

	General Fund	Indirect - Public Information	Public Information	Public Safety Building	Radio Station	CPB CARES Act 4/16/20 - end	Gaming Revenue Fund	FY24 CPB Unrestricted 10/1/23-9/30/25	FY23 CPB Unrestricted 10/1/22-9/30/24	CPB American Rescue Allocation 3/11/21-end	Total
Increase (Decrease) in Cash and Cash Equivalents											
<b>Cash Flows from Operating Activities</b>											
Cash received from grantors									189,272		189,272
Cash received from others	-	-	-	-	3,569	-	23,376	-	-	-	26,945
Cash payment to grantors	-	-	-	-	-	-	-	(43,766)	-	-	(43,766)
Cash payments to suppliers	-	(21,004)	(4,642)	(4,805)	(5,879)	-	-	-	(17,334)	(2,569)	(56,233)
Cash payments to employees	-	(50,997)	(18,734)	(7,692)	-	-	-	-	(73,099)	-	(150,522)
Cash paid to Tribe and other related entities	-	7,200	-	12,497	-	-	-	-	-	-	19,697
Net Cash Provided by (Used by) Operating Activities	-	(64,802)	(23,376)	-	(2,310)	-	23,376	(43,766)	98,840	(2,569)	(14,607)
<b>Cash Flows from Noncapital Financing Activities</b>											
Beneficiary assistance payments	-	-	-	-	-	-	-	-	-	-	-
LOC draws	-	-	-	-	-	-	-	-	-	-	-
LOC payments	-	-	-	-	-	-	-	-	-	-	-
LOC interest payments	-	-	-	-	-	-	-	-	-	-	-
Lease income	-	-	-	-	-	-	-	-	-	-	-
Transfers (to) from other funds	-	-	23,376	-	-	-	(23,376)	-	-	-	-
Net Cash Provided by (Used by) Noncapital Financing Activities	-	-	23,376	-	-	-	(23,376)	-	-	-	-
<b>Cash Flows from Capital and Related Financing Activities</b>											
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Acquisition and constructoin of capital assets and other	-	-	-	-	-	-	-	-	-	-	-
Principal payments	-	-	-	-	-	-	-	-	-	-	-
Lease/subscription liability payments	-	-	-	-	-	-	-	-	-	-	-
Proceeds from debt	-	-	-	-	-	-	-	-	-	-	-
Proceeds from related pary debt	-	-	-	-	-	-	-	-	-	-	-
Repayment of loan from related party	-	-	-	-	-	-	-	-	-	-	-
Interest paid on debt	-	-	-	-	-	-	-	-	-	-	-
Net Cash Provided by (Used by) Capital and Related Financing Activities	-	-	-	-	-	-	-	-	-	-	-
<b>Cash Flows from Investing Activities</b>											
Interest received	-	-	-	-	-	-	-	-	-	-	-
Net Cash Provided by (Used by) Investing Activities	-	-	-	-	-	-	-	-	-	-	-
Net Increase (Decrease) in Cash and Cash Equivalents	-	(64,802)	-	-	(2,310)	-	-	(43,766)	98,840	(2,569)	(14,607)
Cash and Cash Equivalents, Beginning of Year	-	-	-	-	74,194	68,978	-	43,766	(38,589)	219,735	368,084
Cash and Cash Equivalents, End of Year	-	(64,802)	-	-	71,884	68,978	-	-	60,251	217,166	353,477

		General Fund	Indirect - Public Information	Public Information	Public Safety Building	Radio Station	CPB CARES Act 4/16/20 - end	Gaming Revenue Fund	FY24 CPB Unrestricted 10/1/23-9/30/25	FY23 CPB Unrestricted 10/1/22-9/30/24	CPB American Rescue Allocation 3/11/21-end	Total
<b>Revenues</b>												
	Intergovernmental	-	-	-	-	-	-	-	-	95,006	2,569	97,575
	Indirect Charges and Reimbursements	-	7,200	-	-	-	-	-	-	-	-	7,200
	Tax	-	-	-	-	-	-	-	-	-	-	-
	Investment Activity	-	-	-	-	-	-	-	-	-	-	-
	Insurance/Medicaid	-	-	-	-	-	-	-	-	-	-	-
	Use Revenue	-	-	-	12,497	-	-	-	-	-	-	12,497
	Other	-	-	-	-	3,569	-	23,376	-	-	-	26,945
	Total revenues	-	7,200	-	12,497	3,569	-	23,376	-	95,006	2,569	144,217
<b>Expenditures</b>												
	Current:											
	Salary and Wages	-	50,997	18,734	7,692	-	-	-	-	73,099	-	150,522
	Ops	-	1,307	4,642	1,882	4,295	-	-	-	17,334	2,569	32,029
	Cap	-	-	-	-	-	-	-	-	-	-	-
	Cont	-	-	-	-	1,154	-	-	-	-	-	1,154
	Pass	-	-	-	-	-	-	-	-	-	-	-
	Other Exclusions	-	12,497	-	2,923	-	-	-	-	-	-	15,420
	IDC	-	7,200	-	-	430	-	-	-	-	-	7,630
	Total expenditures	-	72,002	23,376	12,497	5,879	-	-	-	90,432	2,569	206,755
	Excess of Revenues Over (Under) Expenditures	-	(64,802)	(23,376)	-	(2,310)	-	23,376	-	4,574	-	(62,538)
	Other Financing											
	Transfers in	-	-	(23,376)	-	-	-	-	-	-	-	(23,376)
	Transfers out	-	-	-	-	-	-	23,376	-	-	-	23,376
	Total other	-	-	(23,376)	-	-	-	23,376	-	-	-	-
	Net change in Fund Balances	-	(64,802)	-	-	(2,310)	-	-	-	4,574	-	(62,538)
	Fund Balances, Beginning of Year	-	-	-	-	74,194	-	-	-	-	-	74,194
	Fund Balances, End of Year	-	(64,802)	-	-	71,884	-	-	-	4,574	-	11,656



# KCUW 2024 Budget Sources

	003-004	033-053/034-053	118-999	107-989	131-02X	120-02X		
FUNDING SOURCE:	Indirect	Tribal	KCUW	CPB	CPB	CPB	CPB	Public Safety
CTUIR COST CODE:			115-000	CARES	ARPA	year 2023	year 2024	and Police
PROGRAM NAME:	Indirect	Tribal	radio operations	federal grant	Federal Grant	federal grant	federal grant	Tribal
								TOTAL
<b>Direct Revenues</b>								
Grant/Contract Income	\$0	\$0	\$0	\$0		\$0		\$0
Donations from nonprofits			\$0					\$0
Donations from individuals / fundraisers / memberships		\$0	\$70					\$70
Underwriting / sales - from businesses			\$3,300					\$3,300
Underwriting / sales - from nonprofits			\$200					\$200
Tribal cash contribution		\$0						\$0
Fundraiser event net revenue		\$0	\$0			\$0		\$0
federal - grant year 20XX-XX	\$0					\$0		\$0
federal - grant year 20XX-XX				\$0	\$0	\$0	\$208,300	\$208,300
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,570</b>	<b>\$0</b>	<b>\$0</b>	<b>\$208,300</b>	<b>\$0</b>	<b>\$211,870</b>
<b>Expenses</b>								
<b>PART I - PERSONNEL</b>								
5000 SALARIES	\$39,948	\$15,488	\$0	\$0	\$0	\$62,341	\$23,175	\$140,953
5010 FRINGE BENEFITS	\$11,049	\$3,245	\$0	\$0	\$0	\$10,757	\$4,624	\$29,675
<b>TOTAL PART I</b>	<b>\$50,997</b>	<b>\$18,733</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$73,099</b>	<b>\$27,800</b>	<b>\$170,628</b>
<b>PART II - TRAVEL, EQUIPMENT, SUPPLIES AND SERVICES</b>								
5100 TRAVEL & TRAINING	\$0	\$910	\$0	\$0	\$2,569	\$0	\$0	\$3,479
5210 SUPPLIES	\$855	\$1,255	\$41	\$0	\$0	\$201	\$21	\$2,373
5190 AUTO INSURANCE	\$0	\$0	\$0	\$0	\$0	\$717		\$717
5250 NON-CAPITAL EQUIP	\$0	\$1,357	\$0	\$0	\$0	\$3,685	\$0	\$5,042
5400 COMMUNICATIONS	\$0	\$1,023	\$0	\$0	\$0	\$751	\$298	\$2,072
5410 POSTAGE & FREIGHT	\$0	\$11	\$0	\$0	\$0	\$0		\$11
5430 DUES / SUBSCRIPTIONS	\$0	\$0	\$0	\$0	\$0	\$4,990	\$1,722	\$6,712
5450 PRINTING & DUPLICATION	\$0	\$86	\$0	\$0	\$0	\$0		\$86
5460 INSURANCE (NON-AUTO)	\$453	\$0	\$54	\$0	\$0	\$0		\$506
5470 REPAIR/MAINT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5480 ADVERTISING / PROMOTIONS	\$0	\$0	\$4,000	\$0	\$0	\$2,337		\$6,337
5490 OTHER EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0		\$0
5770 Professional Services	\$0	\$0	\$200	\$0	\$0	\$7,707	\$0	\$7,907
Carryover into next year's budget	\$0	\$0	\$1,154	\$0	\$0	\$0	\$0	\$1,154
5000/5010 JANITORIAL SERVICE							\$7,692	\$7,692
RECYCLING SERVICE							\$0	\$0
ITS SUPPORT	\$3,000	\$0						\$3,000
INTERNET SERVICE	\$1,200						\$0	\$1,200
PHONE SERVICE							\$800	\$800
5470 FACILITY MAINTENANCE							\$1,082	\$1,082
FACILITY RENTAL							\$0	\$0
6510 UTILITIES (power, water, sewer)			\$0				\$2,923	\$2,923
SECURITY							\$0	\$0
CONSUMABLES		\$0	\$0					\$0
ACCOUNTING SERVICES	\$2,500		\$6					\$2,506
HUMAN RESOURCES	\$500	\$0						\$500
<b>TOTAL PART II</b>	<b>\$8,507</b>	<b>\$4,642</b>	<b>\$5,455</b>	<b>\$0</b>	<b>\$2,569</b>	<b>\$20,387</b>	<b>\$2,041</b>	<b>\$56,099</b>
<b>PART III - PASS THROUGH COSTS</b>								
6100 SUB-CONTRACTS	\$0	\$0		\$0	\$0	\$0	\$0	\$0
6150 CONSUMABLES	\$0	\$0		\$0	\$0	\$1,520	\$20	\$1,540
6180 STIPENDS				\$0	\$0	\$0	\$0	\$0
6300 CAPITAL EQUIPMENT	\$0			\$0	\$0	\$0	\$0	\$0
<b>TOTAL PART III</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,520</b>	<b>\$20</b>	<b>\$1,540</b>
<b>SUB-TOTAL: PARTS I-III</b>	<b>\$59,504</b>	<b>\$23,375</b>	<b>\$5,455</b>	<b>\$0</b>	<b>\$2,569</b>	<b>\$95,006</b>	<b>\$29,861</b>	<b>\$228,267</b>
<b>Total Non-federal support for KCUW</b>	<b>\$59,504</b>	<b>\$23,375</b>	<b>\$3,570</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$98,947</b>

**REVENUE categories for CPB's Financial Summary Report (FSR):**

Line 4-state, local govt agencies (tribal direct cash contributions)	\$0
Line 6-Foundations and nonprofits (underwriting and donations)	\$200
Line 7-Business underwriting and contributions	\$3,300
Line 8-Memberships & Subscriptions	\$70
Line 9-Special fundraising events (net rev. from events)	\$0
Line 16a - In-kind contributions allowable under NFFS	\$11,954
Line 16c - Indirect administrative support	\$83,423
<b>Total NFFS (should be the same as FSR line 4 in NFFS Summary at end of report)</b>	<b>\$98,947</b>
Line 2 CPB funding (total the two grants in J20 and K20)	\$208,300
Line 2b - CPB ARPA Funds Received	\$0

**EXPENSE categories for CPB's Financial Summary Report (FSR):**

\$16,914.35	fundraising/memb	These four figures represent the total amount for salaries (and should add up to the amount in cell O26)
\$14,095.30	underwriting/gran	
\$46,514.47	programming/prod	
\$63,428.83	mgmt & general	

\$29,675 mgmt & general This represents the fringe - should match cell O28

**Totals:**

\$47,714	program./produc.	FSR Part 2, Line 18
\$23,665	broadcasting	FSR Part 2, Line 19
\$8,796	prog info & promo.	FSR Part 2, Line 20
\$115,542	mgmt & general	FSR Part 2, Line 21
\$16,914	fundr./memb. Dev.	FSR Part 2, Line 22
\$14,095	underwriting/grants	FSR Part 2, Line 23

**\$226,727** total expenses (should be same amount shown in cell Q60 and FSR line 25)

\$11	mgmt & general
\$6,712	broadcasting
\$86	prog. Info & promotion
\$506	mgmt & general
\$0	broadcasting
\$6,337	prog. Info & promotion
\$0	mgmt & general
\$7,907	broadcasting
\$1,154	mgmt & general
\$7,692	mgmt & general
\$0	mgmt & general
\$3,000	mgmt & general
\$1,200	programming/production
\$800	mgmt & general
\$1,082	broadcasting
\$0	broadcasting
\$2,923	broadcasting
\$0	mgmt & general
\$0	mgmt & general
\$2,506	mgmt & general
\$500	mgmt & general
<b>\$226,727</b>	total expenses

115-000 cost center		\$0.00		
		\$0.00		
		\$0.00		
	<b>donation nfp</b>	<b>\$0.00</b>	total	cell H11 on budget sheet of this spreadsheet
115-000 cost center	<b>individual/memberships/donations/fundraising</b>			
		<b>\$70.00</b>	total	cell H12 on budget sheet of this spreadsheet
115-000 cost center		\$0.00		
		\$3,425.00		
	<b>sales/underwriting business</b>	<b>\$3,300.00</b>	total	cell H13 of budget sheet of this spreadsheet
115-000 cost center	<b>sales/underwriting nfp</b>	<b>\$200.00</b>		cell H14 of budget sheet of this spreadsheet
119-020 unrestricted	grant received in 2023	\$149,601.00		
119-021 restricted	grant received in 2023	\$39,671.00		
		<b>\$189,272.00</b>	total	cell K18 on budget sheet of this spreadsheet

**Confederated Tribes of the Umatilla Indian Reservation**  
**Account Detail 1/01/2024 to 12/31/2024**

<u>Date</u>	<u>Post Type</u>	<u>Source</u>	<u>Reference</u>	<u>Description</u>	<u>Units</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
115 000 4105 Donations/Sponsorships								0.00
1/11/2024 Actual		C/R	0705298	Elliott, Kathleen Omara KCUW donation			10.00	(10.00)
1/25/2024 Actual		C/R	0705648	Elliott, Kathleen Omara pay deduct KCUW donatiion			10.00	(20.00)
2/09/2024 Actual		C/R	0706407	Elliott, Kathleen Omara CTUIR pay deduct KCUW			10.00	(30.00)
2/23/2024 Actual		C/R	7409008	Elliott, Kathleen Omara CTUIR pay deduct for KCUW Donation			10.00	(40.00)
3/08/2024 Actual		C/R	0709894	Elliott, Kathleen Omara CTUIR pay deduct KCUW Donation			10.00	(50.00)
3/25/2024 Actual		C/R	0710582	Elliott, Kathleen Omara CTUIR pay deduct KCUW Donatiuon			10.00	(60.00)
4/09/2024 Actual		C/R	0711415	Elliott, Kathleen Omara CTUIR pay deduct KCUW Donation			10.00	(70.00)
115 000 4105 Donations/Sponsorships Total					0.00	0.00	70.00	(70.00)
115 000 4200 Sales								0.00
1/01/2024 Actual		A/R	226725	Wildhorse Gaming Resort KCUW Radio			275.00	(275.00)
2/01/2024 Actual		A/R	226724	Wildhorse Gaming Resort KCUW Radio			275.00	(550.00)
3/01/2024 Actual		A/R	228453	Wildhorse Gaming Resort KCUW Radio			275.00	(825.00)
4/01/2024 Actual		A/R	229636	Wildhorse Gaming Resort KCUW Radio			275.00	(1,100.00)
5/01/2024 Actual		A/R	230120	Wildhorse Gaming Resort KCUW Radio			275.00	(1,375.00)
6/01/2024 Actual		A/R	231233	Wildhorse Gaming Resort KCUW Radio			275.00	(1,650.00)
6/13/2024 Actual		A/R	232026	Yellowhawk Tribal Health Center KCUW Radio			200.00	(1,850.00)
7/01/2024 Actual		A/R	232261	Wildhorse Gaming Resort KCUW Radio			275.00	(2,125.00)
8/01/2024 Actual		A/R	233424	Wildhorse Gaming Resort KCUW Radio			275.00	(2,400.00)
9/01/2024 Actual		A/R	234824	Wildhorse Gaming Resort KCUW Radio			275.00	(2,675.00)
10/01/2024 Actual		A/R	236022	Wildhorse Gaming Resort KCUW Radio			275.00	(2,950.00)

Confederated Tribes of the Umatilla Indian Reservation  
Account Detail 1/01/2024 to 12/31/2024

<u>Date</u>	<u>Post Type</u>	<u>Source</u>	<u>Reference</u>	<u>Description</u>	<u>Units</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
11/01/2024	Actual	A/R	237156	Wildhorse Gaming Resort KCUW Radio			275.00	(3,225.00)
12/01/2024	Actual	A/R	238274	Wildhorse Gaming Resort KCUW Radio			275.00	(3,500.00)
115 000 4200	Sales Total				0.00	0.00	3,500.00	(3,500.00)
Report Total					0.00	0.00	3,570.00	(3,570.00)



IN-KIND	Account	2024 Amount	2023 Amount	Support
	Training	-	-	Booked under tribal cost center 033-053
	Monece Moses Travel	354	-	Booked under tribal cost center 033-053
	Lee Gavin Travel	-	930	Booked under tribal cost center 033-053
	Kaeleen Travel	556	607	Booked under tribal cost center 033-053
	Mileage Reimb	-	-	Booked under tribal cost center 033-053
	COMMUNICATIONS	1,023	3,486	Booked under tribal cost center 033-053
	POSTAGE & FREIGHT	11	-	Booked under tribal cost center 033-053
	PRINTING & DUPLICATION	86	341	Booked under tribal cost center 033-053
	Noncapital Equip	1,357	997	Booked under tribal cost center 033-053
	Dues and Subscriptions	-	194	Booked under tribal cost center 033-053
	Advertising/Promotions	-	-	Booked under tribal cost center 033-053
	Other Expenses	-	-	Booked under tribal cost center 033-053
	Internet Service	1,200	1,100	Conservative value, daily usage for 2-3 persons
	Phone Service	800	750	Conservative value, daily usage for 2-3 persons
	Facility Maintenance	1,082	933	10% of public safety building cost 075-039-5470
	Utilities	2,923	2,418	10% of public safety building cost 075-039-6510
	Insurance	453	417	10% of public safety building cost 075-039-5460
	Supplies	2,110	898	10% of public safety building cost 075-039-5210/5225/5250
	Total In-Kind	11,954	13,071	

Supporting documentation exists in accounting records for in-kind amounts. No items exceeded \$5,000 for donor certification. The radio station is part of the public safety building and calculated in-kind based on square footage.

INDIRECT ADMIN SUPPORT	Account	2024 Amount	2023 Amount	Support
	ITS Support	3,000	3,000	Estimate based on PY services provided.
	Accounting Services	2,500	2,500	Estimated value of 250/month Services include payroll processing semi-monthly, AP processing, review of all purchases for approval, financial reporting assistance.
	Salaries	55,436	52,975	See salary schedule tab
	Fringe	14,294	13,741	See salary schedule tab
	Janitorial/Maint	7,692	7,578	10% of salary & fringe for building staff
	Human Resources	500	200	Services related to staffing/onboarding
	Total	83,422	79,994	

KCUW - 2024 SALARY SCHEDULE for amounts counted for "Indirect Administrative Support" on FSR

FUNDING SOURCE:		INDIRECT		Tribal			
CTUIR COST CODE:		003-004		033-053/034-053			
PROGRAM NAME:		Admin. Indirect		Pub Info Tribal			
						TOTAL	
SALARIES	FTE						
Monece Moses	0.35	\$44,100.06	\$0.00			\$15,435.02	
						\$0.00	
Kaeleen McGuire	0.30	\$69,224.41	\$51,627.90			\$36,255.69	
						\$0.00	
						\$0.00	
						\$0.00	
DED	0.05	\$74,911.71				\$3,745.59	
TOTAL	0.70	\$188,236.18	\$51,627.90			\$55,436.30	\$0.00
FRINGE							
Monece Sicily	0.35	\$16,741.41	\$0.00			\$16,741.41	\$5,859.49
						\$0.00	\$0.00
Kaeleen McGuire	0.30	\$14,516.02	\$10,818.06			\$25,334.08	\$7,600.22
						\$0.00	\$0.00
						\$0.00	\$0.00
						\$0.00	\$0.00
						\$0.00	\$0.00
DED	0.05	\$16,702.52				\$16,702.52	\$834.13
		\$47,959.95	\$10,818.06	\$0.00	\$58,778.01	\$14,293.84	\$0.00