

MELISSA B PETERSEN, CPA LLC

CERTIFIED PUBLIC ACCOUNTANT



HOOPA VALLEY TRIBE

**GOVERNMENTAL
AND BUSINESS TYPE ACTIVITIES**

**AUDITED FINANCIAL STATEMENTS AND
OMB A-133 SINGLE AUDIT**

SEPTEMBER 30, 2013

MELISSA B. PETERSEN, CPA LLC
CERTIFIED PUBLIC ACCOUNTANT



HOOPA VALLEY TRIBE
GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES

September 30, 2013

Table of Contents

	Page Number
Independent Auditor's Report	1-3
Management Discussion & Analysis	4 – 12
<u>Basic Financial Statements:</u>	
Government Wide Statements	
Statement of Net Position	13
Statement of Activities	14
Fund Financial Statements	
<i>Government Funds</i>	
Balance Sheet – Governmental Funds	15
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	16
Statement of Revenues, Expenditures and Change in Fund Balance	17
Reconciliation of the Statement of Revenues, Expenditure and Changes in Fund Balance to the Statement of Activities	18
<i>Proprietary Funds</i>	
Statement of Net Position – Proprietary Fund	19
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Fund	20
Statement of Cash Flows – Proprietary Fund	21
<i>Fiduciary Funds</i>	
Statement of Net Position – Fiduciary Fund	22
Statement of Revenues, Expenses, and Changes in Fund Net Position – Fiduciary Fund	23
Notes to Financial Statements	24-42

HOOPA VALLEY TRIBE
September 30, 2013

Required Supplemental Information:

Budgetary Comparison Schedules	43-47
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Supplemental Information:

Other Supplemental Information: Combining Financial Statements - Governmental Funds

Combining Balance Sheets - Governmental Funds	48-73
Combining Statements of Revenues, Expenditures and Change in Fund Balance - Governmental Funds	74-99

Other Supplemental Information: Combining Financial Statements - Proprietary Funds

Combining Statement of Net Position - Proprietary Funds	100-107
Combining Statements of Revenues, Expenditures and Change in Net Position - Proprietary Funds	108-115

Other Supplemental Information: Indirect Cost Negotiation Schedules

	116-141
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Single Audit Section:

Schedule of Expenditures of Federal Awards and Notes to Schedule	142-147
Schedule of Expenditures of State Awards	148
Report on Compliance and Other Matters and On Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	149-150
Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and On Internal Control Over Compliance in Accordance with OMB Circular A-133	151-152
Schedule of Findings and Questioned Costs – Summary of Auditor’s Results	153
Schedule of Findings and Questioned Costs – Financial Statement Findings and Federal Award Findings	154-157
Schedule of Prior Audit Findings	158-160

HOOPA VALLEY TRIBE
September 30, 2013

Other Information:

Management Letter Comments - Auditors Recommendations

Private and Confidential:

The Auditor's Communication with Those Charged with Governance

MELISSA B PETERSEN, CPA LLC

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Independent Auditor's Report

To the Tribal Council
Hoopa Valley Tribe
Hoopa, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activity, each major fund (except as described below), and the aggregate remaining governmental fund information of the Hoopa Valley Tribe (Tribe), and cash flows thereof as of and for the year ended September 30, 2013, which collectively comprise the Tribe's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstance, but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluation the appropriateness of accounting policies used and the reasonableness of significant accounting estimate made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained to be sufficient and appropriate to provide a basis for our audit opinions.

MELISSA B PETERSEN, CPA LLC

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Summary of Opinions

Opinion Unit	Type of Opinion
Governmental Activities	Unmodified
Business-Type Activities	Unmodified
Blended Component Unit - Xontah Builders	Adverse

Basis for Adverse Opinion on the Blended Component Unit - Xontah Builders

The financial statements do not include the financial data for the Tribe's legally separate component unit Xontah Builders. Accounting principles generally accepted in the United States of America require the financial data for this entity to be reported with the financial data of the Tribe's primary government unless the Tribe also issues financial statements for the financial reporting entity that includes financial data for its component units. The amount by which this departure would affect the assets, liabilities, net assets, revenues, and expenses of the business-type activities is not reasonably determinable.

Adverse Opinion

In our opinion, because of the significance of the omission of Blended Component Unit- Xontah Builders as discussed above, the financial statements referred to above do not present fairly, the financial position of the blended component units of the Tribe, as of September 30, 2013, and the respective changes in financial position and where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Unmodified Opinion

In our opinion, based on our audit, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activity, each major fund, and the aggregate remaining fund information of the Tribe as September 30, 2013, and the respective changes in financial position and where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note II, the financial statements referred to above include the Tribe's primary government and only a certain portion of its blended component unit activities. These financial statements don't include financial data for all of the Tribe's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the Tribe's business-type activities. As a result, the primary government financial statements do not purport to, and do not, present fairly the financial position of the reporting entity of the Tribe as of as September 30, 2013, and the respective changes in financial position and where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as the management's discussion and analysis presented on pages 4 through 12 and budgetary comparison information on pages 43 through 47 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is

MELISSA B PETERSEN, CPA LLC

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required by Governmental Accounting Standards Board who consider it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted principally of inquires of management about the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Tribe's basic financial statements. The combining financial statements and Indirect Cost Negotiation schedules listed in the contents as supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of the Tribe.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The combining financial statements and the Indirect Cost Negotiation supplementary information, and the Schedule of Expenditures of Federal Awards 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 statement 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 combining financial statements, the Indirect Cost Negotiation schedules, and the schedule of expenditures of federal awards, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 12, 2014, 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Tribe's internal control over financial reporting and compliance.

Melissa B Petersen

Melissa B. Petersen, CPA LLC
Grand Rapids, Michigan
September 12, 2014

Basic Financial Statements

Hoopa Valley Tribe
Management's Discussion and Analysis
For the Year Ended September 30, 2013

As management of the Hoopa Valley Tribe (the "Tribe"), we offer readers of the Tribe's financial statements this narrative overview and analysis of the financial activities of the Hoopa Valley Tribe for the fiscal year ended September 30, 2013. We encourage readers to consider the information presented here in conjunction with the Tribe's financial statements.

Financial Highlights

- The assets of the Tribe exceeded its liabilities at the close of September 30, 2013, by \$45,977,294. Of this amount, \$20,296,975 may be used to meet the Tribe's ongoing obligations to Tribal Members and creditors.
- As of the close of the current fiscal year, the Tribe's governmental funds reported combined ending fund balances of \$15,280,624; an decrease of \$1,228,832 in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$8,249,057.
- Total expenditures of federal awards were \$20,487,321 a decrease of \$2,625,354 or 11% under the prior year. \$11,677,125 was expended from the U. S. Department of the Interior funds which represented 57% of total federal awards expended by the Tribe during the current fiscal year.
- The Tribe's total long-term debt decreased by \$297,205, during the fiscal year.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Tribe's basic financial statements. The Tribe's basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the Tribe's finances, in a manner similar to a private-sector business.

Hoopa Valley Tribe
Management's Discussion and Analysis
For the Year Ended September 30, 2013

The *statement of net position* presents information on all of the Tribe's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Tribe is improving or deteriorating.

The statement of activities presents information showing how the Tribe's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected leases and rents and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Tribe that are principally supported by timber sales and reforestation, rentals, intergovernmental, and investment earnings (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the Tribe include general government, natural resource development, social services, public safety, public services, culture and recreation, education and, per capita. The business-type activities of the Tribe include timber, retail, road construction, gaming, motel, and credit lending.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Tribe, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Tribe can be divided into three categories:

(1) Governmental funds, (2) proprietary funds, and (3) fiduciary funds.

Governmental funds-*Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Hoopa Valley Tribe
Management's Discussion and Analysis
For the Year Ended September 30, 2013

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental *funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Tribe maintains numerous individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General fund, Bureau of Indian Affairs (BIA) Compact fund, Bureau of Reclamation (BOR) Compact fund, Indian Health Service (IHS) Compact fund, Timber Sale Obligation fund and Economic Development Administration (EDA); all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining and individual statements elsewhere in this report.

The Tribe adopts an annual appropriated budget for all funds. Budgetary comparison schedules have been provided for all major governmental funds to demonstrate compliance with the budget.

Proprietary funds – The Tribe maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Tribe uses enterprise funds to account for, among its business activities, its timber, retail, road construction, gaming, motel, and credit lending operations. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the Tribe's various functions. The Tribe uses an internal service fund to account for its employee health insurance and workers' compensation plans. Because both of these services predominantly benefit governmental rather than business-type functions, the internal service fund has been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for a mini-mart, brokerage of tree sales, sand and gravel operations, medical services, and road maintenance enterprise funds and are considered to be major funds of the Tribe.

Hoopa Valley Tribe
Management's Discussion and Analysis
For the Year Ended September 30, 2013

Fiduciary funds - *Fiduciary Funds* are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Tribe's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found in the *Notes to Financial Statements* section of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Tribe's budgetary comparison schedules for the general fund and major special revenue funds. Required supplementary information can be found in the *Required Supplementary Information* section of this report.

Government-Wide Financial Analysis

Statement of Net Position - As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Tribe, assets exceeded liabilities by \$45,977,294 at the close of the most recent fiscal year.

The majority of the Tribe's net assets, or 44%, were unrestricted at year-end. These resources are available for future spending.

The remaining balance of net assets (56%) reflects the Tribe's investment in capital assets (e.g. land, buildings, machinery and equipment) less any related debt used to acquire those assets that are still outstanding and the net assets restricted under grant agreements and the forestry program. The Tribe uses these capital assets to provide services to Tribal Members; consequently, these assets are not available for future spending. Although the Tribe's investment in its capital assets is reported net of related debt, it should be noted the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Hoopa Valley Tribe
Management's Discussion and Analysis
For the Year Ended September 30, 2013

Statement of Net Position
(Condensed)

September 30,

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		Total	
	2013	2012	2013	2012	2013	2012
Current Assets	33,617,825	34,732,660	5,285,838	9,804,427	38,903,662	44,537,088
Non-current Assets	2,284,055	2,883,354	2,657,972	2,977,780	4,942,027	5,861,134
Capital Assets	15,805,021	15,182,501	2,868,875	2,852,849	18,673,896	18,035,351
Total Assets	<u>51,706,902</u>	<u>52,798,516</u>	<u>10,812,684</u>	<u>15,635,056</u>	<u>62,619,585</u>	<u>68,433,572</u>
Current Liabilities	12,497,851	14,285,027	1,425,104	2,878,080	13,922,955	17,163,107
Non-current Liabilities	1,903,940	1,053,299	715,396	768,269	2,619,336	1,821,568
Total Liabilities	<u>14,401,790</u>	<u>15,338,326</u>	<u>2,140,500</u>	<u>3,646,349</u>	<u>16,542,291</u>	<u>18,984,675</u>
Net Position	<u>37,305,111</u>	<u>37,460,190</u>	<u>8,672,183</u>	<u>11,988,707</u>	<u>45,977,294</u>	<u>49,448,897</u>

At the end of the current fiscal year, the Tribe is able to report positive balances in all categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities.

- Governmental activities-The decrease in total net position of \$155,709, related to governmental activities, was due to reduction of interfund receivables owed from other funds and enterprises.
- Business-type activities-The decrease in the total net position of \$3,471,605, related to business-type activities, was due primarily was due to a reduction of Hoopa Forestry Industry's interfund receivables due to other enterprise funds and governmental funds.

Hoopa Valley Tribe
Management's Discussion and Analysis
For the Year Ended September 30, 2013

Changes in Net Position - noted above, the statement of activities' purpose is to present information in how the government's net position changed during the most recent fiscal year. A chart of changes in net position follows. For the fiscal year, net position decreased \$3,471,605.

- Governmental activities-The increase in net position in governmental activities was due primarily to the Tribe reducing interfund receivables owed from other funds and enterprises via recording of transfers out.
- Business-type activities- The decrease in net position in the business-type activities was due primarily to Hoopa Forest Industry relieving interfund receivables owed to other funds and enterprises via transfers out.

Statement of Activities
(Condensed)

September 30,

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		Total	
	2013	2012	2013	2012	2013	2012
Revenues						
Program Revenues	35,065,263	25,380,183	13,830,106	11,148,099	48,895,369	36,528,282
General Revenues	1,995,675	1,690,442	34,048	79,953	2,029,723	1,770,395
Transfer in / (out)	27,879,215	(1,503,235)	(171,494)	2,370,451	27,707,721	867,216
Total revenues	<u>64,940,153</u>	<u>25,567,390</u>	<u>13,692,660</u>	<u>13,598,503</u>	<u>78,632,813</u>	<u>39,165,893</u>
Expenses						
Program Expenses	28,839,688	27,048,691	17,009,185	12,390,738	45,848,873	39,439,429
Member distribution	36,255,544	1,113,278	-	-	36,255,544	1,113,278
Total expenditures	<u>65,095,232</u>	<u>28,161,969</u>	<u>17,009,185</u>	<u>12,390,738</u>	<u>82,104,417</u>	<u>40,552,707</u>
Change in net position	<u>(155,079)</u>	<u>(2,594,579)</u>	<u>(3,316,525)</u>	<u>1,207,765</u>	<u>(3,471,605)</u>	<u>(1,386,814)</u>

Hoopa Valley Tribe
Management's Discussion and Analysis
For the Year Ended September 30, 2013

Financial Analysis of the Government's Funds

As noted earlier, the Tribe uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds - The focus of the Tribe's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Tribe's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Tribe's governmental funds reported combined ending fund balances of \$15,280,624; a decrease of \$1,228,832 in comparison with the prior year.

The fund balance of the Tribe's general fund decreased by \$1,122,701 during the current fiscal year.

Proprietary funds-The Tribe's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Hoopa Valley Tribe
Management's Discussion and Analysis
For the Year Ended September 30, 2013

Capital Asset and Debt Administration

Capital Assets-The Tribe's investment in capital assets for its governmental and business type activities as of September 30, 2013, amounts to \$15,805,021 (net of accumulated depreciation). This investment in capital assets includes buildings; machinery and equipment; improvements; infrastructure and construction in progress.

Additional information on the Hoopa Valley Tribe's capital assets can be found in Note F in the Notes to Financial Statements section.

Long-term debt -At the end of the current fiscal year, the Tribe had total long-term debt outstanding of \$0.

Additional information on the Tribe's long-term debt can found in Note 7 in the Notes to Financial Statements section.

Outstanding Debt

September 30,

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		Total	
	2013	2012	2013	2012	2013	2012
Capital leases payable	-	11,952	-	-	-	11,952
Notes payable	-	174,335	-	-	-	174,335
Total	<u>-</u>	<u>186,287</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>186,287</u>

The Tribe's total long-term debt decreased by a net \$186,287 during the current fiscal year, due primarily to the net affect of the repayment of notes payable.

Hoopa Valley Tribe
Management's Discussion and Analysis
For the Year Ended September 30, 2013

Requests for Information

This financial report is designed to provide a general overview of the Tribe's finances for all those with an interest in their finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Stephen Burbank,
CFO
Hoopa Valley Tribe
P.O. Box 1348
Hoopa, California
95546

A separate audit was performed for K'ima:w Medical Center, a component unit of the Hoopa Valley Tribe. Complete financial statements of K'ima:w Medical Center can be obtained from its administrative office

**HOOPA VALLEY TRIBE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2013**

	<u>Governmental Activities</u>	<u>Business Type Activities</u>	<u>Total Primary Government</u>
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 23,640,299	\$ 3,945,276	\$ 27,585,575
Investments	886,111	-	886,111
Receivables (net of allowance)	2,761,576	1,418,026	4,179,602
Receivables related party	2,462,427	71,102	2,533,530
Interest receivable	38,201	30,177	68,378
Due from other governments	2,542,469	-	2,542,469
Prepaid insurance	168,998	16,312	185,310
Inventory	-	922,687	922,687
Due from other funds	1,117,744	(1,117,744)	-
Total current assets	<u>33,617,825</u>	<u>5,285,838</u>	<u>38,903,662</u>
Non-Current Assets:			
Other assets			
Loans receivable - related party	1,350,314	-	1,350,314
Loans receivable - related party	695,833	-	695,833
Loans receivable	237,908	2,657,972	2,895,880
Other assets - noncurrent	-	-	-
Capital assets			
Capital assets not subject to depreciation	6,605,303	108,345	6,713,648
Capital assets, net of depreciation	9,199,718	2,760,530	11,960,248
Total capital assets	<u>15,805,021</u>	<u>2,868,875</u>	<u>18,673,896</u>
Total non-current assets	<u>18,089,076</u>	<u>5,526,847</u>	<u>23,615,923</u>
Total Assets	<u>51,706,902</u>	<u>10,812,684</u>	<u>62,519,585</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	4,417,125	1,060,158	5,477,283
Accrued payroll and related expenses	425,695	101,714	527,409
Unearned grant revenue	6,684,232	3,557	6,687,790
Short term debt	970,798	259,674	1,230,472
Total current liabilities	<u>12,497,851</u>	<u>1,425,104</u>	<u>13,922,955</u>
Non-current Liabilities:			
Compensated Absences	543,481	19,563	563,044
Long-term debt payable to related party	1,350,314	695,833	2,046,147
Long-term debt	10,145	-	10,145
Total non-current liabilities	<u>1,903,940</u>	<u>715,396</u>	<u>2,619,336</u>
Total Liabilities	<u>14,401,790</u>	<u>2,140,500</u>	<u>16,542,291</u>
Net Position			
Net investment in capital assets	13,758,874	2,868,875	16,627,749
Restricted	9,052,570	-	9,052,570
Unrestricted	14,493,667	5,803,308	20,296,975
Total Net Position	<u>\$ 37,305,111</u>	<u>\$ 8,672,183</u>	<u>\$ 45,977,294</u>

**HOOPA VALLEY TRIBE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	<u>Program Revenues</u>				<u>Net (Expense) Revenue and Changes in Net Position</u>		
	<u>Expense</u>	<u>Indirect Cost Allocations</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Primary Government:							
Governmental Activities							
General government	\$ 11,666,732	\$ (1,298,747)	\$ 5,903,478	\$ 3,016,011	(1,448,496)	-	(1,448,496)
Natural resources development	6,864,654	614,417	-	7,876,463	397,391	-	397,391
Public safety	2,064,735	63,641	-	2,369,063	240,687	-	240,687
Public services	1,522,725	186,688	213,261	1,932,739	436,587	-	436,587
Social services	2,729,009	391,176	-	9,950,038	6,829,853	-	6,829,853
Culture and recreation	622,108	-	-	676,330	54,222	-	54,222
Education	3,369,724	42,825	-	3,127,880	(284,669)	-	(284,669)
Member distribution	36,255,544	-	-	-	(36,255,544)	-	(36,255,544)
Total Governmental Activities	<u>65,095,232</u>	<u>-</u>	<u>6,116,739</u>	<u>28,948,524</u>	<u>(30,029,969)</u>	<u>-</u>	<u>(30,029,969)</u>
Business-Type Activities							
Economic Development	16,841,934	-	13,658,641	-		(3,183,293)	(3,183,293)
Gaming Commission	167,251	-	2,850	-		(164,401)	(164,401)
Total business-type activities	<u>17,009,185</u>	<u>-</u>	<u>13,661,491</u>	<u>-</u>		<u>(3,347,694)</u>	<u>(3,347,694)</u>
Total Primary Government	<u>\$ 82,104,417</u>	<u>\$ -</u>	<u>\$ 19,778,230</u>	<u>\$ 28,948,524</u>	<u>(30,029,969)</u>	<u>(3,347,694)</u>	<u>(33,377,663)</u>
General Revenues:							
California Revenue Sharing					1,100,000	-	1,100,000
Interest					44,995	6,785	51,780
Gain on disposal of capital assets					15,000	-	15,000
Other income					835,680	27,263	862,943
Transfers in / (out)					27,879,215	(2,879)	27,876,336
Total general revenues and special items					29,874,890	31,169	29,906,059
Change in net position					(155,079)	(3,316,525)	(3,471,605)
Net position, beginning as restated					37,460,190	11,988,707	49,448,897
Net position, ending					<u>\$ 37,305,111</u>	<u>\$ 8,672,183</u>	<u>\$ 45,977,294</u>

Fund Financial Statements

**HOOPA VALLEY TRIBE
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013**

Special Revenue Fund

	General Fund	BIA 638	BOR 638	I H S 638	Timber Sale Obligation	EDA	Non-Major Programs	Total Governmental Activity
ASSETS								
Current Assets:								
Cash and Investments	\$ 7,963,105	\$ 3,416,375	\$ 1,635,454	\$ 240,917	\$ 5,087,185	\$ 1,172,343	\$ 2,185,878	\$ 21,701,257
Receivables (net of allowance for uncollectibles)	515,451	3	26	-	-	38,235	58,447	612,163
Receivables related party	2,174,820	-	-	-	-	-	-	2,174,820
Due from other governments	101,387	(20,764)	-	-	(79,325)	62	2,541,109	2,542,469
Deposits and prepaids	35,168	-	-	-	-	-	30,204	65,372
Due from other funds	(551,300)	(573,108)	(57,328)	(29,825)	368,583	85,540	(835,086)	(1,592,523)
Total current assets	\$ 10,238,629	\$ 2,822,506	\$ 1,578,153	\$ 211,092	\$ 5,376,444	\$ 1,296,180	\$ 3,980,554	\$ 25,503,557
LIABILITIES								
Current Liabilities:								
Accounts payable	\$ 482,988	\$ 214,219	\$ 185,470	\$ 227,359	\$ 54,819	\$ 162,063	\$ 843,610	\$ 2,170,527
Accrued payroll & related expenses	357,360	-	-	-	-	-	-	357,360
Unearned grant revenue	103,242	2,608,288	1,392,683	(16,266)	-	-	2,596,286	6,684,233
Due to other funds	-	-	-	-	-	-	-	-
Other current liabilities	1,010,814	-	-	-	-	-	-	1,010,814
Total current liabilities	1,954,404	2,822,506	1,578,153	211,093	54,819	162,063	3,439,896	10,222,934
FUND BALANCE								
Nonspendable: prepaid items	35,168	-	-	-	-	-	30,204	65,372
Restricted	-	-	-	-	5,321,625	1,134,117	312,771	6,768,513
Unassigned	8,249,057	-	-	-	-	-	197,682	8,446,739
Total fund balance	8,284,225	-	-	-	5,321,625	1,134,117	540,657	15,280,624
Total Liabilities and Fund Balance	\$ 10,238,629	\$ 2,822,506	\$ 1,578,153	\$ 211,092	\$ 5,376,444	\$ 1,296,180	\$ 3,980,554	\$ 25,503,557

**HOOPA VALLEY TRIBE
RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2013**

Fund Balances - total governmental funds \$ 15,280,624

Amounts reported for governmental activities in the
Statement of Net Position are different because:

Capital assets used in governmental activities are not financial
resources and therefore are not reported in the funds. 15,805,021

Internal service funds are used by management to charge the costs
of insurance to individual funds. The assets and liabilities of the
internal service funds are included in the governmental activities
in the statement of net assets. 5,839,351

Long-term assets are not financial resources and not available in the
current period and therefore, are not reported in the funds. 933,741

Long-term liabilities are not due and payable in the current period and,
therefore, are not reported in the funds. (553,626)

Net Position - governmental activities \$ 37,305,111

HOOPA VALLEY TRIBE
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Special Revenue Fund							Total Governmental Activity
	General Fund	BIA 638	BOR 638	I H S 638	Timber Sale Obligation	EDA	Non-Major Programs	
REVENUES								
Timber sales	\$ 1,809,864	-	-	-	-	-	-	1,809,864
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	1,467,818	7,367,812	2,986,731	7,394,820	612,972	(202,755)	10,421,125	30,048,524
Investment income	-	-	-	-	-	-	-	-
Interest	38,383	-	-	-	-	-	-	38,383
Rental income	132,421	-	-	-	-	-	-	132,421
Charges for services	165,566	-	-	-	-	-	213,261	378,828
Indirect cost recovery	3,088,762	-	-	-	-	-	-	3,088,762
Miscellaneous revenue	239,013	-	-	-	-	-	14,632	253,645
Total Revenues	6,941,827	7,367,812	2,986,731	7,394,820	612,972	(202,755)	10,649,019	35,750,426
EXPENDITURES								
Current:								
General government	6,790,634	2,045,739	-	-	-	-	158,416	8,994,789
Natural resource development	-	1,744,559	2,945,947	-	387,829	-	2,133,178	7,211,513
Public safety	-	1,355,916	-	-	-	-	711,335	2,067,250
Public services	-	66,366	-	-	-	67,203	1,528,682	1,662,251
Social services	-	35,823	-	567,424	-	-	2,485,542	3,088,789
Culture and recreation	-	594,853	-	-	-	-	17,673	612,527
Education	-	209,246	-	-	-	-	3,133,822	3,343,068
Per capita distribution	36,255,544	-	-	-	-	-	-	36,255,544
Debt service	-	-	-	-	-	-	-	-
Principal	244,513	-	-	-	-	-	-	244,513
Interest	7,256	-	-	-	-	-	-	7,256
Capital outlay	112,088	587,180	40,784	9,968	12,675	-	608,278	1,370,973
Total expenditures	43,410,035	6,639,682	2,986,731	577,392	400,504	67,203	10,776,926	64,858,473
Other Financing Sources (Uses)								
Transfer in	36,502,929	-	-	-	-	-	533,762	37,036,691
Transfer out	(1,157,422)	(728,130)	-	(6,817,428)	-	-	(454,496)	(9,157,476)
Total other financing sources (uses)	35,345,507	(728,130)	-	(6,817,428)	-	-	79,266	27,879,215
Net change in fund balances	(1,122,701)	-	-	-	212,468	(269,958)	(48,641)	(1,228,832)
Fund balances, beginning of year	9,406,926	-	-	-	5,109,157	1,404,075	589,297	16,509,455
Fund balances, end of year	\$ 8,284,225	\$ -	\$ -	\$ -	\$ 5,321,625	\$ 1,134,117	\$ 540,656	\$ 15,280,624

HOOPA VALLEY TRIBE
RECONCILIATION OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO
THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

Net change in fund balances - total governmental funds \$ (1,228,832)

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

Capital outlays are reported as expenditures in governmental funds. However,
in the Statement of Activities, the cost of these assets is depreciated over their
estimated useful lives:

Depreciation expense	(770,151)	
Capital outlay	<u>1,370,973</u>	600,822

Under the modified accrual basis of accounting used in the governmental
funds, expenditures are not recognized for transactions that are not normally
paid with expendable available resources. In the statement of activities,
however, which is presented on the accrual basis of accounting, expenses are
reported regardless of when the financial resources are available.

Decrease in compensated absences		110,918
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An internal service fund is used by management to charge the costs of
insurance to individual funds. The net expense of this internal service fund is
reported with governmental activities in the statement of activities.

117,498

Repayment of debt principal is an expenditure in the governmental funds, but
the repayment reduces long-term liabilities in the statement of net position

Principal repaid		244,513
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Change in net position of governmental activities		<u><u>\$ (155,079)</u></u>
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Proprietary Fund Financial Statements

**HOOPA VALLEY TRIBE
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2013**

	Business-type Activities						Governmental Activities	
	Mini Mart	Hoopa Forest Industries	Tribal Roads and Aggregate	Credit Division	Public Utilities Department	Other Non-Major Proprietary	Total Business Type Activities	Internal Service Fund
ASSETS								
Current Assets								
Cash and investments, unrestricted	\$ 902,366	\$ 1,016,638	\$ 48,218	\$ 566,665	\$ 1,246,511	\$ 162,189	\$ 3,942,588	\$ 2,825,153
Cash and investments, restricted	-	-	-	-	2,688	-	2,688	-
Receivables (net of allowance)	515,530	255,116	514,281	(24,064)	100,999	56,164	1,418,026	2,187,614
Receivables related party	-	-	-	-	-	71,102	71,102	287,608
Interest receivable	-	-	-	30,177	-	-	30,177	-
Due from Other Governments	-	-	-	-	-	-	-	-
Prepaid Insurance	16,312	-	-	-	-	-	16,312	103,626
Inventory	139,184	-	663,096	27,213	-	93,194	922,687	-
Due from other funds	(289,874)	(411,418)	(654,710)	(40,809)	355,131	(76,065)	(1,117,745)	2,710,268
Total current assets	1,283,518	860,337	570,885	559,183	1,705,329	306,584	5,285,836	8,114,268
Non-Current Assets								
Other assets								
Loans receivable	-	-	-	2,657,972	-	-	2,657,972	-
Capital assets								
Capital assets not subject to depreciation	10,000	98,345	-	-	-	-	108,345	-
Capital assets, net of depreciation	265,738	335,045	1,110,874	39,320	-	1,009,555	2,760,531	-
Total capital assets	275,738	433,390	1,110,874	39,320	-	1,009,555	2,868,876	-
Total Assets	1,559,256	1,293,727	1,681,759	3,256,475	1,705,329	1,316,139	10,812,684	8,114,268
LIABILITIES								
Current Liabilities								
Accounts payable	272,525	320,536	90,444	63,625	273,724	39,304	1,060,158	2,246,598
Accrued payroll and related expenses	-	88,255	-	-	13,459	-	101,714	68,335
Deferred revenue	-	-	-	-	-	3,557	3,557	-
Other current liabilities	430	249,031	-	-	-	7,525	256,986	(40,016)
Current liabilities payable from restricted assets								
Security Deposits	-	-	-	-	2,688	-	2,688	-
Total current liabilities	272,955	657,822	90,444	63,625	289,871	50,386	1,425,104	2,274,917
Non-Current Liabilities								
Compensated Absences	10,948	-	-	-	-	8,615	19,563	-
Notes payable	-	-	626,819	-	69,014	-	695,833	-
Total non-current liabilities	10,948	-	626,819	-	69,014	8,615	715,396	-
Total Liabilities	283,903	657,822	717,263	63,625	358,886	59,001	2,140,501	2,274,917
Net Position								
Net investment in capital assets	275,738	433,390	1,110,874	39,320	-	1,009,555	2,868,876	-
Unrestricted	999,615	202,515	(146,378)	3,153,529	1,346,443	247,582	5,803,306	5,839,351
Total Net Position	\$ 1,275,352	\$ 635,905	\$ 964,495	\$ 3,192,849	\$ 1,346,443	\$ 1,257,137	\$ 8,672,183	\$ 5,839,351

HOOPA VALLEY TRIBE
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Business-type Activities							Governmental
	Mini Mart	Hoopla Forest Industries	Tribal Roads and Aggregate	Credit Division	Public Utilities Department	Other Non-Major Proprietary	Total Business Type Activities	Internal Service Fund
OPERATING REVENUES								
Sale of goods and services	\$ 8,281,840	\$ 3,614,066	\$ 1,504,786	\$ -	\$ 1,233,735	\$ 186,408	\$ 14,820,836	\$ -
Rental income	-	-	-	1,000	184,330	431,724	617,054	-
Fees and licenses	-	-	-	-	605,408	9,601	615,009	-
Interest and loan fees	-	-	-	176,791	-	-	176,791	-
Insurance premiums	-	-	-	-	-	-	-	4,392,662
Miscellaneous	-	180,266	10,631	1,635	14,345	651	207,528	-
Total revenues	8,281,840	3,794,332	1,515,417	179,427	2,037,820	628,384	16,437,219	4,392,662
Less Cost of Sales	7,210,162	3,279,961	407,739	-	-	-	10,897,862	-
Gross Profit	1,071,678	514,370	1,107,679	179,427	2,037,820	628,384	5,539,357	4,392,662
OPERATING EXPENSES								
Salaries and wages	352,791	561,261	557,012	149,515	433,328	394,998	2,448,905	-
Professional services	-	1,640	76,552	7,346	832,685	53,013	971,235	-
Fringe benefits	81,745	224,088	181,117	40,925	141,217	85,722	754,815	-
Supplies	33,303	16,662	164,739	24,031	200,409	29,934	469,078	-
Repairs and maintenance	12,729	772	115,401	89	108,104	36,039	273,135	-
Utilities	45,187	19,913	32,167	4,308	130,460	74,284	306,318	-
Miscellaneous	20,550	33,667	4,656	(57,806)	12,413	6,158	19,639	922,027
Advertising and promotions	1,479	-	3,304	269	-	411	5,462	-
Equipment rental	-	-	35,440	5,355	148,032	-	188,827	-
Dues and subscriptions	71,421	5,405	25,885	13,876	11,032	7,472	135,091	-
Travel	1,623	337	11,938	3,222	6,118	2,114	25,352	-
Insurance	-	31,650	32,314	-	14,386	-	78,350	-
Postage and shipping	-	106	4,863	280	-	-	5,248	-
Rent	-	-	-	257	-	5,906	6,163	-
Claims paid	-	32,543	-	-	-	-	-	3,359,748
Depreciation / amortization	68,964	-	163,433	7,813	-	14,540	254,750	-
Bad debt expense	-	-	-	13,022	-	-	13,022	-
Total expenditures	689,792	928,043	1,408,820	212,501	2,038,185	710,592	5,987,934	4,281,775
Net Operating Income / (Loss)	381,885	(413,673)	(301,142)	(33,075)	(365)	(82,208)	(448,577)	110,887
NONOPERATING REVENUE / (LOSS)								
Gain on disposal of assets	-	(48,900)	-	-	-	-	(48,900)	-
Casualty loss	-	-	-	(47,673)	-	-	(47,673)	-
Interest expense	-	-	(37,953)	-	(6,364)	-	(44,317)	-
Investment income	2,035	2,842	30	2,705	1,666	350	9,627	6,611
Total other financing sources (uses)	2,035	(46,058)	(37,923)	(44,969)	(4,698)	350	(131,264)	6,611
Income (loss) before transfers	383,920	(459,731)	(339,065)	(78,043)	(5,063)	(81,858)	(579,840)	117,497
OTHER FINANCING SOURCES (USES)								
Transfer in	-	-	72,915	-	-	168,615	241,530	-
Transfer out	(300,000)	(2,565,191)	(72,915)	-	-	(40,109)	(2,978,215)	-
Total other financing sources (uses)	(300,000)	(2,565,191)	-	-	-	128,506	(2,736,685)	-
Change in net position	83,920	(3,024,922)	(339,065)	(78,043)	(5,063)	46,648	(3,316,525)	117,497
Net Position, beginning of year	1,191,432	3,660,827	1,303,560	3,270,893	1,351,506	1,210,489	11,988,708	5,721,853
Net Position, end of year	\$ 1,275,352	\$ 635,905	\$ 964,495	\$ 3,192,849	\$ 1,346,443	\$ 1,257,137	\$ 8,672,182	\$ 5,839,350

**HOOPA VALLEY TRIBE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	Business-type Activities							Governmental Activities
	Mini Mart	Hoopa Forest Industries	Tribal Roads and Aggregate	Credit Division	Public Utilities Department	Other Non-Major Proprietary	Total Business Type Activities	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers and other deposits	\$ 8,119,321	\$ 3,754,814	\$ 1,503,472	\$ 486,101	\$ 2,030,956	\$ 576,025	\$ 16,470,690	\$ 4,392,662
Other receipts	-	-	-	-	-	-	-	-
Payments to vendors	(7,716,637)	(3,513,231)	(977,494)	(48,209)	(2,866,983)	(523,748)	(15,646,300)	(4,321,791)
Payments to employees	(341,843)	(584,869)	(557,012)	(149,515)	(425,794)	(392,570)	(2,451,603)	-
Net Cash Provided by / (Used) by Operating Activities	<u>60,842</u>	<u>(343,286)</u>	<u>(31,033)</u>	<u>288,377</u>	<u>(1,261,821)</u>	<u>(340,293)</u>	<u>(1,627,213)</u>	<u>70,871</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Receipts from operating federal grants, and contracts	-	-	-	(21,593)	(1,210,190)	3,557	(1,228,226)	-
Transfers from other funds	(319,018)	(707,307)	231,557	34,555	2,508,758	390,825	2,139,370	(78,879)
Net Cash Provided by / (Used) for Noncapital Financing Activities	<u>(319,018)</u>	<u>(707,307)</u>	<u>231,557</u>	<u>12,962</u>	<u>1,298,568</u>	<u>394,382</u>	<u>911,144</u>	<u>(78,879)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Principal paid on related party note payable	-	-	(54,861)	-	(11,388)	-	(66,249)	-
Purchase and construction of capital assets	-	(271,461)	-	-	-	-	(271,461)	-
Proceeds from sale of assets	80,315	(48,900)	(88,877)	(46,205)	-	(24,762)	(128,429)	-
Net Cash Provided by / (Used) for Capital and Related Financing Activities	<u>80,315</u>	<u>(320,361)</u>	<u>(143,739)</u>	<u>(46,205)</u>	<u>(11,388)</u>	<u>(24,762)</u>	<u>(466,140)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES								
Interest expense	-	-	(37,953)	-	(6,364)	-	(44,317)	-
Interest income	2,035	2,842	30	2,705	1,666	350	9,627	6,611
Net Cash Provided by Investing Activities	<u>2,035</u>	<u>2,842</u>	<u>(37,923)</u>	<u>2,705</u>	<u>(4,698)</u>	<u>350</u>	<u>(34,690)</u>	<u>6,611</u>
Net Increase (Decrease) in Cash	(175,826)	(1,368,112)	18,861	257,838	20,662	29,677	(1,216,899)	(1,397)
CASH AND CASH EQUIVALENTS, beginning of year	<u>1,078,192</u>	<u>2,384,750</u>	<u>29,356</u>	<u>308,827</u>	<u>1,228,537</u>	<u>132,512</u>	<u>5,162,174</u>	<u>2,823,756</u>
CASH AND CASH EQUIVALENTS, ending of year	<u>902,366</u>	<u>1,016,638</u>	<u>48,218</u>	<u>566,665</u>	<u>1,249,199</u>	<u>162,189</u>	<u>3,945,276</u>	<u>2,825,153</u>
Reconciliation of operating income to net cash provided by operating activities:								
Net Operating Income / (Loss)	370,937	(413,673)	(301,143)	(33,075)	(365)	(82,208)	(459,525)	110,887
Adjustments to reconcile operating income to net cash provided (used) by operating activities								
Depreciation and amortization	68,964	32,543	163,433	7,813	-	14,540	287,293	-
Change in assets and liabilities (Increase) / decrease in asset accounts:								
Accounts receivable	(162,519)	(39,517)	(11,945)	58,219	(6,864)	(52,359)	(214,984)	-
Interest receivable	-	-	-	16,769	-	-	16,769	-
Prepaid expenses	-	-	-	-	-	-	-	-
Inventory	18,929	-	132,208	(27,213)	-	1	123,925	-
Loans receivable	-	-	-	244,709	-	-	244,709	-
Increase / (decrease) in liability accounts:								
Accounts payable	(257,796)	65,556	(13,588)	61,103	179,573	18,289	53,137	-
Accrued payroll and related liabilities	21,896	(23,608)	-	-	13,459	2,428	14,175	-
Other current liabilities	430	35,414	-	(39,948)	(1,447,624)	(240,984)	(1,692,712)	(40,016)
Net cash provided by operating activities	<u>60,842</u>	<u>(343,286)</u>	<u>(31,033)</u>	<u>288,377</u>	<u>(1,261,821)</u>	<u>(340,293)</u>	<u>(1,627,213)</u>	<u>70,871</u>

Fiduciary Fund Financial Statements

Hoop Valley Tribe
Statement of Net Position
Private Purpose Trust Fund
September 30, 2013

	<u>Minors'</u> <u>Trust</u>
Assets	
Restricted Cash	\$ 154,297
Total assets	<u>154,297</u>
Net position	
Held in trust for distribution	<u>154,297</u>
Total net position	<u><u>\$ 154,297</u></u>

Hoop Valley Tribe
Statement of Revenue, Expenses,
and Changes in Fund Net Position
Private Purpose Trust Fund
For the Period Ended September 30, 2013

	Minors' Trust
Additions	
Investment income	250
Total additions	250
Deductions	
Distributions	-
Total deductions	-
Net account activity before Tribal Contribution	250
Transfers in	45,647
Change in net assets held in trust for Minors' benefit and distribution	45,897
Net position, beginning of year	108,400
Net position, end of year	\$ 154,297

Notes to the Financial Statements

Note 1 - Description of Government and Summary of Significant Accounting Policies

I. Description of Government

The Hoopa Valley Tribe (the "Tribe") is a federally recognized sovereign Indian Tribe located on the Hoopa Indian Reservation in Hoopa California as established by Executive Order of June 23, 1876, and to such other lands as may hereafter be acquired by or for the Hoopa Valley Indians. The Tribe is governed by a Tribal Council which consists of a chairperson and seven (7) Tribal citizens, elected by the members of the Tribe to represent the seven traditional village sites. The Tribal Chairperson is elected by the membership to represent the membership as a whole.

II. The Reporting Entity

The Tribe's governmental policy-making body of the Tribe is the Tribal Council. The Office of Tribal Chairman is responsible for overseeing Tribal affairs within the confines of the Hoopa Valley Indian Reservation.

The Governmental Accounting Standards Board (GASB) has established criteria for determining the governmental reporting entity. The criteria set forth in Section 2100 and 2600 of the *Codification of Governmental Accounting and Financial Reporting Standards and Statement No. 14 (as amended) of the Governmental Accounting Standards Board: The Financial Reporting Entity*; are utilized to determine the reporting entity. These criteria include manifestation of oversight responsibility including financial accountability, appointment of a voting majority, imposition of will, financial benefit to or burden on the primary organization, and financial accountability as a result of fiscal dependency.

Blended component unit: Although separate legal entities, blended component units are in substance an integral part of the Tribe's operations. The Tribe applied the criteria of GASB Statement No. 14 to assess its financial statement reporting and determined that the K'ima:w Medical Center; the Lucky Bear Casino, Hoopa Valley Housing Authority, and Xontah Builders; which are governed by boards appointed by the Tribal Council and serve and benefit all Tribal members of the Tribe; are blended component units. The Tribe has elected to exclude the operations of the K'ima:w Medical Center; the Lucky Bear Casino; the Hoopa Valley Housing Authority; and the Xontah Builders from these financial statements. The results of the K'ima:w Medical Center; the Lucky Bear Casino; and the Hoopa Valley Housing Authority operations are separately presented in separate audited financial reports.

Discretely presented component units, on the other hand, are in a separate column in the statement of net position to emphasize that they are legally separate entity from the Tribe; the Tribe doesn't have any discretely presented component units.

III. Summary of Significant Accounting Policies

Accounting Standards

The financial statements of the Tribe have been prepared in accordance with generally accepted accounting principles in the United States of America (GAAP) applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial

reporting principles. The significant accounting and reporting policies and practices used by the Tribe are described below.

Basis of Presentation

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and transfers from business-type activities, are reported separately from business-type activities, which rely to a significant extent on fees and charges for services.

The statement of activities demonstrates the degree to which the *direct expenses* of a given function, or segment, are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. The Tribe allocates indirect costs using a negotiated rate applied to the direct cost base of the applicable program. These allocated expenses are removed from the general government function and are added to the applicable program's function on the statement of activities.

Program revenues include:

1. charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and
2. grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Revenues that are not classified as *program revenues*, including internally dedicated resources, are reported instead as *general revenues*.

Separate financial statements are provided for governmental, proprietary, and fiduciary funds; even though the latter are excluded from the government-wide financial statements. Major individual governmental and proprietary funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary and fiduciary fund financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred; regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as

Hoopa Valley Tribe
Notes to the Financial Statements
September 30, 2013

soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

Timber sales, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Tribe reports the following major governmental funds:

- *General fund*-The General fund is the Tribe's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- *Special revenue fund*-established to account for the Tribe's federal and state funded grant programs. The fund presents several Major programs and a column for nonmajor programs which is comprised of various federal and state programs. The fund includes:
 - *BIA Compact* — The BIA Compact program accounts for the resources received by the Tribe through a self-governance Annual Funding Agreement from the U.S. Department of the Interior, Bureau of Indian Affairs.
 - *BOR Compact* — The BOR Compact program accounts for the resources received by the Tribe through a self-governance Annual Funding Agreement from the U.S. Department of the Interior, Bureau of Reclamation.
 - *IHS Compact* — The IHS Compact program accounts for the resources received by the Tribe through a self-governance Annual Funding Agreement from the U.S. Department of Health and Human Services, Indian Health Services.
 - *Timber Sale Obligation* — The Timber Sale Obligation program contracts the sale of Tribal timber.
 - *EDA* — The Economic Development program accounts for the resources received by the Tribe through a grant from the U.S. Department of Commerce.

The Tribe reports the following major proprietary funds:

- *Mini-Mart* -The Mini-Mart program operates a gas and convenience store.
- *Hoopa Forest Industries* -The Hoopa Forest Industries program harvests the Tribe's timber and acts as a broker for the sale of timber.
- *Aggregate and Roads Department* —The department produces and distributes sand, gravel and concrete; oversees road maintenance and road construction
- *Credit* — The Credit program provides loan services to the local community.
- *Public Utilities* -The public utilities program maintains water and sewer for the local community; and operates a waste disposal site.

Hoopa Valley Tribe
Notes to the Financial Statements
September 30, 2013

Additionally, the Tribe reports the following fund types:

- *Internal Service Fund*-The Employee Benefits fund was established to account for amounts contributed by other Tribal funds and Tribal employees for a medical insurance program and other insurance coverage, including workman's compensation.
- *Agency fund* -Minors Trust fund accounts for historical Minors Trust fund that were denied transfer to the Individual Indian Money (IIM) accounts held by the Bureau of Indian Affairs in Albuquerque. These individuals are either non-compos-mentos; whereabouts unknown, deceased, or no longer minors.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Cash and Cash Equivalents

The Tribe's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments

In accordance with GASB Statement 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, the Tribe's investments are stated at fair value.

Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Inventory of Supplies - Governmental Funds

The costs of inventories are recorded as expenditures when purchased rather than when consumed.

Inventories - Proprietary Funds

Inventories are stated at cost, which is not in excess of market, using the first-in-first-out (FIFO) method. Costs represent invoice or production cost. Production cost includes material, labor, and overhead.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Tribe as assets with an initial, individual cost of more than \$2,500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business- type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment used in governmental activities and business-type activities are depreciated using the straight-line method over the following estimated useful lives:

Buildings	10-40	years
Improvements	5	years
Machinery and equipment	2-15	years
Furniture and fixtures	3-10	years
Infrastructure	5-15	years
Organizational costs	10	years

Compensated Absences

Compensated absences consist of vacation leave and calculated amount of sick leave earned by employees based on services already rendered. Annual leave maximum carryover is 160 hours. If the hours are in excess of the carryover amount, accrual or annual leave will cease until annual leave balance recedes to 160 hours or less at which time the accrual will again commence. Upon termination of employment, all unused and unforfeited vacation benefits are paid to employees. Accordingly, vacation benefits are accrued as a liability in the financial statements.

Employees may accumulate an unlimited number of sick-leave hours. Generally, sick- leave benefits provide for ordinary sick pay and are cumulative, but are forfeited upon termination of employment. Because sick-leave benefits do not vest with employees, a liability for sick-leave benefits is not accrued in the financial statements.

Long Term Obligations

In the government-wide 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 type statement of net assets.

In the fund financial statements long-term debt is recognized as a liability of a governmental fund when due. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund.

Investment Income

Investment income is composed of interest, dividends, and net changes in the fair value of applicable investments.

Net Position

Net position as presented in the Statement of Net Position, represent the difference between assets and liabilities. Net investment in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net investment in capital assets, net of related debt, excludes unspent debt proceeds. Net position is reported as restricted when there are limitations imposed on the use either through the motions approved by the Tribal Council, or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. There were no restrictions on net position at September 30, 2013.

Fund Balance Classifications

Fund balances of the governmental funds are reported separately within classifications based on a hierarchy of the constraints placed on the use of those resources. The classifications are based on the relative strength of the constraints that control how the specific amounts can be spent. The classifications are nonspendable, restricted, and unrestricted which includes committed, assigned, and unassigned fund balance classifications.

The nonspendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form such as inventories, or are legally or contractually required to be maintained intact. Restricted fund balances are those that have externally imposed restrictions on their usage by creditors, such as through debt covenants, grantors, contributors, or laws and regulations.

The unrestricted fund balance category is comprised of committed, assigned, and unassigned resources. Committed fund balances are self-imposed limitations approved by the Tribal Council, which is the highest level of decision-making authority within the Tribe. The constraints placed on committed fund balances can only be removed or changed by the Council through Tribal resolution. Assigned fund balances are resources constrained by the Tribe's intent to be used for specific purposes, but are neither restricted nor committed. The Tribal Council has authorized the finance director to make assignments of resources for a specific purpose.

The unassigned fund balance is the residual classification for the General fund and includes all spendable amounts not reported in the other classifications. Also, deficits in fund balances of the other governmental funds are reported as unassigned.

Estimates

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

Income Taxes

The Tribe is exempt from federal and state income tax because of its status as an Indian Tribal Government and it is not required to file federal and state income tax returns.

IV. Stewardship, compliance and accountability: Budgetary Data

The Tribe follows these procedures in establishing the expenditures budget data reported in the accompanying financial statements:

- The Fiscal Department and Tribal Chairperson, working with department directors, submits a proposed budget to the Tribe's Legislative Council for adoption. The Council adopts the budget as submitted or modifies the proposed budget before adopting it.
- Budget changes must be approved by the CFO, Tribal Chairperson &/or Tribal Council.
- Funded program budgets and changes are subject to funding agency approval.
- Appropriations lapse at year-end on the Tribe's funded budgets.
- The budget for the Tribe is adopted on a basis consistent with U.S. generally accepted accounting principles.

Note 2 – Reclassification and Prior Period Adjustment

Reclassifications to Net Position

Reclassification of the Tribe's gaming operations and the medical center, both of which are separately reported on, resulted in a reduction to beginning Net Position of \$1,349,995 and \$8,825,733, respectively; for a total reduction to beginning Net Position of \$10,175,728.

Adjustments to Net Position

Adjustments to grant accounting resulted in an increase to beginning Net Position of \$1,154,738; and adjustments to stale due to / due from resulted in an increase to beginning Net Position of \$ 4,388,434.

Note 3 – Detailed notes on all funds

A. Deposits and investments

Deposits

At September 30, 2013 the Tribe’s carrying amount and bank balance for deposits reported in the basic financial statements of the Tribe was as follows:

	Carrying Amount		Bank Balance
<i>Governmental Activities</i>			
Cash in Bank	\$ 23,640,299	\$	24,613,656
<i>Business-Type Activities</i>			
Cash in Bank	3,939,623		4,112,087
Petty Cash and cash on hand	5,653		-
	3,945,276		4,112,087
Total Cash in Bank	\$ 27,585,575	\$	28,725,743

The difference in the amount of the carrying amount as compared to the bank balance is attributable to outstanding checks that have been recorded into the books of the Tribe and mailed to vendors but not yet presented to the bank by the vendors. Deposits are carried at cost.

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the Tribe’s deposits may not be returned to it. The Tribe had funds on deposit that were collateralized under the financial institution’s public funds account, but this collateral is not held in the Tribe's name. The Tribe has not experienced any losses in such accounts and believes they are not exposed to any significant credit risk on cash and cash equivalents.

Pursuant to the Dodd-Frank Wall Street Reform and Consumer Protection Act, effective July 21, 2010 the standard maximum deposit insurance amount is \$250,000 per depositor, per insured depository institution. The Tribe maintained balances in excess of the \$250,000 standard FDIC coverage at banking institutions. Of the bank balances, \$612,756 was covered by Federal Depository Insurance, and \$345,015 was not collateralized or secured by any pledged securities.

Hoopa Valley Tribe
Notes to the Financial Statements
September 30, 2013

Investments

As of September 30, 2013, the Tribe had the following investments:

<i>Governmental Activities</i>	<i>Maturities</i>	<i>Fair Value</i>
Certificates of Deposit	6/6/14	\$ 97,976
Certificates of Deposit	9/1/13	55,139
Certificates of Deposit	11/10/13	141,054
Certificates of Deposit	12/1/13	123,391
Certificates of Deposit	9/30/13	129,876
Certificates of Deposit	10/1/13	118,072
Certificates of Deposit	10/29/13	122,557
Certificates of Deposit	11/20/13	<u>98,046</u>
Total Investments Governmental Activities		<u>\$ 886,111</u>

Interest Rate Risk. The Tribe does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. There are no regulations limiting the types of investments that the Tribe can make. The Tribe has no investment policy that would further limit its investment choices.

Concentration of Credit Risk. The Tribe places no limit on the amount it may invest in anyone issuer. Less than 1 percent of the Tribe's investments are in U.S. Treasury securities. The Tribe's investments are primarily held in Certificates of Deposit.

B. Accounts Receivable

At September 30, 2013 the Tribe's accounts receivable balances was as follows:

	<i>Governmental Activities</i>	<i>Business-Type Activities</i>
Accounts Receivable	\$ 3,340,458	\$ 1,559,173
Less: allowance for doubtful collection	<u>(578,882)</u>	<u>(141,147)</u>
	<u>\$ 2,761,576</u>	<u>\$ 1,418,026</u>

Hoopa Valley Tribe
Notes to the Financial Statements
September 30, 2013

C. Related Party Receivable

At September 30, 2013 the Tribe's accounts receivable balances was as follows:

	Receivable Program	Payable Program	Amount
<i>Governmental Activities</i>			
	General Fund	Housing Authority	\$ 5,354
		K'ima:w	22,033
		Modular	1,743,993
		Lucky Bear	403,440
	Internal Service Fund	Housing Authority	49,893
		K'ima:w	237,715
	<i>Total Governmental Activities</i>		<u>\$ 2,462,427</u>
<i>Business-Type Activities</i>			
	Proprietary Fund	Gaming Commission	\$ 71,102
	<i>Total Business-Type Activities</i>		<u>\$ 71,102</u>

D. Due from other governments

At September 30, 2013 the Tribe's grant receivable balances are as follows:

<i>Governmental Activities</i>		
U.S Department of Agriculture	\$	652,408
U.S Department of Commerce		52,726
U.S. Department of Housing and Urban Development		394,457
U.S. Department of Interior – BIA		(121,237)
U.S. Department of Interior – Bureau of Land Management		38,999
U.S. Department of Interior – Fish and Wildlife		43,920
U.S. Department of Justice		20,988
Equal Employment Opportunity Commission		19,915
Institute of Museum and Library Services		15,000
U.S. Environmental Protection Agency		10,846
U.S. Department of Education		287,138
U.S. Department of Health and Human Services		631,154
Corporation for National and Community Service		61,643
U.S. Department of Homeland Security		(59,424)
California Department of Education – Non-Major Programs		22,638
California Works – Non-Major Programs		81,447
California TANF – Non-Major Programs		282,538
Other federal non-profit sources – Non-Major Programs		101,387
Other non-federal non-profit sources – Non-Major Programs		5,927
Total Due from other governments	\$	<u>2,542,469</u>

Hoopa Valley Tribe
Notes to the Financial Statements
September 30, 2013

E. Loans receivable

At September 30, 2013 the Tribe's loans receivable balances are as follows

Governmental Activities

EDA Loan Fund receivable – related party

General fund program- records management	\$ 340,021
General fund program- fire management	637,820
General fund program- education	372,473
Subtotal loans receivable - interfund	<u>\$ 1,350,314</u>

EDA Loan Fund receivable – related party

Public Utility Department	\$ 69,014
Hoopa Valley Aggregate	626,819
Subtotal loans receivable - interfund	<u>\$ 695,833</u>

EDA Loan Fund receivable – related party

Housing Authority	\$ 7,230
Xontah Builders	121,800

Subtotal loans receivable – separately reported on entities 129,030

EDA Loan Fund receivable – commercial loans	291,136
EDA Loan Fund receivable – industrial loans	131,282
Less: allowance for doubtful collection	(313,540)
Subtotal loans receivable – other loans	<u>\$ 237,908</u>

Total Loan Receivable - EDA Loan Fund \$ 2,284,055

Business-Type Activities

Credit Division loans receivable – credit division construction	\$ 318,327
Credit Division loans receivable – other loans	2,339,645
Total Loan Receivable - Credit Division	<u>\$ 2,657,972</u>

Hoopa Valley Tribe
Notes to the Financial Statements
September 30, 2013

F. Capital Assets

At September 30, 2013 the Tribe's capital asset activity was as follows

	Beginning Balance	Increases	Decreases / Transfers	Ending Balances
<i>Governmental Activities</i>				
<i>Capital assets, not being depreciated</i>				
Construction in progress	\$ 4,658,772	\$ 427,744	\$ -	\$ 5,086,516
Land	1,518,787			1,518,787
Total capital assets, not being depreciated	<u>6,177,559</u>	<u>427,744</u>	<u>-</u>	<u>6,605,303</u>
<i>Capital assets, being depreciated</i>				
Buildings	10,005,433	10,000		10,015,433
Improvements	1,651,001	139,344		1,790,345
Machinery and equipment	12,585,588	786,962		13,362,406
Infrastructure	6,005,376	29,931		6,035,307
Total capital assets, being depreciated	<u>30,247,398</u>	<u>966,237</u>	<u>-</u>	<u>31,213,635</u>
Less accumulated depreciation				
Buildings	(4,823,862)	(194,334)		(5,018,196)
Improvements	(1,583,531)	(67,616)		(1,651,147)
Machinery and equipment	(12,188,769)	(460,152)		(12,648,921)
Infrastructure	(2,647,460)	(48,193)		(2,695,653)
Total accumulated depreciation	<u>(21,243,622)</u>	<u>(770,295)</u>	<u>-</u>	<u>(22,013,917)</u>
Total capital assets, being depreciated, net	<u>9,003,776</u>	<u>195,942</u>	<u>-</u>	<u>9,199,718</u>
Governmental activities capital assets, net	<u>\$ 15,181,335</u>	<u>\$ 623,686</u>	<u>\$ -</u>	<u>\$ 15,805,021</u>

Hoopa Valley Tribe
Notes to the Financial Statements
September 30, 2013

The Tribe's management charged \$ 770,295 in depreciation expense for the year ended September 30, 2013. The depreciation expense was charged to the following functions in the statement of activities:

Governmental Activities

General government	\$ 283,845
Natural resources development	267,559
Public safety	61,126
Public services	47,307
Social services	31,396
Culture and recreation	9,581
Education	69,481
Total depreciation charged	<u>\$ 770,295</u>

	Beginning Balance	Increases	Decreases / Transfers	Ending Balances
<i>Business-Type Activities</i>				
<i>Capital assets, not being depreciated</i>				
Land	\$ 112,683	\$ -	\$ (4,338)	\$ 108,345
Total capital assets, not being depreciated	<u>112,683</u>	<u>-</u>	<u>(4,338)</u>	<u>108,345</u>
<i>Capital assets, being depreciated</i>				
Buildings	5,378,291	-	(191,913)	5,186,378
Improvements	1,297,070	7,719	(180,120)	1,124,669
Machinery and equipment	7,366,541	58,193	(671,079)	6,753,655
Furniture and fixtures	169,128	10,539	(4,438)	175,229
Organizational costs	82,634	-	-	82,634
Total capital assets, being depreciated	<u>14,293,664</u>	<u>76,451</u>	<u>(1,047,550)</u>	<u>13,322,565</u>
Less accumulated depreciation				
Buildings	(4,226,495)	(52,559)	123,145	(4,155,909)
Improvements	(1,022,900)	(234,734)	1,154,446	(103,188)
Machinery and equipment	(6,105,205)	-	-	(6,105,205)
Furniture and fixtures	(140,228)	-	-	(140,228)
Organizational costs	(57,503)	-	-	(57,503)
Total accumulated depreciation	<u>(11,552,331)</u>	<u>(287,293)</u>	<u>1,277,591</u>	<u>10,562,033</u>
Total capital assets, being depreciated, net	<u>2,741,333</u>	<u>(210,842)</u>	<u>230,041</u>	<u>2,760,530</u>
Business-Type activities capital assets, net	<u>\$ 2,854,016</u>	<u>\$ (210,842)</u>	<u>\$ 225,703</u>	<u>\$ 2,868,875</u>

Hoopa Valley Tribe
Notes to the Financial Statements
September 30, 2013

The Tribe's management charged \$ 287,293 in depreciation expense for the year ended September 30, 2013.

G. Unearned Grant Revenue

At September 30, 2013 the unearned grant revenue was as follows:

Governmental Activities

U.S Department of Interior – BIA Compact	\$	2,608,288
U.S Department of Interior – I H S Compact		(16,266)
U.S Department of Interior – BOR Compact		1,392,683
Other non-federal non-profit sources – General Fund Programs		103,242
U.S Department of Interior – BIA Non-Major Programs		2,327,488
U.S. Department of Health and Human Services		48,665
U.S. Department of Education		1,551
California Department of Education – Non-Major Programs		52,483
Other non-federal non-profit sources – Non-Major Programs		166,097
Total unearned grant revenue	\$	<u>6,684,232</u>

Business-Type Activities

Other non-federal non-profit sources – Non-Major Programs	\$	3,557
	\$	<u>3,557</u>

H. Interfund balances

At September 30, 2013 the Tribe's interfund balances were as follows:

		Amount
<i>Governmental Activities</i>		
General Fund		(551,301)
Special Revenue Fund		(1,041,223)
Internal Service Fund		2,710,268
<i>Total Governmental Activities</i>	\$	<u>1,117,744</u>
<i>Business-Type Activities</i>		
Proprietary Fund	\$	1,117,744
<i>Total Business-Type Activities</i>	\$	<u>1,117,744</u>

Hoopa Valley Tribe
Notes to the Financial Statements
September 30, 2013

Due to / Due from transactions are used for short-term interfund loans. The outstanding balance is the result of a time lag between the date the grant revenue was received and the date the qualifying grant expenditure was made.

I. Changes in Long-term liabilities

At September 30, 2013 the Tribe's long-term liability activity was as follows

	Beginning Balance	Increases	Reductions	Ending Balances	Amounts Due within One Year	Amounts Due more than One Year
<i>Governmental Activities</i>						
Capital leases payable	11,952		(11,952)	-		
Compensated absences	654,399		(110,918)	543,481		
Notes payable	174,335		(174,335)	-		
Total Long-term debt	<u>840,686</u>	<u>-</u>	<u>(297,205)</u>	<u>543,481</u>		
 <i>Business-Type Activities</i>						
Compensated absences	-	19,563		19,563		
Total Long-term debt	<u>-</u>	<u>19,563</u>	<u>-</u>	<u>19,563</u>		

Note 4 – Other Information

A. Risk management

The Tribe is exposed to various risks of loss from theft, damage or destruction of assets; errors and omissions; and natural disasters. The Tribe has provided for these risks on a self-insurance basis to address the major risks such as property and general liability, and workers compensation. This program is accounted for as an internal service fund.

The Tribe has chosen to establish a risk financing fund for risks associated with the employee's health insurance plan and workman's compensation. The risk financing fund is accounted for as an internal service fund where assets are set aside for claim settlements. A premium is charged to each fund that accounts for part-time or full-time employees. The total charge allocated to each of the funds (the allocation is based upon the percentage of each fund's current-year payroll as it relates to total payroll of the Tribe) is calculated using trends in actual claims experience. Provisions are also made for unexpected and unusual claims. During 2013, the Hoopa Forest Industries (HFI) experienced a casualty loss due to fire damage to the building and equipment used for operations a loss of \$ 48,900 was recorded; HFI is in the process of rebuilding operations. Additionally, during 2013, the Credit department experienced a casualty loss due to fire damage to the building and equipment used for operations a loss of \$ 47,673 was recorded.

Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR). Claim liabilities are calculated considering the effects of inflation, recent claim settlement trend including frequency and amount of payouts and other economic and social factors. Changes in the balances of claims liabilities during the past two fiscal years are as follows:

	2013		2012
Unpaid claims, BOY	\$ 721,494	\$	659,202
Incurred claims (including IBNRs)	3,582,257		3,249,244
Claim payments	(3,186,952)		(3,186,952)
Unpaid claims, EOY	\$ 944,002	\$	721,494

The employee benefits fund provides, with certain limitations, health benefits (Comprehensive, major medical, and dental) to eligible employees on a self-insured basis.

The employee benefits fund has obtained reinsurance in connection with aggregate excess risk insurance and specific excess risk insurance. For aggregate excess risk insurance, the reinsurance company's limit of liability is 100 percent of paid aggregate losses which are in excess of the aggregate deductible amount. For specific excess risk insurance, the reinsurance

company's limit of liability is 100 percent of paid specific losses which are in excess of a specific deductible.

The operations of the trust are governed by an agreement and declaration of trust between it and the Tribe. The employee benefits fund may be terminated at any time by the Tribe by an instrument in writing, and upon prior notice to each participating member.

B. Commitments and contingent liabilities

The Tribe participates in federal and state grant programs. These programs are subject to financial and compliance audits by the grantor or its representative. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. The amount of expenditures that may be disallowed by the granting agency cannot be determined at this time, although it is believed by the Tribe that the amount, if any, would not be material to the accompanying basic financial statements.

C. Pension Plan

The Tribe sponsors a defined contribution plan which is administered by Principal Financial Group. The pension plan is provided to eligible Tribal employees who have been employed for at least three months, completed one thousand hours of service, and reached the age of eighteen. Employees can enter the plan on June 1 or December 1 after all eligibility requirements have been met.

Employees who choose to participate in the pension plan may contribute up to 20% of their salary. This contribution is fully vested with the employee. The Tribe will match 100% of all employee contributions up to 3.5%. The matching portion vests as follows:

Years of Service	<u>Amount Vested</u>
Less than 1	0%
1	20%
2	40%
3	60%
4	80%
5	100%

An employee may not withdraw their contribution until death, retirement, or termination of employment with the Tribe. Any forfeitures of the Tribe's matching contribution will be allocated to the remaining eligible employees.

During the plan year ended September 30, 2013, employee and Tribal contributions each totaled \$308,899 and \$203,972, respectively. The payroll for employees' covered by the plan for the year ended September 30, 2013, the Tribe's total payroll was \$12,114,674.

D. Shopping Center Leases

The Tribe's Shopping Center Enterprise program had leased out retail and commercial space under numerous agreements. The following schedule describes the terms of those agreements:

Lease Description	Lease Period	Monthly Payment
Ray's Food Place	Month-to-month	6,593
United States Post Office	Month-to-month	875
Lucky Bear Casino	Month-to-month	1,500

E. Major Customers of the Hoopa Forest Industries

The Hoopa Forest Industries' major customers during fiscal year 2013 were as follows:

Customer	Percent of Total Timber Sales
Sierra Pacific Industries	83%
Herbert Lumber	14%

F. Related Party Transactions

The Hoopa Forest Industries (HFI) Enterprise fund purchases standing timber from the Hoopa Valley Tribal Council. The amount of the purchases is paid to the Bureau of Indian Affairs and held in trust on behalf of the Tribe. Additionally, HFI receives road betterment and construction services from the Forestry Department. During 2013 HFI paid \$1,809,864 in stumpage fees and \$5,203 in related interest charges to the Bureau of Indian Affairs on behalf of the Tribe. In addition, HFI paid \$413,544 to the Hoopa Valley Tribal Council Forestry Department for forestry and road expenses.

The Forestry Department contracts with the Road Department to build and maintain roads in areas where trees will be cut. During 2013 the Roads Department recorded \$69,207 of revenue for work performed for the Forestry Department.

G. Subsequent Events

The management of the Tribe has evaluated subsequent events through September 12, 2014, the date on which the financial statements were available to be issued

Construction in progress:

Governmental Activities

The Tribe has construction in progress as of September 30, 2013, for the Bald Hill Water Project, Hoopa Forest Industries building and Credit Division building, and the Tribal Police Building.

Required Supplemental Information:

Budgetary Comparison Schedules

**HOOPA VALLEY TRIBE
BUDGETARY COMPARISON SCHEDULES - BIA 638
FOR THE YEAR END SEPTEMBER 30, 2013**

	BUDGET	ACTUAL	VARIANCE FAVORABLE / (UNFAVORABLE)
REVENUES			
Intergovernmental	\$ 8,083,637	\$ 7,367,812	\$ (715,825)
Total Revenues	<u>8,083,637</u>	<u>7,367,812</u>	<u>(715,825)</u>
EXPENDITURES			
Current:			
Salaries	2,589,043	2,174,384	414,659
Fringe Benefits	965,619	677,836	287,783
Travel and Training	94,895	43,611	51,284
Materials and Supplies	657,559	327,149	330,410
Printing, Postage and Office Expense	16,655	6,388	10,267
Telephone	52,228	45,683	6,545
Utilities	109,917	69,605	40,312
Contract Services	1,300,694	334,719	965,975
Equipment Expense	67,000	51,790	15,210
Miscellaneous Expense	-	-	-
Member Distribution	-	-	-
Rent	79,072	72,494	6,578
Repairs and Maintenance	205,622	87,838	117,784
Administrative overhead	75,132	57,927	17,205
Program Expense	362,511	316,394	46,117
Insurance Expense	-	-	-
Interest Expense	-	-	-
Indirect Cost	-	1,786,684	(1,786,684)
Capital outlay	765,733	587,180	178,553
Total expenditures	<u>7,341,680</u>	<u>6,639,682</u>	<u>701,998</u>
Other Financing Sources (Uses)			
Transfer in	-	-	-
Transfer out	(741,957)	(728,130)	13,827
Total other financing sources (uses)	(741,957)	(728,130)	13,827
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOOPA VALLEY TRIBE
BUDGETARY COMPARISON SCHEDULES - BOR 638
SEPTEMBER 30, 2013

	BUDGET	ACTUAL	FAVORABLE / (UNFAVORABLE)
REVENUES			
Intergovernmental	\$ 4,379,414	\$ 2,986,731	\$ (1,392,683)
Total Revenues	4,379,414	2,986,731	(1,392,683)
EXPENDITURES			
Current:			
Salaries	1,471,312	1,173,507	297,805
Fringe Benefits	556,860	362,836	194,024
Travel and Training	251,085	119,059	132,026
Materials and Supplies	236,872	55,035	181,837
Printing, Postage and Office Expense	-	-	-
Telephone	17,182	15,179	2,003
Utilities	14,680	11,995	2,685
Contract Services	1,111,214	676,309	434,905
Equipment Expense	57,994	20,963	37,031
Miscellaneous Expense	-	-	-
Member Distribution	-	-	-
Rent	-	-	-
Repairs and Maintenance	8,500	420	8,080
Administrative overhead	21,341	10,553	10,788
Program Expense	-	-	-
Insurance Expense	-	-	-
Interest Expense	-	-	-
Indirect Cost	500,091	500,091	-
Capital outlay	132,283	40,784	91,499
Total expenditures	4,379,414	2,986,731	1,392,683
Other Financing Sources (Uses)			
Transfer in	-	-	-
Transfer out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	\$ -	\$ -	\$ -

HOOPA VALLEY TRIBE
BUDGETARY COMPARISON SCHEDULES - I H S 638
SEPTEMBER 30, 2013

	BUDGET	ACTUAL	FAVORABLE / (UNFAVORABLE)
REVENUES			
Intergovernmental	\$ 7,414,436	\$ 7,394,820	\$ (19,616)
Total Revenues	<u>7,414,436</u>	<u>7,394,820</u>	<u>(19,616)</u>
EXPENDITURES			
Current:			
Salaries	346,128	304,605	41,523
Fringe Benefits	46,114	55,264	(9,150)
Travel and Training	79,115	98,629	(19,514)
Materials and Supplies	12,616	11,456	1,160
Printing, Postage and Office Expense	115	115	-
Telephone	7,918	6,984	934
Utilities	8,538	8,538	-
Contract Services	71,151	71,151	-
Equipment Expense	1,142	1,142	-
Miscellaneous Expense	-	-	-
Member Distribution	-	-	-
Rent	1,366	1,366	-
Repairs and Maintenance	2,690	2,600	90
Administrative overhead	1,748	3,941	(2,193)
Program Expense	4,234	1,634	2,600
Insurance Expense	-	-	-
Interest Expense	-	-	-
Indirect Cost	-	-	-
Capital outlay	81,000	9,968	71,032
Total expenditures	<u>663,875</u>	<u>577,393</u>	<u>86,482</u>
Other Financing Sources (Uses)			
Transfer in	-	-	-
Transfer out	(6,750,561)	(6,817,428)	(66,867)
Total other financing sources (uses)	<u>(6,750,561)</u>	<u>(6,817,428)</u>	<u>(66,867)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOOPA VALLEY TRIBE
BUDGETARY COMPARISON SCHEDULES - TIMBER SALES OBLIGATION PROGRAMS
SEPTEMBER 30, 2013

	BUDGET	ACTUAL	FAVORABLE / (UNFAVORABLE)
REVENUES			
Intergovernmental	\$ 612,972	\$ 612,972	\$ -
Total Revenues	612,972	612,972	-
EXPENDITURES			
Current:			
Salaries	57,886	-	57,886
Fringe Benefits	23,155	-	23,155
Travel and Training	-	-	-
Materials and Supplies	-	-	-
Printing, Postage and Office Expense	-	-	-
Telephone	-	-	-
Utilities	-	-	-
Contract Services	21,562	-	21,562
Equipment Expense	-	-	-
Miscellaneous Expense	-	-	-
Member Distribution	-	-	-
Rent	-	-	-
Repairs and Maintenance	-	-	-
Administrative overhead	-	-	-
Program Expense	5,263,908	387,829	4,876,079
Insurance Expense	-	-	-
Interest Expense	-	-	-
Indirect Cost	-	-	-
Capital outlay	-	12,675	(12,675)
Total expenditures	5,366,511	400,504	4,966,007
Other Financing Sources (Uses)			
Transfer in	-	-	-
Transfer out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	\$ (4,753,539)	\$ 212,469	\$ 4,966,007

HOOPA VALLEY TRIBE
BUDGETARY COMPARISON SCHEDULES - EDA PROGRAMS
SEPTEMBER 30, 2013

	BUDGET	ACTUAL	FAVORABLE / (UNFAVORABLE)
REVENUES			
Intergovernmental	(202,755) \$	(202,755) \$	-
Total Revenues	(202,755)	(202,755)	-
EXPENDITURES			
Current:			
Salaries	48,357	21,058	27,299
Fringe Benefits	12,000	6,184	5,816
Travel and Training	11,000	133	10,867
Materials and Supplies	3,651	1,680	1,971
Printing, Postage and Office Expense	650	94	556
Telephone	-	-	-
Utilities	-	-	-
Contract Services	9,500	-	9,500
Equipment Expense	-	-	-
Miscellaneous Expense	-	-	-
Member Distribution	-	-	-
Rent	6,000	1,000	5,000
Repairs and Maintenance	-	-	-
Administrative overhead	14,500	37,054	(22,554)
Program Expense	-	-	-
Insurance Expense	-	-	-
Interest Expense	-	-	-
Indirect Cost	-	-	-
Capital outlay	-	-	-
Total expenditures	105,658	67,203	38,455
Other Financing Sources (Uses)			
Transfer in	-	-	-
Transfer out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	(308,413) \$	(269,957) \$	38,455

Other Supplemental Information:

Combining Financial Statements – Governmental Funds

**HOOPA VALLEY TRIBE
COMBINING BALANCE SHEETS
GOVERNMENTAL FUNDS - GENERAL FUND PROGRAMS
SEPTEMBER 30, 2013**

	000	010	011	017	018	019	020	050
	Cash Clearing	General	General CO	Loan EDA	RSTF	State of Emergency	Indirect Cost	BIA Trust Funds
ASSETS								
Current Assets:								
Cash and Investments	\$ 1,164,659	\$ 595,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,425,904
Receivables (net of allowance for uncollectibles)	-	(109,929)	-	-	275,000	-	18	82,921
Receivables related party	-	2,174,820	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-
Deposits and prepaids	-	35,168	-	-	-	-	-	-
Due from other funds	(1,164,659)	2,251,856	75,235	(43,071)	375,832	-	(755,060)	55,663
Total current assets	\$ -	\$ 4,947,159	\$ 75,235	\$ (43,071)	\$ 650,832	\$ -	\$ (755,042)	\$ 5,564,488
LIABILITIES								
Current Liabilities:								
Accounts payable	\$ -	\$ 103,574	\$ -	\$ -	\$ 83,068	\$ 10,548	\$ 235,941	\$ -
Accrued payroll & related expenses	-	357,360	-	-	-	-	-	-
Unearned grant revenue	-	13,252	-	-	-	-	-	-
Due to other funds	-	627,197	-	-	16,297	-	351,802	-
Other current liabilities	-	1,010,814	-	-	-	-	-	-
Total current liabilities	-	2,112,198	-	-	99,365	10,548	587,743	-
FUND BALANCE								
Nonspendable: prepaid items	-	35,168	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Unassigned	-	2,799,794	75,235	(43,071)	551,466	(10,548)	(1,342,786)	5,564,488
Total fund balance	-	2,834,962	75,235	(43,071)	551,466	(10,548)	(1,342,786)	5,564,488
Total Liabilities and Fund Balance	\$ -	\$ 4,947,159	\$ 75,235	\$ (43,071)	\$ 650,832	\$ -	\$ (755,042)	\$ 5,564,488

**HOOPA VALLEY TRIBE
COMBINING BALANCE SHEETS
GOVERNMENTAL FUNDS - GENERAL FUND PROGRAMS
SEPTEMBER 30, 2013**

	051	055	056	057	058	080	354	370
	Trust Settlement	BIA 10% Stumpage	BIA Trust Funds Forest	Trust Rtn'd PC	TRUST IFLAA	Fund Raising	Benton Fdn	Dispatch
ASSETS								
Current Assets:								
Cash and Investments	\$ 551	\$ 695,177	\$ 2,132	\$ (1)	\$ 79,437	\$ -	\$ -	\$ -
Receivables (net of allowance for uncollectibles)	-	10,463	-	-	-	589	-	256,330
Receivables related party	-	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	1,499	-
Deposits and prepaids	-	-	-	-	-	-	-	-
Due from other funds	-	(39,742)	-	-	(61,421)	171,032	(1,499)	(357,303)
Total current assets	\$ 551	\$ 665,898	\$ 2,132	\$ (1)	\$ 18,016	\$ 171,622	\$ -	\$ (100,973)
LIABILITIES								
Current Liabilities:								
Accounts payable	\$ -	\$ (4,612)	\$ -	\$ -	\$ -	\$ 36,041	\$ -	\$ -
Accrued payroll & related expenses	-	-	-	-	-	-	-	-
Unearned grant revenue	-	-	-	-	79,139	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-
Total current liabilities	-	(4,612)	-	-	79,139	36,041	-	-
FUND BALANCE								
Nonspendable: prepaid items	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Unassigned	551	670,510	2,132	(1)	(61,123)	135,580	-	(100,973)
Total fund balance	551	670,510	2,132	(1)	(61,123)	135,580	-	(100,973)
Total Liabilities and Fund Balance	\$ 551	\$ 665,898	\$ 2,132	\$ (1)	\$ 18,016	\$ 171,622	\$ -	\$ (100,973)

**HOOPA VALLEY TRIBE
COMBINING BALANCE SHEETS
GOVERNMENTAL FUNDS - GENERAL FUND PROGRAMS
SEPTEMBER 30, 2013**

	401	402	405	411	419	421	427	515
	Humboldt Sponsors	HAC Perform	First Nations	Hupa Diction	HC Network	HCCFC	HAF Victor Trst	FMDS Plan
ASSETS								
Current Assets:								
Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables (net of allowance for uncollectibles)	-	-	-	-	-	-	-	59
Receivables related party	-	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	-
Due from other governments	(500)	5,500	(657)	-	(2,000)	-	1,000	96,544
Deposits and prepaids	-	-	-	-	-	-	-	-
Due from other funds	500	(5,500)	657	5,851	2,000	7,801	(1,000)	(78,177)
Total current assets	\$ -	\$ -	\$ -	\$ 5,851	\$ -	\$ 7,801	\$ -	\$ 18,427
LIABILITIES								
Current Liabilities:								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,427
Accrued payroll & related expenses	-	-	-	-	-	-	-	-
Unearned grant revenue	-	-	-	5,851	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-
Total current liabilities	-	-	-	5,851	-	-	-	18,427
FUND BALANCE								
Nonspendable: prepaid items	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	7,801	-	-
Total fund balance	-	-	-	-	-	7,801	-	-
Total Liabilities and Fund Balance	\$ -	\$ -	\$ -	\$ 5,851	\$ -	\$ 7,801	\$ -	\$ 18,427

**HOOPA VALLEY TRIBE
COMBINING BALANCE SHEETS
GOVERNMENTAL FUNDS - GENERAL FUND PROGRAMS
SEPTEMBER 30, 2013**

	548	602	998	999	
	Group Ins Admin	WCS JLIJ Intern	Capital Assets	Long Term Debt	Total General Fund
ASSETS					
Current Assets:					
Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ 7,963,105
Receivables (net of allowance for uncollectibles)	-	-	-	-	\$ 515,451
Receivables related party	-	-	-	-	\$ 2,174,820
Interest receivable	-	-	-	-	\$ -
Due from other governments	-	-	-	-	\$ 101,387
Deposits and prepaids	-	-	-	-	\$ 35,168
Due from other funds	-	5,000	-	-	\$ 443,996
Total current assets	\$ -	\$ 5,000	\$ -	\$ -	\$ 11,233,925
LIABILITIES					
Current Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 482,988
Accrued payroll & related expenses	-	-	-	-	\$ 357,360
Unearned grant revenue	-	5,000	-	-	\$ 103,242
Due to other funds	-	-	-	-	\$ 995,296
Other current liabilities	-	-	-	-	\$ 1,010,814
Total current liabilities	-	5,000	-	-	\$ 2,949,701
FUND BALANCE					
Nonspendable: prepaid items	-	-	-	-	\$ 35,168
Restricted	-	-	-	-	\$ -
Unassigned	-	-	-	-	\$ 8,249,057
Total fund balance	-	-	-	-	\$ 8,284,225
Total Liabilities and Fund Balance	\$ -	\$ 5,000	\$ -	\$ -	\$ 11,233,925

**HOOPA VALLEY TRIBE
COMBINING BALANCE SHEETS
GOVERNMENTAL FUNDS - BIA 638
SEPTEMBER 30, 2013**

	122 BIA Compact 97	104 BIA Compact 04	105 BIA Compact 05	106 BIA Compact 06	107 BIA Compact 07	108 BIA Compact 08	109 BIA Compact 09	100 BIA Compact 10
ASSETS								
Current Assets:								
Cash and Investments	\$ -	\$ 5	\$ 18	\$ 9	\$ 88,450	\$ 8	\$ 641,697	\$ 359,646
Receivables (net of allowance for uncollectibles)	-	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	-
Due from other governments	(20,764)	-	-	-	-	-	-	-
Deposits and prepaids	-	-	-	-	-	-	-	-
Due from other funds	21,408	21,397	4,402	70,201	35,409	8,883	(328,361)	(29,502)
Total current assets	644	21,403	4,420	70,210	123,859	8,891	313,336	330,144
LIABILITIES								
Current Liabilities:								
Accounts payable	644	-	-	-	975	2,573	75	(32,476)
Accrued payroll & related expenses	-	-	-	-	-	-	-	-
Unearned grant revenue	-	21,403	4,420	70,210	122,883	6,318	313,261	362,621
Due to other funds	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-
Total current liabilities	644	21,403	4,420	70,210	123,858	8,891	313,336	330,144
FUND BALANCE								
Nonspendable: prepaid items	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	-							
Total Liabilities and Fund Balance	\$ 644	\$ 21,403	\$ 4,420	\$ 70,210	\$ 123,859	\$ 8,891	\$ 313,336	\$ 330,144

**HOOPA VALLEY TRIBE
COMBINING BALANCE SHEETS
GOVERNMENTAL FUNDS - BIA 638
SEPTEMBER 30, 2013**

	101	102	103	
	BIA Compact	BIA Compact	BIA Compact	Total BIA 638
	11	12	13	
ASSETS				
Current Assets:				
Cash and Investments	\$ 592,533	\$ 570,859	\$ 1,163,150	\$ 3,416,375
Receivables (net of allowance for uncollectibles)	-	3	-	\$ 3
Interest receivable	-	-	-	\$ -
Due from other governments	-	-	-	\$ (20,764)
Deposits and prepaids	-	-	-	\$ -
Due from other funds	(86,947)	(16,039)	(273,959)	\$ (573,108)
Total current assets	<u>505,586</u>	<u>554,824</u>	<u>889,191</u>	<u>\$ 2,822,507</u>
LIABILITIES				
Current Liabilities:				
Accounts payable	24,516	41,477	176,434	\$ 214,219
Accrued payroll & related expenses	-	-	-	\$ -
Unearned grant revenue	481,070	513,347	712,756	\$ 2,608,288
Due to other funds	-	-	-	\$ -
Other current liabilities	-	-	-	\$ -
Total current liabilities	<u>505,586</u>	<u>554,824</u>	<u>889,191</u>	<u>\$ 2,822,506</u>
FUND BALANCE				
Nonspendable: prepaid items	-	-	-	\$ -
Restricted	-	-	-	\$ -
Unassigned	-	-	-	\$ -
Total fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Total Liabilities and Fund Balance	<u>\$ 505,586</u>	<u>\$ 554,824</u>	<u>\$ 889,191</u>	<u>\$ 2,822,506</u>

**HOOPA VALLEY TRIBE
COMBINING BALANCE SHEETS
GOVERNMENTAL FUNDS - BOR 638
SEPTEMBER 30, 2013**

	289 BOR Compact 11	281 BOR Compact 11	282 BOR Compact 12	283 BOR Compact 13	Total BOR 638
ASSETS					
Current Assets:					
Cash and Investments	\$ 87	\$ 44,974	\$ 249,960	\$ 1,340,434	\$ 1,635,454
Receivables (net of allowance for uncollectibles)	-	26	-	-	\$ 26
Interest receivable	-	-	-	-	\$ -
Due from other governments	-	-	-	-	\$ -
Deposits and prepaids	-	-	-	-	\$ -
Due from other funds	(87)	(19,411)	(152,057)	114,228	\$ (57,328)
Total current assets	-	25,589	97,902	1,454,662	\$ 1,578,153
LIABILITIES					
Current Liabilities:					
Accounts payable	-	7	97,902	87,561	\$ 185,470
Accrued payroll & related expenses	-	-	-	-	\$ -
Unearned grant revenue	-	25,582	-	1,367,101	\$ 1,392,683
Due to other funds	-	-	-	-	\$ -
Other current liabilities	-	-	-	-	\$ -
Total current liabilities	-	25,589	97,902	1,454,662	\$ 1,578,153
FUND BALANCE					
Nonspendable: prepaid items	-	-	-	-	\$ -
Restricted	-	-	-	-	\$ -
Unassigned	-	-	-	-	\$ -
Total fund balance	-	-	-	-	\$ -
Total Liabilities and Fund Balance	\$ -	\$ 25,589	\$ 97,902	\$ 1,454,662	\$ 1,578,153

**HOOPA VALLEY TRIBE
COMBINING BALANCE SHEETS
GOVERNMENTAL FUNDS - I H S 638
SEPTEMBER 30, 2013**

	114 I H S Compact 04	115 I H S Compact 05	116 I H S Compact 06	117 I H S Compact 07	118 I H S Compact 08	119 I H S Compact 09
ASSETS						
Current Assets:						
Cash and Investments	\$ 38,003	\$ 757	\$ 15,708	\$ 939	\$ 23	\$ 7
Receivables (net of allowance for uncollectibles)	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Deposits and prepaids	-	-	-	-	-	-
Due from other funds	(38,003)	(204)	(27,662)	(939)	(66,169)	(86,751)
Total current assets	-	553	(11,954)	-	(66,146)	(86,744)
LIABILITIES						
Current Liabilities:						
Accounts payable	-	-	-	-	-	-
Accrued payroll & related expenses	-	-	-	-	-	-
Unearned grant revenue	-	553	(11,954)	-	(66,146)	(86,744)
Due to other funds	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-
Total current liabilities	-	553	(11,954)	-	(66,146)	(86,744)
FUND BALANCE						
Nonspendable: prepaid items	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balance	-	-	-	-	-	-
Total Liabilities and Fund Balance	\$ -	\$ 553	\$ (11,954)	\$ -	\$ (66,146)	\$ (86,744)

**HOOPA VALLEY TRIBE
COMBINING BALANCE SHEETS
GOVERNMENTAL FUNDS - I H S 638
SEPTEMBER 30, 2013**

	110 I H S Compact 10	111 I H S Compact 11	112 I H S Compact 12	113 I H S Compact 13	Total I H S 638
ASSETS					
Current Assets:					
Cash and Investments	\$ 21	\$ 32,129	\$ 7,061	\$ 146,270	\$ 240,917
Receivables (net of allowance for uncollectibles)	-	-	-	-	\$ -
Interest receivable	-	-	-	-	\$ -
Due from other governments	-	-	-	-	\$ -
Deposits and prepaids	-	-	-	-	\$ -
Due from other funds	(200,688)	358,210	(33,073)	65,455	\$ (29,825)
Total current assets	(200,667)	390,339	(26,012)	211,724	211,092
LIABILITIES					
Current Liabilities:					
Accounts payable	-	95,183	-	132,176	\$ 227,359
Accrued payroll & related expenses	-	-	-	-	\$ -
Unearned grant revenue	(200,667)	295,156	(26,012)	79,549	\$ (16,266)
Due to other funds	-	-	-	-	\$ -
Other current liabilities	-	-	-	-	\$ -
Total current liabilities	(200,667)	390,339	(26,012)	211,724	\$ 211,093
FUND BALANCE					
Nonspendable: prepaid items	-	-	-	-	\$ -
Restricted	-	-	-	-	\$ -
Unassigned	-	-	-	-	\$ -
Total fund balance	-	-	-	-	\$ -
Total Liabilities and Fund Balance	\$ (200,667)	\$ 390,339	\$ (26,012)	\$ 211,724	\$ 211,093

**HOOPA VALLEY TRIBE
COMBINING BALANCE SHEETS
GOVERNMENTAL FUNDS - TIMBER SALES OBLIGATION PROGRAMS
SEPTEMBER 30, 2013**

	120	121	123	
	Timber Sales Obligation	TSO Timber Marketing	ETS Excess Timber Sales	Total Timber Sales Obligation
ASSETS				
Current Assets:				
Cash and Investments	\$ 5,087,185	\$ -	\$ -	\$ 5,087,185
Receivables (net of allowance for uncollectibles)	-	-	-	\$ -
Interest receivable	-	-	-	\$ -
Due from other governments	-	-	(79,325)	\$ (79,325)
Deposits and prepaids	-	-	-	\$ -
Due from other funds	361,160	24,265	-	\$ 385,425
Total current assets	<u>5,448,345</u>	<u>24,265</u>	<u>(79,325)</u>	<u>\$ 5,393,285</u>
LIABILITIES				
Current Liabilities:				
Accounts payable	34,841	19,978	-	\$ 54,819
Accrued payroll & related expenses	-	-	-	\$ -
Unearned grant revenue	-	-	-	\$ -
Due to other funds	16,842	-	-	\$ 16,842
Other current liabilities	-	-	-	\$ -
Total current liabilities	<u>51,683</u>	<u>19,978</u>	<u>-</u>	<u>\$ 71,661</u>
FUND BALANCE				
Nonspendable: prepaid items	-	-	-	\$ -
Restricted	5,396,663	4,287	(79,325)	\$ 5,321,625
Unassigned	-	-	-	\$ -
Total fund balance	<u>5,396,663</u>	<u>4,287</u>	<u>(79,325)</u>	<u>\$ 5,321,625</u>
Total Liabilities and Fund Balance	<u>\$ 5,448,346</u>	<u>\$ 24,265</u>	<u>\$ (79,325)</u>	<u>\$ 5,393,286</u>

**HOOPA VALLEY TRIBE
COMBINING BALANCE SHEETS
GOVERNMENTAL FUNDS - EDA PROGRAMS
SEPTEMBER 30, 2013**

	380 EDA Loan Fund	417 HUD EDA	Total EDA
ASSETS			
Current Assets:			
Cash and Investments	\$ 1,164,825	\$ 7,518	\$ 1,172,343
Receivables (net of allowance for uncollectibles)	38,129	106	\$ 38,235
Interest receivable	-	-	\$ -
Due from other governments	-	62	\$ 62
Deposits and prepaids	-	-	\$ -
Due from other funds	2,500	80,613	\$ 83,113
Total current assets	<u>1,205,455</u>	<u>88,298</u>	<u>\$ 1,293,753</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	81,387	80,676	\$ 162,063
Accrued payroll & related expenses	-	-	\$ -
Unearned grant revenue	-	-	\$ -
Due to other funds	8,342	(10,770)	\$ (2,427)
Other current liabilities	-	-	\$ -
Total current liabilities	<u>89,730</u>	<u>69,906</u>	<u>\$ 159,636</u>
FUND BALANCE			
Nonspendable: prepaid items	-	-	\$ -
Restricted	1,115,725	18,392	\$ 1,134,117
Unassigned	-	-	\$ -
Total fund balance	<u>1,115,725</u>	<u>18,392</u>	<u>\$ 1,134,117</u>
Total Liabilities and Fund Balance	<u>\$ 1,205,455</u>	<u>\$ 88,298</u>	<u>\$ 1,293,753</u>

**HOOPA VALLEY TRIBE
COMBINING BALANCE SHEETS
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013**

	517	519	593	630	633	520	636	675
	USDA							
	Food Distribution	Food Distribution	Child & Adult Food	NRCS Forestry	Bigfoot	Rural	Visitor	NFWF - Tributary
ASSETS								
Current Assets:								
Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables (net of allowance for uncollectibles)	-	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	-
Due from other governments	53,682	676	14,395	10,374	571	(318)	1,055	4,887
Deposits and prepaids	-	-	-	-	-	-	-	-
Due from other funds	(49,353)	-	(9,946)	53,806	(571)	318	(1,055)	-
Total current assets	4,329	676	4,449	64,180	-	-	-	4,887
LIABILITIES								
Current Liabilities:								
Accounts payable	4,329	676	4,449	64,180	-	-	-	4,887
Accrued payroll & related expenses	-	-	-	-	-	-	-	-
Unearned grant revenue	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-
Total current liabilities	4,329	676	4,449	64,180	-	-	-	4,887
FUND BALANCE								
Nonspendable: prepaid items	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	-	-	-	-	-	-	-	-
Total Liabilities and Fund Balance	\$ 4,329	\$ 676	\$ 4,449	\$ 64,180	\$ -	\$ -	\$ -	\$ 4,887

**HOOPA VALLEY TRIBE
COMBINING BALANCE SHEETS
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013**

	743	744	553	649	650	651	350	500
	USDA		DOC				HUD	
	EQIP AWEP	Water & Waste	Klamath River 2006	Salmon Recovery	Salmon Recovery 2011	Salmon Recovery 2012	ICDBG HUD ECF	CA HCD DRI
ASSETS								
Current Assets:								
Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables (net of allowance for uncollectibles)	-	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	-
Due from other governments	565,648	1,439	-	-	36,650	16,014	-	394,457
Deposits and prepaids	-	-	-	-	-	-	-	-
Due from other funds	(565,571)	(1,439)	-	-	(36,650)	(14,337)	12,300	(197,859)
Total current assets	77	-	-	-	-	1,677	12,300	196,598
LIABILITIES								
Current Liabilities:								
Accounts payable	77	-	-	-	-	1,677	12,300	196,598
Accrued payroll & related expenses	-	-	-	-	-	-	-	-
Unearned grant revenue	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-
Total current liabilities	77	-	-	-	-	1,677	12,300	196,598
FUND BALANCE								
Nonspendable: prepaid items	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	-	-	-	-	-	-	-	-
Total Liabilities and Fund Balance	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ 1,677	\$ 12,300	\$ 196,598

**HOOPA VALLEY TRIBE
COMBINING BALANCE SHEETS
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013**

	130	140	141 BIA	516	541	152	812	153 BIA
	Fire Suppression	BAER 2000	BAER 2002	IFLAA Bar Plan	HIP	New Road Construction	Road Construction	Road Construction
ASSETS								
Current Assets:								
Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,650,673	\$ 516,374	\$ 12,890
Receivables (net of allowance for uncollectibles)	790	-	-	-	-	-	(793)	-
Interest receivable	-	-	-	-	-	-	-	-
Due from other governments	(30,244)	-	(80,043)	79,138	-	-	-	-
Deposits and prepaids	-	-	-	-	-	-	-	-
Due from other funds	179,936	-	88,378	(79,138)	31,548	120,600	249,688	(12,890)
Total current assets	150,483	-	8,335	-	31,548	1,771,274	765,269	-
LIABILITIES								
Current Liabilities:								
Accounts payable	150,482	-	-	-	-	-	5,087	-
Accrued payroll & related expenses	-	-	-	-	-	-	-	-
Unearned grant revenue	-	-	8,335	-	31,548	1,771,274	516,331	-
Due to other funds	-	-	-	-	-	-	18,587	-
Other current liabilities	-	-	-	-	-	-	-	-
Total current liabilities	150,482	-	8,335	-	31,548	1,771,274	540,005	-
FUND BALANCE								
Nonspendable: prepaid items	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	225,264	-
Total fund balance	-	-	-	-	-	-	225,264	-
Total Liabilities and Fund Balance	\$ 150,483	\$ -	\$ 8,335	\$ -	\$ 31,548	\$ 1,771,274	\$ 765,269	\$ -

**HOOPA VALLEY TRIBE
COMBINING BALANCE SHEETS
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013**

	154	543	291	601	670	603	604	606
			BLM		BIA - Fish & Wildlife			
	ERFO 2006	ARRA Tribal Roads	Forestry	FISHER	FISHER 08	KB YOUTH	KBTYEE	Owl Mont
ASSETS								
Current Assets:								
Cash and Investments	\$ -	\$ 5,872	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables (net of allowance for uncollectibles)	9,188	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	-
Due from other governments	-	-	38,999	24,900	1,761	12,522	-	4,737
Deposits and prepaids	-	-	-	-	-	-	-	-
Due from other funds	(9,188)	(5,872)	(38,999)	(24,563)	(1,761)	(12,522)	-	-
Total current assets	-	-	-	337	-	-	-	4,737
LIABILITIES								
Current Liabilities:								
Accounts payable	-	-	-	337	-	-	-	4,737
Accrued payroll & related expenses	-	-	-	-	-	-	-	-
Unearned grant revenue	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-
Total current liabilities	-	-	-	337	-	-	-	4,737
FUND BALANCE								
Nonspendable: prepaid items	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	-	-	-	-	-	-	-	-
Total Liabilities and Fund Balance	\$ -	\$ -	\$ -	\$ 337	\$ -	\$ -	\$ -	\$ 4,737

**HOOPA VALLEY TRIBE
COMBINING BALANCE SHEETS
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013**

	290	297	298	300	302	356	301	359
	DOJ							
	Drug Prevention	Tribal Court Assistance	COPS Meth Initiative	COPS Hiring	COPS TRGP	Juvenile Drug Court	Arrest Policy	Tribal Court Enhancement
ASSETS								
Current Assets:								
Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables (net of allowance for uncollectibles)	-	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	-
Due from other governments	(21,360)	18,389	17,087	7,454	175	(22,191)	19,161	2,274
Deposits and prepaids	-	-	-	-	-	-	-	-
Due from other funds	21,360	(10,441)	(17,087)	(7,454)	(175)	22,191	(19,161)	(2,274)
Total current assets	-	7,947	-	-	-	-	-	-
LIABILITIES								
Current Liabilities:								
Accounts payable	-	7,947	-	-	-	-	-	-
Accrued payroll & related expenses	-	-	-	-	-	-	-	-
Unearned grant revenue	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-
Total current liabilities	-	7,947	-	-	-	-	-	-
FUND BALANCE								
Nonspendable: prepaid items	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	-	-	-	-	-	-	-	-
Total Liabilities and Fund Balance	\$ -	\$ 7,947	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**HOOPA VALLEY TRIBE
COMBINING BALANCE SHEETS
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013**

	547 EEOC	527 IMLS	360	368	366 EPA	367	374
	TERO	Library	SWAP 2013	SWAP 2012	CERCLA 2011-2012	Waste Clean Up	PPG 2012 - 2014
ASSETS							
Current Assets:							
Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables (net of allowance for uncollectibles)	34,375	-	-	-	-	-	79
Interest receivable	-	-	-	-	-	-	-
Due from other governments	19,915	15,000	6,953	883	1,218	3,029	(1,238)
Deposits and prepaids	-	-	-	-	-	-	-
Due from other funds	289,893	(9,000)	(6,953)	(883)	(461)	(3,029)	2,140
Total current assets	344,183	6,000	-	-	758	-	981
LIABILITIES							
Current Liabilities:							
Accounts payable	31,412	6,000	-	-	758	-	981
Accrued payroll & related expenses	-	-	-	-	-	-	-
Unearned grant revenue	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-
Total current liabilities	31,412	6,000	-	-	758	-	981
FUND BALANCE							
Nonspendable: prepaid items	-	-	-	-	-	-	-
Restricted	312,771	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balance	312,771	-	-	-	-	-	-
Total Liabilities and Fund Balance	\$ 344,183	\$ 6,000	\$ -	\$ -	\$ 758	\$ -	\$ 981

**HOOPA VALLEY TRIBE
COMBINING BALANCE SHEETS
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013**

	717 EPA	218	210	454 / 455	487 DOED	460	204	531 DHHS
	Bald Hill	NACTEP	HCATEP 2013	CSP Demonstration	Indian Disabilities	CSPPII	Adult Basic Ed	ANA SEDS
ASSETS								
Current Assets:								
Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables (net of allowance for uncollectibles)	-	954	-	-	-	-	-	36
Interest receivable	-	-	-	-	-	-	-	-
Due from other governments	-	108,750	6,790	26,746	116,697	28,154	-	64,802
Deposits and prepaids	-	-	-	-	-	-	-	-
Due from other funds	-	(63,282)	(6,790)	(23,479)	(43,137)	(21,003)	1,551	(43,566)
Total current assets	-	46,422	-	3,268	73,561	7,151	1,551	21,272
LIABILITIES								
Current Liabilities:								
Accounts payable	-	46,422	-	3,268	73,561	7,151	-	21,272
Accrued payroll & related expenses	-	-	-	-	-	-	-	-
Unearned grant revenue	-	-	-	-	-	-	1,551	-
Due to other funds	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-
Total current liabilities	-	46,422	-	3,268	73,561	7,151	1,551	21,272
FUND BALANCE								
Nonspendable: prepaid items	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	-	-	-	-	-	-	-	-
Total Liabilities and Fund Balance	\$ -	\$ 46,422	\$ -	\$ 3,268	\$ 73,561	\$ 7,151	\$ 1,551	\$ 21,272

**HOOPA VALLEY TRIBE
COMBINING BALANCE SHEETS
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013**

	532	416	544	565	566	567	530	317
	DHHS							
	Native Aspiration	Child & Family	TANF 2010	TANF 2011	TANF 2012	TANF 2013	LIHEAP	Child Dev 2006
ASSETS								
Current Assets:								
Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables (net of allowance for uncollectibles)	-	256	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	-
Due from other governments	-	60,049	71,108	-	147,933	34,680	-	-
Deposits and prepaids	-	-	-	-	-	-	-	-
Due from other funds	38,860	(56,884)	(55,265)	-	(140,318)	(32,826)	-	89
Total current assets	38,860	3,422	15,844	-	7,614	1,854	-	89
LIABILITIES								
Current Liabilities:								
Accounts payable	5,034	3,422	15,844	-	7,614	1,854	-	-
Accrued payroll & related expenses	-	-	-	-	-	-	-	-
Unearned grant revenue	33,827	-	-	-	-	-	-	89
Due to other funds	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-
Total current liabilities	38,860	3,422	15,844	-	7,614	1,854	-	89
FUND BALANCE								
Nonspendable: prepaid items	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	-	-	-	-	-	-	-	-
Total Liabilities and Fund Balance	\$ 38,860	\$ 3,422	\$ 15,844	\$ -	\$ 7,614	\$ 1,854	\$ -	\$ 89

**HOOPA VALLEY TRIBE
COMBINING BALANCE SHEETS
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013**

	318	319	311	331	332	333	381	397
	DHHS							
	Child Dev 2007	Child Dev 2008	Child Dev 2009	CCDBG 2011	CCDBG 2012	CCDBG 2013	Even Start 2008	Head Start 2007
ASSETS								
Current Assets:								
Cash and Investments	\$ 69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables (net of allowance for uncollectibles)	-	306	-	-	1,540	-	-	-
Interest receivable	-	-	-	-	-	-	-	-
Due from other governments	-	-	55,637	3,529	5,843	-	17,250	(1,612)
Deposits and prepaids	-	-	-	-	-	-	-	-
Due from other funds	14,965	(306)	(55,637)	(3,105)	(7,079)	-	(17,250)	1,612
Total current assets	15,034	-	-	424	305	-	-	-
LIABILITIES								
Current Liabilities:								
Accounts payable	-	-	-	424	305	-	-	-
Accrued payroll & related expenses	-	-	-	-	-	-	-	-
Unearned grant revenue	14,750	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-
Total current liabilities	14,750	-	-	424	305	-	-	-
FUND BALANCE								
Nonspendable: prepaid items	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Unassigned	284	-	-	-	-	-	-	-
Total fund balance	284	-	-	-	-	-	-	-
Total Liabilities and Fund Balance	\$ 15,034	\$ -	\$ -	\$ 424	\$ 305	\$ -	\$ -	\$ -

**HOOPA VALLEY TRIBE
COMBINING BALANCE SHEETS
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013**

	392	393	394	395	347	413	229	220
	DHHS						CNCS	
	Head Start 2010	Head Start 2012	Head Start 2013	Head Start 2014	Karuk CSBG 2012	Substance Abuse Prev	Americorp	TCCC
ASSETS								
Current Assets:								
Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables (net of allowance for uncollectibles)	-	-	-	363	-	-	65	-
Interest receivable	-	-	-	-	-	-	-	-
Due from other governments	-	295	-	121,638	-	50,000	(36,426)	49,517
Deposits and prepaids	-	-	-	-	-	-	-	-
Due from other funds	(295)	(1)	8,682	(112,512)	-	(50,000)	40,225	(36,522)
Total current assets	(295)	295	8,682	9,489	-	-	3,864	12,995
LIABILITIES								
Current Liabilities:								
Accounts payable	-	-	8,682	9,489	-	-	3,864	12,995
Accrued payroll & related expenses	-	-	-	-	-	-	-	-
Unearned grant revenue	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-
Total current liabilities	-	-	8,682	9,489	-	-	3,864	12,995
FUND BALANCE								
Nonspendable: prepaid items	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Unassigned	(295)	295	-	-	-	-	-	-
Total fund balance	(295)	295	-	-	-	-	-	-
Total Liabilities and Fund Balance	\$ (295)	\$ 295	\$ 8,682	\$ 9,489	\$ -	\$ -	\$ 3,864	\$ 12,995

**HOOPA VALLEY TRIBE
COMBINING BALANCE SHEETS
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013**

	221	690	514	435	647	328	313	314
		DHS			USFS			CDE Preschool
	TCCC	FEMA SANDY	FEMA DR 1628	National Archive	Forestry	Preschool 2008	Preschool 2011	Preschool 2012
ASSETS								
Current Assets:								
Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables (net of allowance for uncollectibles)	-	-	-	-	-	-	-	586
Interest receivable	-	-	-	-	-	-	-	-
Due from other governments	48,553	27,173	(95,533)	8,936	10,001	(1,656)	2,834	17,578
Deposits and prepaids	-	-	-	-	-	-	-	-
Due from other funds	(23,917)	(27,173)	95,533	(8,936)	(10,001)	1,656	(2,834)	(15,897)
Total current assets	24,636	-	-	-	-	-	-	2,267
LIABILITIES								
Current Liabilities:								
Accounts payable	24,636	-	-	-	-	-	-	-
Accrued payroll & related expenses	-	-	-	-	-	-	-	-
Unearned grant revenue	-	-	-	-	-	-	-	(68)
Due to other funds	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-
Total current liabilities	24,636	-	-	-	-	-	-	(68)
FUND BALANCE								
Nonspendable: prepaid items	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	2,335
Total fund balance	-	-	-	-	-	-	-	2,335
Total Liabilities and Fund Balance	\$ 24,636	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,267

**HOOPA VALLEY TRIBE
COMBINING BALANCE SHEETS
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013**

	315	316	322	323	325	329	330
				Child Dev		CDE Child Care	
	Preschool 2013	Child Dev 2014	CDE CRPM	Child Dev 2011	Child Dev 2010	Child Care 2012	Child Care 2013
ASSETS							
Current Assets:							
Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables (net of allowance for uncollectibles)	75	6,860	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-
Due from other governments	-	(23,682)	4,510	3,169	-	5,534	-
Deposits and prepaids	-	-	-	-	-	-	-
Due from other funds	13,102	18,125	(4,510)	(3,169)	996	(5,534)	5,056
Total current assets	13,177	1,303	-	-	996	-	5,056
LIABILITIES							
Current Liabilities:							
Accounts payable	13,177	1,303	-	-	57	-	5,056
Accrued payroll & related expenses	-	-	-	-	-	-	-
Unearned grant revenue	-	-	-	-	940	-	-
Due to other funds	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-
Total current liabilities	13,177	1,303	-	-	996	-	5,056
FUND BALANCE							
Nonspendable: prepaid items	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balance	-	-	-	-	-	-	-
Total Liabilities and Fund Balance	\$ 13,177	\$ 1,303	\$ -	\$ -	\$ 996	\$ -	\$ 5,056

**HOOPA VALLEY TRIBE
COMBINING BALANCE SHEETS
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013**

	321	304	306	307	310	309	409	447
	CDE Indian Education							
	CDE Reno & Repair	CDE In Ed Center	CDE Indian Ed	CDE 2011	CDE Non Pop 98	CDE Indian Ed	Humboldt Co Headwaters	RCCD MOU
ASSETS								
Current Assets:								
Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables (net of allowance for uncollectibles)	-	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	-
Due from other governments	-	-	3,253	-	-	-	11,097	-
Deposits and prepaids	-	-	-	-	-	-	-	-
Due from other funds	5,002	2,016	(3,253)	7,912	18,091	37,755	-	30,075
Total current assets	5,002	2,016	-	7,912	18,091	37,755	11,097	30,075
LIABILITIES								
Current Liabilities:								
Accounts payable	1,228	-	-	-	-	17,935	11,097	160
Accrued payroll & related expenses	-	-	-	-	-	-	-	-
Unearned grant revenue	3,774	2,016	-	7,912	18,091	19,820	-	29,914
Due to other funds	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-
Total current liabilities	5,002	2,016	-	7,912	18,091	37,755	11,097	30,075
FUND BALANCE								
Nonspendable: prepaid items	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	-	-	-	-	-	-	-	-
Total Liabilities and Fund Balance	\$ 5,002	\$ 2,016	\$ -	\$ 7,912	\$ 18,091	\$ 37,755	\$ 11,097	\$ 30,075

**HOOPA VALLEY TRIBE
COMBINING BALANCE SHEETS
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013**

	561	562	588	598	599	685	207
	CDSS		CPB				
	TANF State 560	TANF State 2014	CPB 2007	CPB 2012	CPB 2013	Regents of UC Davis	University of Montana
ASSETS							
Current Assets:							
Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables (net of allowance for uncollectibles)	-	3,766	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-
Due from other governments	-	282,538	-	-	-	4,000	-
Deposits and prepaids	-	30,204	-	-	-	-	-
Due from other funds	-	(296,773)	-	82,462	140,420	(4,000)	2,947
Total current assets	-	19,736	-	82,462	140,420	-	2,947
LIABILITIES							
Current Liabilities:							
Accounts payable	-	19,736	-	21,429	6,736	-	2,947
Accrued payroll & related expenses	-	-	-	-	-	-	-
Unearned grant revenue	-	-	-	-	133,684	-	-
Due to other funds	-	-	-	61,033	-	-	-
Other current liabilities	-	-	-	-	-	-	-
Total current liabilities	-	19,736	-	82,462	140,420	-	2,947
FUND BALANCE							
Nonspendable: prepaid items	-	30,204	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Unassigned	-	(30,204)	-	-	-	-	-
Total fund balance	-	-	-	-	-	-	-
Total Liabilities and Fund Balance	\$ -	\$ 19,736	\$ -	\$ 82,462	\$ 140,420	\$ -	\$ 2,947

**HOOPA VALLEY TRIBE
COMBINING BALANCE SHEETS
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013**

	292	245	246	299	355	482	
	Cal Works						
	Cal Works 2002	Cal Works 2011	Cal Works 2012	Family Preservation	KQED	CWRC	Total Non Major Programs
ASSETS							
Current Assets:							
Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,185,878
Receivables (net of allowance for uncollectibles)	-	-	-	-	-	-	\$ 58,447
Interest receivable	-	-	-	-	-	-	\$ -
Due from other governments	(5,262)	40,836	45,873	-	300	1,627	\$ 2,541,109
Deposits and prepaids	-	-	-	-	-	-	\$ 30,204
Due from other funds	5,262	(40,836)	(45,873)	2,500	(300)	(1,627)	\$ (755,466)
Total current assets	-	-	-	2,500	-	-	\$ 4,060,174
LIABILITIES							
Current Liabilities:							
Accounts payable	-	-	-	-	-	-	\$ 843,610
Accrued payroll & related expenses	-	-	-	-	-	-	\$ -
Unearned grant revenue	-	-	-	2,500	-	-	\$ 2,596,286
Due to other funds	-	-	-	-	-	-	\$ 79,620
Other current liabilities	-	-	-	-	-	-	\$ -
Total current liabilities	-	-	-	2,500	-	-	\$ 3,519,517
FUND BALANCE							
Nonspendable: prepaid items	-	-	-	-	-	-	\$ 30,204
Restricted	-	-	-	-	-	-	\$ 312,771
Unassigned	-	-	-	-	-	-	\$ 197,679
Total fund balance	-	-	-	-	-	-	540,654
Total Liabilities and Fund Balance	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ 4,060,173

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - GENERAL FUND PROGRAMS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	000	010	011	017	018	019	020	050
	Cash Clearing	General	General CO	Loan EDA	RSTF	State of Emergency	Indirect Cost	BIA Trust Funds
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,628,877
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,100,000	-	-	-
Investment income	-	-	-	-	-	-	-	-
Interest	-	29,492	-	-	-	-	-	7,574
Rental income	-	56,550	-	59,346	-	-	-	-
Charges for services	-	124,249	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	3,088,762	-
Miscellaneous revenue	-	143,158	-	-	-	-	-	-
Total Revenues	-	353,448	-	59,346	1,100,000	-	3,088,762	1,636,452
EXPENDITURES								
Current:								
General government	-	1,181,764	-	104,745	927,438	10,548	3,901,312	-
Natural resource development	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public services	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Per capita distribution	-	36,124,744	-	-	-	-	-	130,800
Debt service	-	-	-	-	-	-	-	-
Principal	-	-	-	-	244,513	-	-	-
Interest	-	-	-	-	7,256	-	-	-
Capital outlay	-	9,208	-	-	77,965	-	-	-
Total expenditures	-	37,315,716	-	104,745	1,257,171	10,548	3,901,312	130,800
Other Financing Sources (Uses)								
Transfer in	-	36,322,598	-	-	-	-	-	-
Transfer out	-	(125,960)	-	-	-	-	(178,712)	(513,200)
Total other financing sources (uses)	-	36,196,638	-	-	-	-	(178,712)	(513,200)
Net change in fund balances	-	(765,630)	-	(45,399)	(157,171)	(10,548)	(991,262)	992,452
Fund balances, beginning of year	-	3,600,592	75,235	2,328	708,638	-	(351,523)	4,572,036
Fund balances, end of year	\$ -	\$ 2,834,962	\$ 75,235	\$ (43,071)	\$ 551,466	\$ (10,548)	\$ (1,342,785)	\$ 5,564,488

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - GENERAL FUND PROGRAMS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	051	055	056	057	058	080	370	401	402
	Trust Settlement	BIA 10% Stumpage	BIA Trust Funds Forest	Trust Rtn'd PC	TRUST IFLAA	Fund Raising	Dispatch	Humboldt Sponsors	HAC Perform
REVENUES									
Timber sales	\$ -	\$ 180,986	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-
Interest	771	497	1	-	48	-	-	-	-
Rental income	-	-	-	-	-	16,525	-	-	-
Charges for services	-	-	-	-	-	41,318	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	95,855	-	-	-
Total Revenues	771	181,483	1	-	48	153,698	-	-	-
EXPENDITURES									
Current:									
General government	-	-	-	-	-	141,594	180,331	-	-
Natural resource development	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Public services	-	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-
Per capita distribution	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	141,594	180,331	-	-
Other Financing Sources (Uses)									
Transfer in	-	-	-	-	-	-	180,331	-	-
Transfer out	(220)	(339,330)	-	-	-	-	-	-	-
Total other financing sources (uses)	(220)	(339,330)	-	-	-	-	180,331	-	-
Net change in fund balances	551	(157,847)	1	-	48	12,104	-	-	-
Fund balances, beginning of year	-	828,357	2,131	(1)	(61,171)	123,476	(100,973)	-	-
Fund balances, end of year	\$ 551	\$ 670,510	\$ 2,132	\$ (1)	\$ (61,123)	\$ 135,581	\$ (100,973)	\$ -	\$ -

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - GENERAL FUND PROGRAMS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	405	411	419	421	427	515	548	602	998
	First Nations	Hupa Diction	HC Network	HCCFC	HAF Vietor Trst	FMDS Plan	Group Ins Admin	WCS JLIJ Intern	Capital Assets
REVENUES									
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	367,818	-	-	-
Investment income	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	367,818	-	-	-
EXPENDITURES									
Current:									
General government	-	-	-	-	-	342,903	-	-	-
Natural resource development	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Public services	-	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-
Per capita distribution	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	24,915	-	-	-
Total expenditures	-	-	-	-	-	367,818	-	-	-
Other Financing Sources (Uses)									
Transfer in	-	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	-	-	-	-	-
Fund balances, beginning of year	-	-	-	7,801	-	-	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ 7,801	\$ -	\$ -	\$ -	\$ -	\$ -

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - GENERAL FUND PROGRAMS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

999

	Long Term Debt	Total General Fund
REVENUES		
Timber sales	\$ -	\$ 1,809,864
Reforestation	-	-
Intergovernmental	-	\$ 1,467,818
Investment income	-	-
Interest	-	\$ 38,383
Rental income	-	\$ 132,421
Charges for services	-	\$ 165,566
Indirect cost recovery	-	\$ 3,088,762
Miscellaneous revenue	-	\$ 239,013
Total Revenues	-	6,941,827
EXPENDITURES		
Current:		
General government	-	\$ 6,790,634
Natural resource development	-	-
Public safety	-	-
Public services	-	-
Social services	-	-
Culture and recreation	-	-
Education	-	-
Per capita distribution	-	\$ 36,255,544
Debt service	-	-
Principal	-	\$ 244,513
Interest	-	\$ 7,256
Capital outlay	-	\$ 112,088
Total expenditures	-	43,410,035
Other Financing Sources (Uses)		
Transfer in	-	\$ 36,502,929
Transfer out	-	\$ (1,157,422)
Total other financing sources (uses)	-	35,345,507
Net change in fund balances	-	\$ (1,122,701)
Fund balances, beginning of year	-	\$ 9,406,926
Fund balances, end of year	\$ -	\$ 8,284,225

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
GOVERNMENTAL FUNDS - BIA 638
FOR THE YEAR END SEPTEMBER 30, 2013

	122	104	105	106	107	108	109	100	101
	BIA Compact 97	BIA Compact 04	BIA Compact 05	BIA Compact 06	BIA Compact 07	BIA Compact 08	BIA Compact 09	BIA Compact 10	BIA Compact 11
REVENUES									
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	975	42,051	129,152	395,202	426,995
Investment income	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	975	42,051	129,152	395,202	426,995
EXPENDITURES									
Current:									
General government	-	-	-	-	-	-	-	-	-
Natural resource development	-	-	-	-	-	26,076	70,561	61,523	97,279
Public safety	-	-	-	-	-	2,315	-	-	190,720
Public services	-	-	-	-	975	13,660	27,300	5,991	-
Social services	-	-	-	-	-	-	-	-	14,704
Culture and recreation	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	165
Per capita distribution	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	31,291	327,688	71,327
Total expenditures	-	-	-	-	975	42,051	129,152	395,202	374,195
Other Financing Sources (Uses)									
Transfer in	-	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-	(52,799)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(52,799)
Net change in fund balances	-	-	-	-	-	-	-	-	-
Fund balances, beginning of year	-	-	-	-	-	-	-	-	-
Fund balances, end of year	\$ -								

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
GOVERNMENTAL FUNDS - BIA 638
FOR THE YEAR END SEPTEMBER 30, 2013

	102 BIA Compact 12	103 BIA Compact 13	Total BIA 638
REVENUES			
Timber sales	\$ -	\$ -	\$ -
Reforestation	-	-	-
Intergovernmental	1,080,456	5,292,982	\$ 7,367,812
Investment income	-	-	-
Interest	-	-	-
Rental income	-	-	-
Charges for services	-	-	-
Indirect cost recovery	-	-	-
Miscellaneous revenue	-	-	-
Total Revenues	1,080,456	5,292,982	\$ 7,367,812
EXPENDITURES			
Current:			
General government	2,260	2,043,479	\$ 2,045,739
Natural resource development	294,439	1,194,681	\$ 1,744,559
Public safety	337,736	825,145	\$ 1,355,916
Public services	-	18,440	\$ 66,366
Social services	21,119	-	\$ 35,823
Culture and recreation	66,903	527,950	\$ 594,853
Education	-	209,081	\$ 209,246
Per capita distribution	-	-	-
Debt service	-	-	-
Principal	-	-	-
Interest	-	-	-
Capital outlay	109,242	47,632	\$ 587,180
Total expenditures	831,699	4,866,408	\$ 6,639,682
Other Financing Sources (Uses)			
Transfer in	-	-	\$ -
Transfer out	(248,757)	(426,574)	\$ (728,130)
Total other financing sources (uses)	(248,757)	(426,574)	\$ (728,130)
Net change in fund balances	-	-	\$ -
Fund balances, beginning of year	-	-	\$ -
Fund balances, end of year	\$ -	\$ -	\$ -

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - BOR 638
SEPTEMBER 30, 2013

	281	282	283	
	BOR	BOR	BOR	Total BOR 638
	Compact 11	Compact 12	Compact 13	
REVENUES				
Timber sales	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-
Intergovernmental	98,899	1,254,427	1,633,405	\$ 2,986,731
Investment income	-	-	-	-
Interest	-	-	-	-
Rental income	-	-	-	-
Charges for services	-	-	-	-
Indirect cost recovery	-	-	-	-
Miscellaneous revenue	-	-	-	-
Total Revenues	98,899	1,254,427	1,633,405	\$ 2,986,731
EXPENDITURES				
Current:				
General government	-	-	-	\$ -
Natural resource development	98,899	1,224,265	1,622,783	\$ 2,945,947
Public safety	-	-	-	-
Public services	-	-	-	-
Social services	-	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Per capita distribution	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	30,162	10,622	\$ 40,784
Total expenditures	98,899	1,254,427	1,633,405	\$ 2,986,731
Other Financing Sources (Uses)				
Transfer in	-	-	-	\$ -
Transfer out	-	-	-	-
Total other financing sources (uses)	-	-	-	\$ -
Net change in fund balances	-	-	-	-
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - I H S 638
SEPTEMBER 30, 2013

	114	115	116	117	118	119
	I H S Compact 04	I H S Compact 05	I H S Compact 06	I H S Compact 07	I H S Compact 08	I H S Compact 09
REVENUES						
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-
Intergovernmental	-	-	11,954	-	153,006	51,444
Investment income	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Rental income	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-
Total Revenues	-	-	11,954	-	153,006	51,444
EXPENDITURES						
Current:						
General government	-	-	-	-	-	-
Natural resource development	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public services	-	-	-	-	-	-
Social services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Per capita distribution	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-
Other Financing Sources (Uses)						
Transfer in	-	-	-	-	-	-
Transfer out	-	-	(11,954)	-	(153,006)	(51,444)
Total other financing sources (uses)	-	-	(11,954)	-	(153,006)	(51,444)
Net change in fund balances	-	-	-	-	-	-
Fund balances, beginning of year	-	-	-	-	-	-
Fund balances, end of year	\$ -					

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - I H S 638
SEPTEMBER 30, 2013

	110	111	112	113	
	I H S Compact 10	I H S Compact 11	I H S Compact 12	I H S Compact 13	Total I H S 638
REVENUES					
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-
Intergovernmental	284,520	-	355,218	6,538,677	\$ 7,394,820
Investment income	-	-	-	-	-
Interest	-	-	-	-	-
Rental income	-	-	-	-	-
Charges for services	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Total Revenues	284,520	-	355,218	6,538,677	\$ 7,394,820
EXPENDITURES					
Current:					
General government	-	-	-	-	\$ -
Natural resource development	-	-	-	-	\$ -
Public safety	-	-	-	-	\$ -
Public services	-	-	-	-	\$ -
Social services	23,509	-	-	543,916	\$ 567,424
Culture and recreation	-	-	-	-	\$ -
Education	-	-	-	-	\$ -
Per capita distribution	-	-	-	-	\$ -
Debt service	-	-	-	-	\$ -
Principal	-	-	-	-	\$ -
Interest	-	-	-	-	\$ -
Capital outlay	-	-	-	9,968	\$ 9,968
Total expenditures	23,509	-	-	553,884	\$ 577,392
Other Financing Sources (Uses)					
Transfer in	-	-	-	-	\$ -
Transfer out	(261,012)	-	(355,218)	(5,984,794)	\$ (6,817,428)
Total other financing sources (uses)	(261,012)	-	(355,218)	(5,984,794)	\$ (6,817,428)
Net change in fund balances	-	-	-	-	\$ -
Fund balances, beginning of year	-	-	-	-	-
Fund balances, end of year	\$ -				

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - TIMBER SALES OBLIGATION PROGRAMS
SEPTEMBER 30, 2013

	120	121	123	
	Timber Sales Obligation	TSO Timber Marketing	ETS Excess Timber Sales	Total Timber Sales Obligation
REVENUES				
Timber sales	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-
Intergovernmental	612,972	-	-	612,972
Investment income	-	-	-	-
Interest	-	-	-	-
Rental income	-	-	-	-
Charges for services	-	-	-	-
Indirect cost recovery	-	-	-	-
Miscellaneous revenue	-	-	-	-
Total Revenues	612,972	-	-	\$ 612,972
EXPENDITURES				
Current:				
General government	-	-	-	\$ -
Natural resource development	387,829	-	-	\$ 387,829
Public safety	-	-	-	\$ -
Public services	-	-	-	\$ -
Social services	-	-	-	\$ -
Culture and recreation	-	-	-	\$ -
Education	-	-	-	\$ -
Per capita distribution	-	-	-	\$ -
Debt service	-	-	-	\$ -
Principal	-	-	-	\$ -
Interest	-	-	-	\$ -
Capital outlay	-	-	12,675	\$ 12,675
Total expenditures	387,829	-	12,675	\$ 400,504
Other Financing Sources (Uses)				
Transfer in	-	-	-	\$ -
Transfer out	-	-	-	\$ -
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	225,143	-	(12,675)	\$ 212,468
Fund balances, beginning of year	5,171,519	4,287	(66,650)	5,109,157
Fund balances, end of year	\$ 5,396,663	\$ 4,287	\$ (79,325)	\$ 5,321,625

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - EDA PROGRAMS
SEPTEMBER 30, 2013

	380	417	
	EDA Loan Fund	HUD EDA	Total EDA
REVENUES			
Timber sales	\$ -	\$ -	\$ -
Reforestation	-	-	-
Intergovernmental	(202,755)	-	(202,755)
Investment income	-	-	-
Interest	-	-	-
Rental income	-	-	-
Charges for services	-	-	-
Indirect cost recovery	-	-	-
Miscellaneous revenue	-	-	-
Total Revenues	(202,755)	-	\$ (202,755)
EXPENDITURES			
Current:			
General government	-	-	\$ -
Natural resource development	-	-	\$ -
Public safety	-	-	\$ -
Public services	67,203	-	\$ 67,203
Social services	-	-	\$ -
Culture and recreation	-	-	\$ -
Education	-	-	\$ -
Per capita distribution	-	-	\$ -
Debt service	-	-	\$ -
Principal	-	-	\$ -
Interest	-	-	\$ -
Capital outlay	-	-	\$ -
Total expenditures	67,203	-	\$ 67,203
Other Financing Sources (Uses)			
Transfer in	-	-	\$ -
Transfer out	-	-	\$ -
Total other financing sources (uses)	-	-	-
Net change in fund balances	(269,958)	-	\$ (269,958)
Fund balances, beginning of year	1,385,683	18,392	\$ 1,404,075
Fund balances, end of year	\$ 1,115,725	\$ 18,392	\$ 1,134,117

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	517	519	593	630	633	520	636	675
	USDA							
	Food Distribution	Food Distribution	Child & Adult Food	NRCS Forestry	Bigfoot	Rural	Visitor	NFWF - Tributary
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	356,648	2,300	73,678	141,729	-	-	-	4,887
Investment income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total Revenues	356,648	2,300	73,678	141,729	-	-	-	4,887
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	4,887
Natural resource development	-	-	-	78,664	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public services	352,266	2,300	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Education	-	-	73,678	-	-	-	-	-
Per capita distribution	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Capital outlay	4,382	-	-	63,065	-	-	-	-
Total expenditures	356,648	2,300	73,678	141,729	-	-	-	4,887
Other Financing Sources (Uses)								
Transfer in	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	-	-	-	-
Fund balances, beginning of year	-	-	-	-	-	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	743	744	553	649	650	651	350	500
	USDA		DOC				HUD	
	EQIP AWEP	Water & Waste	Klamath River 2006	Salmon Recovery	Salmon Recovery 2011	Salmon Recovery 2012	ICDBG HUD ECF	CA HCD DRI
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	169,298	68,129	30,365	5,192	125,216	72,282	-	567,410
Investment income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total Revenues	169,298	68,129	30,365	5,192	125,216	72,282	-	567,410
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	-
Natural resource development	-	-	8,365	5,192	125,216	72,282	-	80,335
Public safety	-	-	-	-	-	-	-	-
Public services	169,298	68,129	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Per capita distribution	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	22,000	-	-	-	-	487,075
Total expenditures	169,298	68,129	30,365	5,192	125,216	72,282	-	567,410
Other Financing Sources (Uses)								
Transfer in	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	-	-	-	-
Fund balances, beginning of year	-	-	-	-	-	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	130	140	141	516	541	152	812	153
	BIA							
	Fire Suppression	BAER 2000	BAER 2002	IFLAA Bar Plan	HIP	New Road Construction	Road Construction	Road Construction
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	742,720	-	-	-	-	454,496	-	-
Investment income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total Revenues	742,720	-	-	-	-	454,496	-	-
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	-
Natural resource development	742,720	-	-	-	-	-	428,369	-
Public safety	-	-	-	-	-	-	-	-
Public services	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Per capita distribution	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	742,720	-	-	-	-	-	428,369	-
Other Financing Sources (Uses)								
Transfer in	-	-	-	-	-	-	454,496	-
Transfer out	-	-	-	-	-	(454,496)	-	-
Total other financing sources (uses)	-	-	-	-	-	(454,496)	454,496	-
Net change in fund balances	-	-	-	-	-	-	26,127	-
Fund balances, beginning of year	1	-	-	-	-	-	199,137	-
Fund balances, end of year	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,264	\$ -

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	154	543	291	601	670	603	604	606
	BIA		BLM	BIA - Fish & Wildlife				
	ERFO 2006	ARRA Tribal Roads	Forestry	FISHER	FISHER 08	KB YOUTH	KBTYEE	Owl Mont
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	-	-	96,491	24,900	1,761	17,602	6,000	4,737
Investment income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total Revenues	-	-	96,491	24,900	1,761	17,602	6,000	4,737
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	-
Natural resource development	-	-	96,491	24,900	1,761	17,602	-	4,737
Public safety	-	-	-	-	-	-	-	-
Public services	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	6,000	-
Per capita distribution	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	-	96,491	24,900	1,761	17,602	6,000	4,737
Other Financing Sources (Uses)								
Transfer in	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	-	-	-	-
Fund balances, beginning of year	-	-	-	-	-	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	290	297	298	300	302	356	301	359
	DOJ							
	Drug Prevention	Tribal Court Assistance	COPS Meth Initiative	COPS Hiring	COPS TRGP	Juvenile Drug Court	Arrest Policy	Tribal Court Enhancement
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	21,670	70,238	57,377	52,380	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total Revenues	21,670	70,238	57,377	52,380	-	-	-	-
EXPENDITURES								
Current:								
General government	-	70,238	-	-	-	-	-	-
Natural resource development	-	-	-	-	-	-	-	-
Public safety	-	-	57,377	52,380	-	-	-	-
Public services	-	-	-	-	-	-	-	-
Social services	21,670	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Per capita distribution	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	21,670	70,238	57,377	52,380	-	-	-	-
Other Financing Sources (Uses)								
Transfer in	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	-	-	-	-
Fund balances, beginning of year	-	-	-	-	-	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	547 EEOC	527 IMLS	360	368	366 EPA	367	374	717 EPA
	TERO	Library	SWAP 2013	SWAP 2012	CERCLA 2011-2012	Waste Clean Up	PPG 2012 - 2014	Bald Hill
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	26,000	6,000	29,210	17,069	107,181	-	278,293	29,987
Investment income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Charges for services	213,261	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total Revenues	239,261	6,000	29,210	17,069	107,181	-	278,293	29,987
EXPENDITURES								
Current:								
General government	-	-	-	17,069	-	-	-	-
Natural resource development	-	-	27,671	-	100,629	-	273,160	29,987
Public safety	-	-	-	-	-	-	-	-
Public services	125,680	6,000	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Education	188,362	-	-	-	-	-	-	-
Per capita distribution	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	1,539	-	6,552	-	5,133	-
Total expenditures	314,041	6,000	29,210	17,069	107,181	-	278,293	29,987
Other Financing Sources (Uses)								
Transfer in	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	(74,780)	-	-	-	-	-	-	-
Fund balances, beginning of year	387,551	-	-	-	-	-	-	-
Fund balances, end of year	\$ 312,771	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	218	210	454 / 455	487	460	204	531	532
	DOED						DHHS	
	NACTEP	HCATEP 2013	CSP Demonstration	Indian Disabilities	CSPPII	Adult Basic Ed	ANA SEDS	Native Aspiration
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	552,624	6,790	259,801	495,761	28,154	-	158,869	17,673
Investment income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total Revenues	552,624	6,790	259,801	495,761	28,154	-	158,869	17,673
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	-
Natural resource development	-	-	-	-	-	-	-	-
Public safety	-	-	-	495,761	-	-	-	-
Public services	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	17,673
Education	552,624	6,790	259,801	-	28,154	-	158,869	-
Per capita distribution	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	552,624	6,790	259,801	495,761	28,154	-	158,869	17,673
Other Financing Sources (Uses)								
Transfer in	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	-	-	-	-
Fund balances, beginning of year	-	-	-	-	-	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	416	544	565	566	567	530	317	318
	DHHS							
	Child & Family	TANF 2010	TANF 2011	TANF 2012	TANF 2013	LIHEAP	Child Dev 2006	Child Dev 2007
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	106,496	127,271	68,722	536,121	475,506	32,107	-	11
Investment income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	515	-	-	-	-
Total Revenues	106,496	127,271	68,722	536,636	475,506	32,107	-	11
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	-
Natural resource development	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public services	-	-	-	-	-	-	-	-
Social services	106,496	108,739	68,722	536,636	475,506	32,107	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Per capita distribution	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Capital outlay	-	18,532	-	-	-	-	-	-
Total expenditures	106,496	127,271	68,722	536,636	475,506	32,107	-	-
Other Financing Sources (Uses)								
Transfer in	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	-	-	-	11
Fund balances, beginning of year	-	-	-	-	-	-	-	272
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 283

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	319	311	331	332	333	381	397	392
	DHHS							
	Child Dev 2008	Child Dev 2009	CCDBG 2011	CCDBG 2012	CCDBG 2013	Even Start 2008	Head Start 2007	Head Start 2010
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	-	-	54,330	52,538	465	-	-	-
Investment income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total Revenues	-	-	54,330	52,538	465	-	-	-
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	-
Natural resource development	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public services	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Education	-	-	54,330	52,538	465	-	-	-
Per capita distribution	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	-	54,330	52,538	465	-	-	-
Other Financing Sources (Uses)								
Transfer in	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	-	-	-	-
Fund balances, beginning of year	-	-	-	-	-	-	-	(295)
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (295)

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	393	394	395	347	413	229	220	221
	DHHS					CNCS		CNCS
	Head Start 2012	Head Start 2013	Head Start 2014	Karuk CSBG 2012	Substance Abuse Prev	Americorp	TCCC	TCCC
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	-	1,158,712	171,070	26,696	-	105,817	538,561	48,553
Investment income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total Revenues	-	1,158,712	171,070	26,696	-	105,817	538,561	48,553
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	-
Natural resource development	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	105,817	-	-
Public services	-	-	-	26,696	-	-	538,561	48,553
Social services	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Education	-	1,158,712	171,070	-	-	-	-	-
Per capita distribution	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	1,158,712	171,070	26,696	-	105,817	538,561	48,553
Other Financing Sources (Uses)								
Transfer in	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	-	-	-	1
Fund balances, beginning of year	295	-	-	-	-	-	-	-
Fund balances, end of year	\$ 295	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	690	514	435	647	328	313	314	315
	DHS			USFS	CDE Preschool			CDE Pr
	FEMA	FEMA DR 1628	National Archive	Forestry	Preschool 2008	Preschool 2011	Preschool 2012	Preschool 2013
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	64,995	-	-	-	-	-	-	147,656
Investment income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total Revenues	64,995	-	-	-	-	-	-	147,656
EXPENDITURES								
Current:								
General government	64,995	-	-	-	-	-	-	-
Natural resource development	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public services	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	160,833
Per capita distribution	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	64,995	-	-	-	-	-	-	160,833
Other Financing Sources (Uses)								
Transfer in	-	-	-	-	-	-	-	13,177
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	13,177
Net change in fund balances	-	-	-	-	-	-	-	-
Fund balances, beginning of year	-	-	-	-	-	-	2,335	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,335	\$ -

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	316	322	323	325	329	330	321	304
	School	CDE Child Development		CDE Child Care				
	Child Dev 2014	CDE CRPM	Child Dev 2011	Child Dev 2010	Child Care 2012	Child Care 2013	CDE Reno & Repair	CDE In Ed Center
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	36,881	-	-	4,417	-	4,638	1,226	-
Investment income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-
Miscellaneous revenue	8,605	-	-	-	-	-	-	-
Total Revenues	45,486	-	-	4,417	-	4,638	1,226	-
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	1,226	-
Natural resource development	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public services	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Education	45,486	-	-	4,417	-	9,694	-	-
Per capita distribution	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	45,486	-	-	4,417	-	9,694	1,226	-
Other Financing Sources (Uses)								
Transfer in	-	-	-	-	-	5,056	-	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	5,056	-	-
Net change in fund balances	-	-	-	-	-	-	-	-
Fund balances, beginning of year	-	-	-	-	-	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	306	307	310	309	409	447	561	562
	CDE Indian Education						CDSS	
	CDE Indian Ed	CDE 2011	CDE Non Pop 98	CDE Indian Ed	Humboldt Co Headwaters	RCCD MOU	TANF State 560	TANF State 2014
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	107,289	11,097	94,711	847,614	282,538
Investment income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	4,567	945
Total Revenues	-	-	-	107,289	11,097	94,711	852,181	283,484
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	-
Natural resource development	-	-	-	-	11,097	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public services	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	852,181	283,484
Culture and recreation	-	-	-	-	-	-	-	-
Education	-	-	-	107,289	-	94,711	-	-
Per capita distribution	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	107,289	11,097	94,711	852,181	283,484
Other Financing Sources (Uses)								
Transfer in	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	-	-	-	-
Fund balances, beginning of year	-	-	-	-	-	1	-	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	588	598	599	685	207	292	245	246
	CPB					Cal Works		
	CPB 2007	CPB 2012	CPB 2013	Regents of UC Davis	University of Montana	Cal Works 2002	Cal Works 2011	Cal Works 2012
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	-	129,218	950	4,000	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total Revenues	-	129,218	950	4,000	-	-	-	-
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	-
Natural resource development	-	-	-	4,000	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public services	-	190,251	950	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Per capita distribution	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	190,251	950	4,000	-	-	-	-
Other Financing Sources (Uses)								
Transfer in	-	61,033	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	61,033	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	-	-	-	-
Fund balances, beginning of year	-	-	-	-	-	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	299	355	482	
	Family Preservation	KQED	CWRC	Total Non Major Programs
REVENUES				
Timber sales	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-
Intergovernmental	-	-	-	10,421,125
Investment income	-	-	-	-
Interest	-	-	-	-
Rental income	-	-	-	-
Charges for services	-	-	-	213,261
Indirect cost recovery	-	-	-	-
Miscellaneous revenue	-	-	-	14,632
Total Revenues	-	-	-	10,649,019
EXPENDITURES				
Current:				
General government	-	-	-	\$ 158,416
Natural resource development	-	-	-	\$ 2,133,178
Public safety	-	-	-	\$ 711,335
Public services	-	-	-	\$ 1,528,682
Social services	-	-	-	\$ 2,485,542
Culture and recreation	-	-	-	\$ 17,673
Education	-	-	-	\$ 3,133,822
Per capita distribution	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	608,278
Total expenditures	-	-	-	10,776,926
Other Financing Sources (Uses)				
Transfer in	-	-	-	\$ 533,762
Transfer out	-	-	-	\$ (454,496)
Total other financing sources (uses)	-	-	-	79,266
Net change in fund balances	-	-	-	\$ (48,641)
Fund balances, beginning of year	-	-	-	\$ 589,297
Fund balances, end of year	\$ -	\$ -	\$ -	\$ 540,656

Other Supplemental Information:

Combining Financial Statements – Proprietary Funds

**HOOPA VALLEY TRIBE
COMBINING STATEMENT OF NET POSITION
PROPRIETARY FUNDS - MINI MART
SEPTEMBER 30, 2013**

860

	Mini Mart		Total Mini Mart
ASSETS			
Current Assets			
Cash and investments	\$ 902,366	\$	902,366
Cash and investments, restricted	-	\$	-
Receivables (net of allowance)	515,530	\$	515,530
Receivables related party	-	\$	-
Interest receivable	-	\$	-
Due from Other Governments	-	\$	-
Prepaid Insurance	16,312	\$	16,312
Inventory	139,184	\$	139,184
Due from other funds	100,000	\$	100,000
Total current assets	1,673,392	\$	1,673,392
Non-Current Assets			
Other assets			
Loans	-	\$	-
Capital assets			
Capital assets not subject to depreciation	10,000	\$	10,000
Capital assets, net of depreciation	265,738	\$	265,738
Total capital assets	275,738	\$	275,738
Total Assets	1,949,130	\$	1,949,130
LIABILITIES			
Current Liabilities			
Accounts payable	272,525	\$	272,525
Accrued payroll and related expenses	-	\$	-
Deferred revenue	-	\$	-
Due to other funds	389,874	\$	389,874
Other current liabilities	430	\$	430
Current liabilities payable from restricted assets			
Security Deposits	-	\$	-
Total current liabilities	662,829	\$	662,829
Non-Current Liabilities			
Compensated Absenses	10,948	\$	10,948
Notes payable	-	\$	-
Total non-current liabilities	10,948	\$	10,948
Total Liabilities	673,777	\$	673,777
Net Position			
Net investment in capital assets	275,738	\$	275,738
Unrestricted	999,615	\$	999,615
Total Net Position	\$ 1,275,352	\$	1,275,352

**HOOPA VALLEY TRIBE
COMBINING STATEMENT OF NET POSITION
PROPRIETARY FUNDS - HOOPA FOREST INDUSTRIES
SEPTEMBER 30, 2013**

899

	Hoopa Forest Industries	Total Hoopa Forest Industries
ASSETS		
Current Assets		
Cash and investments	\$ 1,016,638	\$ 1,016,638
Cash and investments, restricted	-	-
Receivables (net of allowance)	255,116	\$ 255,116
Receivables related party	-	-
Interest receivable	-	-
Due from Other Governments	-	-
Prepaid Insurance	-	-
Inventory	-	-
Due from other funds	-	-
Total current assets	1,271,754	\$ 1,271,754
Non-Current Assets		
Other assets		
Loans	-	\$ -
Capital assets		
Capital assets not subject to depreciation	98,345	\$ 98,345
Capital assets, net of depreciation	335,045	\$ 335,045
Total capital assets	433,390	\$ 433,390
Total Assets	1,705,145	\$ 1,705,145
LIABILITIES		
Current Liabilities		
Accounts payable	320,536	\$ 320,536
Accrued payroll and related expenses	88,255	\$ 88,255
Deferred revenue	-	-
Due to other funds	411,418	\$ 411,418
Other current liabilities	249,031	\$ 249,031
Current liabilities payable from restricted assets		
Security Deposits	-	\$ -
Total current liabilities	1,069,240	\$ 1,069,240
Non-Current Liabilities		
Compensated Absences	-	\$ -
Notes payable	-	-
Total non-current liabilities	-	\$ -
Total Liabilities	1,069,240	\$ 1,069,240
Net Position		
Net investment in capital assets	433,390	\$ 433,390
Unrestricted	202,515	\$ 202,515
Total Net Position	\$ 635,905	\$ 635,905

**HOOPA VALLEY TRIBE
COMBINING STATEMENT OF NET POSITION
PROPRIETARY FUNDS- TRIBAL ROADS AND AGGREGATE
SEPTEMBER 30, 2013**

	811	810	
	Aggregate and Batch Plant	Road Maintenance and Construction	Total Tribal Roads and Aggregate
ASSETS			
Current Assets			
Cash and investments	\$ 48,047	\$ 172	\$ 48,218
Cash and investments, restricted	-	-	-
Receivables (net of allowance)	358,785	155,496	\$ 514,281
Receivables related party	-	-	-
Interest receivable	-	-	-
Due from Other Governments	-	-	-
Prepaid Insurance	-	-	-
Inventory	609,635	53,460	\$ 663,096
Due from other funds	(1,968,076)	1,431,907	\$ (536,169)
Total current assets	<u>(951,609)</u>	<u>1,641,035</u>	<u>\$ 689,426</u>
Non-Current Assets			
Other assets			
Loans	-	-	\$ -
Capital assets			
Capital assets not subject to depreciation	-	-	\$ -
Capital assets, net of depreciation	869,313	241,561	\$ 1,110,874
Total capital assets	<u>869,313</u>	<u>241,561</u>	<u>\$ 1,110,874</u>
Total Assets	<u>(82,296)</u>	<u>1,882,596</u>	<u>\$ 1,800,300</u>
LIABILITIES			
Current Liabilities			
Accounts payable	53,809	36,635	\$ 90,444
Accrued payroll and related expenses	-	-	-
Deferred revenue	-	-	-
Due to other funds	-	118,541	\$ 118,541
Other current liabilities	-	-	-
Current liabilities payable from restricted assets			
Security Deposits	-	-	\$ -
Total current liabilities	<u>53,809</u>	<u>155,176</u>	<u>\$ 208,985</u>
Non-Current Liabilities			
Compensated Absenses	-	-	\$ -
Notes payable	636,415	(9,596)	\$ 626,819
Total non-current liabilities	<u>636,415</u>	<u>(9,596)</u>	<u>\$ 626,819</u>
Total Liabilities	<u>690,224</u>	<u>145,580</u>	<u>\$ 835,804</u>
Net Position			
Net investment in capital assets	869,313	241,561	\$ 1,110,874
Unrestricted	(1,641,833)	1,495,455	\$ (146,378)
Total Net Position	<u>\$ (772,520)</u>	<u>\$ 1,737,016</u>	<u>\$ 964,495</u>

**HOOPA VALLEY TRIBE
COMBINING STATEMENT OF NET POSITION
PROPRIETARY FUNDS - CREDIT DIVISION
SEPTEMBER 30, 2013**

840

	Credit	Total Credit Division
ASSETS		
Current Assets		
Cash and investments	\$ 566,665	\$ 566,665
Cash and investments, restricted	-	-
Receivables (net of allowance)	(24,064)	\$ (24,064)
Receivables related party	-	-
Interest receivable	30,177	\$ 30,177
Due from Other Governments	-	-
Prepaid Insurance	-	-
Inventory	27,213	\$ 27,213
Due from other funds	(13,415)	\$ (13,415)
Total current assets	586,577	586,577
Non-Current Assets		
Other assets		
Loans receivable	2,657,972	\$ 2,657,972
Capital assets		
Capital assets not subject to depreciation	-	\$ -
Capital assets, net of depreciation	39,320	\$ 39,320
Total capital assets	39,320	\$ 39,320
Total Assets	3,283,869	\$ 625,897
LIABILITIES		
Current Liabilities		
Accounts payable	63,625	\$ 63,625
Accrued payroll and related expenses	-	-
Deferred revenue	-	-
Due to other funds	27,394	\$ 27,394
Other current liabilities	-	-
Current liabilities payable from restricted assets		
Security Deposits	-	\$ -
Total current liabilities	91,019	\$ 91,019
Non-Current Liabilities		
Compensated Absenses	-	\$ -
Notes payable	-	-
Total non-current liabilities	-	\$ -
Total Liabilities	91,019	\$ 91,019
Net Position		
Net investment in capital assets	39,320	\$ 39,320
Unrestricted	3,153,529	\$ 3,153,529
Total Net Position	\$ 3,192,849	\$ 3,192,849

**HOOPA VALLEY TRIBE
COMBINING STATEMENT OF NET POSITION
PROPRIETARY FUNDS - PUBLIC UTILITY DEPARTMENT
SEPTEMBER 30, 2013**

	001, 030, 035	035	706	713	714	725
	Utilities General	Waste Disposal	BIA O&M Irrig	I H S Waste Water	I H S Waste Water	I H S ENGINEERING
ASSETS						
Current Assets						
Cash and investments	\$ 1,246,511	\$ -	\$ -	\$ -	\$ -	\$ -
Cash and investments, restricted	2,688	-	-	-	-	-
Receivables (net of allowance)	98,057	2,941	-	-	-	-
Receivables related party	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	-	-
Prepaid Insurance	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Due from other funds	446,937	(65,896)	245	-	-	-
Total current assets	1,794,193	(62,954)	245	-	-	-
Non-Current Assets						
Other assets						
Loans	-	-	-	-	-	-
Capital assets						
Capital assets not subject to depreciation	-	-	-	-	-	-
Capital assets, net of depreciation	-	-	-	-	-	-
Total capital assets	-	-	-	-	-	-
Total Assets	1,794,193	(62,954)	245	-	-	-
LIABILITIES						
Current Liabilities						
Accounts payable	67,487	12,790	245	-	-	-
Accrued payroll and related expenses	13,459	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Due to other funds	219,357	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-
Current liabilities payable from restricted assets	2,688	-	-	-	-	-
Total current liabilities	302,992	12,790	245	-	-	-
Non-Current Liabilities						
Compensated Absenses	-	-	-	-	-	-
Notes payable	69,014	-	-	-	-	-
Total non-current liabilities	69,014	-	-	-	-	-
Total Liabilities	372,006	12,790	245	-	-	-
Net Position						
Net investment in capital assets	-	-	-	-	-	-
Unrestricted	1,422,188	(75,744)	-	-	-	-
Total Net Position	\$ 1,422,188	\$ (75,744)	\$ -	\$ -	\$ -	\$ -

**HOOPA VALLEY TRIBE
COMBINING STATEMENT OF NET POSITION
PROPRIETARY FUNDS - PUBLIC UTILITY DEPARTMENT
SEPTEMBER 30, 2013**

	727	730	735	739	741	Total Public Utilities Department
	I H S New & Improv	I H S New & Improv	I H S Existing	I H S Booster Stn	TRWP Expansion	
ASSETS						
Current Assets						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,246,511
Cash and investments, restricted	-	-	-	-	-	\$ 2,688
Receivables (net of allowance)	-	-	-	-	-	\$ 100,999
Receivables related party	-	-	-	-	-	\$ -
Interest receivable	-	-	-	-	-	\$ -
Due from Other Governments	-	-	-	-	-	\$ -
Prepaid Insurance	-	-	-	-	-	\$ -
Inventory	-	-	-	-	-	\$ -
Due from other funds	1,088	192,114	-	-	-	\$ 574,488
Total current assets	1,088	192,114	-	-	-	\$ 1,924,686
Non-Current Assets						
Other assets						
Loans	-	-	-	-	-	\$ -
Capital assets						
Capital assets not subject to depreciation	-	-	-	-	-	\$ -
Capital assets, net of depreciation	-	-	-	-	-	\$ -
Total capital assets	-	-	-	-	-	\$ -
Total Assets	1,088	192,114	-	-	-	\$ 1,924,686
LIABILITIES						
Current Liabilities						
Accounts payable	1,088	192,114	-	-	-	\$ 273,724
Accrued payroll and related expenses	-	-	-	-	-	\$ 13,459
Deferred revenue	-	-	-	-	-	\$ -
Due to other funds	-	-	-	-	-	\$ 219,357
Other current liabilities	-	-	-	-	-	\$ -
Current liabilities payable from restricted assets						
Security Deposits	-	-	-	-	-	\$ 2,688
Total current liabilities	1,088	192,114	-	-	-	\$ 509,228
Non-Current Liabilities						
Compensated Absences	-	-	-	-	-	\$ -
Notes payable	-	-	-	-	-	\$ 69,014
Total non-current liabilities	-	-	-	-	-	\$ 69,014
Total Liabilities	1,088	192,114	-	-	-	\$ 578,243
Net Position						
Net investment in capital assets	-	-	-	-	-	\$ -
Unrestricted	-	-	-	-	-	\$ 1,346,443
Total Net Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,346,443

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF NET POSITION
PROPRIETARY FUNDS - NON-MAJOR PROPRIETARY
SEPTEMBER 30, 2013

	833	801	820	825	802	803
	Newspaper	Eureka Rentals	Tsemeta Regeneration	Tish Tang Campground	Business Rentals TCCC	Mini Storage
ASSETS						
Current Assets						
Cash and investments	\$ 8,845	\$ 6,500	\$ -	\$ -	\$ -	\$ -
Cash and investments, restricted	-	-	-	-	-	-
Receivables (net of allowance)	11,093	3,364	-	-	-	23,429
Receivables related party	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	-	-
Prepaid Insurance	-	-	-	-	-	-
Inventory	-	-	93,194	-	-	-
Due from other funds	(10,410)	199,212	(29,427)	(51,007)	352,826	242,746
Total current assets	9,528	209,076	63,767	(51,007)	352,826	266,176
Non-Current Assets:						
Other assets						
Loans receivable	-	-	-	-	-	-
Capital assets						
Capital assets not subject to depreciation	-	-	-	-	-	-
Capital assets, net of depreciation	-	58,731	331,980	-	63,165	158,181
Total capital assets	-	58,731	331,980	-	63,165	158,181
Total Assets	9,528	267,807	395,747	(51,007)	415,991	424,357
LIABILITIES						
Current Liabilities						
Accounts payable	3,229	-	206	-	-	375
Accrued payroll and related expenses	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Other current liabilities	-	6,000	-	-	-	650
Current liabilities payable from restricted assets						
Security Deposits	-	-	-	-	-	-
Total current liabilities	3,229	6,000	206	-	-	1,025
Non-Current Liabilities						
Compensated Absences	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-
Total non-current liabilities	-	-	-	-	-	-
Total Liabilities	3,229	6,000	206	-	-	1,025
Net Position						
Net investment in capital assets	-	58,731	331,980	-	63,165	158,181
Unrestricted	6,299	203,076	63,561	(51,007)	352,826	265,151
Total Net Position	\$ 6,299	\$ 261,807	\$ 395,541	\$ (51,007)	\$ 415,991	\$ 423,332

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF NET POSITION
PROPRIETARY FUNDS - NON-MAJOR PROPRIETARY
SEPTEMBER 30, 2013

	805	865	549	871	635 / 629	Total Non-Major Proprietary
	Shopping Center	Tswenaldin Inn	CAIR	Gaming Commission	USDT / NACTA	
ASSETS						
Current Assets						
Cash and investments	\$ -	\$ 146,843	\$ -	\$ -	\$ -	\$ 162,189
Cash and investments, restricted	-	-	-	-	-	-
Receivables (net of allowance)	875	17,403	-	-	-	\$ 56,164
Receivables related party	-	-	-	71,102	-	\$ 71,102
Interest receivable	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	-	-
Prepaid Insurance	-	-	-	-	-	-
Inventory	-	-	-	-	-	\$ 93,194
Due from other funds	216,837	-	-	1,003	7,815	\$ 929,595
Total current assets	217,712	164,246	-	72,105	7,815	1,312,244
Non-Current Assets:						
Other assets						
Loans receivable	-	-	-	-	-	\$ -
Capital assets						
Capital assets not subject to depreciation	-	-	-	-	-	-
Capital assets, net of depreciation	98,277	299,221	-	-	-	\$ 1,009,555
Total capital assets	98,277	299,221	-	-	-	\$ 1,009,555
Total Assets	315,989	463,467	-	72,105	7,815	\$ 2,321,799
LIABILITIES						
Current Liabilities						
Accounts payable	38	34,351	-	1,105	-	\$ 39,304
Accrued payroll and related expenses	-	-	-	-	-	-
Deferred revenue	-	-	-	-	3,557	\$ 3,557
Due to other funds	(1)	1,005,660	-	-	-	\$ 1,005,660
Other current liabilities	875	-	-	-	-	\$ 7,525
Current liabilities payable from restricted ass						
Security Deposits	-	-	-	-	-	\$ -
Total current liabilities	913	1,040,012	-	1,105	3,557	\$ 1,056,046
Non-Current Liabilities						
Compensated Absenses	-	8,615	-	-	-	\$ 8,615
Notes payable	-	-	-	-	-	-
Total non-current liabilities	-	8,615	-	-	-	\$ 8,615
Total Liabilities	913	1,048,627	-	1,105	3,557	\$ 1,064,661
Net Position						
Net investment in capital assets	98,277	299,221	-	-	-	\$ 1,009,555
Unrestricted	216,800	(884,381)	-	71,000	4,257	\$ 247,582
Total Net Position	\$ 315,077	\$ (585,160)	\$ -	\$ 71,000	\$ 4,257	\$ 1,257,137

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS - MINI MART
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	860	
	<u>Mini Mart</u>	<u>Total Mini Mart</u>
OPERATING REVENUES		
Sale of goods and services	\$ 8,281,840	\$ 8,281,840
Rental income	-	-
Fees and licenses	-	-
Interest and loan fees	-	-
Miscellaneous	-	-
Total revenues	<u>8,281,840</u>	<u>\$ 8,281,840</u>
Less Cost of Sales	<u>7,210,162</u>	<u>\$ 7,210,162</u>
Gross Profit	<u>1,071,678</u>	<u>\$ 1,071,678</u>
OPERATING EXPENSES		
Salaries and wages	352,791	\$ 352,791
Professional services	-	-
Fringe benefits	81,745	\$ 81,745
Supplies	33,303	\$ 33,303
Repairs and maintenance	12,729	\$ 12,729
Utilities	45,187	\$ 45,187
Miscellaneous	20,550	\$ 20,550
Advertising and promotions	1,479	\$ 1,479
Equipment rental	-	-
Dues and subscriptions	71,421	\$ 71,421
Travel	1,623	\$ 1,623
Insurance	-	-
Postage and shipping	-	-
Rent	-	-
Depreciation / amortization	68,964	\$ 68,964
Bad debt expense	-	-
Total expenditures	<u>689,792</u>	<u>\$ 689,792</u>
Net Operating Income / (Loss)	381,885	\$ 381,885
NONOPERATING REVENUES		
Gain on disposal of assets	-	-
Casualty loss	-	-
Interest expense	-	-
Investment income	2,035	\$ 2,035
Total other financing sources (uses)	<u>2,035</u>	<u>\$ 2,035</u>
Income (loss) before transfers	383,920	\$ 383,920
OTHER FINANCING SOURCES (USES)		
Transfer in	-	-
Transfer out	(300,000)	\$ (300,000)
Total other financing sources (uses)	<u>(300,000)</u>	<u>\$ (300,000)</u>
Change in net position	83,920	\$ 83,920
Net Position, beginning of year	<u>1,191,432</u>	<u>\$ 1,191,432</u>
Net Position, end of year	<u>\$ 1,275,352</u>	<u>\$ 1,275,352</u>

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS - HOOPA FOREST INDUSTRIES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

899

	Hoopa Forest Industries	Total Hoopa Forest Industries
OPERATING REVENUES		
Sale of goods and services	\$ 3,614,066	\$ 3,614,066
Rental income	-	-
Fees and licenses	-	-
Interest and loan fees	-	-
Miscellaneous	180,266	180,266
Total revenues	3,794,332	\$ 3,794,332
Less Cost of Sales	3,279,961	\$ 3,279,961
Gross Profit	514,370	\$ 514,370
OPERATING EXPENSES		
Salaries and wages	561,261	\$ 561,261
Professional services	1,640	\$ 1,640
Fringe benefits	224,088	\$ 224,088
Supplies	16,662	\$ 16,662
Repairs and maintenance	772	\$ 772
Utilities	19,913	\$ 19,913
Miscellaneous	33,667	\$ 33,667
Advertising and promotions	-	-
Equipment rental	-	-
Dues and subscriptions	5,405	\$ 5,405
Travel	337	\$ 337
Insurance	31,650	\$ 31,650
Postage and shipping	106	\$ 106
Rent	-	-
Depreciation / amortization	32,543	\$ 32,543
Bad debt expense	-	-
Total expenditures	928,043	\$ 928,043
Net Operating Income / (Loss)	(413,673)	\$ (413,673)
NONOPERATING REVENUES		
Gain on disposal of assets	(48,900)	\$ (48,900)
Casualty loss	-	-
Interest expense	-	-
Investment income	2,842	\$ 2,842
Total other financing sources (uses)	(46,058)	\$ (46,058)
Income (loss) before transfers	(459,731)	\$ (459,731)
OTHER FINANCING SOURCES (USES)		
Transfer in	-	\$ -
Transfer out	(2,565,191)	\$ (2,565,191)
Total other financing sources (uses)	(2,565,191)	\$ (2,565,191)
Change in net position	(3,024,922)	\$ (3,024,922)
Net Position, beginning of year	3,660,827	\$ 3,660,827
Net Position, end of year	\$ 635,905	\$ 635,905

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS - TRIBAL ROADS AND AGGREGATE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	811	810	
	Aggregate and Batch Plant	Road Maintenance and Construction	Total Tribal Roads and Aggregate
OPERATING REVENUES			
Sale of goods and services	\$ 816,555	\$ 688,232	\$ 1,504,786
Rental income	-	-	\$ -
Fees and licenses	-	-	\$ -
Interest and loan fees	-	-	\$ -
Miscellaneous	10,631	-	\$ 10,631
Total revenues	<u>827,186</u>	<u>688,232</u>	<u>\$ 1,515,417</u>
Less Cost of Sales	407,739	-	\$ 407,739
Gross Profit	<u>419,447</u>	<u>688,232</u>	<u>\$ 1,107,679</u>
OPERATING EXPENSES			
Salaries and wages	217,604	339,408	\$ 557,012
Professional services	45,312	31,240	\$ 76,552
Fringe benefits	66,749	114,368	\$ 181,117
Supplies	(39,474)	204,213	\$ 164,739
Repairs and maintenance	84,296	31,105	\$ 115,401
Utilities	19,919	12,248	\$ 32,167
Miscellaneous	1,558	3,098	\$ 4,656
Advertising and promotions	2,341	963	\$ 3,304
Equipment rental	34,592	849	\$ 35,440
Dues and subscriptions	13,548	12,337	\$ 25,885
Travel	2,457	9,480	\$ 11,938
Insurance	9,233	23,081	\$ 32,314
Postage and shipping	4,863	-	\$ 4,863
Rent	-	-	\$ -
Depreciation / amortization	110,874	52,559	\$ 163,433
Bad debt expense	-	-	\$ -
Total expenditures	<u>573,871</u>	<u>834,949</u>	<u>\$ 1,408,820</u>
Net Operating Income / (Loss)	(154,424)	(146,718)	\$ (301,142)
NONOPERATING REVENUES			
Gain on disposal of assets	-	-	\$ -
Casualty loss	-	-	\$ -
Interest expense	(31,647)	(6,307)	\$ (37,953)
Investment income	30	-	\$ 30
Total other financing sources (uses)	<u>(31,617)</u>	<u>(6,307)</u>	<u>\$ (37,923)</u>
Income (loss) before transfers	(186,041)	(153,024)	\$ (339,065)
OTHER FINANCING SOURCES (USES)			
Transfer in	-	72,915	\$ 72,915
Transfer out	(72,915)	-	\$ (72,915)
Total other financing sources (uses)	<u>(72,915)</u>	<u>72,915</u>	<u>\$ -</u>
Change in net position	(258,956)	(80,109)	\$ (339,065)
Net Position, beginning of year	<u>(513,564)</u>	<u>1,817,125</u>	<u>\$ 1,303,560</u>
Net Position, end of year	<u>\$ (772,520)</u>	<u>\$ 1,737,016</u>	<u>\$ 964,495</u>

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS - CREDIT DIVISION
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	840		Total Credit
	Credit		Division
OPERATING REVENUES			
Sale of goods and services	\$ -		\$ -
Rental income	1,000		1,000
Fees and licenses	-		-
Interest and loan fees	176,791		176,791
Miscellaneous	1,635		1,635
Total revenues	<u>179,427</u>		<u>\$ 179,427</u>
Less Cost of Sales	-		-
Gross Profit	<u>179,427</u>		<u>\$ 179,427</u>
OPERATING EXPENSES			
Salaries and wages	149,515		\$ 149,515
Professional services	7,346		7,346
Fringe benefits	40,925		40,925
Supplies	24,031		24,031
Repairs and maintenance	89		89
Utilities	4,308		4,308
Miscellaneous	(57,806)		(57,806)
Advertising and promotions	269		269
Equipment rental	5,355		5,355
Dues and subscriptions	13,876		13,876
Travel	3,222		3,222
Insurance	-		-
Postage and shipping	280		280
Rent	257		257
Depreciation / amortization	7,813		7,813
Bad debt expense	13,022		13,022
Total expenditures	<u>212,501</u>		<u>\$ 212,501</u>
Net Operating Income / (Loss)	(33,075)		\$ (33,075)
NONOPERATING REVENUES			
Gain on disposal of assets	-		\$ -
Casualty loss	(47,673)		(47,673)
Interest expense	-		-
Investment income	2,705		2,705
Total other financing sources (uses)	<u>(44,969)</u>		<u>\$ (44,969)</u>
Income (loss) before transfers	(78,043)		(78,043)
OTHER FINANCING SOURCES (USES)			
Transfer in	-		\$ -
Transfer out	-		-
Total other financing sources (uses)	<u>-</u>		<u>\$ -</u>
Change in net position	(78,043)		\$ (78,043)
Net Position, beginning of year	<u>3,270,893</u>		<u>\$ 3,270,893</u>
Net Position, end of year	<u>\$ 3,192,849</u>		<u>\$ 3,192,849</u>

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS - PUBLIC UTILITY DEPARTMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	030	035	706	713	714	725
	<u>Utilities General</u>	<u>Waste Disposal</u>	<u>BIA O&M Irrig</u>	<u>I H S Waste Water</u>	<u>I H S Waste Water</u>	<u>I H S ENGINEERING</u>
OPERATING REVENUES						
Sale of goods and services	\$ 51,576	\$ -	\$ 79,433	\$ -	\$ 207,289	\$ 26,377
Rental income	184,330	-	-	-	-	-
Fees and licenses	335,565	269,844	-	-	-	-
Interest and loan fees	-	-	-	-	-	-
Miscellaneous	12,366	1,979	-	-	-	-
Total revenues	<u>583,837</u>	<u>271,823</u>	<u>79,433</u>	<u>-</u>	<u>207,289</u>	<u>26,377</u>
Less Cost of Sales	-	-	-	-	-	-
Gross Profit	<u>583,837</u>	<u>271,823</u>	<u>79,433</u>	<u>-</u>	<u>207,289</u>	<u>26,377</u>
OPERATING EXPENSES						
Salaries and wages	187,033	76,620	33,497	-	66,120	4,591
Professional services	18,906	118,693	-	-	-	20,319
Fringe benefits	61,368	25,796	11,578	-	23,435	1,467
Supplies	84,633	3,795	12,599	-	43,813	-
Repairs and maintenance	101,522	6,582	-	-	-	-
Utilities	128,016	2,444	-	-	-	-
Miscellaneous	11,087	1,326	-	-	-	-
Advertising and promotions	-	-	-	-	-	-
Equipment rental	4,652	1,170	21,760	-	73,921	-
Dues and subscriptions	1,506	526	-	-	-	-
Travel	5,964	-	-	-	-	-
Insurance	14,386	-	-	-	-	-
Postage and shipping	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Depreciation / amortization	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-
Total expenditures	<u>619,074</u>	<u>236,951</u>	<u>79,433</u>	<u>-</u>	<u>207,289</u>	<u>26,377</u>
Net Operating Income / (Loss)	(35,237)	34,872	-	-	-	-
NONOPERATING REVENUES						
Gain on disposal of assets	-	-	-	-	-	-
Casualty loss	-	-	-	-	-	-
Interest expense	(6,364)	-	-	-	-	-
Investment income	1,666	-	-	-	-	-
Total other financing sources (uses)	<u>(4,698)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income (loss) before transfers	(39,935)	34,872	-	-	-	-
OTHER FINANCING SOURCES (USES)						
Transfer in	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	(39,935)	34,872	-	-	-	-
Net Position, beginning of year	<u>1,462,122</u>	<u>(110,616)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Position, end of year	<u>\$ 1,422,188</u>	<u>\$ (75,744)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS - PUBLIC UTILITY DEPARTMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	727	730	735	739	741	Total Public Utilities Department
	I H S New & Improv	I H S New & Improv	I H S Existing	I H S Booster Stn	TRWP Expansion	
OPERATING REVENUES						
Sale of goods and services	\$ 119,083	\$ 749,238	\$ 740	\$ -	\$ -	\$ 1,233,735
Rental income	-	-	-	-	-	\$ 184,330
Fees and licenses	-	-	-	-	-	\$ 605,408
Interest and loan fees	-	-	-	-	-	\$ -
Miscellaneous	-	-	-	-	-	\$ 14,345
Total revenues	119,083	749,238	740	-	-	2,037,820
Less Cost of Sales	-	-	-	-	-	\$ -
Gross Profit	119,083	749,238	740	-	-	2,037,820
OPERATING EXPENSES						
Salaries and wages	23,883	41,247	339	-	-	\$ 433,328
Professional services	-	674,767	-	-	-	\$ 832,685
Fringe benefits	6,649	10,820	104	-	-	\$ 141,217
Supplies	39,339	16,231	-	-	-	\$ 200,409
Repairs and maintenance	-	-	-	-	-	\$ 108,104
Utilities	-	-	-	-	-	\$ 130,460
Miscellaneous	-	-	-	-	-	\$ 12,413
Advertising and promotions	-	-	-	-	-	\$ -
Equipment rental	40,058	6,174	297	-	-	\$ 148,032
Dues and subscriptions	9,000	-	-	-	-	\$ 11,032
Travel	154	-	-	-	-	\$ 6,118
Insurance	-	-	-	-	-	\$ 14,386
Postage and shipping	-	-	-	-	-	\$ -
Rent	-	-	-	-	-	\$ -
Depreciation / amortization	-	-	-	-	-	\$ -
Bad debt expense	-	-	-	-	-	\$ -
Total expenditures	119,083	749,238	740	-	-	\$ 2,038,185
Net Operating Income / (Loss)	-	-	-	-	-	\$ (365)
NONOPERATING REVENUES						
Gain on disposal of assets	-	-	-	-	-	\$ -
Casualty loss	-	-	-	-	-	\$ -
Interest expense	-	-	-	-	-	\$ (6,364)
Investment income	-	-	-	-	-	\$ 1,666
Total other financing sources (uses)	-	-	-	-	-	\$ (4,698)
Income (loss) before transfers	-	-	-	-	-	\$ (5,063)
OTHER FINANCING SOURCES (USES)						
Transfer in	-	-	-	-	-	\$ -
Transfer out	-	-	-	-	-	\$ -
Total other financing sources (uses)	-	-	-	-	-	-
Change in net position	-	-	-	-	-	\$ (5,063)
Net Position, beginning of year	-	-	-	-	-	\$ 1,351,506
Net Position, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,346,443

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS - NON-MAJOR PROPRIETARY
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	833	801	820	825	802	803
	Newspaper	Eureka Rentals	Tsemeta Regeneration	Tish Tang Campground	Business Rentals TCCC	Mini Storage
OPERATING REVENUES						
Sale of goods and services	\$ 152,838	\$ -	\$ 29,327	\$ -	\$ -	\$ -
Rental income	-	59,984	-	-	-	32,164
Fees and licenses	-	-	-	6,751	-	-
Interest and loan fees	-	-	-	-	-	-
Miscellaneous	203	-	-	-	-	-
Total revenues	<u>153,041</u>	<u>59,984</u>	<u>29,327</u>	<u>6,751</u>	<u>-</u>	<u>32,164</u>
Less Cost of Sales	-	-	-	-	-	-
Gross Profit	<u>153,041</u>	<u>59,984</u>	<u>29,327</u>	<u>6,751</u>	<u>-</u>	<u>32,164</u>
OPERATING EXPENSES						
Salaries and wages	94,235	-	29,901	10,093	-	-
Professional services	46,074	4,232	-	-	-	-
Fringe benefits	1,305	-	12,912	5,540	-	-
Supplies	-	-	866	317	-	-
Repairs and maintenance	-	13,815	-	1,850	-	-
Utilities	9,799	7,129	14,006	548	-	-
Miscellaneous	-	6,099	-	-	-	-
Advertising and promotions	-	58	-	-	-	-
Equipment rental	-	-	-	-	-	-
Dues and subscriptions	1,063	-	460	-	-	-
Travel	1,430	-	-	-	-	-
Insurance	-	-	-	-	-	-
Postage and shipping	-	-	-	-	-	-
Rent	5,400	-	-	-	-	-
Depreciation / amortization	-	6,364	-	-	-	8,176
Bad debt expense	-	-	-	-	-	-
Total expenditures	<u>159,306</u>	<u>37,696</u>	<u>58,145</u>	<u>18,348</u>	<u>-</u>	<u>8,176</u>
Net Operating Income / (Loss)	(6,266)	22,288	(28,818)	(11,597)	-	23,988
NONOPERATING REVENUES						
Gain on disposal of assets	-	-	-	-	-	-
Casualty loss	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-
Investment income	7	-	-	-	-	-
Total other financing sources (uses)	<u>7</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income (loss) before transfers	(6,258)	22,288	(28,818)	(11,597)	-	23,988
OTHER FINANCING SOURCES (USES)						
Transfer in	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	(6,258)	22,288	(28,818)	(11,597)	-	23,988
Net Position, beginning of year	<u>12,558</u>	<u>239,519</u>	<u>424,359</u>	<u>(39,410)</u>	<u>415,991</u>	<u>399,344</u>
Net Position, end of year	<u>\$ 6,299</u>	<u>\$ 261,807</u>	<u>\$ 395,541</u>	<u>\$ (51,007)</u>	<u>\$ 415,991</u>	<u>\$ 423,332</u>

HOOPA VALLEY TRIBE
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS - NON-MAJOR PROPRIETARY
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	805	865	549	871	635 / 629	Total Non-Major Proprietary
	Shopping Center	Tswenaldin Inn	CAIR	Gaming Commission	USDT / NACTA	
OPERATING REVENUES						
Sale of goods and services	\$ -	\$ -	\$ 4,243	\$ -	\$ -	\$ 186,408
Rental income	107,621	231,955	-	-	-	\$ 431,724
Fees and licenses	-	-	-	2,850	-	\$ 9,601
Interest and loan fees	-	-	-	-	-	\$ -
Miscellaneous	-	448	-	-	-	\$ 651
Total revenues	107,621	232,403	4,243	2,850	-	\$ 628,384
Less Cost of Sales	-	-	-	-	-	\$ -
Gross Profit	107,621	232,403	4,243	2,850	-	\$ 628,384
OPERATING EXPENSES						
Salaries and wages	25,254	118,566	-	116,949	-	\$ 394,998
Professional services	-	-	-	2,707	-	\$ 53,013
Fringe benefits	-	23,321	-	42,643	-	\$ 85,722
Supplies	-	26,910	-	1,841	-	\$ 29,934
Repairs and maintenance	38	18,685	-	1,651	-	\$ 36,039
Utilities	-	42,196	-	606	-	\$ 74,284
Miscellaneous	-	(129)	-	189	-	\$ 6,158
Advertising and promotions	-	253	-	100	-	\$ 411
Equipment rental	-	-	-	-	-	\$ -
Dues and subscriptions	-	5,949	-	-	-	\$ 7,472
Travel	-	120	-	564	-	\$ 2,114
Insurance	-	-	-	-	-	\$ -
Postage and shipping	-	-	-	-	-	\$ -
Rent	-	506	-	-	-	\$ 5,906
Depreciation / amortization	-	-	-	-	-	\$ 14,540
Bad debt expense	-	-	-	-	-	\$ -
Total expenditures	25,292	236,376	-	167,251	-	\$ 710,592
Net Operating Income / (Loss)	82,329	(3,974)	4,243	(164,401)	-	\$ (82,208)
NONOPERATING REVENUES						
Gain on disposal of assets	-	-	-	-	-	\$ -
Casualty loss	-	-	-	-	-	\$ -
Interest expense	-	-	-	-	-	\$ -
Investment income	-	280	63	-	-	\$ 350
Total other financing sources (uses)	-	280	63	-	-	\$ 350
Income (loss) before transfers	82,329	(3,694)	4,306	(164,401)	-	\$ (81,858)
OTHER FINANCING SOURCES (USES)						
Transfer in	-	-	-	168,615	-	\$ 168,615
Transfer out	-	-	(40,109)	-	-	\$ (40,109)
Total other financing sources (uses)	-	-	(40,109)	168,615	-	\$ 128,506
Change in net position	82,329	(3,694)	(35,803)	4,214	-	\$ 46,648
Net Position, beginning of year	232,748	(581,466)	35,804	66,787	4,257	\$ 1,210,489
Net Position, end of year	\$ 315,077	\$ (585,160)	\$ -	\$ 71,000	\$ 4,257	\$ 1,257,137

Other Supplemental Information:

Indirect Cost Schedules

HOOPA VALLEY TRIBE
INDIRECT COST NEGOTIATION SCHEDULES - GENERAL FUND PROGRAMS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	000	010	011	017	018	019	020	050
	Cash Clearing	General	General CO	Loan EDA	RSTF	State of Emergency	Indirect Cost	BIA Trust Funds
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,628,877
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,100,000	-	-	-
Investment income	-	-	-	-	-	-	-	-
Interest	-	29,492	-	-	-	-	-	7,574
Rental income	-	56,550	-	59,346	-	-	-	-
Charges for services	-	124,249	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	3,088,762	-
Miscellaneous revenue	-	143,158	-	-	-	-	-	-
Total Revenues	-	353,448	-	59,346	1,100,000	-	3,088,762	1,636,452
EXPENDITURES								
Current:								
Salaries	-	515,245	-	-	180,177	-	2,100,782	-
Fringe Benefits	-	214,016	-	-	176,105	-	506,204	-
Travel and Training	-	50,120	-	-	74,727	-	119,255	-
Materials and Supplies	-	117,595	-	-	94,172	-	197,155	-
Printing, Postage and Office Expense	-	1,557	-	-	-	-	43,046	-
Telephone	-	25,895	-	-	1,763	-	115,916	-
Utilities	-	26,807	-	-	-	-	120,191	-
Contract Services	-	35,472	-	104,745	385,430	-	309,033	130,800
Equipment Expense	-	4,897	-	-	2,244	-	7,597	-
Miscellaneous Expense	-	-	-	-	-	-	-	-
Member Distribution	-	36,124,744	-	-	-	-	-	-
Rent	-	-	-	-	-	-	2,000	-
Repairs and Maintenance	-	27,731	-	-	6,708	-	28,223	-
Administrative overhead	-	117,595	-	-	891	-	126,829	-
Program Expense	-	44,834	-	-	5,221	10,548	-	-
Insurance Expense	-	-	-	-	-	-	225,081	-
Interest Expense	-	-	-	-	7,256	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Capital outlay	-	9,208	-	-	77,965	-	-	-
Total expenditures	-	37,315,716	-	104,745	1,012,659	10,548	3,901,312	130,800
Other Financing Sources (Uses)								
Transfer in	-	36,322,598	-	-	-	-	-	-
Transfer out	-	(125,960)	-	-	-	-	(178,712)	(513,200)
Total other financing sources (uses)	-	36,196,638	-	-	-	-	(178,712)	(513,200)
Net change in fund balances	\$ -	\$ (765,630)	\$ -	\$ (45,399)	\$ 87,341	\$ (10,548)	\$ (991,262)	\$ 992,452

HOOPA VALLEY TRIBE
INDIRECT COST NEGOTIATION SCHEDULES - GENERAL FUND PROGRAMS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	051	055	056	057	058	080	354	370	401
	Trust Settlement	BIA 10% Stumpage	BIA Trust Funds Forest	Trust Rtnd PC	TRUST IFLAA	Fund Raising	Benton Fdn	Dispatch	Humboldt Sponsors
REVENUES									
Timber sales	\$ -	\$ 180,986	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-
Interest	771	497	1	-	48	-	-	-	-
Rental income	-	-	-	-	-	16,525	-	-	-
Charges for services	-	-	-	-	-	41,318	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	95,855	-	-	-
Total Revenues	771	181,483	1	-	48	153,698	-	-	-
EXPENDITURES									
Current:									
Salaries	-	-	-	-	-	10,818	-	133,105	-
Fringe Benefits	-	-	-	-	-	1,015	-	47,226	-
Travel and Training	-	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	28,806	-	-	-
Printing, Postage and Office Expense	-	-	-	-	-	1,610	-	-	-
Telephone	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Contract Services	-	-	-	-	-	-	-	-	-
Equipment Expense	-	-	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-	-	-
Member Distribution	-	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	669	-	-	-
Administrative overhead	-	-	-	-	-	93,104	-	-	-
Program Expense	-	-	-	-	-	5,572	-	-	-
Insurance Expense	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	141,594	-	180,331	-
Other Financing Sources (Uses)									
Transfer in	-	-	-	-	-	-	-	180,331	-
Transfer out	(220)	(339,330)	-	-	-	-	-	-	-
Total other financing sources (uses)	(220)	(339,330)	-	-	-	-	-	180,331	-
Net change in fund balances	\$ 551	\$ (157,847)	\$ 1	\$ -	\$ 48	\$ 12,104	\$ -	\$ -	\$ -

HOOPA VALLEY TRIBE
INDIRECT COST NEGOTIATION SCHEDULES - GENERAL FUND PROGRAMS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	402	405	411	419	421	427	515	548	602
	HAC Perform	First Nations	Hupa Diction	HC Network	HCCFC	HAF Vietor Trst	FMDS Plan	Group Ins Admin	WCS JLI Intern
REVENUES									
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	367,818	-	-
Investment income	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	367,818	-	-
EXPENDITURES									
Current:									
Salaries	-	-	-	-	-	-	169,308	-	-
Fringe Benefits	-	-	-	-	-	-	76,316	-	-
Travel and Training	-	-	-	-	-	-	17,942	-	-
Materials and Supplies	-	-	-	-	-	-	56,401	-	-
Printing, Postage and Office Expense	-	-	-	-	-	-	808	-	-
Telephone	-	-	-	-	-	-	484	-	-
Utilities	-	-	-	-	-	-	-	-	-
Contract Services	-	-	-	-	-	-	7,690	-	-
Equipment Expense	-	-	-	-	-	-	2,141	-	-
Miscellaneous Expense	-	-	-	-	-	-	-	-	-
Member Distribution	-	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	6,249	-	-
Administrative overhead	-	-	-	-	-	-	3,224	-	-
Program Expense	-	-	-	-	-	-	2,340	-	-
Insurance Expense	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	24,915	-	-
Total expenditures	-	-	-	-	-	-	367,818	-	-
Other Financing Sources (Uses)									
Transfer in	-	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net change in fund balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

HOOPA VALLEY TRIBE
INDIRECT COST NEGOTIATION SCHEDULES - GENERAL FUND PROGRAMS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	998	999	
	Capital Assets	Long Term Debt	Total General Fund
REVENUES			
Timber sales	\$ -	\$ -	\$ 1,809,864
Reforestation	-	-	-
Intergovernmental	-	-	\$ 1,467,818
Investment income	-	-	-
Interest	-	-	\$ 38,383
Rental income	-	-	\$ 132,421
Charges for services	-	-	\$ 165,566
Indirect cost recovery	-	-	\$ 3,088,762
Miscellaneous revenue	-	-	\$ 239,013
Total Revenues	-	-	6,941,827
EXPENDITURES			
Current:			
Salaries	-	-	\$ 3,109,435
Fringe Benefits	-	-	\$ 1,020,882
Travel and Training	-	-	\$ 262,044
Materials and Supplies	-	-	\$ 494,129
Printing, Postage and Office Expense	-	-	\$ 47,021
Telephone	-	-	\$ 144,058
Utilities	-	-	\$ 146,998
Contract Services	-	-	\$ 973,170
Equipment Expense	-	-	\$ 16,879
Miscellaneous Expense	-	-	-
Member Distribution	-	-	\$ 36,124,744
Rent	-	-	\$ 2,000
Repairs and Maintenance	-	-	\$ 69,580
Administrative overhead	-	-	\$ 341,643
Program Expense	-	-	\$ 68,515
Insurance Expense	-	-	\$ 225,081
Interest Expense	-	-	\$ 7,256
Indirect Cost	-	-	-
Capital outlay	-	-	\$ 112,088
Total expenditures	-	-	\$ 43,165,523
Other Financing Sources (Uses)			
Transfer in	-	-	\$ 36,502,929
Transfer out	-	-	\$ (1,157,422)
Total other financing sources (uses)	-	-	35,345,507
Net change in fund balances	\$ -	\$ -	\$ (878,189)

HOOPA VALLEY TRIBE
INDIRECT COST NEGOTIATION SCHEDULES - BIA 638
FOR THE YEAR END SEPTEMBER 30, 2013

	122	104	105	106	107	108	109	100	101
	BIA Compact 97	BIA Compact 04	BIA Compact 05	BIA Compact 06	BIA Compact 07	BIA Compact 08	BIA Compact 09	BIA Compact 10	BIA Compact 10
REVENUES									
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	975	42,051	129,152	395,202	426,995
Investment income	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	975	42,051	129,152	395,202	426,995
EXPENDITURES									
Current:									
Salaries	-	-	-	-	-	18,896	12,384	49,580	144,044
Fringe Benefits	-	-	-	-	-	5,258	-	17,934	42,256
Travel and Training	-	-	-	-	-	-	46	-	-
Materials and Supplies	-	-	-	-	975	10,910	29,900	-	70,945
Printing, Postage and Office Expense	-	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	2,350
Contract Services	-	-	-	-	-	6,987	55,531	-	20,000
Equipment Expense	-	-	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-	-	-
Member Distribution	-	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	23,273
Administrative overhead	-	-	-	-	-	-	-	-	-
Program Expense	-	-	-	-	-	-	-	-	-
Insurance Expense	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	31,291	327,688	71,327
Total expenditures	-	-	-	-	975	42,051	129,152	395,202	374,195
Other Financing Sources (Uses)									
Transfer in	-	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-	(52,799)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(52,799)
Net change in fund balances	\$ -								

HOOPA VALLEY TRIBE
INDIRECT COST NEGOTIATION SCHEDULES - BIA 638
FOR THE YEAR END SEPTEMBER 30, 2013

	102	103	
	BIA Compact 10	BIA Compact 10	Total BIA 638
REVENUES			
Timber sales	\$ -	\$ -	\$ -
Reforestation	-	-	-
Intergovernmental	1,080,456	5,292,982	\$ 7,367,812
Investment income	-	-	-
Interest	-	-	-
Rental income	-	-	-
Charges for services	-	-	-
Indirect cost recovery	-	-	-
Miscellaneous revenue	-	-	-
Total Revenues	1,080,456	5,292,982	\$ 7,367,812
EXPENDITURES			
Current:			
Salaries	333,189	1,616,291	\$ 2,174,384
Fringe Benefits	144,651	467,737	\$ 677,836
Travel and Training	5,709	37,856	\$ 43,611
Materials and Supplies	73,601	140,818	\$ 327,149
Printing, Postage and Office Expen	250	6,138	\$ 6,388
Telephone	-	45,683	\$ 45,683
Utilities	1,026	66,229	\$ 69,605
Contract Services	52,798	199,403	\$ 334,719
Equipment Expense	9,000	42,790	\$ 51,790
Miscellaneous Expense	-	-	-
Member Distribution	-	-	-
Rent	-	72,494	\$ 72,494
Repairs and Maintenance	29,515	35,050	\$ 87,838
Administrative overhead	3,555	54,372	\$ 57,927
Program Expense	66,903	249,491	\$ 316,394
Insurance Expense	-	-	-
Interest Expense	-	-	-
Indirect Cost	2,260	1,784,424	\$ 1,786,684
Capital outlay	109,242	47,632	\$ 587,180
Total expenditures	831,699	4,866,408	\$ 6,639,682
Other Financing Sources (Uses)			
Transfer in	-	-	\$ -
Transfer out	(248,757)	(426,574)	\$ (728,130)
Total other financing sources (uses)	(248,757)	(426,574)	\$ (728,130)
Net change in fund balances	\$ -	\$ -	\$ -

HOOPA VALLEY TRIBE
INDIRECT COST NEGOTIATION SCHEDULES- BOR 638
SEPTEMBER 30, 2013

	281	282	283	
	BOR	BOR	BOR	Total BOR 638
	Compact 11	Compact 12	Compact 13	
REVENUES				
Timber sales	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-
Intergovernmental	98,899	1,254,427	1,633,405	\$ 2,986,731
Investment income	-	-	-	-
Interest	-	-	-	-
Rental income	-	-	-	-
Charges for services	-	-	-	-
Indirect cost recovery	-	-	-	-
Miscellaneous revenue	-	-	-	-
Total Revenues	98,899	1,254,427	1,633,405	\$ 2,986,731
EXPENDITURES				
Current:				
Salaries	-	375,289	798,218	\$ 1,173,507
Fringe Benefits	-	152,045	210,791	\$ 362,836
Travel and Training	21,846	60,737	36,476	\$ 119,059
Materials and Supplies	-	33,189	21,846	\$ 55,035
Printing, Postage and Office Expense	-	-	-	\$ -
Telephone	-	9,790	5,389	\$ 15,179
Utilities	-	11,730	265	\$ 11,995
Contract Services	77,053	554,478	44,778	\$ 676,309
Equipment Expense	-	19,279	1,684	\$ 20,963
Miscellaneous Expense	-	-	-	\$ -
Member Distribution	-	-	-	\$ -
Rent	-	-	-	\$ -
Repairs and Maintenance	-	379	41	\$ 420
Administrative overhead	-	7,349	3,204	\$ 10,553
Program Expense	-	-	-	\$ -
Insurance Expense	-	-	-	\$ -
Interest Expense	-	-	-	\$ -
Indirect Cost	-	-	500,091	\$ 500,091
Capital outlay	-	30,162	10,622	\$ 40,784
Total expenditures	98,899	1,254,427	1,633,405	\$ 2,986,731
Other Financing Sources (Uses)				
Transfer in	-	-	-	\$ -
Transfer out	-	-	-	\$ -
Total other financing sources (uses)	-	-	-	\$ -
Net change in fund balances	\$ -	\$ -	\$ -	\$ -

HOOPA VALLEY TRIBE
INDIRECT COST NEGOTIATION SCHEDULES - I H S 638
SEPTEMBER 30, 2013

	114	115	116	117	118	119
	I H S Compact 04	I H S Compact 05	I H S Compact 06	I H S Compact 07	I H S Compact 08	I H S Compact 09
REVENUES						
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-
Intergovernmental	-	-	11,954	-	153,006	51,444
Investment income	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Rental income	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-
Total Revenues	-	-	11,954	-	153,006	51,444
EXPENDITURES						
Current:						
Salaries	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Travel and Training	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-
Printing, Postage and Office Expense	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Contract Services	-	-	-	-	-	-
Equipment Expense	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-
Member Distribution	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-
Administrative overhead	-	-	-	-	-	-
Program Expense	-	-	-	-	-	-
Insurance Expense	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-
Other Financing Sources (Uses)						
Transfer in	-	-	-	-	-	-
Transfer out	-	-	(11,954)	-	(153,006)	(51,444)
Total other financing sources (uses)	-	-	(11,954)	-	(153,006)	(51,444)
Net change in fund balances	\$ -					

HOOPA VALLEY TRIBE
INDIRECT COST NEGOTIATION SCHEDULES - I H S 638
SEPTEMBER 30, 2013

	110	111	112	113	
	I H S Compact 10	I H S Compact 11	I H S Compact 12	I H S Compact 13	Total I H S 638
REVENUES					
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	\$ -
Intergovernmental	284,520	-	355,218	6,538,677	\$ 7,394,820
Investment income	-	-	-	-	\$ -
Interest	-	-	-	-	\$ -
Rental income	-	-	-	-	\$ -
Charges for services	-	-	-	-	\$ -
Indirect cost recovery	-	-	-	-	\$ -
Miscellaneous revenue	-	-	-	-	\$ -
Total Revenues	284,520	-	355,218	6,538,677	\$ 7,394,820
EXPENDITURES					
Current:					
Salaries	16,559	-	-	288,046	\$ 304,605
Fringe Benefits	3,834	-	-	51,430	\$ 55,264
Travel and Training	360	-	-	98,269	\$ 98,629
Materials and Supplies	152	-	-	11,304	\$ 11,456
Printing, Postage and Office Expe	-	-	-	115	\$ 115
Telephone	-	-	-	6,984	\$ 6,984
Utilities	-	-	-	8,538	\$ 8,538
Contract Services	-	-	-	71,151	\$ 71,151
Equipment Expense	-	-	-	1,142	\$ 1,142
Miscellaneous Expense	-	-	-	-	\$ -
Member Distribution	-	-	-	-	\$ -
Rent	-	-	-	1,366	\$ 1,366
Repairs and Maintenance	-	-	-	2,600	\$ 2,600
Administrative overhead	970	-	-	2,971	\$ 3,941
Program Expense	1,634	-	-	-	\$ 1,634
Insurance Expense	-	-	-	-	\$ -
Interest Expense	-	-	-	-	\$ -
Indirect Cost	-	-	-	-	\$ -
Capital outlay	-	-	-	9,968	\$ 9,968
Total expenditures	23,509	-	-	553,884	\$ 577,392
Other Financing Sources (Uses)					
Transfer in	-	-	-	-	\$ -
Transfer out	(261,012)	-	(355,218)	(5,984,794)	\$ (6,817,428)
Total other financing sources (uses)	(261,012)	-	(355,218)	(5,984,794)	\$ (6,817,428)
Net change in fund balances	\$ -				

HOOPA VALLEY TRIBE
INDIRECT COST NEGOTIATION SCHEDULES - TIMBER SALES OBLIGATION PROGRAMS
SEPTEMBER 30, 2013

	120	121	123	
	Timber Sales Obligation	TSO Timber Marketing	ETS Excess Timber Sales	Total Timber Sales Obligation
REVENUES				
Timber sales	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-
Intergovernmental	612,972	-	-	612,972
Investment income	-	-	-	-
Interest	-	-	-	-
Rental income	-	-	-	-
Charges for services	-	-	-	-
Indirect cost recovery	-	-	-	-
Miscellaneous revenue	-	-	-	-
Total Revenues	612,972	-	-	\$ 612,972
EXPENDITURES				
Current:				
Salaries	-	-	-	\$ -
Fringe Benefits	-	-	-	\$ -
Travel and Training	-	-	-	\$ -
Materials and Supplies	-	-	-	\$ -
Printing, Postage and Office Expense	-	-	-	\$ -
Telephone	-	-	-	\$ -
Utilities	-	-	-	\$ -
Contract Services	-	-	-	\$ -
Equipment Expense	-	-	-	\$ -
Miscellaneous Expense	-	-	-	\$ -
Member Distribution	-	-	-	\$ -
Rent	-	-	-	\$ -
Repairs and Maintenance	-	-	-	\$ -
Administrative overhead	-	-	-	\$ -
Program Expense	387,829	-	-	387,829
Insurance Expense	-	-	-	\$ -
Interest Expense	-	-	-	\$ -
Indirect Cost	-	-	-	\$ -
Capital outlay	-	-	12,675	\$ 12,675
Total expenditures	387,829	-	12,675	\$ 400,504
Other Financing Sources (Uses)				
Transfer in	-	-	-	\$ -
Transfer out	-	-	-	\$ -
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	\$ 225,143	\$ -	\$ (12,675)	\$ 212,468

**HOOPA VALLEY TRIBE
INDIRECT COST NEGOTIATION SCHEDULES - EDA PROGRAMS
SEPTEMBER 30, 2013**

	380	417	
	EDA Loan Fund	HUD EDA	Total EDA
REVENUES			
Timber sales	\$ -	\$ -	\$ -
Reforestation	-	-	-
Intergovernmental	(202,755)	-	(202,755)
Investment income	-	-	-
Interest	-	-	-
Rental income	-	-	-
Charges for services	-	-	-
Indirect cost recovery	-	-	-
Miscellaneous revenue	-	-	-
Total Revenues	(202,755)	-	\$ (202,755)
EXPENDITURES			
Current:			
Salaries	21,058	-	\$ 21,058
Fringe Benefits	6,184	-	\$ 6,184
Travel and Training	133	-	\$ 133
Materials and Supplies	1,680	-	\$ 1,680
Printing, Postage and Office Expense	94	-	\$ 94
Telephone	-	-	-
Utilities	-	-	-
Contract Services	-	-	-
Equipment Expense	-	-	-
Miscellaneous Expense	-	-	-
Member Distribution	-	-	-
Rent	1,000	-	\$ 1,000
Repairs and Maintenance	-	-	-
Administrative overhead	37,054	-	\$ 37,054
Program Expense	-	-	-
Insurance Expense	-	-	-
Interest Expense	-	-	-
Indirect Cost	-	-	-
Capital outlay	-	-	-
Total expenditures	67,203	-	\$ 67,203
Other Financing Sources (Uses)			
Transfer in	-	-	\$ -
Transfer out	-	-	\$ -
Total other financing sources (uses)	-	-	-
Net change in fund balances	\$ (269,958)	\$ -	\$ (269,958)

HOOPA VALLEY TRIBE
INDIRECT COST NEGOTIATION SCHEDULES - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	517	519	593	630	633	520	636	675
	USDA							
	Food Distribution	Food Distribution	Child & Adult Food	NRCS Forestry	Bigfoot	Rural	Visitor	NFWF - Tributary
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	356,648	2,300	73,678	141,729	-	-	-	4,887
Investment income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total Revenues	356,648	2,300	73,678	141,729	-	-	-	4,887
EXPENDITURES								
Current:								
Salaries	150,026	-	-	4,683	-	-	-	-
Fringe Benefits	78,166	-	-	720	-	-	-	-
Travel and Training	7,710	-	-	-	-	-	-	-
Materials and Supplies	12,212	2,300	73,678	4,903	-	-	-	-
Printing, Postage and Office Expense	2,814	-	-	-	-	-	-	-
Telephone	3,330	-	-	-	-	-	-	-
Utilities	16,312	-	-	-	-	-	-	-
Contract Services	-	-	-	67,236	-	-	-	4,887
Equipment Expense	-	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-	-
Member Distribution	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-
Repairs and Maintenance	10,732	-	-	1,122	-	-	-	-
Administrative overhead	1,380	-	-	-	-	-	-	-
Program Expense	-	-	-	-	-	-	-	-
Insurance Expense	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
Indirect Cost	69,584	-	-	-	-	-	-	-
Capital outlay	4,382	-	-	63,065	-	-	-	-
Total expenditures	356,648	2,300	73,678	141,729	-	-	-	4,887
Other Financing Sources (Uses)								
Transfer in	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

HOOPA VALLEY TRIBE
INDIRECT COST NEGOTIATION SCHEDULES - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	743	744	553	649	650	651	500	130
	USDA		DOC				HUD	
	EQIP AWEF	Water & Waste	Klamath River 2006	Salmon Recovery	Salmon Recovery 2011	Salmon Recovery 2012	CA HCD DRI	Fire Suppression
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	169,298	68,129	30,365	5,192	125,216	72,282	567,410	742,720
Investment income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total Revenues	169,298	68,129	30,365	5,192	125,216	72,282	567,410	742,720
EXPENDITURES								
Current:								
Salaries	42,674	3,346	-	2,897	61,959	43,341	-	518,060
Fringe Benefits	14,421	1,147	-	1,381	26,043	17,337	-	119,669
Travel and Training	-	-	-	-	2,000	-	-	35,540
Materials and Supplies	65,716	4,081	3,062	-	9,299	1,930	-	26,159
Printing, Postage and Office Expense	-	-	-	-	1,000	-	-	94
Telephone	-	-	-	-	2,000	-	-	860
Utilities	-	-	-	-	2,000	-	-	286
Contract Services	-	53,945	4,753	-	1,190	-	-	13,348
Equipment Expense	46,487	5,610	-	-	-	-	-	6,079
Miscellaneous Expense	-	-	-	-	-	-	-	-
Member Distribution	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	22,077
Administrative overhead	-	-	550	-	1,052	-	8,670	548
Program Expense	-	-	-	-	-	-	71,665	-
Insurance Expense	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	914	18,673	9,674	-	-
Capital outlay	-	-	22,000	-	-	-	487,075	-
Total expenditures	169,298	68,129	30,365	5,192	125,216	72,282	567,410	742,720
Other Financing Sources (Uses)								
Transfer in	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

HOOPA VALLEY TRIBE
INDIRECT COST NEGOTIATION SCHEDULES - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	140	141	516	541	152	812	153	154
	BIA							
	BAER 2000	BAER 2002	IFLAA Bar Plan	HIP	New Road Construction	Road Construction	Road Construction	ERFO 2006
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	454,496	-	-	-
Investment income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	454,496	-	-	-
EXPENDITURES								
Current:								
Salaries	-	-	-	-	-	37,555	-	-
Fringe Benefits	-	-	-	-	-	8,109	-	-
Travel and Training	-	-	-	-	-	4,619	-	-
Materials and Supplies	-	-	-	-	-	1,237	-	-
Printing, Postage and Office Expense	-	-	-	-	-	79	-	-
Telephone	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Contract Services	-	-	-	-	-	374,946	-	-
Equipment Expense	-	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-	-
Member Distribution	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-
Administrative overhead	-	-	-	-	-	-	-	-
Program Expense	-	-	-	-	-	-	-	-
Insurance Expense	-	-	-	-	-	659	-	-
Interest Expense	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	427,204	-	-
Other Financing Sources (Uses)								
Transfer in	-	-	-	-	-	454,496	-	-
Transfer out	-	-	-	-	(454,496)	-	-	-
Total other financing sources (uses)	-	-	-	-	(454,496)	454,496	-	-
Net change in fund balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,292	\$ -	\$ -

HOOPA VALLEY TRIBE
INDIRECT COST NEGOTIATION SCHEDULES - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	543	291	601	670	603	604	606	290
	BIA	BLM	BIA - Fish & Wildlife					
	ARRA Tribal Roads	Forestry	FISHER	FISHER 08	KB YOUTH	KBTYEE	Owl Mont	Drug Prevention
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	-	96,491	24,900	1,761	17,602	6,000	4,737	21,670
Investment income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total Revenues	-	96,491	24,900	1,761	17,602	6,000	4,737	21,670
EXPENDITURES								
Current:								
Salaries	-	49,623	18,879	-	11,997	-	-	16,274
Fringe Benefits	-	14,905	4,249	-	1,756	-	-	5,396
Travel and Training	-	-	-	-	-	-	-	-
Materials and Supplies	-	15,346	1,772	1,761	-	-	4,737	-
Printing, Postage and Office Expense	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Contract Services	-	-	-	-	-	-	-	-
Equipment Expense	-	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-	-
Member Distribution	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	16,617	-	-	-	-	-	-
Administrative overhead	-	-	-	-	-	-	-	-
Program Expense	-	-	-	-	-	6,000	-	-
Insurance Expense	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	3,849	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	96,491	24,900	1,761	17,602	6,000	4,737	21,670
Other Financing Sources (Uses)								
Transfer in	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

HOOPA VALLEY TRIBE
INDIRECT COST NEGOTIATION SCHEDULES - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	297	298	300	302	356	301	359	547
	DOJ							EEOC
	Tribal Court Assistance	COPS Meth Initiative	COPS Hiring	COPS TRGP	Juvenile Drug Court	Arrest Policy	Tribal Court Enhancement	TERO
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	70,238	57,377	52,380	-	-	-	-	26,000
Investment income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	213,261
Indirect cost recovery	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total Revenues	70,238	57,377	52,380	-	-	-	-	239,261
EXPENDITURES								
Current:								
Salaries	31,338	42,565	38,644	-	-	-	-	58,276
Fringe Benefits	6,779	14,487	13,736	-	-	-	-	15,539
Travel and Training	-	-	-	-	-	-	-	48,782
Materials and Supplies	26,587	325	-	-	-	-	-	-
Printing, Postage and Office Expense	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Contract Services	5,534	-	-	-	-	-	-	-
Equipment Expense	-	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-	-
Member Distribution	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-
Administrative overhead	-	-	-	-	-	-	-	3,083
Program Expense	-	-	-	-	-	-	-	188,361
Insurance Expense	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	70,238	57,377	52,380	-	-	-	-	314,041
Other Financing Sources (Uses)								
Transfer in	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (74,780)

HOOPA VALLEY TRIBE
INDIRECT COST NEGOTIATION SCHEDULES - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	527	360	368	366	367	374	717	218
	IMLS			EPA			EPA	
	Library	SWAP 2013	SWAP 2012	CERCLA 2011-2012	Waste Clean Up	PPG 2012 - 2014	Bald Hill	NACTEP
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	6,000	29,210	17,069	107,181	-	278,293	29,987	552,624
Investment income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total Revenues	6,000	29,210	17,069	107,181	-	278,293	29,987	552,624
EXPENDITURES								
Current:								
Salaries	5,000	14,972	10,000	40,116	-	144,649	2,801	196,705
Fringe Benefits	1,000	4,492	3,000	14,729	-	40,232	913	53,969
Travel and Training	-	-	-	7,231	-	4,035	-	87,743
Materials and Supplies	-	1,126	-	9,265	-	13,640	2,017	50,745
Printing, Postage and Office Expense	-	-	-	-	-	1,631	-	-
Telephone	-	-	576	-	-	1,042	-	20,804
Utilities	-	-	162	-	-	4,258	-	4,409
Contract Services	-	-	-	6,376	-	5,449	24,256	109,576
Equipment Expense	-	-	-	2,000	-	5,000	-	-
Miscellaneous Expense	-	-	-	-	-	-	-	-
Member Distribution	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	4,800
Repairs and Maintenance	-	-	-	-	-	-	-	2,053
Administrative overhead	-	-	-	-	-	-	-	8,684
Program Expense	-	-	-	-	-	-	-	13,136
Insurance Expense	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
Indirect Cost	-	7,081	3,331	20,912	-	53,224	-	-
Capital outlay	-	1,539	-	6,552	-	5,133	-	-
Total expenditures	6,000	29,210	17,069	107,181	-	278,293	29,987	552,624
Other Financing Sources (Uses)								
Transfer in	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

HOOPA VALLEY TRIBE
INDIRECT COST NEGOTIATION SCHEDULES - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	210	454 / 455	487	460	204	531	532	416
	DOED							
	HCATEP 2013	CSP Demonstration	Indian Disabilities	CSPPII	Adult Basic Ed	ANA SEDS	Native Aspiration	Child & Family
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	6,790	259,801	495,761	28,154	-	158,869	17,673	106,496
Investment income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total Revenues	6,790	259,801	495,761	28,154	-	158,869	17,673	106,496
EXPENDITURES								
Current:								
Salaries	6,790	121,858	155,339	10,334	-	50,916	-	55,360
Fringe Benefits	-	35,402	46,992	1,961	-	11,053	-	16,716
Travel and Training	-	29,893	11,882	1,702	-	2,216	-	839
Materials and Supplies	-	16,472	8,147	11,979	-	30,480	1,169	2,018
Printing, Postage and Office Expense	-	-	173	-	-	-	-	-
Telephone	-	2,458	3,778	-	-	-	-	-
Utilities	-	6,801	3,216	-	-	-	-	-
Contract Services	-	27,915	-	2,178	-	40,146	-	-
Equipment Expense	-	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-	-
Member Distribution	-	-	-	-	-	-	-	-
Rent	-	-	9,600	-	-	-	-	-
Repairs and Maintenance	-	612	402	-	-	-	-	-
Administrative overhead	-	-	3,613	-	-	-	2,085	-
Program Expense	-	-	194,933	-	-	-	14,419	5,438
Insurance Expense	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
Indirect Cost	-	18,390	57,686	-	-	24,058	-	26,125
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	6,790	259,801	495,761	28,154	-	158,869	17,673	106,496
Other Financing Sources (Uses)								
Transfer in	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

HOOPA VALLEY TRIBE
INDIRECT COST NEGOTIATION SCHEDULES - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	544	565	566	567	530	317	318	319
	DHHS							
	TANF 2010	TANF 2011	TANF 2012	TANF 2013	LIHEAP	Child Dev 2006	Child Dev 2007	Child Dev 2008
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	127,271	68,722	536,121	475,506	32,107	-	11	-
Investment income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	515	-	-	-	-	-
Total Revenues	127,271	68,722	536,636	475,506	32,107	-	11	-
EXPENDITURES								
Current:								
Salaries	10,720	39,932	151,647	73,948	-	-	-	-
Fringe Benefits	2,053	13,556	46,145	23,162	-	-	-	-
Travel and Training	-	238	2,951	25,545	-	-	-	-
Materials and Supplies	4,902	2,862	6,263	788	-	-	-	-
Printing, Postage and Office Expense	-	-	445	-	-	-	-	-
Telephone	-	-	1,048	480	-	-	-	-
Utilities	-	-	6,399	1,712	-	-	-	-
Contract Services	3,840	-	100	-	-	-	100	-
Equipment Expense	-	-	14,210	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-	-
Member Distribution	-	-	-	-	-	-	-	-
Rent	-	-	45,500	-	-	-	-	-
Repairs and Maintenance	-	-	3,379	-	-	-	-	-
Administrative overhead	-	-	6,645	75	-	-	-	-
Program Expense	58,789	12,134	94,858	170,224	32,107	-	-	-
Insurance Expense	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
Indirect Cost	28,435	-	157,046	179,572	-	-	-	-
Capital outlay	18,532	-	-	-	-	-	-	-
Total expenditures	127,271	68,722	536,636	475,506	32,107	-	-	-
Other Financing Sources (Uses)								
Transfer in	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11	\$ -

HOOPA VALLEY TRIBE
INDIRECT COST NEGOTIATION SCHEDULES - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	311	331	332	333	381	397	392	393
	DHHS							
	Child Dev 2009	CCDBG 2011	CCDBG 2012	CCDBG 2013	Even Start 2008	Head Start 2007	Head Start 2010	Head Start 2012
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	-	54,330	52,538	465	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total Revenues	-	54,330	52,538	465	-	-	-	-
EXPENDITURES								
Current:								
Salaries	-	38,621	37,288	-	-	-	-	-
Fringe Benefits	-	6,235	11,549	-	-	-	-	-
Travel and Training	-	2,734	(108)	-	-	-	-	-
Materials and Supplies	-	2,538	580	-	-	-	-	-
Printing, Postage and Office Expense	-	298	150	-	-	-	-	-
Telephone	-	822	947	-	-	-	-	-
Utilities	-	2,358	1,704	-	-	-	-	-
Contract Services	-	-	-	-	-	-	-	-
Equipment Expense	-	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-	-
Member Distribution	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	15	500	465	-	-	-	-
Administrative overhead	-	-	-	-	-	-	-	-
Program Expense	-	709	(72)	-	-	-	-	-
Insurance Expense	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	54,330	52,538	465	-	-	-	-
Other Financing Sources (Uses)								
Transfer in	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

HOOPA VALLEY TRIBE
INDIRECT COST NEGOTIATION SCHEDULES - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	394	395	347	413	229	220	221	690
	DHHS				CNCS		CNCS	DH
	Head Start 2013	Head Start 2014	Karuk CSBG 2012	Substance Abuse Prev	Americorp	TCCC	TCCC	FEMA
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	1,158,712	171,070	26,696	-	105,817	538,561	48,553	64,995
Investment income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total Revenues	1,158,712	171,070	26,696	-	105,817	538,561	48,553	64,995
EXPENDITURES								
Current:								
Salaries	762,754	121,288	15,114	-	78,404	294,978	2,270	-
Fringe Benefits	272,389	29,384	10,743	-	-	77,323	514	-
Travel and Training	27,566	10,018	-	-	8,129	11,831	41,454	64,995
Materials and Supplies	64,492	4,508	-	-	11,973	74,127	3,464	-
Printing, Postage and Office Expense	-	-	-	-	-	-	-	-
Telephone	1,948	167	-	-	-	439	-	-
Utilities	18,807	5,263	839	-	-	29,382	422	-
Contract Services	1,450	56	-	-	-	-	-	-
Equipment Expense	-	-	-	-	-	13,759	-	-
Miscellaneous Expense	-	-	-	-	-	-	-	-
Member Distribution	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-
Repairs and Maintenance	8,504	386	-	-	1,356	2,634	129	-
Administrative overhead	802	-	-	-	-	2,017	300	-
Program Expense	-	-	-	-	-	6,000	-	-
Insurance Expense	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	5,955	26,071	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	1,158,712	171,070	26,696	-	105,817	538,561	48,553	64,995
Other Financing Sources (Uses)								
Transfer in	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

HOOPA VALLEY TRIBE
INDIRECT COST NEGOTIATION SCHEDULES - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	514	435	647	328	313	314	315	316
IS			USFS	CDE Preschool		CDE Preschool		
	FEMA DR 1628	National Archive	Forestry	Preschool 2008	Preschool 2011	Preschool 2012	Preschool 2013	Child Dev 2014
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	147,656	36,881
Investment income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	8,605
Total Revenues	-	-	-	-	-	-	147,656	45,486
EXPENDITURES								
Current:								
Salaries	-	-	-	-	-	-	100,790	33,914
Fringe Benefits	-	-	-	-	-	-	39,527	8,845
Travel and Training	-	-	-	-	-	-	60	-
Materials and Supplies	-	-	-	-	-	-	568	692
Printing, Postage and Office Expense	-	-	-	-	-	-	281	-
Telephone	-	-	-	-	-	-	1,136	208
Utilities	-	-	-	-	-	-	6,321	1,827
Contract Services	-	-	-	-	-	-	12,150	-
Equipment Expense	-	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-	-
Member Distribution	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-
Administrative overhead	-	-	-	-	-	-	-	-
Program Expense	-	-	-	-	-	-	-	-
Insurance Expense	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-	160,833	45,486
Other Financing Sources (Uses)								
Transfer in	-	-	-	-	-	-	13,177	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	13,177	-
Net change in fund balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

HOOPA VALLEY TRIBE
INDIRECT COST NEGOTIATION SCHEDULES - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	322	323	325	329	330	321	304	306
	CDE Child Development						CDE Indian	
	CDE CRPM	Child Dev 2011	Child Dev 2010	Child Care 2012	Child Care 2013	CDE Reno & Repair	CDE In Ed Center	CDE Indian Ed
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	-	-	4,417	-	4,638	1,226	-	-
Investment income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total Revenues	-	-	4,417	-	4,638	1,226	-	-
EXPENDITURES								
Current:								
Salaries	-	-	2,875	-	6,616	-	-	-
Fringe Benefits	-	-	901	-	2,830	-	-	-
Travel and Training	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	50	-	83	975	-	-
Printing, Postage and Office Expense	-	-	-	-	-	-	-	-
Telephone	-	-	31	-	115	-	-	-
Utilities	-	-	183	-	-	-	-	-
Contract Services	-	-	-	-	50	-	-	-
Equipment Expense	-	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-	-
Member Distribution	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	251	-	-
Administrative overhead	-	-	-	-	-	-	-	-
Program Expense	-	-	-	-	-	-	-	-
Insurance Expense	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
Indirect Cost	-	-	377	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	-	4,417	-	9,694	1,226	-	-
Other Financing Sources (Uses)								
Transfer in	-	-	-	-	5,056	-	-	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	5,056	-	-	-
Net change in fund balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

HOOPA VALLEY TRIBE
INDIRECT COST NEGOTIATION SCHEDULES - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	307	310	309	409	447	561	562	588
	Education					CDSS		
	CDE 2011	CDE Non Pop 98	CDE Indian Ed	Humboldt Co Headwaters	RCCD MOU	TANF State 560	TANF State 2014	CPB 2007
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	-	-	107,289	11,097	94,711	847,614	282,538	-
Investment income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	4,567	945	-
Total Revenues	-	-	107,289	11,097	94,711	852,181	283,484	-
EXPENDITURES								
Current:								
Salaries	-	-	43,855	-	58,175	180,536	48,077	-
Fringe Benefits	-	-	6,335	-	16,090	56,880	14,401	-
Travel and Training	-	-	4,451	-	7,330	19,019	291	-
Materials and Supplies	-	-	25,699	-	1,687	8,330	3,125	-
Printing, Postage and Office Expense	-	-	-	-	-	378	-	-
Telephone	-	-	4,100	-	1,612	5,200	2,219	-
Utilities	-	-	4,930	-	-	12,066	6,065	-
Contract Services	-	-	12,027	11,097	-	1,250	8,440	-
Equipment Expense	-	-	-	-	-	3,892	2,524	-
Miscellaneous Expense	-	-	-	-	-	-	-	-
Member Distribution	-	-	-	-	-	-	-	-
Rent	-	-	792	-	-	3,150	-	-
Repairs and Maintenance	-	-	2,150	-	-	-	265	-
Administrative overhead	-	-	-	-	3,827	8,628	2,682	-
Program Expense	-	-	2,950	-	5,990	552,852	195,395	-
Insurance Expense	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	-	107,289	11,097	94,711	852,181	283,484	-
Other Financing Sources (Uses)								
Transfer in	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

HOOPA VALLEY TRIBE
INDIRECT COST NEGOTIATION SCHEDULES - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	598	599	685	207	292	245	246	299
	CPB				Cal Works			
	CPB 2012	CPB 2013	Regents of UC Davis	University of Montana	Cal Works 2002	Cal Works 2011	Cal Works 2012	Family Preservation
REVENUES								
Timber sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reforestation	-	-	-	-	-	-	-	-
Intergovernmental	129,218	950	4,000	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Indirect cost recovery	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total Revenues	129,218	950	4,000	-	-	-	-	-
EXPENDITURES								
Current:								
Salaries	-	-	3,000	-	-	-	-	-
Fringe Benefits	29,353	-	1,000	-	-	-	-	-
Travel and Training	8,352	-	-	-	-	-	-	-
Materials and Supplies	15,368	820	-	-	-	-	-	-
Printing, Postage and Office Expense	-	-	-	-	-	-	-	-
Telephone	3,994	-	-	-	-	-	-	-
Utilities	10,621	-	-	-	-	-	-	-
Contract Services	27,555	-	-	-	-	-	-	-
Equipment Expense	-	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-	-
Member Distribution	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-
Administrative overhead	33,975	130	-	-	-	-	-	-
Program Expense	-	-	-	-	-	-	-	-
Insurance Expense	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
Indirect Cost	61,033	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	190,251	950	4,000	-	-	-	-	-
Other Financing Sources (Uses)								
Transfer in	61,033	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	61,033	-	-	-	-	-	-	-
Net change in fund balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

HOOPA VALLEY TRIBE
INDIRECT COST NEGOTIATION SCHEDULES - NON MAJOR PROGRAMS
SEPTEMBER 30, 2013

	355	482		
	KQED	CWRC	Total Non Major Programs	Grand Totals
REVENUES				
Timber sales	\$ -	\$ -	\$ -	\$ 1,809,864
Reforestation	-	-	-	-
Intergovernmental	-	-	10,421,125	30,048,524
Investment income	-	-	-	-
Interest	-	-	-	38,383
Rental income	-	-	-	132,421
Charges for services	-	-	213,261	378,828
Indirect cost recovery	-	-	-	3,088,762
Miscellaneous revenue	-	-	14,632	253,645
Total Revenues	-	-	10,649,019	\$ 35,750,426
EXPENDITURES				
Current:				
Salaries	-	-	\$ 4,051,779	\$ 10,834,768
Fringe Benefits	-	-	\$ 1,243,514	\$ 3,366,516
Travel and Training	-	-	\$ 479,048	\$ 1,002,524
Materials and Supplies	-	-	\$ 636,057	\$ 1,525,506
Printing, Postage and Office Expense	-	-	\$ 7,343	\$ 60,961
Telephone	-	-	\$ 59,314	\$ 271,218
Utilities	-	-	\$ 146,343	\$ 383,479
Contract Services	-	-	\$ 819,750	\$ 2,875,099
Equipment Expense	-	-	\$ 99,561	\$ 190,335
Miscellaneous Expense	-	-	-	-
Member Distribution	-	-	-	\$ 36,124,744
Rent	-	-	\$ 63,842	\$ 140,702
Repairs and Maintenance	-	-	\$ 73,649	\$ 234,087
Administrative overhead	-	-	\$ 88,746	\$ 539,864
Program Expense	-	-	\$ 1,625,888	\$ 2,400,260
Insurance Expense	-	-	\$ 659	\$ 225,740
Interest Expense	-	-	-	\$ 7,256
Indirect Cost	-	-	\$ 771,990	\$ 3,058,765
Capital outlay	-	-	\$ 608,278	\$ 1,370,973
Total expenditures	-	-	10,775,761	\$ 64,612,797
Other Financing Sources (Uses)				
Transfer in	-	-	\$ 533,762	\$ 37,036,691
Transfer out	-	-	\$ (454,496)	\$ (9,157,476)
Total other financing sources (uses)	-	-	79,266	27,879,215
Net change in fund balances	\$ -	\$ -	\$ (47,477)	\$ (983,156)

Single Audit Section

HOOPA VALLEY TRIBE
SCHEDULE OF FEDERAL AWARD EXPENDITURES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

Funding Agency	CFDA	Grant No.	Award Amount	Current Federal Expenditures	Cumulative Grant Receipts	Grant Receivable / (Unearned Revenue)
U.S. DEPARTMENT OF AGRICULTURE						
<i>Direct Program</i>						
Food and Nutrition Service-						
Food Distribution Program on Indian Reservations	10.567	2013IS504047	356,648	356,648	324,881	31,767
Food Distribution Program on Indian Reservations	10.567	2013IS504047		-	-	21,916
Food Distribution Program on Indian Reservations - Nutrition Education	10.567	2013IS504147	2,375	2,300	1,624	676
			Subtotal	358,948	326,505	54,359
National Fish and Wildlife Foundation						
National Fish & Wildlife - HV Tributary Enhancement	10.683	0102.13.036965	91,435	4,887	-	4,887
Natural Resources Conservation Service						
Water & Waste Disposals Loans & Grants	10.770	04-012		68,129	135,217	1,439
NRCS Contracts -Forestry	10.912			141,729	184,953	10,374
Environmental Quality Incentives Program	10.912	799104096EW		169,298	198,036	565,647
			Subtotal	311,027	382,989	576,021
<i>Passed through California Department of Agriculture</i>						
<i>Passed through California Department of Education</i>						
Child and Adult Care Food Program	10.558	12-1225-OJ		73,678	76,099	14,395
TOTAL U.S. DEPARTMENT OF AGRICULTURE				\$ 816,669	\$ 920,809	\$ 651,101
U.S. DEPARTMENT OF COMMERCE						
<i>Direct Program</i>						
National Oceanic and Atmospheric Administration						
Unallied Management Project	11.454	NA07NMF4540337	468,000	30,365	228,052	-
<i>Passed through Klamath River Inter-Tribal Fish and Water Commission</i>						
Pacific Coast Salmon Recovery - Pacific Salmon Treaty	11.438	NA16FP1683	310,000	5,192	-	-
Pacific Coast Salmon Recovery - Pacific Salmon Treaty	11.438	N0AA-NMFS-NWRO-2011-2002889	225,000	125,216	188,351	36,650
Pacific Coast Salmon Recovery - Pacific Salmon Treaty	11.438	N0AA-NMFS-NWRO-2012-2003324	200,000	72,282	56,268	16,014
			Subtotal	202,690	244,619	52,664
TOTAL U.S. DEPARTMENT OF COMMERCE				\$ 233,055	\$ 472,671	\$ 52,664

HOOPA VALLEY TRIBE
SCHEDULE OF FEDERAL AWARD EXPENDITURES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

Funding Agency	CFDA	Grant No.	Award Amount	Current Federal Expenditures	Cumulative Grant Receipts	Grant Receivable / (Unearned Revenue)
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
<i>Passed through California Department of HUD</i>						
CA HCD Disaster Recovery Initiative	14.228	11-DRI-7553	4,119,520	567,410	212,766	394,457
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				\$ 567,410	\$ 212,766	\$ 394,457
U.S. DEPARTMENT OF INTERIOR						
<i>Direct Program</i>						
Bureau of Indian Affairs-Tribal Self-Governance						
Tribal Self Governance 2007	15.022	<i>GT-OSGT561-07</i>		975	-	(122,883)
Tribal Self Governance 2008	15.022	GT-OSGT561-08		42,051	-	(6,318)
Tribal Self Governance 2009	15.022	GT-OSGT561-09		129,152	-	(313,261)
Tribal Self Governance 2010	15.022	GT-OSGT561-10		395,202	-	(362,621)
Tribal Self Governance 2011	15.022	GT-OSGT561-11		426,995	-	(481,070)
Tribal Self Governance 2012	15.022	GT-OSGT561-12		1,080,456	340,432	(513,347)
Tribal Self Governance 2013	15.022	GT-OSGT561-13		5,292,982	6,000,788	(712,756)
Additional Fire Suppression	15.022			742,720	742,720	-
Subtotal				8,110,533	7,083,940	(2,512,255)
New Roads Construction	15.033			428,369	2,715,973	(2,287,604)
Bureau of Land Management						
Forest & Woodlands Resource Management - Stewardship Project	15.233	L10AC20489	155,000	96,491	40,000	38,999
Bureau of Reclamation						
Fish Restoration Program FY11	15.532	R11AV20074	2,455,749	98,899	-	(25,582)
Fish Restoration Program FY12	15.532	R12AV20008	2,605,459	1,254,427	-	-
Fish Restoration Program FY13	15.532	R13AV20003	3,000,506	1,633,405	3,000,506	(1,367,101)
Subtotal				2,986,731	3,000,506	(1,392,683)
Fish and Wildlife Service						
Fish and Wildlife Service Fisher	15.657	F12AC01496	24,900	24,900	-	24,900
Fish and Wildlife Service-Owl	15.657	F13AC00711	116,000	4,737	-	4,737
Subtotal				29,637	-	29,637
Klamath Basin Tribal Youth Employment & Education Initiative	15.608	F11AP00351	93,950	17,602	28,950	12,522
KTBYEE Scholarship Donation	15.608		9,000	6,000	-	-
Subtotal				23,602	28,950	12,522
Fish and Wildlife Coordination Act	15.517	F12AP01223	104,500	1,761	37,878	1,761
TOTAL U.S. DEPARTMENT OF INTERIOR				\$ 11,677,125	\$ 12,907,247	\$ (6,109,623)

HOOPA VALLEY TRIBE
SCHEDULE OF FEDERAL AWARD EXPENDITURES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

Funding Agency	CFDA	Grant No.	Award Amount	Current Federal Expenditures	Cumulative Grant Receipts	Grant Receivable / (Unearned Revenue)
U.S. DEPARTMENT OF JUSTICE						
<i>Direct Program</i>						
Bureau of Justice Assistance						
Tribal Courts Assistance Program	16.608	2010-AC-BX-0012	324,800	70,238	79,711	18,389
Indian Alcohol & Substance Abuse Prevention Program	16.616	2010-AC-BX-0010	349,846	21,670	142,817	(21,360)
Office of Community Oriented Policing Services						
Tribal Meth Initiative Grant	16.710	2010CKWX0579	194,958	57,377	61,740	17,087
Tribal Resources - Hiring	16.710	2009HHWX0003	190,561	52,380	58,102	7,454
			Subtotal	<u>109,756</u>	<u>119,841</u>	<u>24,541</u>
TOTAL U.S. DEPARTMENT OF JUSTICE				\$ 201,664	\$ 342,370	\$ 21,569
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION						
<i>Direct Program</i>						
Employment Discrimination-Title VII of the Civil Rights Act of 1964	30.001	EECCN130073	26,000	26,000	26,000	19,915
TOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				\$ 26,000	\$ 26,000	\$ 19,915
INSTITUTE OF MUSEUM AND LIBRARY SERVICES						
<i>Direct Program</i>						
Native American Library Service	45.311	NG-01-12-0111-12	6,000	6,000	7,000	15,000
TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES				\$ 6,000	\$ 7,000	\$ 15,000
U.S. ENVIRONMENTAL PROTECTION AGENCY						
<i>Direct Program</i>						
Capitalization Grant for Drinking Water	66.468	FS96912901-0	2,795,351	29,987	81,114	-
US EPA Direct Implementation Tribal Coop Agreements SWAP	66.473	DI-00T85701	29,210	29,210	22,257	6,953
US EPA Direct Implementation Tribal Coop Agreements SWAP	66.473	DI-00T64001	53,495	17,069	9,261	883
			Subtotal	<u>46,279</u>	<u>31,518</u>	<u>7,836</u>
US EPA Performance Partnership Grants	66.605	BG-98936913	483,250	278,293	279,530	(1,238)
US EPA State & Tribal Response Program CERCLA	66.817	RP-00T69001	252,000	107,181	106,200	1,218
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				\$ 461,740	\$ 498,363	\$ 7,817

HOOPA VALLEY TRIBE
SCHEDULE OF FEDERAL AWARD EXPENDITURES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

Funding Agency	CFDA	Grant No.	Award Amount	Current Federal Expenditures	Cumulative Grant Receipts	Grant Receivable / (Unearned Revenue)
U.S. DEPARTMENT OF EDUCATION						
<i>Direct Program</i>						
NA Career & Technical Education Program	84.101	V101A070054	3,516,124	552,624	575,213	108,750
NA Career & Technical Education Program	84.101	V101A130055	470,130	6,790	-	6,790
			Subtotal	559,415	575,213	115,540
Rehabilitation Services-American Indians with Disabilities	84.250	H250D080020	2,204,008	495,761	502,529	116,697
Indian Education-Special Programs for Indian Children	84.299	S299A100099	1,145,129	259,801	233,055	26,746
Indian Education-Special Programs for Indian Children	84.299	S299A130031	295,273	28,154	-	28,154
			Subtotal	287,955	233,055	54,900
TOTAL U.S. DEPARTMENT OF EDUCATION				\$ 1,343,131	\$ 1,310,797	\$ 287,138
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
<i>Direct Program</i>						
Tribal Self-Governance Programs -L.H.S.						
Tribal Self-Governance Program 2006	93.210	66G930003		11,954	-	11,954
Tribal Self-Governance Program 2008	93.210	66G930003		153,006	-	66,146
Tribal Self-Governance Program 2009	93.210	66G930003		51,444	-	86,744
Tribal Self-Governance Program 2010	93.210	66G930003		284,520	-	200,667
Tribal Self-Governance Program 2011	93.210	66G930003		-	295,156	(295,156)
Tribal Self-Governance Program 2012	93.210	66G930003		355,218	67,013	26,012
Tribal Self-Governance Program 2013	93.210	66G930003		553,884	633,432	(79,549)
			Subtotal	1,410,026	995,601	16,819
Office of Family Assistance						
Partnerships for Children & Family Success	93.086	90FN0019-02	150,000	106,496	46,447	60,049
Temporary Assistance for Needy Families FY11	93.558	G-11PXCATANF	1,212,239	68,722	180,489	-
Temporary Assistance for Needy Families FY12	93.558	12PXCATANF	1,212,239	536,121	388,348	147,933
Temporary Assistance for Needy Families FY13	93.558	13PXCATANF	1,212,239	475,506	440,825	34,680
Temporary Assistance for Needy Families FY10	93.558	G-10PXCATAN2	398,159	127,271	56,163	71,108
			Subtotal	1,207,620	1,065,825	253,721
Low Income Home Energy Assistance	93.568	G-13JECALIEA	78,499	32,107	31,307	-
CCDF Cluster						
Child Care and Development Block Grant FY11	93.575	G-11PXCACCDF	55,824	15,285	11,756	3,529
Child Care and Development Block Grant FY12	93.575	G-12PXCACCDF	54,950	30,476	24,269	5,843
Child Care and Development Block Grant FY13	93.575	G-13PXCACCDF	52,524	465	465	-
			Subtotal	46,225	36,490	9,372

HOOPA VALLEY TRIBE
SCHEDULE OF FEDERAL AWARD EXPENDITURES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

Funding Agency	CFDA	Grant No.	Award Amount	Current Federal Expenditures	Cumulative Grant Receipts	Grant Receivable / (Unearned Revenue)
Child Care Mandatory and Matching Funds FY11	93.596	G-11PXCACCDF	60,258	39,045	44,815	-
Child Care Mandatory and Matching Funds FY12	93.596	G-12PXCACCDF	57,196	22,062	22,062	-
Child Care Mandatory and Matching Funds FY13	93.596	G-13PXCACCDF	55,480	-	-	-
			Subtotal	61,107	66,877	-
Head Start Cluster						
Head Start FY14	93.600	90CI1547/36	1,279,181	171,070	49,431	121,638
Head Start FY13	93.600	90CI1547/35	1,348,655	1,158,712	1,321,304	-
			Subtotal	1,329,781	1,370,735	121,638
Administration for Children & Families						
Administration for Native Americans - Career Fast track	93.612	90NA8231	241,194	158,869	94,067	64,802
SAMHSA-Native Aspirations	93.982	MOU -pass thru	50,000	17,673	51,500	(33,827)
Passed Through Karuk Tribe of California						
Indian Community Development Block Grant FY12	93.569	12-CSBG-400	53,393	26,696	-	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				\$ 4,396,602	\$ 3,758,850	\$ 492,575
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
Direct Program						
Americorp	94.006	11TNHCA002	466,337	105,817	172,806	(36,426)
Tribal Civilian Conservation Corps	94.006	10TNHCA0003	1,755,000	538,561	579,047	49,517
Tribal Civilian Conservation Corps	94.006	13TNHCA001	585,000	48,553	-	48,553
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				\$ 692,931	\$ 751,854	\$ 61,643
U.S. DEPARTMENT OF HOMELAND SECURITY						
Direct Program						
FEMA	94.020		64,995	64,995	37,822	27,173
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				\$ 64,995	\$ 37,822	\$ 27,173
			Total Federal Expenditures	\$ 20,487,321	\$ 21,246,549	\$ (4,078,572)

HOOPA VALLEY TRIBE

Notes to Schedule of Expenditures of Federal Awards

1. GENERAL

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") presents the activity of all federal awards programs of the Hoopa Valley Tribe (the "Tribe"), for the year ended September 30, 2013. Because the schedule presents only a selected portion of the operations of the Tribe, it is not intended to and doesn't present the financial position, changes in net assets, or cash flows of the Tribe. Federal awards received directly from federal agencies are designated as "*Direct Program*". Any federal awards passed through from other grantor agencies, if any, are designated as "*Pass-through*" on the Schedule.

The information in the Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The amounts presented in the Schedule agree to the amounts presented in, or used in the preparation of, the basic financial statements.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Schedule is presented using the accrual basis of accounting, the method used to prepare the Tribe's basic financial statements. Note 1 of the Tribe's basic financial statements describes the significant accounting policies used by the Tribe. Such expenses are recognized following the cost principles contained in OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, wherein certain types of expenses are not allowable or are limited as to reimbursement.

3. SUBRECIPIENTS

The Tribe's medical center "K'ima:w", a component unit of the Tribe, is a subrecipient of the Tribe's I H S TSG Program CFDA 93.210 during fiscal year 2013 in the amount of \$5,984,794.

4. OTHER MATTERS

The Tribe's Economic Development program has utilized the Economic Adjustment Assistance revolving loan program, CFDA 11.307 for several years.

The Tribe accounts for these loans in the special revenue fund; loans advanced to 25 participants as of September 30, 2013 total \$ 2,284,055, net of allowance for doubtful collection.

* * * * *

HOOPA VALLEY TRIBE
SCHEDULE OF NON-FEDERAL AWARD EXPENDITURES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

Funding Agency	Grant No.	Award Amount	Current State Expenditures	Cumulative Grant Receipts	Grant Receivable / (Unearned Revenue)
STATE OF CALIFORNIA & OTHER PROGRAMS					
<i>Pass-through</i>					
<i>California Department of Education</i>					
CA Dept of Education Preschool	CSPP-2098	197,525	147,656	115,051	5,465
CA Dept of Education Preschool	CSPP-3095	209,830	36,881	60,563	(23,682)
CA Dept of Education Preschool	CCTR-3044	20,891	4,417	5,096	(940)
CA Dept of Education General Child Care and Development	CCTR-2047	15,241	9,694	6,226	918
CDE Facilities Renovation & Repair	CRPM-2018	20,000	1,226	5,000	(3,774)
CDE Indian Education Center	AIE 2012/2013	127,109	107,289	31,777	(19,820)
	<i>Total California Department of Education</i>		<u>307,163</u>	<u>223,713</u>	<u>(41,831)</u>
<i>California Department of Health and Human Services</i>					
CA Department of Social Services - TANF	MOU10-6008 FY12	1,130,153	847,614	847,691	-
CA Department of Social Services - TANF	MOU13-6004 FY13	1,130,153	282,538	-	282,538
	<i>Total California Department of Health and Human Services</i>		<u>1,130,153</u>	<u>847,691</u>	<u>282,538</u>
<i>Other non-profit sources</i>					
Humboldt County Headwaters Grant	10-GF-08	35,000	11,097	-	11,097
College of the Redwoods MOU	MOU	125,083	94,711	125,000	(29,914)
Corporation for Public Broadcasting FY13	FY13	134,634	950	134,634	(133,684)
Corporation for Public Broadcasting FY12	FY12	140,719	129,218	-	-
The ReGents of the University of California	10-JV-11272138-080	4,000	4,000	-	4,000
	<i>Total Other non-profit sources</i>		<u>239,976</u>	<u>259,634</u>	<u>(148,501)</u>
TOTAL NON-FEDERAL EXPENDITURES			<u>\$ 1,677,292</u>	<u>\$ 1,331,038</u>	<u>\$ 92,206</u>

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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*

Tribal Council Members
Hoopa Valley Tribe
Hoopa, California

Dear Members of the Tribal Council:

We have audited, 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, the financial statements of the governmental activities, the business-type activities, each major fund, fund, and the aggregate remaining fund information of the Hoopa Valley Tribe (Tribe) as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the Tribe's basic financial statements and have issued our report thereon dated September 12, 2014, which included an adverse opinion due to the omission of financial data of Xontah Builders (formerly known as Hoopa Modular), a blended component unit of the Tribe. Additionally, we performed a supplemental audit of the Governmental Activities of the Tribe's general fund and special revenue fund, each major fund, fund, and the aggregate remaining fund information as of and for the year ended September 30, 2013, and the related notes to the financial statements for the purpose of providing audited financial statements to the federal audit clearinghouse.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Tribe's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting.

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 misstatements on a timely basis. A *material weakness* is a deficiency, or combination of control deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the 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 to those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies

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in internal control that might be significant deficiencies or material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. Therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies as items: 2013-001 and 2013-002.

Compliance and Other Matters

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

We also noted certain other matters that we reported to management of the Tribe in a separate letter dated September 12, 2014.

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 entity'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 report is not suitable for any other purpose.

Melissa B. Petersen

Melissa B. Petersen, CPA LLC
Grand Rapids, Michigan
September 12, 2014

MELISSA B PETERSEN, CPA LLC

CERTIFIED PUBLIC ACCOUNTANT



**Independent Auditor's Report Report on Compliance for Each Major Federal Program,
Report on Internal Control Over Compliance, and Report on the Schedule of Expenditures
of Federal Awards Required by OMB Circular A-133**

Tribal Council Members
Hoopa Valley Tribe
Hoopa, California

Dear Members of the Tribal Council:

Report on Compliance for Each Major Federal Program

We have audited the compliance of the Hoopa Valley Tribe (Tribe) with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2013. 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.

The Tribe's basic financial statements and the schedule of findings and questioned costs do not include the financial data of the Tribe's component unit – K'ima:w Medical Center, which reported \$7,003,884 in federal awards expended for the year ended September 30, 2013. Our audit, described below, did not include these operations because the Tribe engaged other auditors to perform an audit of that entity in accordance with OMB Circular A-133.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on the Tribe's compliance for each of the Tribe's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Tribe's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each of the Tribe's major federal programs. Our audit does not provide a legal determination of the Tribe's compliance with those requirements.

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Opinion on Each Major Federal Program

In our opinion, the Tribe complied, in all material respects, with the requirements referred to above that could have a direct and material effect of its major programs for the year ended September 30, 2013.

Report on Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. We didn't identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items: 2013-003, 2013-004 and 2013-005; that we consider to be a significant.

Purpose of this Report on Internal Control Over Compliance

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 OMB Circular A-133. This report is not suitable for any other purpose.

Melissa B. Petersen

Melissa B. Petersen, CPA LLC
Grand Rapids, Michigan
September 12, 2014

**HOOPA VALLEY TRIBE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

SECTION I - SUMMARY OF AUDITOR'S RESULTS:

Financial Statements

Type of Auditors Report Issued:

Governmental Activities	Unmodified
Business-Type Activities	Unmodified
Blended Component Unit – Xontah Builders	Adverse

Internal Control over financial reporting:

Material weakness(es) identified? **No**

Significant deficiency(ies) identified that are not considered to be material weakness(es)? **Yes**

Noncompliance material to financial statements noted? **No**

Federal Awards

Internal control over major programs:

Material weakness(es) identified? **No**

Significant deficiency(ies) identified that are not considered to be material weakness(es)? **Yes**

Type of Auditors Report Issued on compliance for major programs: **Unmodified**

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? **Yes**

Major Programs:

<u>CFDA #</u>	<u>Federal Program</u>	<u>CFDA #</u>	<u>Federal Program</u>	<u>CFDA #</u>	<u>Federal Program</u>
15.022	BIA 638	93.210	I H S 638	93.600	Head Start
15.532	BOR 638	93.558	TANF	94.006	Americorp / TCCC

Dollar threshold used to distinguish between type A and type B programs: **\$614,619**

Auditee qualified as a low-risk auditee? **No**

Hoopa Valley Tribe
Schedule of Findings and Questioned Costs
For The Year Ended September 30, 2013

SECTION II - FINANCIAL STATEMENTS

2013-001

Condition: A review of the year-end general ledger balances should be performed to identify and correct any errors or discrepancies noted in the general ledger balances.

Criteria: Sound business practice dictates that persons responsible for the books and records of the primary government should ensure that related party transactions are properly identified, tracked, reconciled, and reported in the financial statements.

Effect: The financial statements are an important management assessment tool of the financial health and overview of financial operations; delayed, incomplete, and inaccurate financial statements limits managements' ability to properly assess financial performance.

Cause: The discrepancies were a result of the Tribe's governmental accounting department relying upon the enterprise accountants to properly review their accounts without oversight or input. Further, the governmental accounting department didn't review and reconcile related party transactions and transfers to ensure amounts were reported consistently between departments, divisions, component units and the primary government.

Recommendation: The Tribe's governmental accounting department should review the trial balance and reconcile related party transactions prior to the commencement of the audit; as this reconciling process is the responsibility of management and is not a byproduct of the audit process.

Management Response: We concur with this finding. This finding will be corrected immediately.

Corrective Action Plan:

Person responsible:	Lisa Land, Controller/ Stephen Burbank, CFO
Date to be completed:	September 30, 2014
Action steps:	Controller to review related party transactions monthly and correct any discrepancies; CFO will conduct final review

2013-002

Condition: 10 out of 165 payroll transactions, examined didn't contain the proper authorization of the employee's timesheet by his/her direct supervisor prior to preparation of the payroll check; an 6% error rate.

Criteria: The Tribe's policies and procedures require that all employees' timesheets to be review and approved, as evidence by a signature on a timesheet, before being submitted to the payroll department for processing.

Effect: The purpose for the approval is to serve as a verification process that the hours were worked by the employee for approved purposes, assignments, and projects. Failure to properly review and approve employee timesheets may potentially allow improper payroll expenditures to be created.

Cause: The Tribe's policies and procedures were not followed.

Hoopa Valley Tribe
Schedule of Findings and Questioned Costs
For The Year Ended September 30, 2013

Recommendation: Supervisors should be reminded of their responsibility to review and approve the timesheets of the employees that they have supervisory responsibility.

Management Response: We concur with this finding. This finding will be corrected immediately.

Corrective Action Plan: Person responsible: Department directors/ Katera Lipscomb, Payroll Clerk
Date to be completed: September 30, 2014
Action steps: Payroll Clerk will review all timesheets for approval No payroll will be processed without all required approvals

Section III - Federal Awards

2013-003 U.S. Department of the Interior 15.022,
U.S. Department of the Interior 15.532,
U.S. Department of Health and Human Services 93.210,
U.S. Department of Health and Human Services 93.558,
U.S. Department of Health and Human Services 93.600,
Corporation for National and Community Services 94.006,

Condition: **Review of Year-End General Ledger Balances Not Performed Effectively – related to Finding 2013-001**

Criteria: 25 CFR 900.45 and Sound business practice dictates that persons responsible for the books and records of the primary government should ensure that related party transactions are properly identified, tracked, reconciled, and reported in the financial statements.

Effect: The financial statements are an important management assessment tool of the financial health and overview of financial operations; delayed, incomplete, and inaccurate financial statements limits managements' ability to properly assess financial performance.

Questioned Costs: None.

Cause: The discrepancies were a result of the Tribe's governmental accounting department relying upon the enterprise accountants to properly review their accounts without oversight or input. Further, the governmental accounting department didn't review and reconcile related party transactions and transfers to ensure amounts were reported consistently between departments, divisions, component units and the primary government.

Recommendation: The Tribe's governmental accounting department should review the trial balance and reconcile related party transactions prior to the commencement of the audit; as this reconciling process is the responsibility of management and is not a byproduct of the audit process.

Management response: We concur with this finding. This finding will be corrected immediately.

Corrective Action Plan: Person responsible: Lisa Land, Controller/ Stephen Burbank, CFO

Hoopa Valley Tribe
Schedule of Findings and Questioned Costs
For The Year Ended September 30, 2013

Date to be completed: September 30, 2014
Action steps: Controller to review related party transactions monthly and correct any discrepancies; CFO will conduct final review

2013-004

**U.S. Department of the Interior 15.532,
Corporation for National and Community Services 94.006**

Condition:

Review and Approval of Employee Time Sheets Not Performed Effectively – related to Finding 2013-002

10 out of 165 payroll transactions, examined didn't contain the proper authorization of the employee's timesheet by his/her direct supervisor prior to preparation of the payroll check; an 6% error rate.

Criteria:

25 CFR 900.42 and 900.45 and Sound business practice dictates that all employees' timesheets to be review and approved, as evidence by a signature on a timesheet, before being submitted to the payroll department for processing.

Effect:

The purpose for the approval is to serve as a verification process that the hours were worked by the employee for approved purposes, assignments, and projects. Failure to properly review and approve employee timesheets may potentially allow improper payroll expenditures to be created.

Questioned Costs:

None.

Cause:

The Tribe's policies and procedures were not followed.

Recommendation:

Supervisors should be reminded of their responsibility to review and approve the timesheets of the employees that they have supervisory responsibility.

Management response:

We concur with this finding. This finding will be corrected immediately.

Corrective Action Plan:

Person responsible: Department directors/ Katera Lipscomb, Payroll Clerk
Date to be completed: September 30, 2014
Action steps: Payroll Clerk will review all timesheets for approval No payroll will be processed without all required approvals

2013-005

**U.S. Department of the Interior 15.022,
U.S. Department of the Interior 15.532,
U.S. Department of Health and Human Services 93.210,
U.S. Department of Health and Human Services 93.558,
U.S. Department of Health and Human Services 93.600,
Corporation for National and Community Services 94.006,**

Condition:

Late Financial Statement Audit

Hoop Valley Tribe
Schedule of Findings and Questioned Costs
For The Year Ended September 30, 2013

Criteria: **OMB A-133 §.320 requires the submission of the annual audit reporting package to the federal audit clearinghouse within 9 months of year-end.**

Effect: The Tribe is not in compliance with federal audit reporting requirements

Questioned Costs: Not applicable

Cause: Financial statements were not prepared in a timely manner in order that an audit may be conducted.

Recommendation: Financial statements should be prepared on a monthly basis and reviewed by supervisory level personnel to assess completeness and accuracy of the information contained in the financial statements.

Management response: We concur with this finding. Two fires destroyed the buildings of two Tribal entities causing a significant delay in the ready for audit process

Corrective Action Plan:

Person responsible:	Stephen Burbank, CFO
Date to be completed:	June 30, 2015
Action steps:	Award the audit contract prior to the end of the fiscal year Complete ready for audit steps more timely Submit audit report to the Federal Audit Clearinghouse prior to June 30, 2015

**HOOPA VALLEY TRIBE
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

For the year ended 2013

Condition: 2012-01: Review and reconciliation of year-end general ledger balances for intercompany transactions and agreement to underlying supporting detailed subledgers and other supporting schedules was not performed.

Status: ***Repeat finding*** – See finding 2013-001.

Condition: 2012-02: Review of Aggregate program’s operation performance not performed and no documented business plan maintained by management

Status: ***Removed from findings*** – Matter is more appropriately addressed in the management letter.

Condition: 2012-03: Review and reconciliation of year-end general ledger balances for intercompany transactions and agreement to underlying supporting detailed subledgers and other supporting schedules was not performed for enterprise operations.

Status: ***Repeat finding*** – See finding 2013-001.

Condition: 2012-04: Review of year-end accounts receivable and assessment of collectability and recording of allowance for doubtful collection not performed.

Status: ***Resolved.***

Condition: 2012-05: Segregation of duties over Public Utility Department deposit cycle are insufficient.

Status: ***Resolved.***

Condition: 2012-06: Payroll authorization not performed – timesheets not signed by

**HOOPA VALLEY TRIBE
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

supervisor.

Status: ***Repeat finding*** – See finding 2013-002.

Condition: 2012-07: Mini Mart cash receipts recorded on daily sales reports don't agree to the amounts recorded in the general ledger

Status: ***Resolved.***

Condition: 2012-08: Mini Mart cash receipts not deposited timely.

Status: ***Resolved.***

Condition: 2012-09: Review and reconciliation of year-end general ledger balances for intercompany transactions and agreement to underlying supporting detailed subledgers and other supporting schedules was not performed.

Status: ***Repeat finding*** – See finding 2013-003.

Condition: 2012-10: Payroll authorization not performed – timesheets not signed by supervisor.

Status: ***Repeat finding*** – See finding 2013-004.

Condition: 2012-11: Procurement transaction was not properly authorized.

Status: ***Resolved.***

Condition: 2012-12: Eligibility not properly documented for services provided to three people receiving service from the K'ima:w Medical Center.

Status: ***Removed from this report as the center was audited by other auditors and***

**HOOPA VALLEY TRIBE
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

should be monitored by those auditors and reported on in their report.

Condition: 2012-13: Eligibility not properly documented for services provided to Head Start program participants.

Status: **Resolved** – all participant files selected for testing documented eligibility criteria examined by program personnel.

Condition: 2012-14: Eligibility not properly documented for services provided to TANF program participants.

Status: **Resolved** – all participant files selected for testing documented eligibility criteria examined by program personnel.

Condition: 2012-15: Late Audit Report.

Status: **Repeat finding** – See finding 2013-005.

*Other
Information*

Tribal Council Members and Members of Management

MELISSA B PETERSEN, CPA LLC

CERTIFIED PUBLIC ACCOUNTANT



Tribal Council Members
Hoopa Valley Tribe
Hoopa, California

Dear Tribal Council Members:

In planning and performing our audit of the financial statements of the Hoopa Valley Tribe (Tribe) for the year ended September 30, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the Tribe's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of Tribe's internal control. Accordingly, we do not express an opinion on the effectiveness of Tribe's internal control.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. Those items are listed below. Please note we previously reported on Tribe's internal control in our report September 12, 2014 , this letter doesn't affect that report on the financial statements.

We will review the status of these comments during our subsequent audit of Tribe. We have already discussed many of these comments and suggestions with Tribe's management and will discuss them with you further at your request. We are also willing to assist you in implementing the recommendations or provide additional study of the matters commented on. Our comments are as follows:

- 1) We recommend that transfers to the business-type activities be supported with a transfer request that contains a detailed listing of expenditures or proof of computation of basis for subsidy; in order to provide a well documented audit trail of monies transferred from or to the Tribe to its business-type activities. We would also recommend the accounting treatment the Tribe will be recording the transaction be indicated on the transfer request documentation provided to the business-type entity to ensure that both entities treat the transfer in a consistent manner (i.e. payment for services, reimbursement of personnel related expenditures, program supplement).
- 2) We recommend the Tribal Council minutes be maintained in a more readily accessible manner. Minutes that were provided to us for review of actions taken during the audit period were summarized or digital recordings. Consider expanding the summary version or placing a reference in the summary to the digital recording.
- 3) We recommend the Head Start program consider a more consistent file maintenance method. The program has two student tracks (based on age of participant) – each track has its own filing method. Consistency in what information is maintained in the file and where in the file the information is kept would ease the administrative burden of supervisory persons who review the files – including auditors and program supervision personnel.

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- 4) We recommend the general ledger accounts used and naming conventions be reviewed. There were a couple of accounts that were Cash / investment accounts (g/l acct 16035) that are labeled “ Due from” ; generally that account description is reserved for interfund transfer accounts. Using that account description is misleading as to what asset or transaction activity is tracked in the account.
- 5) We recommend the use of a check list for Human Resources so that files are maintained in a consistent order and a list of completed documents can be easily identified by review of the checklist (i.e. signed employment application, current payroll action form and pay history, tax and insurance forms, signed Form I-9, evaluations, annual signed conflict of interest forms, signed drug free statement, background check-if required).
- 6) We recommend the Tribe consider performing background checks on all in-coming employees; and consider periodic checks on certain employees (including long-term employees). The back search may be tailored to the specific job duties – for example any employee that handles cash would be required to undergo a credit check on an annual basis.

This report is intended solely for the information and use of the Tribal Council Members of the Hoopa Valley Tribe , management of the Hoopa Valley Tribe , federal awarding agencies, and pass-through agencies and is not intended to be and shouldn't be used by anyone other than these specified parties.

Respectfully,

Melissa B. Petersen

Melissa B. Petersen, CPA LLC
Grand Rapids, Michigan
September 12, 2014