

IV.B.1



Little River Band of Ottawa Indians

Motion to Approve

Govt. Financial Report
September 2025



Financial Highlights

- During the month of September 2025, the Tribe received a distribution of \$1,952,437 from LRCR for August 2025 activity, which is \$599,647 less than the \$2,552,084 budgeted.
- In the month of September 2024, the Tribe received \$3,664,203 in distribution for activity of August 2024.



Financial Highlights

- As of September 2025, total cash was \$92,943,751 compared to a total cash balance as of December 2024 of \$78,616,286 for an increase of \$14,327,465 in cash position.
- Of the available cash balance, \$57,590,680 is restricted for defined purposes through various limitations imposed by Tribal Council or conditions of Federal grants.



Cash Position 2025 & 2024

	Current Month	Prior Year		Change
	9/30/2025	Jan - Dec	Comparison 12/31/2024	
Per Cap Account	1,301,758.61	200,154.21		1,101,604.40
PNC Special Revenue-Restricted	41,049,119.66	35,270,009.80		5,779,109.86
BIA IRR Roads Program*	1,282,648.91	1,282,648.91		-
Payroll Checking	-	-		-
Operating Account	(406,445.75)	(14,045.45)		(392,400.30)
Funding Account	978,368.30	1,564,267.37		(585,899.07)
Gaming Proceeds-Unrestricted	33,479,389.40	26,379,480.66		7,099,908.74
Gaming Proceeds-Restricted*				-
Wells Fargo - Restricted*	14,024,360.98	12,803,155.24		1,221,205.74
Wells Fargo - Fisheries Trust*	868,481.82	785,260.38		83,221.44
LRB St of MI Unemployment*	366,068.77	345,354.97		20,713.80
Totals	92,943,750.70	78,616,286.09		14,327,464.61

*Restricted



Major Sources Of Revenue

	September 2025	YTD Sept 2025	YTD Sept 2024	Difference
Rental Income	34,537	323,712	292,672	31,040
Grant Revenue	1,125,702	8,150,300	6,548,332	1,601,968
Program Revenue	617,321	3,989,794	3,427,369	562,425
Tax Revenue	435,149	2,693,720	2,258,804	434,916
Online Gaming Tax Reimbursement	1,049,912	8,055,358	4,872,987	3,182,371
Third Party Billing Revenue	3,377	203,960	101,340	102,620
Dividend & Interest Income	241,776	2,147,807	2,682,967	(535,160)
Total	3,507,774	25,564,651	20,184,471	5,380,180



Online Gaming Tax Comparison

ONLINE GAMING TAX REVENUE COMPARISON FY 2022-2025



September 2025 – Financial Report



Major Expenditures

	September 2025	YTD Sept 2025	YTD Sept 2024	Difference
Salaries & Wages	906,110	8,109,965	7,486,080	623,885
Payroll Taxes	66,095	590,383	544,512	45,871
Employee Insurance	360,832	3,242,960	2,691,614	551,346
Per Capita Payments	-	3,346,593	3,864,468	(517,875)
Capital Outlay	355,073	1,681,751	2,077,430	(395,679)
Professional Fees	286,312	1,981,270	1,559,867	421,403
Client Services	240,614	2,458,201	13,662,202	(11,204,001)
Total	2,215,036	21,411,123	31,886,173	(10,475,050)



Tribal Citizen Benefits

MAJOR TRIBAL CITIZEN BENEFITS YEAR TO DATE COMPARISON			
	9/30/2025	9/30/2024	Difference
Per Capita Distribution	\$ 3,344,095	\$ 3,899,779	\$ (555,684)
Elders Supplemental Insurance	\$ 745,032	\$ 692,287	\$ 52,745
Contract Health	\$ 271,775	\$ 324,880	\$ (53,105)
Education	\$ 425,044	\$ 356,098	\$ 68,946
Members Assistance	\$ 740,839	\$ 489,148	\$ 251,691
EHAP	\$ 261,874	\$ 205,054	\$ 56,820
Tribal Activities	\$ 229,920	\$ 200,054	\$ 29,866
Housing	\$ 18,233	\$ 27,637	\$ (9,404)
Workforce Development	\$ 20,543	\$ 11,876	\$ 8,667
ARP Payments to Members	\$ -	\$ -	\$ -
Elders Meals	\$ 123,052	\$ 49,179	\$ 73,873
GWE Payments from Online			
Gaming Tax Reimb	\$ 493,999	\$ -	\$ 493,999
Housing Assistance Program	\$ 23,271	\$ 73,527	\$ (50,256)
Totals	\$ 6,697,676	\$ 6,329,519	\$ 368,157



Grant Draws – September 2025

Fund #	Contract #	Grant Title	Funding Period	Funding Amount	Period to Date Draws	Monthly Draws	Funding Balance
		2025 BIA Self Governance	1/1/25-12/31/25	69,808.00			
			1/1/25-12/31/25	65,631.29			
			1/1/25-12/31/25	65,631.29			
		CSC	1/1/25-12/31/25				
		Law Enforcement 638	1/1/25-12/31/25				
		Rts Protection	1/1/25-12/31/25				
		Rts Protection	1/1/25-12/31/25				
		Rts Protection	1/1/25-12/31/25				
		4017 and 4018	1/1/25-12/31/25	88,513.00			
		4068 and 4069					
		Rts Protection					
		4017 and 4018					
		4068 and 4069					
		2024 BIA Self Governance	1/1/24-12/31/24	404,984.00			
		Education					
		Family Services					
		2023 BIA Self Governance Compact (4025,4026,4031,4036,1015-150,4017,4018,4068,4069,4098,4380)	1/1/23-12/31/23	2,511,842.69	2,511,842.69		0.00
			1/1/25-12/31/25		31,169.00		
		2023 BIA Self Governance Compact (4025,4026,4031,4036,1015-150,4017,4018,4068,4069,4098,4380)					
		4026		24,935.00			
		1070-164		6,234.00			
		2022 BIA Self Governance Compact (4025,4026,4031,4036,1015-150,4017,4018,4068,4069,4098,4380)	1/1/22-12/31/22	2,813,782.33	2,594,436.20		219,346.13
		2021 BIA Self Governance Compact (4025,4026,4031,4036,1015-150,4068,4017,4098,4018,4380,4069)	1/1/21-12/31/21	5,677,812.40	5,677,812.40		0.00
		2021 Cooperative Law Enforcement agreement with USDA, Forest Service	1/1/21-12/31/21	4,000.00	4,000.00		0.00
		2020 BIA Self Governance Compact (4025,4026,4031,4036,1015-150,4068,4017,4098,4018,4380)	1/1/20-12/31/20	4,820,578.00	4,820,578.00		0.00
		2020 Cooperative Law Enforcement agreement with USDA, Forest Service	1/1/20-12/31/20	3,250.00	3,250.00		0.00
		2019 BIA Self Governance Compact	1/1/19-12/31/19	3,325,962.00	3,325,962.00		0.00
		2019 Cooperative Law Enforcement agreement with USDA, Forest Service	4/1/19-3/31/20	4,250.00	4,250.00		0.00
		BIA Government to Government IRR program	6/12/12-12/31/22	10,437,402.78	9,861,607.33		575,795.45
		BIA G2G IRR Program					
		BIA G2G Planning					
		EPA Air Quality 2019-2021	4/1/19-3/31/21	187,000.00	177,829.93		9,170.07
		2018-2020 EPA PPG	10/1/18-9/30/22	1,462,601.00	1,451,892.30		10,708.70
		IHS Clinic Operations Lease (FY 2022)	10/1/21-9/30/22	360,223.00	360,223.00		0.00
		IHS Clinic Operations Lease (FY 2021)	10/1/20-9/30/21	360,223.00	360,223.00		0.00
		IHS Clinic Operations Lease (FY 2020)	10/1/19-9/30/20	315,703.00	315,703.00		0.00
		IHS Clinic Operations Lease (FY 2019)	10/1/18-9/30/19	300,863.00	300,863.00		0.00
		2023 IHS Self Governance Compact	1/1/23-12/31/23	2,731,749.00	2,731,749.00		0.00
		Contract Health #4103					
		Clinic Operations #4104					
		Behavioral Health #4105					
		Clinic Operations Equipment #4099					
		2022 IHS Self Governance Compact	1/1/22-12/31/22	3,122,160.00	3,122,160.00		0.00
		Contract Health #4103					
		Clinic Operations #4104					
		Behavioral Health #4105					
		Clinic Operations Equipment #4099					
		2021 IHS Self Governance Compact	1/1/21-12/31/21	5,770,936.00	5,770,936.00		0.00
		Contract Health #4103					
		Clinic Operations #4104					
		Behavioral Health #4105					
		Clinic Operations Equipment #4099					
		2020 IHS Self Governance Compact	1/1/20-12/31/20	3,637,871.00	3,637,871.00		0.00
		Contract Health #4103					
		Clinic Operations #4104					
		Behavioral Health #4105					
		Clinic Operations Equipment #4099					
		2018 IHS Self Governance Compact	1/2018-12/31/2018	124,564.00	124,564.00		0.00
		Contract Health #4103					
		Clinic Operations #4104					
		Behavioral Health #4105					
		Clinic Operations Equipment #4099					
		2018 IHS Self Governance Compact	1/2017-12/31/2017	1,347.00	1,347.00		0.00
		Contract Health #4103					
		Clinic Operations #4104					
		Behavioral Health #4105					
		Clinic Operations Equipment #4099					
		2016 IHS Self Governance Compact	1/1/16-12/31/16	2,736,610.00	2,736,610.00		0.00
		Contract Health #4103					
		Clinic Operations #4104					
		Behavioral Health #4105					
		Clinic Operations Equipment #4099					
		2016 IHS Self Governance Compact	5/28/10-12/31/25	143,804.62	143,804.62		0.00
		Contract Health #4103					
		Clinic Operations #4104					
		Behavioral Health #4105					
		Clinic Operations Equipment #4099					
		2016 IHS Self Governance Compact					
		Contract Health #4103					
		Clinic Operations #4104					
		Behavioral Health #4105					
		Clinic Operations Equipment #4099					
		2016 IHS Self Governance Compact					
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		Clinic Operations Equipment #4099					
		2016 IHS Self Governance Compact					
		Contract Health #41					

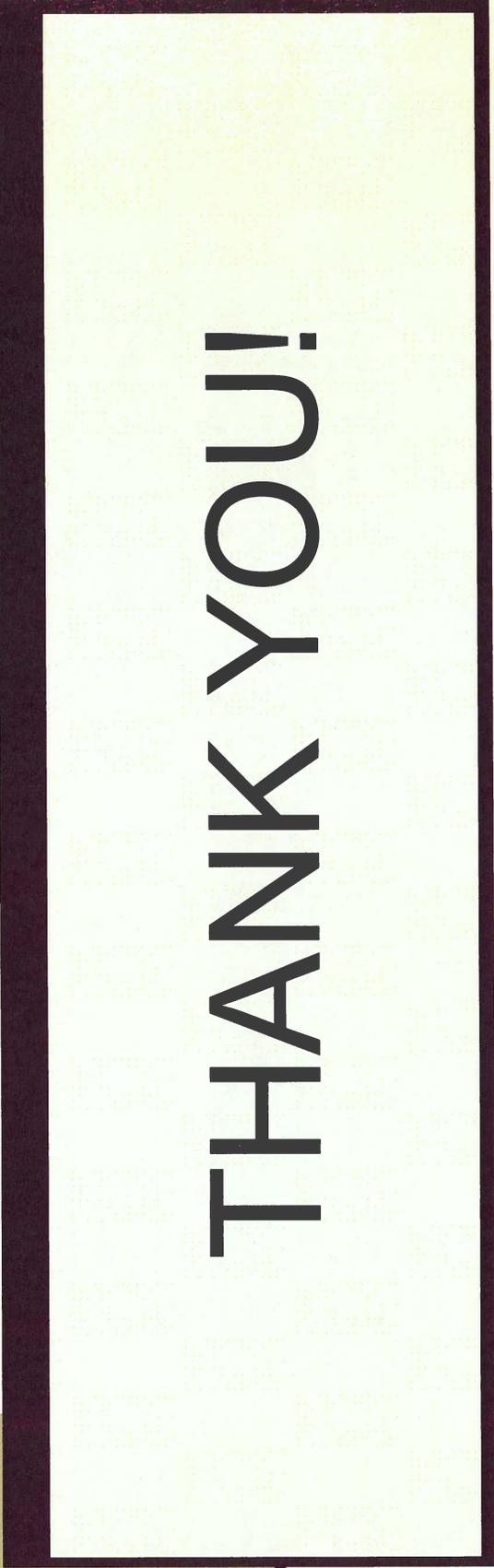
Grant Draws – September 2025



4588	551T2636400	Indian Housing Block Grant 2025	5/13/25-09/30/24	500,444.00	9,063.37	491,380.63
4589	551T2636400	Indian Housing Block Grant 2024	6/5/24-09/30/23	510,559.00	90,549.52	420,009.48
4590	551T2636400	Indian Housing Block Grant 2023	3/6/23-9/30/22	369,786.00	190,504.22	179,281.78
4591	551T2636400	Indian Housing Block Grant 2022	10/1/21-9/30/21	401,582.00	213,196.23	187,641.85
4592	551T2636400	Indian Housing Block Grant 2021	2/24/21-9/30/20	291,767.00	216,246.36	75,518.64
4593	551T2636400	Indian Housing Block Grant 2020	2/13/20-9/30/19	299,655.00	205,632.08	94,022.92
4594	551T2636400	Indian Housing Block Grant 2019	5/1/19-9/30/18	323,446.00	231,362.01	92,083.99
4595	551T2636400	Indian Housing Block Grant 2018	10/1/18-9/15/17	265,358.00	235,717.42	29,640.58
4596	551T2636400	Indian Housing Block Grant 2017	10/1/17-9/15/16	287,836.00	186,172.88	101,663.12
4597	2018-SD-AX-K005	2018-2021 OVW SDVCJ (Special Domestic Violence Criminal Jurisdiction)	10/1/18-9/30/24	380,000.00	44,141.75	335,858.25
4598	B16SR263640	ICDBG Food Distribution Center (federal 700,000, shakopee donation 130,000, TS 50,000)	6/18/19-9/30/25	830,000.00	830,000.00	-
4599	2019-185	Long Term Assessment of Adult Lake Sturgeon returns from Streamside Rearing	10/1/19-12/31/23	202,580.00	197,191.00	5,389.00
4600	20MIMCDD20 and CCDF	Child Care 2020	10/1/19-09/30/24	85.17	61,546.00	23,626.00
4601	2009MIOATA-00	2020-2023 Elders Meals Year 1	4/1/20-3/31/24	122,900.00	119,958.83	2,941.17
4602	4998-4011-500	CARES ACT COVID-19	3/15/20-	9,143,286.90	9,143,286.90	-
4603	N/A	Title Track	N/A	2,500.00	2,500.00	-
4604	2009MIOANT-00	2020-2023 Nutrition Services	4/1/2020-3/31/2024	10,355.00	9,601.50	753.50
4605	20PLMIFFTA	2019-2025 Family First Prevention Act	10/1/19-9/30/25	4,680.00	4,350.00	330.00
4606	20BV2636400	2020-2025 IHBG CARES grant	4/22/20-9/30/25	91,607.00	91,607.00	-
4607	2MIA435205	USDA FDIR CARES Act: Facility Improvements & Equipment Upgrades	7/9/20-9/30/23	356,325.00	234,912.85	121,412.15
4608	2MIA435205	USDA FDIR CARES Act: Facility Improvements & Equipment Upgrades-supplemental funding	3/25/22-9/30/22	114,525.00	114,525.00	-
4609	2020-TW-AX-0031	2020-2023 DOJ OVW	10/1/20-9/30/24	299,815.00	263,826.47	37,257.63
4610	CCDD21	2020-2023 CCDF	Ends 9/30/25	77,361.00	76,757.00	604.00
4611	2020-2023 CCDB Disc	CCDB Discretionary 2020-2023	12/27/20-	40,171.00	2,380.48	37,790.52
4612	CSO821	American Recovery COBG	10/1/20-9/30/24	137,786.00	21,719.00	116,067.20
4613	CDC821	American Rescue Plan Child Care Development Block grant (CCSD) supplemental Discretionary funds	10/1/20-9/30/24	65,690.00	28,344.66	37,345.34
4614	21PLMIFV06	FVPSA ARPA (American Rescue Plan Act) 2021	10/1/20-9/30/25	107,124.00	67,474.90	39,649.10
4615	N/A	ARPA 2021 Coronavirus State & Local Fiscal Recovery Funds (SLFRF)	5/28/21-12/31/23	34,148,835.66	34,148,835.66	-
4616	21AH2636400	IHGB ARP of 2021	4/22/21-9/30/26	201,721.00	201,721.00	-
4617	20222Q320642	2022 USDA Food Distribution	10/1/21-9/30/23	323,332.00	308,878.62	14,453.38
4618	22PLMILIEI	2022 LIHEAP	10/1/21-9/30/23	14,911.79	14,911.79	-
4619	N/A	Homeowners Assistance Program-HAP (Treasury)	5/26/22-12/30/25	227,324.00	227,324.00	-
4620	BE-22-M50	IHS TM Well & Septic project	5/3/22-12/31/24	175,000.00	136,673.05	38,326.95
4621	2009MIOANT-00	Nutritional Services Incentive 2022	4/1/22 - 3/31/24	10,345.00	9,591.50	-
4622	2009MIOATA-02	2020 DHHS Well & Septic Program	4/1/22-3/31/24	126,700.00	125,721.33	978.67
4623	BE-20-K75	2023 EPA PPG	6/1/20-12/31/22	70,000.00	70,000.00	0.00
4624	16EO00995	2023 Tribal Victim Services MI DHHS	10/1/22-9/30/24	869,000.00	612,120.93	256,879.07
4625	E20234104-00	2022-23 ITC Early Childhood Home Visiting Expansion	10/1/22-9/30/23	235,893.00	125,025.59	110,867.41
4626	ITC 588	2023 Food Distribution	10/1/22-9/30/24	364,711.00	320,014.26	44,696.74
4627	23M20505206	2022-23 Behavioral Health - State of MI	10/1/22-9/30/23	170,000.00	43,659.68	126,340.32
4628	23PLMILIEA	2023 LIHEAP Supplemental	10/1/22-9/30/24	186,893.00	186,740.23	152.77
4629	23PLMILIEE	2023 USDA Nutrition Education	10/1/22-9/30/24	100,930.00	86,403.25	14,526.75
4630	20232Q320842	TUA Feasibility Study	1/1/23-12/29/24	27,500.00	16,859.56	10,640.44
4631	A23AP00032-00	Elders APR	2/27/23-3/15/24	99,420.00	99,420.00	-
4632	2109MINA06	Expanding Public Health Workforce	1/1/22-9/30/24	80,000.00	63,378.50	16,134.00
4633	2209MITRPH-00	Emergency Home Repair - B/A	1/1/23-12/29/24	161,134.00	4,456.88	254.91
4634	GT-OSGT482-21	2023 Title IV-B subpart #1	10/1/22-9/30/23	4,492.00	4,542.3	35.12
4635	23PLMIMWCS	2023 LIHEAP Infrastructure	10/1/22-9/30/24	5,047.00	5,047.00	504.70
4636	23PLMILIEI	ARPA LATCF	4/1/23-3/31/25	1,367,782.50	1,367,782.50	-
4637	n/a	EPA Air Quality	4/1/23-3/31/25	178,000.00	142,324.98	35,675.02



Any Questions?



THANK YOU!