cause:**

The Tribe had turnover in key positions.

**Effect:**

Our opinions of the Business-Type Activities and Nez Perce Tribe Land Enterprise as of and for the year ended September 30, 2022, were qualified.

**Recommendation:**

We recommend that a policy be implemented, in which all new GASB pronouncements are evaluated to ensure the pronouncements that have material effects are properly reflected in the Tribe's financial statements.

**Repeat Finding from Prior Year:**

No

**Management's Response/Planned Corrective Action:**

Management acknowledges this finding and will address remediation in the accompanying corrective action plan.



**NEZ PERCE TRIBE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**Section III – Federal Award Findings and Questioned Costs**

**Finding 2022-002: Reporting – Significant Deficiency**

**Type of Finding:** Internal Control over Compliance and Compliance

**Applicable To:**

<b>CFDA Number</b>	<b>Federal Agency and Program Name</b>	<b>Federal Award Identification Number</b>	<b>Questioned Costs</b>
15.030	U.S. Department of the Interior - Indian Law Enforcement	A20AV00806	None

**Criteria:**

The Tribe is required to submit quarterly financial progress reports within a certain period after each quarter and appropriately maintain accounting records for compiling and reporting accurate, compliant financial data in accordance with appropriate accounting standards and principles.

**Condition/Context:**

The financial progress reports did not reconcile to the general ledger.

**Cause:**

There has been turnover in the position for the Indian Law Enforcement program.

**Effect:**

It is important that accurate reports be produced to ensure that the goals and purposes of the grant have been achieved and accounted for properly.

**Repeat Finding from the Prior Audit:**

No.

**Recommendation:**

We recommend that a careful review of these reports take place before they are filed. Amounts reported in these reports should agree with the general ledger.

**Views of Responsible Officials and Planned Corrective Action:**

Management acknowledges this finding and will address remediation in the accompanying correction action plan.



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*Nez Perce*

## FINANCE DEPARTMENT

BOX 365 • LAPWAI, IDAHO 83540 • (208) 843-7317 • FAX (208) 843-7319  
NEZ PERCE TRIBE

### SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS FROM THE YEAR ENDED SEPTEMBER 30, 2021

#### Finding 2021-001: Reporting

##### Applicable To:

CFDA Number	Federal Agency and Program Name	Federal Award Identification Number	Questioned Costs
15.608	Department of the Interior - Fish and Wildlife Management Assistance	F20AC00222 F20AC00216 F21AC00403-00 F21AC00769-00 F21AP01171-00 4500119563	None

##### Condition/Context:

While performing report testing, we noted that two annual financial reports were not submitted.

##### Status:

Resolved.



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## FINANCE DEPARTMENT

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**NEZ PERCE TRIBE  
CORRECTIVE ACTION PLAN  
FROM THE YEAR ENDED SEPTEMBER 30, 2022**

**Finding 2022-001: Implementation of the Governmental Accounting Standard Board Statement No.87, *Leases***

**Action:** We are working with BIA on the new GASB 87 leases that need to be reported.

**Contact Person:** Kathy Taylor, Interim Finance Manager

**Date of Completion:** 9-30-2023

**Finding 2022-002: Reporting**

**Action:** Will do additional training, we were understaffed, and a new employee reported the SF 425 incorrectly.

**Contact Person:** Kathy Taylor, Interim Finance Manager

**Date of Completion:** 9-30-2023