

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD
RAPID CITY, SOUTH DAKOTA

FINANCIAL STATEMENTS, SUPPLEMENTARY INFORMATION
AND INDEPENDENT AUDITOR'S REPORT
SEPTEMBER 30, 2023

EIN: 46-0420063

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Great Plains Tribal Leaders Health Board
Rapid City, South Dakota

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Great Plains Tribal Leaders Health Board (the Organization) as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Organization, as of September 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

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Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 25-27 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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 of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses 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.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Organization's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2024, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Wohlenberg Ritzman + Co., LLC

Yankton, South Dakota
June 18, 2024

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

**STATEMENT OF NET POSITION-GOVERNMENT WIDE
SEPTEMBER 30, 2023**

	PRIMARY GOVERNMENT Governmental Activities
<u>ASSETS</u>	
Cash	\$ 107,942,742
Accounts Receivable, Net	350,606
Patient Receivable, Net	1,531,561
Prepaid Expenses	190,696
Inventory	1,150,904
Accrued Revenue	4,519,192
Capital Assets:	
Capital Assets, Not Depreciated	1,067,285
Capital Assets, Net of Accumulated Depreciation	9,550,007
Right to Use Leased and Subscription Assets, Net of Accumulated Amortization	1,063,305
TOTAL ASSETS	127,366,298
<u>LIABILITIES</u>	
Accounts Payable	3,521,152
Accrued Expenses and Other	7,337,631
Unearned Revenue	51,358,033
Long-Term Liabilities:	
Due Within One Year	
Compensated Absences	458,953
Notes Payable	269,095
Lease, Subscription and Other Obligations	312,449
Due in More Than One Year	
Compensated Absences	688,429
Notes Payable	5,160,425
Lease, Subscription and Other Obligations	774,223
TOTAL LIABILITIES	69,880,390
<u>NET POSITION</u>	
Investment in Capital Assets	5,237,091
Unrestricted	52,248,817
TOTAL NET POSITION	\$ 57,485,908

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

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

**STATEMENT OF ACTIVITIES-GOVERNMENT WIDE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
Primary Government:				
Governmental Activities:				
Program Services:				
Health Centers	\$ 52,140,125	\$ 23,717,366	\$ 65,899,796	\$ 37,477,037
General	9,705,783	255,649	-	(9,450,134)
Community Health Programs	4,020,559	-	4,832,950	812,391
Epidemiology	3,647,280	-	4,771,984	1,124,704
Behavioral Health and Recovery	2,666,298	-	3,114,345	448,047
Maternal and Child Health	2,317,861	-	2,651,137	333,276
COVID-19	907,069	-	992,736	85,667
Training and Education	605,090	-	678,275	73,185
Total Governmental Activities	76,010,065	23,973,015	82,941,223	30,904,173
Total Primary Government	\$ 76,010,065	\$ 23,973,015	\$ 82,941,223	30,904,173
General Revenues				
Investment Income				1,617,591
Negotiated Settlement of Debt				82,140
Miscellaneous Income				31,218
Contributions				11,186
Total General Revenues				1,742,135
Change in Net Position				32,646,308
Net Position - Beginning				24,839,600
Net Position - Ending				\$ 57,485,908

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

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

**BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023**

		Oyate Health	Non-Major	Total
	General Fund	Center	Programs	Governmental Funds
<u>ASSETS</u>				
Current Assets:				
Cash	\$ 17,382,950	\$ 89,987,082	\$ 572,710	\$ 107,942,742
Accounts Receivable, Net	4,359	211,211	135,036	350,606
Patient Receivable, Net	-	1,531,561	-	1,531,561
Prepaid Expenses	122,607	-	68,089	190,696
Inventory	12,004	1,138,900	-	1,150,904
Due from Other Funds	10,361,810	13,106,138	780,453	24,248,401
Accrued Revenue	-	531,825	3,987,367	4,519,192
TOTAL ASSETS	\$ 27,883,730	\$ 106,506,717	\$ 5,543,655	\$ 139,934,102
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts Payable	\$ 1,477,447	\$ 915,618	\$ 1,128,087	\$ 3,521,152
Accrued Expenses and Other	313,343	6,725,095	298,878	7,337,316
Due to Other Funds	13,755,044	7,304,035	3,189,322	24,248,401
Unearned Revenue	-	51,355,533	2,500	51,358,033
Total Liabilities	15,545,834	66,300,281	4,618,787	86,464,902
Fund Balances:				
Nonspendable - Prepaid Expenses	122,607	-	68,089	190,696
Nonspendable - Inventory	12,004	1,138,900	-	1,150,904
Unassigned	12,203,285	39,067,536	856,779	52,127,600
Total Fund Balances	12,337,896	40,206,436	924,868	53,469,200
TOTAL LIABILITIES AND FUND BALANCES	\$ 27,883,730	\$ 106,506,717	\$ 5,543,655	\$ 139,934,102

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

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

Total Fund Balances - Governmental Funds	\$ 53,469,200
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Amounts reported for governmental activities in the statements of net position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.	10,617,292
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Right to use leases and subscription assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.	1,063,305
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Long-term liabilities, including notes payable, the HRSA Obligation, compensated absences, right to use leases, and subscription obligations are not due and payable in the current period and, therefore, are not reported in the governmental funds.	(7,663,574)
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Interest on long-term liabilities is not accrued in governmental funds, but rather is recognized as an expenditure when paid.	(315)
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Net Position - Governmental Activities	\$ 57,485,908
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The accompanying notes are an integral part of these financial statements.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	General Fund	Oyate Health Center	Non-Major Programs	Total Governmental Funds
Revenues				
Grant Income	\$ -	\$ 65,899,794	\$ 17,041,431	\$ 82,941,225
Charges for Services	255,649	23,717,366	-	23,973,015
Indirect Allocation	18,390,402	-	-	18,390,402
Interest Income	1,416,692	200,899	-	1,617,591
Miscellaneous Income	16,072	10,846	4,300	31,218
Contributions	5,000	6,128	58	11,186
Total Revenues	20,083,815	89,835,033	17,045,789	126,964,637
Expenditures				
<i>Program Services</i>				
Health Centers	-	67,221,274	63,766	67,285,040
General	9,192,320	-	-	9,192,320
Community Health Programs	-	-	4,467,070	4,467,070
Epidemiology	-	-	4,424,691	4,424,691
Behavioral Health and Recovery	-	-	3,114,230	3,114,230
Maternal and Child Health	-	-	2,650,116	2,650,116
COVID-19	-	-	925,162	925,162
Training and Education	-	-	678,275	678,275
<i>Debt Service</i>	310,043	208,394	38,453	556,890
<i>Capital Outlay</i>	2,609,380	1,818,152	703,913	5,131,445
Total Expenditures	12,111,743	69,247,820	17,065,676	98,425,239
Excess of Revenue Over Expenditures	7,972,072	20,587,213	(19,887)	28,539,398
Other Financing Sources (Uses)				
Proceeds from Debt	1,342,729	979,873	47,738	2,370,340
Negotiated Settlement of Debt	82,140	-	-	82,140
Internal Services	68,132	(68,132)	-	-
Transfers In (Out)	43,481	-	(43,481)	-
Total Other Financing Sources (Uses)	1,536,482	911,741	4,257	2,452,480
Net Change in Fund Balances	9,508,554	21,498,954	(15,630)	30,991,878
Fund Balance - September 30, 2022	2,829,342	18,707,482	940,498	22,477,322
Fund Balance - September 30, 2023	\$ 12,337,896	\$ 40,206,436	\$ 924,868	\$ 53,469,200

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

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

Net Change in Fund Balances - Total Governmental Funds **\$ 30,991,878**

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

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

Expenditures for Capital Assets	3,801,093
Depreciation Expense	(920,913)

Capital outlays for right to use leases and subscriptions are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as amortization expense.

Expenditures for Right to Use and Subscription Asset Additions	1,330,350
Amortization Expense	(267,045)

Repayment of long-term obligations and lease and subscriptions is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount of repayments.

Notes Payable Principal Repayments	240,527
Right to Use Lease and Subscription Obligations	316,365

Debt and lease proceeds are a revenue in the governmental funds but the proceeds increase long-term liabilities in the statement of net position.

Notes Payable Proceeds	(1,039,990)
Right to Use Lease and Subscription Obligation Proceeds	(1,330,350)

Governmental funds do not reflect the change in accrued leave, whereas this is reported in the government-wide statements.

(475,607)

Change in Net Position of Governmental Activities	\$ 32,646,308
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The accompanying notes are an integral part of these financial statements.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

(1) Summary of Significant Accounting Policies

The financial statements of the Great Plains Tribal Leaders Health Board (referred to as either the “GPTLHB” or the “Board”) have been prepared in accordance with accounting principles generally accepted in the United States of America applicable to state and local governments. The Governmental Accounting Standards Board (the “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 Board are described below.

a. Reporting Entity

The GPTLHB works to improve the health of the Native American population it serves by providing health care services, public health education and support, and health care advocacy. The Board is a nonprofit South Dakota corporation, classified by the Internal Revenue Service (the “IRS”) as tax-exempt under Section 501(c)(3) of the Internal Revenue Code, which represents eighteen tribal communities in the four-state region of South Dakota, North Dakota, Nebraska, and Iowa. It acts as the member tribes’ formal representative to the federal government to develop health programs and advocate for improved Indian health policies.

The United States Constitution and federal law recognize each member tribe as a sovereign and distinct government. As an arm of the member tribes it represents, the GPTLHB retains certain of its member tribes’ privileges, rights, and immunities.

A Board of Directors, which consists of an elected member from each member tribe, is its governing body. Federal grants and contracts provide a substantial percentage of its revenues.

b. Basis of Presentation

While separate government-wide financial statements and fund financial statements are presented, they are interrelated. The government-wide financial statements’ focus is on the GPTLHB taken as a whole, while the fund financial statements report more detailed information about its major governmental activities or programs.

Government-wide Financial Statements:

The Statements of Net Position and Activities display information about the reporting entity taken as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through intergovernmental revenues, grants, and contract transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods and services. The Board had no enterprise (business-type) or fiduciary funds during the fiscal year ended September 30, 2023.

The Statement of Net Position reports all financial and capital resources, in a net position form (assets minus liabilities equal net position). Net Position is displayed in three components, as applicable, net investment in capital assets, restricted (distinguishing between major categories of restrictions), and unrestricted.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the GPTLHB’s governmental activities. Direct expenses are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by recipients of goods and services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

NOTES TO FINANCIAL STATEMENTS (CONTINUED) SEPTEMBER 30, 2023

(1) Summary of Significant Accounting Policies (Continued)

b. Basis of Presentation (Continued)

Fund Financial Statements:

Fund financial statements of the reporting entity are organized into funds, each of which is a separate accounting entity. Each fund reports a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures or expenses.

The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported in a single column as non-major funds. A fund is considered major if it is the primary operating fund of the Board or meets the following criteria:

1. Total assets, liabilities, revenues, or expenditures or expenses of the individual governmental fund are at least ten percent of the corresponding total for all funds of that category or type, and
2. Total assets, liabilities, revenues, or expenditures or expenses of the individual governmental or enterprise fund are at least five percent of the corresponding total for all governmental and enterprise funds combined, or
3. Management has elected to classify one or more governmental funds as major for consistency in reporting from fiscal year to fiscal year, or because of the public's interest in the fund's operations.

The GPTLHB reports the following major governmental funds:

General Fund – The General Fund is the general operating fund, which accounts for all financial resources except those required to be reported in another fund. The General Fund is always a major fund.

Special Revenue Fund – Special revenue funds are used to account for and report the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Its largest such fund is the *Oyate Health Center ("OHC") Fund*, which accounts for the revenues, primarily from a federal grant contract and third-party government and private payors, supporting the successor to the Indian Health Service's former Rapid City Service Unit. The OHC is a recently constructed health care campus in Rapid City, South Dakota which, along with a facility on LaCrosse Street in Rapid City, provides health care and related services to the surrounding Native American population, which consists of approximately 23,000 active patients (i.e., someone who received medical care at OHC within the past three years). The Board's contract with the Indian Health Service includes the right-to-use the OHC facility and campus.

c. Measurement Focus and Basis of Accounting

Accounting and financial reporting is determined by the applicable measurement focus and basis of accounting. Measurement focus is a term used to describe "how" transactions are recorded within the various financial statements. Basis of accounting relates to "when" revenues, expenditures, or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus.

Government-wide Financial Statements:

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and an expense or expenditure is recorded when a liability is incurred, regardless of the timing of related cash flows.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

NOTES TO FINANCIAL STATEMENTS (CONTINUED) SEPTEMBER 30, 2023

(1) Summary of Significant Accounting Policies (Continued)

c. Measurement Focus and Basis of Accounting (Continued)

Fund Financial Statements:

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized when it is both measurable and available. Measurable means knowing or being able to reasonably estimate the amount. Available means resources are collected or will be timely collected after the fiscal year end (generally 60 days) so they can be used to pay current liabilities. Grant income is accounted for as disclosed in Note 1(g).

Expenditures and expenses are generally recognized when the related fund liability is incurred. Exceptions to this general rule include long-term debt principal and interest expenditures and compensated absence expenditures, both of which are recognized when due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of long-term debt and acquisition under capital leases are reported as other financing sources.

d. Interfund Eliminations and Reclassifications

Government-wide Financial Statements:

Amounts reported as interfund activity and balances in fund financial statements are eliminated or reclassified in the aggregated government-wide financial statements. To minimize the grossing-up effect on assets and liabilities within the governmental activities' columns of the primary government, amounts reported as interfund receivables and payables are eliminated in the governmental activities' columns. See Note 5 for these interfund balances.

To avoid grossing up expenses and revenues because of internal activity, indirect cost expenses and corresponding revenues are reversed. The total amount eliminated for government-wide statements was approximately \$18,400,000.

Fund Financial Statements:

Current portions of interfund receivables (reported in "Due from" asset accounts) are considered available, spendable resources and are reported in the appropriate fund balance category.

e. Inventory

Inventory, which is accounted for using the consumption method, consists of medical, pharmaceuticals, and other supplies and is valued at the lower of cost or current replacement cost.

f. Capital and Right-of-Use Assets Acquired Through Lease or Subscription-Based Information Technology Arrangements

Capital assets include equipment, and all other tangible or intangible assets [including right-of-use assets obtained through lease or subscription-based information technology arrangements ("SBITA")] used in operations which have initial useful lives extending beyond a single reporting period.

The federal grantors retain a reversionary interest in selected property purchased with their respective contract funds. Equipment was acquired with federal funds and vehicles with general funds.

The accounting for capital and right-of-use assets acquired through a lease or SBITA depends on whether the assets are reported in the government-wide or fund financial statements.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2023

(1) Summary of Significant Accounting Policies (Continued)

f. Capital and Right-of-Use Assets Acquired Through Lease or Subscription-Based Information Technology Arrangements (Continued)

Government-wide Financial Statements:

All purchased and donated capital assets are respectively valued at historical cost or their estimated fair value on the date donated. The value of a right-of-use asset acquired through a lease or SBITA is the sum any upfront (including implementation) cost plus the calculated present value of the related lease or SBITA obligation.

Depreciation and amortization of all exhaustible capital and right-to-use assets is recorded as an allocated expense in the government-wide Statement of Activities, with net capital and right-to-use assets reflected in the Statement of Net Position. The capitalization threshold (the dollar value above which asset acquisitions are added to the capital asset accounts) is \$5,000. However, bulk asset acquisitions having a total purchase cost or fair value greater than or equal to \$35,000 are also capitalized. Depreciation and amortization methods and estimated useful lives of capital assets reported in the government-wide statements are as follows:

	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
Land and Art	N/A	N/A
Building and Structures	Straight-Line	15-33 Years
Building Improvements	Straight-Line	10-15 Years
Equipment	Straight-Line	3-20 Years
Vehicles	Straight-Line	5 Years

Fund Financial Statements:

In fund financial statements, capital assets used in governmental fund operations are accounted for as capital expenditures of the appropriate governmental fund upon acquisition. Right-of-use assets are accounted for as rental or other expenditures in the appropriate government fund as the contractual payments are due.

Other:

Section 105(l) Leases of the Indian Self-Determination and Educational Assistance Act allows compensation to tribal organizations, such as the Board, for costs incurred in connection with conducting certain activities at tribal facilities. During the fiscal year ended September 30, 2023, the GPTLHB entered into such an agreement with the Indian Health Service ("IHS"). The agreement, which is renewable annually, would have terminated on September 30, 2023, but the Board and IHS entered into a renewal agreement that expires on September 30, 2024. The GPTLHB received approximately \$299,000 for facility related costs incurred during the fiscal year ended September 30, 2023.

g. Accrued Revenue and Unearned Revenue

As accounted for in both the government-wide and fund financial statements, Unearned Revenues represent grant income received for which related expenditures have not yet been incurred. Accrued Revenues are expenditures for which related grant income has not yet been received.

h. Purchased Referred Care Claims Accrual

Purchased referred care are health services or procedures provided to OHC patients by third-party providers following referrals from OHC. The third-party providers invoice the GPTLHB for the services provided and are paid using the applicable Medicare reimbursement rates. The accrual is the total estimated amount due to third-party providers for services provided, but not yet paid and services provided, but not yet invoiced.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

NOTES TO FINANCIAL STATEMENTS (CONTINUED) SEPTEMBER 30, 2023

(1) Summary of Significant Accounting Policies (Continued)

i. Long-Term Liabilities

The accounting for long-term liabilities depends on whether the assets are used in governmental fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term liabilities to be repaid from governmental resources are reported as liabilities in the government-wide statements. These long-term liabilities include compensated absences, notes payable, and the obligation due to the Health Resources and Services Administration (referred to as the "HRSA Obligation"), an agency of the U.S. Department of Health and Human Services (the "HRSA").

In fund financial statements, debt proceeds are reported as revenues (specifically, other financing sources), while principal and interest payments are reported as expenditures when due.

j. Program Revenue

In the government-wide Statement of Activities, reported program revenues are derived directly from the program itself. Program revenues are classified as follows:

1. Charges for Services – These arise from charges to customers, applicants or others who purchase, use, or directly benefit from the goods, services, or privileges provided, or are otherwise directly affected by the services.
2. Program-Specific Operating Grants and Contributions – These arise from mandatory and voluntary non-exchange transactions with other governments, organizations, or individuals that are restricted for use in a particular program.

k. Equity Classification

Government-wide Financial Statements:

Equity is classified as net position and is displayed in three components:

1. Net investment in capital assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted net position – Consists of net position with constraints placed on their use either by (a) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (b) law through constitutional provisions or enabling legislation. The Board did not have any restricted net position as of September 30, 2023.
3. Unrestricted net position – All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

The GPTLHB's policy is to use restricted net position first, prior to the use of unrestricted net position, when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

NOTES TO FINANCIAL STATEMENTS (CONTINUED) SEPTEMBER 30, 2023

(1) Summary of Significant Accounting Policies (Continued)

k. Equity Classification (Continued)

Fund Financial Statements:

In fund financial statements, the following classifications describe the relative strength of the spending constraints:

- Non-spendable –includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be kept intact. The Board has classified inventory and prepaid items as non-spendable since these items are not expected to be converted to cash.
- Restricted – includes fund balance amounts constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
- Committed – includes fund balance amounts constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority and does not lapse at the fiscal year-end. The Board did not have any committed resources as of September 30, 2023.
- Assigned – includes fund balance amounts to be used for specific purposes that are neither considered restricted nor committed. Fund balance may be assigned by the GPTLHB’s Board of Directors, however, there are no assigned resources as of September 30, 2023.
- Unassigned – includes fund balance amounts which are not classified within the above-mentioned categories.

The GPTLHB uses restricted amounts first when both restricted and unrestricted fund balance is available unless there are legal or contractual requirements prohibiting this, such as a grant agreement requiring dollar for dollar spending. Additionally, it would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The Board does not have a formal minimum fund balance policy.

l. Federal Tax

The GPTLHB is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. The IRS has also determined it is not a “private foundation” under Section 509(a)(2) of the Internal Revenue Code.

Its Forms 990, “Return of Organization Exempt from Income Tax,” for the tax years ending September 30, 2020, 2021 and 2022 are subject to examination by the IRS, generally for three years after each return is filed.

m. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts and disclosures reported in the financial statements. Actual results could differ from those estimates.

n. Indirect Costs

The Board negotiates its indirect cost rate with the U.S. Department of Health and Human Services, which is the method used to distribute indirect administrative costs to the various programs. The approved rate for the fiscal year ended September 30, 2023, is 20.0 percent.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

NOTES TO FINANCIAL STATEMENTS (CONTINUED) SEPTEMBER 30, 2023

(1) Summary of Significant Accounting Policies (Concluded)

o. Compensated Absences

Employees earn paid time off, which may either be taken in the current fiscal year or accumulated to a limit of 480 hours. However, no more than 240 hours will be paid out upon termination or retirement. An accrual for compensated absences is reported in the accompanying government-wide financial statements as accrued compensation for the portion payable following termination or retirement.

The entire compensated absence liability is reported in the government-wide financial statements. A liability for compensated absences has been recognized in the governmental funds for any amounts due for employee resignations or retirements.

Compensated absences are liquidated by the fund the payroll expenditures are charged to.

p. Emerging Accounting Standards

The GASB previously issued Statements No. 101, *Compensated Absences*, and No. 102, *Certain Risk Disclosures*, each of which is effective for the Board's fiscal year ending September 30, 2024. The GPTLHB early adopted each Statement during its fiscal year ended September 30, 2023.

(2) Cash and Cash Equivalents

The Board aggregates its cash assets from various funds to maximize cash management efficiency and returns. Its cash and any short-term investments of advanced federal funds can be invested in deposit accounts or securities insured, collateralized, or guaranteed by the United States government. The GPTLHB's investment policy further limits investment choices. As of September 30, 2023, substantially all its cash was deposited in interest earning commercial bank accounts.

Credit Risk and Custodial Credit Risk:

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. This risk is commonly expressed in terms of the credit quality rating issued by a Nationally Recognized Statistical Rating Organization ("NRSO"). Custodial credit risk is the risk that, if a depository failure occurred, the GPTLHB's deposits may not be returned. As of September 30, 2023, and for the fiscal year then ended, all bank balances were insured by the Federal Deposit Insurance Corporation (the "FDIC").

(3) Accounts Receivable

Accounts receivable may be reduced by an allowance for uncollectible accounts. In evaluating the collectability of accounts receivable, management analyzes its collection history and considers certain other factors to estimate a suitable allowance for uncollectible accounts. Management regularly reviews the sufficiency of the allowance for uncollectible accounts and adjusts the General Fund's bad debt expense as necessary, which is allocated to its general function. There is no allowance for uncollectible accounts receivable as of September 30, 2023.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2023

(4) Third Party Receivables

Third party receivables are uncollateralized third-party payor obligations. Federal and state health care programs, along with various insurance companies, are obligated to pay the Board for their respective beneficiaries' or insureds' accounts receivable subject to its compliance with applicable regulations or contractual requirements. Third party receivable payments are applied to the specific claims shown on the remittance advice or, if unspecified, applied to the earliest unpaid claim(s). These receivables are reported net of estimated contractual adjustments and allowances for uncollectible accounts. Management evaluates these allowances by analyzing patient receivables by payor class and applying internally developed percentages to calculate estimated amounts that will not be collected from third parties under contractual agreements. The contractual adjustments and allowances are adjusted periodically based on management's evaluation of the contract reimbursement terms, collection experience, industry trends, and other relevant factors.

GPTLHB patients, who are referred to as relatives, pay nothing for their health care.

A summary of third party receivables as of September 30, 2023, is as follows:

	Third Party Receivables
Private Insurance	\$ 1,357,222
Medicare	755,454
Third Party	631,367
Other	250,460
Medicaid	209,217
Allowance for Patient Receivable	(1,672,159)
Third Party Receivables, Net	\$ 1,531,561

(5) Interfund Balances

The Board aggregates the cash assets of various funds to maximize cash management efficiency and returns. Periodically, due to and from transactions are used for short-term interfund loans. Any outstanding balance for the grant fund is the result of a time lag between the date the grant revenue was received and the date the qualifying grant expenditure was made.

Interfund balances as of September 30, 2023, consisted of the following:

	Due From	Due To
General Fund	\$ 10,361,810	\$ 13,755,044
Oyate Health Center	13,106,138	7,304,035
Non-Major Funds	780,453	3,189,322
	\$ 24,248,401	\$ 24,248,401

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2023

(6) Accrued Revenue/Unearned Revenue

Balances by funding agency as of September 30, 2023, consisted of the following:

	Accrued Revenue	Unearned Revenue
U.S. Department of Health and Human Services	\$ 4,484,572	\$ 51,358,033
U.S. Department of Transportation	27,812	-
U.S. Department of Agriculture	6,808	-
Total Balances Accrued Revenue/Unearned Revenue	\$ 4,519,192	\$ 51,358,033

(7) Changes in Capital and Right-to-Use Assets

A summary of changes in capital and right-to-use assets and accumulated depreciation and amortization for the fiscal year ended September 30, 2023, are as follows:

	Balance 09/30/22	Additions	Deletions	Balance 09/30/23
Governmental Activities:				
Capital Assets Not Being Depreciated				
Land	\$ 1,058,785	\$ -	\$ -	\$ 1,058,785
Works of Art	8,500	-	-	8,500
Total Capital Assets Not Being Depreciated	1,067,285	-	-	1,067,285
Capital Assets Being Depreciated				
Building and Structures	4,565,125	120,958	-	4,686,083
Building Improvements	221,780	-	-	221,780
Vehicles	215,585	285,053	-	500,638
Machinery & Equipment	2,766,042	3,395,082	5,712	6,155,412
Total Capital Assets Being Depreciated	7,768,532	3,801,093	5,712	11,563,913
Less Accumulated Depreciation				
Building and Structures	111,677	148,623	-	260,300
Building Improvements	20,791	16,071	-	36,862
Vehicles	63,527	46,680	-	110,207
Machinery & Equipment	899,446	709,539	2,448	1,606,537
Total Accumulated Depreciation	1,095,441	920,913	2,448	2,013,906
Net Capital Assets Being Depreciated	6,673,091	2,880,180	3,264	9,550,007

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2023

(7) Changes in Capital and Right-to-Use Assets (Continued)

	Balance 09/30/22	Additions	Deletions	Balance 09/30/23
Right to Use Leased and Subscription Assets Being Amortized				
Right to Use Leased Equipment	-	880,868	-	880,868
Subscription Assets	-	449,482	-	449,482
Total Right to Use Leased and Subscription Assets Being Amortized	-	1,330,350	-	1,330,350
Accumulated Amortization				
Right to Use Leased Equipment	-	110,996	-	110,996
Subscription Assets	-	156,049	-	156,049
Total Accumulated Amortization	-	267,045	-	267,045
Net Right to Use Leased and Subscription Assets	-	1,063,305	-	1,063,305
Governmental Activities Capital Assets, Net	\$ 7,740,376	\$ 3,943,485	\$ 3,264	\$ 11,680,597

Depreciation and amortization expense was charged to functions or programs of the primary government as follows:

Governmental Activities:

Program Services:

Health Centers	\$ 630,118
General	437,326
Epidemiology	50,237
Community Health Programs	41,910
COVID-19	19,752
Behavioral Health	8,615
Total Depreciation and Amortization Expense - Governmental Activities	\$ 1,187,958

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2023

(8) Long-Term Liabilities

A summary of changes in long-term liabilities follows:

	Balance 09/30/22	Additions	Reductions	Balance 09/30/23	Due Within One Year
<i>Governmental Activities:</i>					
Compensated Absences	\$ 671,775	\$ 2,845,356	\$ (2,369,749)	\$ 1,147,382	\$ 458,953
Medical Equipment Note Payable	-	1,039,990	(28,170)	1,011,820	87,187
LaCrosse Building Note Payable	1,050,288	-	(41,200)	1,009,088	42,694
Elderberry Building Notes Payable - 1	3,317,402	-	(90,048)	3,227,354	91,099
Elderberry Building Notes Payable - 2	218,532	-	(37,274)	181,258	48,115
HRSA Obligation	116,521	-	(43,835)	72,686	44,273
Governmental Activities Long Term Debt	\$ 5,374,518	\$ 3,885,346	\$ (2,610,276)	\$ 6,649,588	\$ 772,321

Governmental Activities:

Medical Equipment Note Payable

In October 2022, the Board borrowed \$1,040,000 from Security First Bank – Rapid City (Security First) to finance the purchase of certain medical equipment used at the OHC. A security interest in the financed medical equipment, cash, and all the Board's other assets collateralizes this loan. It is payable on demand, but if no demand is made, in six consecutive monthly interest (calculated using a 4.00% fixed annual interest rate) payments beginning December 1, 2022, followed by fifty-nine (59) monthly principal and interest (again, calculated using a 4.00% fixed annual interest rate) payments of \$10,600 beginning May 1, 2023, and a final installment of any remaining principal and accrued interest. The loan is subject to a Business Loan Agreement, which includes a series of representations and warranties and a cross-default provision related to third-party agreements or indebtedness.

\$ 1,011,820

LaCrosse Building Note Payable

In October 2020, the Board borrowed \$1,125,000 from Black Hills Community Bank (Black Hills) to finance the purchase of its LaCrosse Street facility located in Rapid City, South Dakota. A first mortgage and an assignment of any rental income collateralize this loan. It is payable on demand, but if no demand is made, in 119 monthly principal and interest (calculated using a variable interest rate of the Wall Street Journal U.S. Prime Rate plus .50%, which on the date the loan was obtained was 3.75%) payments of \$6,702 and a final installment of any remaining principal and accrued interest. Beginning with the sixty-first monthly principal and interest payment, the interest rate will reset using the above formula and the required monthly installment payment may change. In no event will the interest rate be less than 3.75%. The loan is subject to a Business Loan Agreement, which includes a series of affirmative and negative covenants. See Note 13.

\$ 1,009,088

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2023

(8) Long-Term Liabilities (Continued)

Elderberry Facility Notes Payable

In March 2022, the Board borrowed a total of \$3,605,000 from the First National Bank of Gordon (the "Gordon Bank") to finance the purchase of its Elderberry Boulevard office facility in Rapid City, South Dakota. The borrowing consisted of two notes for \$3,360,000 and \$245,000, respectively. See Note 13.

The \$3,605,000 note is payable in 119 monthly principal and interest (calculated using a variable interest rate of the JP Morgan Chase Prime Rate plus .15%, which on the date the loan was obtained was 3.40%) payments of \$33,000 and a final installment of any remaining principal and accrued interest in March 2032. Beginning with the sixty-first monthly principal and interest payment and annually thereafter, the interest rate will reset using the above formula, but the required monthly installment payment will not change. The maximum annual interest rate change is a three percent increase or a two percent decrease. In no event will the interest rate be less than 3.40%. A mortgage on the Elderberry Boulevard property and a Security Agreement collateralizes the note. The Security Agreement grants the Gordon Bank a security interest in, among other things, the property's fixtures, and any lease proceeds. The Board is required to maintain adequate insurance on the property. **\$ 3,227,354**

The \$245,000 note is payable in 60 monthly principal and interest payable (calculated using a variable interest rate of the JP Morgan Chase Prime Rate plus .15%, which on the date the loan was obtained was 3.40%) payments of \$4,450 and a final installment of any remaining principal and accrued interest in March 2027. Beginning in January 2023, and annually thereafter, the interest rate will reset using the above formula and the required monthly installments will change. The maximum annual interest rate change is a two percent increase or decrease. In no event will the interest rate be greater than 6.40% or less than 3.40%. The note is collateralized by Security Agreement which grants the Gordon Bank a security interest in, among other things, all the Board's inventories, accounts receivable and other rights to payments, equipment, and furniture. **\$ 181,258**

HRSA Obligation:

Amount due the HRSA. Annual principal and interest (calculated using an annual rate of 1%) payments from the General Fund beginning at \$10,000 and increasing to \$45,000. Final remaining principal and interest payment is due in June 2025. **\$ 72,686**

Total interest expense incurred for the Notes Payable and the HRSA Obligation during the fiscal year ended September 30, 2023, was approximately **\$202,000** and **\$1,200**, respectively.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2023

(8) Long-Term Liabilities (Concluded)

The remaining minimum required annual debt service payments for the long-term liabilities are as follows:

Year Ending September 30,	HRSA Obligation		Notes Payable		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	44,273	727	\$ 269,095	\$ 191,167	\$ 313,368	\$ 191,894
2025	28,413	284	279,689	180,573	308,102	180,857
2026	-	-	290,150	170,112	290,150	170,112
2027	-	-	279,555	159,450	279,555	159,450
2028	-	-	794,656	142,537	794,656	142,537
2029-2032	-	-	3,516,375	360,879	3,516,375	360,879
Total	\$ 72,686	\$ 1,011	\$ 5,429,520	\$ 1,204,718	\$ 5,502,206	\$ 1,205,729

(9) Lease and Subscription-Based Information Technology Arrangements

Leases:

GPTLHB leases certain medical equipment used in the OHC's pharmacy. The substantive terms of each lease include an initial payment followed by fifty-eight equal fixed monthly payments. While it has the option to cancel each lease with thirty days' notice, the Board retains liability for the total remaining unpaid monthly payments if it cancels a lease prior to the end of the five-year substantive term. The right-to-use leased asset and accumulated amortization balances were approximately \$980,000 and \$167,000, respectively, as of September 30, 2023.

The remaining approximate principal and interest (calculated using the Board's estimated incremental borrowing rate at the date each lease was finalized, which was 4.00%) payments for each fiscal year ending September 30, are as follows: 2024 - \$167,000 and \$27,000; 2025 - \$173,000 and \$20,000; 2026 - \$180,000 and \$13,000; 2027 - \$188,000 and \$6,000; and \$39,000 and \$0.

Subscription-Based Information Technology Arrangements:

The Board is a party to six subscription-based information technology arrangements that meet the GASB's capitalization criteria as of September 30, 2023. These arrangements originated at various dates beginning in 2020 through 2023 with subscription terms ranging from three to five years. Five require either a fixed annual or monthly payment and the sixth requires a variable annual payment. The right-to-use subscription-based information technology arrangement intangible asset and accumulated amortization balances were approximately \$449,000 and \$156,000, respectively, as of September 30, 2023.

The remaining approximate principal and interest (calculated using the Board's estimated incremental borrowing rate at the date each arrangement was finalized, which ranged from 3.40% to 4.00%) payments for each fiscal year ending September 30, are as follows: 2024 - \$102,000 and \$7,000; 2025 - \$65,000 and \$4,000; 2026 - \$53,000 and \$2,000; 2027 - \$47,000 and \$0; and 2028 - \$1,000 and \$0.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2023

(10) Net Patient Service Revenue

The Board has agreements with third-party payors. Among other things, these agreements include reimbursement rates, discounts and per diem payments which differ from The GPTLHB's established rates and terms. Net patient service revenue is reported at the estimated net realizable amounts for services provided, including estimated retroactive adjustments under its third-party payor reimbursement agreements. Estimated retroactive adjustments are recorded in the period the related services are rendered and adjusted in future periods as final settlements are determined.

A summary of the payment arrangements with major third-party payors follows:

Medicare and Medicaid – Services are paid at the pass-through rate per encounter in effect at the date of service for Medicare and Medicaid program beneficiaries. These rates are established by Centers for Medicare & Medicaid Services ("CMS"). The GPTLHB receives payments as services are billed to Medicare and Medicaid fiscal intermediaries.

Other Third-Party Payors – The Board has also entered into payment agreements with certain private insurance carriers and other organizations. Payments received pursuant to agreements include discounts from established charges and prospectively determined daily rates.

The net patient revenue from third-party payors for the fiscal year ended September 30, 2023, are as follows:

	Patient Revenue
Medicaid	\$ 8,389,906
Medicare	3,461,512
Private Insurance	539,605
Pharmacy	9,413,499
Other	(1,645,158)
Allowance for Patient Revenues	3,558,002
Patient Revenue, Net	\$ 23,717,366

(11) Employee Retirement Plan

The Board provides its employees with a 403(b) defined contribution retirement plan. Employees are eligible to contribute to the plan when their employment begins. The GPTLHB matches 100% of employee contributions (after 60 days of employment), up to a limit of six percent of each participating employee's annual compensation. Contributions for the fiscal years ended September 30, 2023, 2022, and 2021, were as follows:

Contributions	FY 2023	FY 2022	FY 2021
Employer	\$ 725,863	\$ 562,634	\$ 497,610
Employee	888,075	697,948	629,725
Total 403(b) Contributions	\$ 1,613,938	\$ 1,260,582	\$ 1,127,335

Also, see Note 13.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

NOTES TO FINANCIAL STATEMENTS (CONCLUDED) SEPTEMBER 30, 2023

(12) Risk Management

Like most organizations, the environment in which the GPTLHB operates exposes it to various loss risks from, among others, torts; theft of, damage to, or destruction of assets; cyber threats; errors and omissions; and natural disasters. During the fiscal year ended September 30, 2023, it partially managed risk by purchasing comprehensive casualty and liability insurance coverages from commercial carriers. The Board also used certain risk management services provided by its insurance carriers or broker. Cyber risk coverage provided by a commercial carrier was purchased in October 2023.

The Board provides its employees with unemployment benefits by paying into the unemployment compensation funds established or managed by the states its employees work in, primarily South Dakota.

(13) Commitments, Contingencies, Risks, Uncertainties, and Subsequent Event

The GPTLHB is dependent on funding received from federal or state governments in the form of contracts, grants, entitlements, and health care payments. These agreements or payments require compliance with various terms and conditions along with applicable federal regulations, which include spending the resources for eligible purposes. Most contracts and grants are subject to financial and compliance audits by federal agencies or others. Any disallowance of expenditures resulting from these audits would be an obligation of the Board. As of September 30, 2023, management is unable to estimate what, if any, obligations, or liabilities may result from such audits.

The Board is a party to various contracts, which expire at various dates through 2026, that include purchase commitments for goods or services. It also depends on certain federal agencies for purchasing and other services, including staff for various positions. Curtailment of awards, services or other support could impair the GPTLHB's ability to deliver services or materially affect its financial position and cash flow.

In 2022 the GPTLHB discovered a series of monetary and compliance errors with respect to the administration of its 403(b) defined contribution retirement plan. These errors began in 2020 and continued into 2022. The Board elected to self-correct and applied the applicable guidance from the Internal Revenue Service (the "IRS") to its correction process and calculations, which it completed during the fiscal year ended September 30, 2023. These corrections are subject to examination by the IRS. If selected for examination, the IRS could decide the Board incorrectly applied its guidance and assess additional amounts, including penalties.

During the fiscal years ended September 30, 2022 and 2023, the Board obtained three loans from two new banks to finance the purchase of land, improvements, and certain medical equipment. The GPTLHB's agreement with Black Hills requires it to obtain Black Hill's prior written permission before obtaining loans at another financial institution. The Board neither requested nor obtained any such permission. Black Hills was notified of this noncompliance in July 2023, but has taken no further action.

The IHS's advances to the Board for certain costs may have exceeded the amounts due. While the IHS is aware that its advances may have exceeded the amounts due, it has not determined the excess amounts paid and has not made any repayment request or demand. The Board estimates the total excess advances could be as much as approximately \$10.0 million.

On June 6, 2024, the United States Supreme Court issued its decision in *Becerra, Secretary of Health and Human Services, et. al. v. San Carlos Apache Tribe*. In its opinion, the Court ruled that the IHS is obligated to pay tribes contract support costs on the portions of tribal health program costs funded with third-party revenues. Since a significant portion of the Board's annual purchased referred care costs during each of the four fiscal years ended September 30, 2023 were funded using third-party revenues, the Board believes it is due additional contract support costs from IHS. While the amount due is not known, the Board's annual contracts with the IHS included a provision allowing recovery of these costs following a favorable ruling.

In summary, the Board believes the ultimate net amount due to or from the IHS will be determined through a series of negotiations that will likely occur during the next twelve to twenty-four months.

REQUIRED SUPPLEMENTARY INFORMATION

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

BUDGETARY COMPARISON SCHEDULE

GENERAL FUND

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts <u>Original/Final</u>	Actual Amounts	Variance with Final Budget Positive <u>(Negative)</u>
REVENUES			
Indirect Allocation	\$ -	\$ 18,390,402	\$ 18,390,402
Interest Income	-	1,416,692	1,416,692
Charges for Services	-	255,649	255,649
Miscellaneous Income	-	16,072	16,072
Contributions	-	5,000	5,000
Total Revenues	-	20,083,815	20,083,815
EXPENDITURES			
Salaries	-	4,025,622	(4,025,622)
Contractual and Professional	-	1,638,655	(1,638,655)
Supplies	-	759,651	(759,651)
Fringe Benefits	-	748,785	(748,785)
Rental Expenses	-	371,708	(371,708)
Training, Meetings and Conferences	-	260,208	(260,208)
Payroll Taxes	-	305,399	(305,399)
Dues and Subscriptions	-	291,709	(291,709)
Travel	-	258,831	(258,831)
Bank Charges, Penalties and Interest	-	219,784	(219,784)
Insurance	-	148,919	(148,919)
Miscellaneous	-	106,992	(106,992)
Utilities and Phone	-	48,919	(48,919)
Bad Debt Expense	-	4,057	(4,057)
Printing, Publications, and Postage	-	2,464	(2,464)
Scholarships/Stipends	-	600	(600)
Advertising	-	17	(17)
<i>Debt Service</i>	-	310,043	(310,043)
<i>Capital Outlay</i>	-	2,609,380	(2,609,380)
Total Expenditures	-	12,111,743	(12,111,743)
Excess of Revenues Over Expenditures	-	7,972,072	7,972,072
Other Financing Sources			
Proceeds from Debt	-	1,342,729	1,342,729
Negotiated Settlement of Debt	-	82,140	82,140
Internal Services	-	68,132	68,132
Transfers In	-	43,481	43,481
Total Other Financing Sources	-	1,536,482	1,536,482
Net Change in Fund Balance	-	9,508,554	9,508,554
Fund Balance - September 30, 2022	2,829,342	2,829,342	-
Fund Balance - September 30, 2023	\$ 2,829,342	\$ 12,337,896	\$ 9,508,554

The accompanying notes to the required supplementary information are an integral part of this financial schedule.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

BUDGETARY COMPARISON SCHEDULE

OYATE HEALTH CENTER

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts <u>Original/Final</u>	Actual <u>Amounts</u>	Variance with Final Budget Positive <u>(Negative)</u>
REVENUES			
Grant Income	\$ -	65,899,794	\$ 65,899,794
Charges for Services	-	23,717,366	23,717,366
Interest Income	-	200,899	200,899
Miscellaneous Income	-	10,846	10,846
Contributions	-	6,128	6,128
Total Revenues	-	89,835,033	89,835,033
EXPENDITURES			
Salaries	-	20,685,451	(20,685,451)
Indirect Costs	-	16,157,515	(16,157,515)
Contractual and Professional	-	15,188,622	(15,188,622)
Supplies	-	7,397,047	(7,397,047)
Fringe Benefits	-	2,965,562	(2,965,562)
Utilities and Phone	-	1,257,778	(1,257,778)
Payroll Taxes	-	975,654	(975,654)
Repairs and Maintenance	-	881,501	(881,501)
Lease Payments	-	567,259	(567,259)
Travel	-	321,284	(321,284)
Printing, Publications, and Postage	-	243,878	(243,878)
Buyback Expenses	-	228,158	(228,158)
Dues and Subscriptions	-	120,323	(120,323)
Training, Meetings and Conferences	-	100,043	(100,043)
Miscellaneous	-	86,881	(86,881)
Bank Charges, Penalties and Interest	-	44,318	(44,318)
<i>Debt Service</i>	-	208,394	(208,394)
<i>Capital Outlay</i>	-	1,818,152	(1,818,152)
Total Expenditures	-	69,247,820	(69,247,820)
Excess of Revenues Over Expenditures	-	20,587,213	20,587,213
Other Financing Uses			
Proceeds from Debt	-	979,873	979,873
Internal Services	-	(68,132)	(68,132)
Total Other Financing Uses	-	911,741	911,741
Net Change in Fund Balance	-	21,498,954	21,498,954
Fund Balance - September 30, 2022	18,707,482	18,707,482	-
Fund Balance - September 30, 2023	\$ 18,707,482	\$ 40,206,436	\$ 21,498,954

The accompanying notes to the required supplementary information are an integral part of this financial schedule.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION SEPTEMBER 30, 2023

(1) Basis of Presentation

The Budgetary Comparison Schedules have been prepared on the modified accrual basis of accounting.

(2) Budgets and Budgetary Accounting

The GPTLHB's process for establishing the budgetary data reflected in its financial statements during the fiscal year ended September 30, 2023, was as follows:

A budget is initially prepared when a grant application is submitted to the funding agency. After the funding is approved and the grant award is received from the funding agency, the budget is modified accordingly. The funding application is formally approved by the GPTLHB's Board of Director's Executive Board. Subsequent budget modifications are approved by the Executive Board quarterly. Budgets were modified or amended at least every month.

OTHER SUPPLEMENTARY INFORMATION

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

COMBINING BALANCE SHEET - INDIVIDUAL FUNDS

GENERAL

SEPTEMBER 30, 2023

	#330	#500	#605	#900	#910	#912	#913	#915
	Cappa Health		Blackbaud		Conference		NDN	
	Inc	Indirect Cost	Giving	General Fund	Center	Nexstar Grant	Collective	Tribal Shares
ASSETS								
Current Assets:								
Cash	\$ 5,918	\$ 504,516	\$ 4,052	\$ 13,490,932	\$ 44,086	\$ 11,486	\$ 11,050	\$ 25,000
Accounts Receivable, Net	-	3,460	-	969	-	-	-	-
Prepaid Expenses	-	122,607	-	-	-	-	-	-
Inventory	-	-	-	12,004	-	-	-	-
Due from Other Funds	-	10,354,183	-	-	-	-	-	-
TOTAL ASSETS	\$ 5,918	\$ 10,984,766	\$ 4,052	\$ 13,503,905	\$ 44,086	\$ 11,486	\$ 11,050	\$ 25,000
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts Payable	\$ -	\$ 1,393,882	\$ -	\$ 72,378	\$ -	\$ -	\$ 11,050	\$ -
Accrued Expenses and Other	-	207,756	-	(201,915)	-	-	-	-
Due to Other Funds	-	7,627	-	10,829,061	-	-	-	-
Total Liabilities	-	1,609,265	-	10,699,524	-	-	11,050	-
Fund Balances:								
Nonspendable	-	122,607	-	12,004	-	-	-	-
Unassigned	5,918	9,252,894	4,052	2,792,377	44,086	11,486	-	25,000
Total Fund Balance	5,918	9,375,501	4,052	2,804,381	44,086	11,486	-	25,000
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,918	\$ 10,984,766	\$ 4,052	\$ 13,503,905	\$ 44,086	\$ 11,486	\$ 11,050	\$ 25,000

The accompanying notes to other supplementary information are an integral part of these financial statements.

* Funds with no assets, liabilities and fund balances are omitted from the Combining Balance Sheet

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

COMBINING BALANCE SHEET - INDIVIDUAL FUNDS
GENERAL (CONTINUED)
SEPTEMBER 30, 2023

	#920	#945	#990	
	GPTCHB			
<u>ASSETS</u>	Donations	Health Summit	Payroll Fund	Total
Current Assets:				
Cash	\$ 15,150	\$ 52,322	\$ 3,218,438	\$ 17,382,950
Accounts Receivable, Net	-	-	(70)	4,359
Prepaid Expenses	-	-	-	122,607
Inventory	-	-	-	12,004
Due from Other Funds	-	-	7,627	10,361,810
TOTAL ASSETS	\$ 15,150	\$ 52,322	\$ 3,225,995	\$ 27,883,730
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts Payable	\$ -	\$ -	\$ 137	\$ 1,477,447
Accrued Expenses and Other	-	-	307,502	313,343
Due to Other Funds	-	-	2,918,356	13,755,044
Total Liabilities	-	-	3,225,995	15,545,834
Fund Balances:				
Nonspendable	-	-	-	134,611
Unassigned	15,150	52,322	-	12,203,285
Total Fund Balance	15,150	52,322	-	12,337,896
TOTAL LIABILITIES AND FUND BALANCES	\$ 15,150	\$ 52,322	\$ 3,225,995	\$ 27,883,730

The accompanying notes to other supplementary information are an integral part of these financial statements.

* Funds with no assets, liabilities and fund balances are omitted from the Combining Balance Sheet

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

COMBINING INCOME STATEMENT - INDIVIDUAL FUNDS
GENERAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	#330 Cappa Health Inc	#500 Indirect Cost	#605 Blackbaud Giving	#900 General Fund	#910 Conference Center	#912 Nexstar Grant	#913 Omaha Summit	#915 Tribal Shares
Revenues								
Indirect Cost Allocation	\$ -	\$ 18,390,402	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	-	-	-	1,416,692	-	-	-	-
Charges for Services	-	-	-	253,125	2,524	-	-	-
Miscellaneous Income	-	-	-	1,116	750	-	13,000	-
Contributions	-	-	-	5,000	-	-	-	-
Total Revenues	-	18,390,402	-	1,675,933	3,274	-	13,000	-
Expenditures								
Salary	86	3,928,476	-	97,061	-	-	-	-
Consultants/Contractual	-	1,607,135	-	31,520	-	-	-	-
Supplies	-	755,900	742	-	-	-	1,450	-
Fringe Benefits	22	751,071	-	(2,308)	-	-	-	-
Rental Expenses	-	370,943	-	765	-	-	-	-
Payroll Taxes	8	305,393	-	(2)	-	-	-	-
Dues and Subscriptions	-	291,709	-	-	-	-	-	-
Training and Meetings	-	242,974	-	3,185	464	-	11,050	-
Travel	-	258,163	-	-	-	668	-	-
Bank Charges, Penalties and Interest	-	4,779	-	215,005	-	-	-	-
Insurance	-	148,919	-	-	-	-	-	-
Miscellaneous Expenses	-	1,083	-	105,909	-	-	-	-
Utilities	-	48,863	-	56	-	-	-	-
Bad Debt Expense	-	-	-	4,057	-	-	-	-
Printing, Postage, Publishing	-	2,464	-	-	-	-	-	-
Scholarships/Stipends	-	600	-	-	-	-	-	-
Participant Costs	-	-	-	-	-	17	-	-
Debt Service	-	110,717	-	199,326	-	-	-	-
Capital Outlay	-	1,302,809	-	1,306,571	-	-	-	-
Total Expenditures	116	10,131,998	742	1,961,145	464	685	12,500	-
Excess Revenue Over (Under) Expenditures	(116)	8,258,404	(742)	(285,212)	2,810	(685)	500	-
Other Financing Sources (Uses)								
Proceeds from Debt	-	302,739	-	1,039,990	-	-	-	-
Internal Service	-	-	-	68,132	-	-	-	-
Negotiated Settlement of Debt	-	-	-	82,140	-	-	-	-
Transfers In (Out)	-	-	-	(7,211)	-	-	(500)	-
Total Other Financing Sources (Uses)	-	302,739	-	1,183,051	-	-	(500)	-
Net Change in Fund Balance	(116)	8,561,143	(742)	897,839	2,810	(685)	-	-
Fund Balance (Deficit) - September 30, 2022	6,034	814,358	4,794	1,906,542	41,276	12,171	-	25,000
Fund Balance (Deficit) - September 30, 2023	\$ 5,918	\$ 9,375,501	\$ 4,052	\$ 2,804,381	\$ 44,086	\$ 11,486	\$ -	\$ 25,000

The accompanying notes to other supplementary information are an integral part of these financial statements.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

**COMBINING INCOME STATEMENT - INDIVIDUAL FUNDS
GENERAL (CONTINUED)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	#920	#945	
	Donations	GPTCHB Health Summit	Total
Revenues			
Indirect Cost Allocation	\$ -	\$ -	\$ 18,390,402
Interest Income	-	-	1,416,692
Charges for Services	-	-	255,649
Miscellaneous Income	-	1,206	16,072
Contributions	-	-	5,000
Total Revenues	-	1,206	20,083,815
Expenditures			
Salary	-	-	4,025,623
Consultants/Contractual	-	-	1,638,655
Supplies	-	1,558	759,650
Fringe Benefits	-	-	748,785
Rental Expenses	-	-	371,708
Payroll Taxes	-	-	305,399
Dues and Subscriptions	-	-	291,709
Training and Meetings	-	2,535	260,208
Travel	-	-	258,831
Bank Charges, Penalties and Interest	-	-	219,784
Insurance	-	-	148,919
Miscellaneous Expenses	-	-	106,992
Utilities	-	-	48,919
Bad Debt Expense	-	-	4,057
Printing, Postage, Publishing	-	-	2,464
Scholarships/Stipends	-	-	600
Participant Costs	-	-	17
<i>Debt Service</i>	-	-	310,043
<i>Capital Outlay</i>	-	-	2,609,380
Total Expenditures	-	4,093	12,111,743
Excess Revenue Over (Under) Expenditures	-	(2,887)	7,972,072
Other Financing Sources (Uses)			
Proceeds from Debt	-	-	1,342,729
Internal Service	-	-	68,132
Negotiated Settlement of Debt	-	-	82,140
Transfers In (Out)	-	51,192	43,481
Total Other Financing Sources (Uses)	-	51,192	1,536,482
Net Change in Fund Balance	-	48,305	9,508,554
Fund Balance (Deficit) - September 30, 2022	15,150	4,017	2,829,342
Fund Balance (Deficit) - September 30, 2023	\$ 15,150	\$ 52,322	\$ 12,337,896

The accompanying notes to other supplementary information are an integral part of these financial statements.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

COMBINING BALANCE SHEET - INDIVIDUAL FUNDS
BEHAVIORAL HEALTH AND RECOVERY
SEPTEMBER 30, 2023

	#700	#705	#706	#707	#709	#712	#713	#718
	Access to Recovery	Native Connections	RCORP	TOR	TOR 2022	CWOY - Connecting With Our Youth	CWOY Supplement	Great Plains Where Are You
<u>ASSETS</u>								
Current Assets:								
Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,160
Accounts Receivable, Net	-	-	-	171	-	-	(344)	-
Prepaid Expenses	-	-	-	-	-	-	-	-
Accrued Revenue	165,981	44,610	-	95,562	65,159	222,107	103,037	619
TOTAL ASSETS	\$ 165,981	\$ 44,610	\$ -	\$ 95,733	\$ 65,159	\$ 222,107	\$ 102,693	\$ 1,779
<u>LIABILITIES AND FUND BALANCES</u>								
Liabilities:								
Accounts Payable	\$ -	\$ 618	\$ -	\$ 27,889	\$ 14,991	\$ 1,117	\$ 20,281	\$ 675
Accrued Expenses and Other	-	5,481	-	6,477	3,557	17,214	8,778	1,104
Due to Other Funds	165,981	38,511	-	61,367	46,611	203,776	73,634	-
Total Liabilities	165,981	44,610	-	95,733	65,159	222,107	102,693	1,779
Fund Balances:								
Nonspendable	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total Fund Balance	-	-	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 165,981	\$ 44,610	\$ -	\$ 95,733	\$ 65,159	\$ 222,107	\$ 102,693	\$ 1,779

The accompanying notes to other supplementary information are an integral part of these financial statements.

* Funds with no assets, liabilities and fund balances are omitted from the Combining Balance Sheet

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

COMBINING BALANCE SHEET - INDIVIDUAL FUNDS
BEHAVIORAL HEALTH AND RECOVERY (CONTINUED)
SEPTEMBER 30, 2023

	#720	#721	#725	#750	
	Circles of Care	SAMHSA Grant	RC Police Dept	Community Round Dance	Total
ASSETS					
Current Assets:					
Cash	\$ -	\$ 699	\$ -	\$ 58	\$ 1,917
Accounts Receivable, Net	-	-	54,193	-	54,020
Prepaid Expenses	987	-	-	-	987
Accrued Revenue	89,492	-	-	-	786,567
TOTAL ASSETS	\$ 90,479	\$ 699	\$ 54,193	\$ 58	\$ 843,491
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 29,613	\$ -	\$ -	\$ -	\$ 95,184
Accrued Expenses and Other	5,861	-	2,322	-	50,794
Due to Other Funds	55,003	-	50,421	-	695,304
Total Liabilities	90,477	-	52,743	-	841,282
Fund Balances:					
Nonspendable	987	-	-	-	987
Unassigned	(985)	699	1,450	58	1,222
Total Fund Balance	2	699	1,450	58	2,209
TOTAL LIABILITIES AND FUND BALANCES	\$ 90,479	\$ 699	\$ 54,193	\$ 58	\$ 843,491

The accompanying notes to other supplementary information are an integral part of these financial statements.

* Funds with no assets, liabilities and fund balances are omitted from the Combining Balance Sheet

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

COMBINING INCOME STATEMENT - INDIVIDUAL FUNDS
BEHAVIORAL HEALTH AND RECOVERY
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	#705 C2Y2	#705 C1Y3	#707 C1Y1	#707 C1Y2	#709 C1Y2	#712 C1Y4	#712 C1Y3	#712 C1Y5
	Native Connections	Native Connections	TOR	TOR	TOR 2022	CWOY - Connecting With Our Youth	CWOY - Connecting With Our Youth	CWOY - Connecting With Our Youth
Revenues								
Grant Income	\$ 195,890	\$ 33,618	\$ 371,980	\$ 7,230	\$ 330,742	\$ 484,894	\$ 97,279	\$ 143,605
Contributions	-	-	-	-	-	-	-	-
Total Revenues	195,890	33,618	371,980	7,230	330,742	484,894	97,279	143,605
Expenditures								
Salary	89,137	19,937	158,441	-	55,211	226,523	-	88,686
Consultants/Contractual	17,500	-	46,181	-	30,000	23,471	-	-
Indirect Cost Expense	32,590	5,603	56,816	-	32,864	79,058	97,279	23,934
Fringe Benefits	20,306	3,587	25,634	-	7,872	37,271	-	13,848
Scholarships/Stipends	-	-	30,960	-	128,550	10,545	-	-
Supplies	17,064	-	17,286	3,461	34,478	19,920	-	7,171
Payroll Taxes	7,600	1,571	13,615	-	4,789	19,915	-	7,596
Travel	6,382	2,447	9,525	-	16,093	39,628	-	2,199
Training and Meetings	500	-	5,121	1,225	13,250	26,550	-	38
Printing, Postage, Publishing	584	473	3,322	1,130	6,809	2,253	-	133
Participant Costs	-	-	178	-	-	-	-	-
Rental Expenses	1,998	-	3,993	1,414	195	(240)	-	-
Utilities	1,679	-	908	-	631	-	-	-
Advertising	550	-	-	-	-	-	-	-
Total Expenditures	195,890	33,618	371,980	7,230	330,742	484,894	97,279	143,605
Net Change in Fund Balance	-	-	-	-	-	-	-	-
Fund Balance - September 30, 2022	-	-	-	-	-	-	-	-
Fund Balance - September 30, 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The accompanying notes to other supplementary information are an integral part of these financial statements.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

COMBINING INCOME STATEMENT - INDIVIDUAL FUNDS
BEHAVIORAL HEALTH AND RECOVERY (CONTINUED)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	#713 C1Y1	#713 C1Y2	#718	#720 C1Y3	#720 C1Y2	#721	#722	#725 C1Y1
	CWOY Supplement	CWOY Supplement	Great Plains Where Are You	Circles of Care	Circles of Care	SAMHSA Grant	Connecting With Our Homelands	RC Police Dept
Revenues								
Grant Income	\$ 216,073	\$ 204,159	\$ 553,986	\$ 325,849	\$ 59,789	\$ -	\$ (1,283)	\$ 42,949
Contributions	-	-	-	-	-	-	-	-
Total Revenues	216,073	204,159	553,986	325,849	59,789	-	(1,283)	42,949
Expenditures								
Salary	115,105	114,266	109,816	95,265	18,625	-	-	23,144
Consultants/Contractual	15,000	15,000	399,877	103,550	10,024	-	-	-
Indirect Cost Expense	36,012	34,027	-	52,364	-	-	-	9,577
Fringe Benefits	17,119	18,767	28,682	20,361	3,930	-	-	4,531
Scholarships/Stipends	-	-	-	-	-	-	-	-
Supplies	15,952	244	333	9,409	11,112	51	-	1,472
Payroll Taxes	10,462	9,358	9,326	8,218	1,569	-	-	2,144
Travel	3,212	8,427	4,897	1,947	453	-	-	121
Training and Meetings	2,950	3,800	350	20,827	3,197	-	-	-
Printing, Postage, Publishing	261	270	161	831	3,478	-	-	-
Participant Costs	-	-	544	12,125	6,006	-	-	-
Rental Expenses	-	-	-	-	362	-	-	-
Utilities	-	-	-	952	1,033	-	-	510
Advertising	-	-	-	-	-	-	-	-
Total Expenditures	216,073	204,159	553,986	325,849	59,789	51	-	41,499
Net Change in Fund Balance	-	-	-	-	-	(51)	(1,283)	1,450
Fund Balance - September 30, 2022	-	-	-	2	-	750	1,283	-
Fund Balance - September 30, 2023	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ 699	\$ -	\$ 1,450

The accompanying notes to other supplementary information are an integral part of these financial statements.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

**COMBINING INCOME STATEMENT - INDIVIDUAL FUNDS
BEHAVIORAL HEALTH AND RECOVERY (CONCLUDED)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

#725 #750
C1Y2

	RC Police Dept	Community Round Dance	Total
Revenues			
Grant Income	\$ 47,589	\$ -	\$ 3,114,349
Contributions	-	58	58
Total Revenues	47,589	58	3,114,407
Expenditures			
Salary	27,353	-	1,141,509
Consultants/Contractual	-	-	660,603
Indirect Cost Expense	7,486	-	467,610
Fringe Benefits	9,804	-	211,712
Scholarships/Stipends	-	-	170,055
Supplies	-	-	137,953
Payroll Taxes	2,150	-	98,313
Travel	158	-	95,489
Training and Meetings	-	-	77,808
Printing, Postage, Publishing	-	-	19,705
Participant Costs	-	-	18,853
Rental Expenses	1	-	7,723
Utilities	637	-	6,350
Advertising	-	-	550
Total Expenditures	47,589	-	3,114,233
Net Change in Fund Balance	-	58	174
Fund Balance - September 30, 2022	-	-	2,035
Fund Balance - September 30, 2023	\$ -	\$ 58	\$ 2,209

The accompanying notes to other supplementary information are an integral part of these financial statements.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

COMBINING BALANCE SHEET - INDIVIDUAL FUNDS
COMMUNITY HEALTH PROGRAMS
SEPTEMBER 30, 2023

	#205	#207	#301	#310	#311	#375	#393	#401
	SDPI - Special Diabetes Program for Indians	Produce Prescription	ITCM - National Native Network	NACDD Umbrella Hub Leap	NACDD Creating Health Mess for AI/AN Communities	Teen Pregnancy Education	Good Health and Wellness #2	Lance Armstrong Foundation
ASSETS								
Current Assets:								
Cash	\$ -	\$ -	\$ -	\$ -	\$ 11,975	\$ -	\$ -	\$ 49,522
Accounts Receivable, Net	-	-	1,258	11,793	-	2,347	123	-
Prepaid Expenses	-	-	1,135	-	-	-	-	-
Accrued Revenue	68,569	6,808	67,468	-	-	168,800	357,186	-
TOTAL ASSETS	\$ 68,569	\$ 6,808	\$ 69,861	\$ 11,793	\$ 11,975	\$ 171,147	\$ 357,309	\$ 49,522
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts Payable	\$ 14,320	\$ -	\$ 5,982	\$ -	\$ 1,491	\$ 40,482	\$ 73,808	\$ -
Accrued Expenses and Other	19,110	2,467	3,900	(1)	-	8,231	8,544	49,522
Due to Other Funds	35,139	4,341	59,979	11,794	-	122,434	274,957	-
Total Liabilities	68,569	6,808	69,861	11,793	1,491	171,147	357,309	49,522
Fund Balances:								
Nonspendable	-	-	1,135	-	-	-	-	-
Unassigned	-	-	(1,135)	-	10,484	-	-	-
Total Fund Balance	-	-	-	-	10,484	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 68,569	\$ 6,808	\$ 69,861	\$ 11,793	\$ 11,975	\$ 171,147	\$ 357,309	\$ 49,522

The accompanying notes to other supplementary information are an integral part of these financial statements.

* Funds with no assets, liabilities and fund balances are omitted from the Combining Balance Sheet

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

COMBINING BALANCE SHEET - INDIVIDUAL FUNDS
COMMUNITY HEALTH PROGRAMS (CONTINUED)
SEPTEMBER 30, 2023

	#452	#455	#456	#458	#459	#479	#491	#493
	Smoke-Free Homes	Breast and Cervical Cancer	MGH Palliative Care in NPAI	Stand Up to Cancer	Colorectal Cancer Screening	Comm Rel Monument Health Sponsorship	MGH Palliative Care in NPAI	Culturally Responsive Palliative Care Messaging
ASSETS								
Current Assets:								
Cash	\$ -	\$ 600	\$ 15,923	\$ -	\$ 4,968	\$ 2	\$ 8,602	\$ -
Accounts Receivable, Net	-	3,349	-	31,998	-	-	(8,802)	8,256
Prepaid Expenses	-	400	-	20,000	-	-	-	-
Accrued Revenue	34,050	102,573	-	-	-	-	-	-
TOTAL ASSETS	\$ 34,050	\$ 106,922	\$ 15,923	\$ 51,998	\$ 4,968	\$ 2	\$ (200)	\$ 8,256
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts Payable	\$ 9	\$ 19,541	\$ -	\$ 530	\$ -	\$ -	\$ -	\$ -
Accrued Expenses and Other	940	16,377	-	706	-	-	733	1,737
Due to Other Funds	33,101	71,004	-	28,658	-	-	-	8,040
Total Liabilities	34,050	106,922	-	29,894	-	-	733	9,777
Fund Balances:								
Nonspendable	-	400	-	20,000	-	-	-	-
Unassigned	-	(400)	15,923	2,104	4,968	2	(933)	(1,521)
Total Fund Balance	-	-	15,923	22,104	4,968	2	(933)	(1,521)
TOTAL LIABILITIES AND FUND BALANCES	\$ 34,050	\$ 106,922	\$ 15,923	\$ 51,998	\$ 4,968	\$ 2	\$ (200)	\$ 8,256

The accompanying notes to other supplementary information are an integral part of these financial statements.

* Funds with no assets, liabilities and fund balances are omitted from the Combining Balance Sheet

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

**COMBINING BALANCE SHEET - INDIVIDUAL FUNDS
COMMUNITY HEALTH PROGRAMS (CONCLUDED)
SEPTEMBER 30, 2023**

#495

	PHN Case Management Program	Total
<u>ASSETS</u>		
Current Assets:		
Cash	\$ -	\$ 91,592
Accounts Receivable, Net	-	50,322
Prepaid Expenses	-	21,535
Accrued Revenue	21,289	826,743
TOTAL ASSETS	\$ 21,289	\$ 990,192
<u>LIABILITIES AND FUND BALANCES</u>		
Liabilities:		
Accounts Payable	\$ -	\$ 156,163
Accrued Expenses and Other	3,941	116,207
Due to Other Funds	17,348	666,795
Total Liabilities	21,289	939,165
Fund Balances:		
Nonspendable	-	21,535
Unassigned	-	29,492
Total Fund Balance	-	51,027
TOTAL LIABILITIES AND FUND BALANCES	\$ 21,289	\$ 990,192

The accompanying notes to other supplementary information are an integral part of these financial statements.

* Funds with no assets, liabilities and fund balances are omitted from the Combining Balance Sheet

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

COMBINING INCOME STATEMENT - INDIVIDUAL FUNDS
COMMUNITY HEALTH PROGRAMS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	#205	#206	#207 C1Y1	#207 C1Y2	#301 C2Y1	#301 C2Y0	#310	#311
	SDPI - Special Diabetes Program for Indians	Minority Health Grant Program	Produce Prescription	Produce Prescription	ITCM - National Native Network	ITCM - National Native Network	NACDD Umbrella Hub Leap	NACDD Creating Health Mess for AI/AN Communities
Revenues								
Grant Income	\$ 1,712,898	\$ 11,800	\$ 4,089	\$ 2,719	\$ 79,283	\$ -	\$ 61,793	\$ 21,000
Miscellaneous Income	-	-	-	-	-	-	-	-
Total Revenues	1,712,898	11,800	4,089	2,719	79,283	-	61,793	21,000
Expenditures								
Salary	420,002	-	3,402	2,255	22,873	-	3,031	-
Supplies	710,661	-	-	-	8,838	-	2,808	-
Scholarships/Stipends	-	-	-	-	-	-	-	-
Indirect Cost Expense	60,633	11,800	372	247	26,977	-	3,089	1,753
Consultants/Contractual	9,368	-	-	-	-	-	-	-
Fringe Benefits	48,635	-	-	-	4,480	-	359	-
Travel	1,158	-	-	-	5,458	-	-	-
Participant Costs	122,824	-	-	-	-	-	1,000	4,975
Training and Meetings	80	-	-	-	1,380	-	7,985	3,744
Payroll Taxes	35,501	-	315	217	1,928	-	259	-
Rental Expenses	-	-	-	-	377	-	1	-
Printing, Postage, Publishing	1,923	-	-	-	3,666	-	-	44
Utilities	-	-	-	-	3,306	-	-	-
Advertising	294	-	-	-	-	-	-	-
<i>Capital Outlay</i>	301,819	-	-	-	-	-	-	-
Total Expenditures	1,712,898	11,800	4,089	2,719	79,283	-	18,532	10,516
Excess Revenue Over Expenditures	-	-	-	-	-	-	43,261	10,484
Other Financing Uses								
Transfers Out	-	-	-	-	-	-	(43,261)	-
Total Other Financing Uses	-	-	-	-	-	-	(43,261)	-
Net Change in Fund Balance	-	-	-	-	-	-	-	10,484
Fund Balance - September 30, 2022	-	-	-	-	-	-	-	-
Fund Balance - September 30, 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,484

The accompanying notes to other supplementary information are an integral part of these financial statements.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

COMBINING INCOME STATEMENT - INDIVIDUAL FUNDS
COMMUNITY HEALTH PROGRAMS (CONTINUED)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	#375 C3Y1	#375 C3Y2	#393 C1Y4	#393 C1Y3	#452 C1Y1	#452 C1Y2	#455 C2Y1	#455 C2Y2
	Teen Pregnancy Education	Teen Pregnancy Education	Good Health and Wellness #2	Good Health and Wellness #2	Smoke-Free Homes	Smoke-Free Homes	Breast and Cervical Cancer	Breast and Cervical Cancer
Revenues								
Grant Income	\$ 53,488	\$ 577,189	\$ 979,479	\$ 66,019	\$ 20,038	\$ 61,376	\$ 765,239	\$ 176,457
Miscellaneous Income	-	-	-	-	-	-	-	-
Total Revenues	53,488	577,189	979,479	66,019	20,038	61,376	765,239	176,457
Expenditures								
Salary	-	139,369	141,688	-	11,432	31,417	208,964	64,703
Supplies	8,238	97,916	5,003	263	-	587	41,442	21,473
Scholarships/Stipends	-	-	580,345	-	-	-	29,996	-
Indirect Cost Expense	45,204	85,215	56,856	66,040	4,631	14,164	85,146	20,555
Consultants/Contractual	-	90,555	83,000	-	-	-	226,543	22,198
Fringe Benefits	-	40,007	34,616	-	2,637	5,805	65,802	20,187
Travel	-	66,424	17,785	(284)	-	5,391	46,372	7,747
Participant Costs	-	-	-	-	-	-	-	-
Training and Meetings	-	32,353	33,856	-	-	-	13,506	7,315
Payroll Taxes	-	12,112	12,803	-	985	2,612	18,192	5,446
Rental Expenses	-	6,499	7,059	-	302	1,209	15,043	4,930
Printing, Postage, Publishing	-	5,080	5,239	-	-	-	3,866	840
Utilities	46	1,659	1,229	-	51	191	5,387	1,063
Advertising	-	-	-	-	-	-	4,980	-
<i>Capital Outlay</i>	-	-	-	-	-	-	-	-
Total Expenditures	53,488	577,189	979,479	66,019	20,038	61,376	765,239	176,457
Excess Revenue Over Expenditures	-	-	-	-	-	-	-	-
Other Financing Uses								
Transfers Out	-	-	-	-	-	-	-	-
Total Other Financing Uses	-	-	-	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-	-	-	-
Fund Balance - September 30, 2022	-	-	-	-	-	-	-	-
Fund Balance - September 30, 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The accompanying notes to other supplementary information are an integral part of these financial statements.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

COMBINING INCOME STATEMENT - INDIVIDUAL FUNDS
COMMUNITY HEALTH PROGRAMS (CONTINUED)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	#455 C1Y5	#456 C1Y3	#458 C1Y1	#458 C1Y2	#459 C1Y1	#459 C1Y2	#479	#491 C1Y1
	Breast and Cervical Cancer	MGH Palliative Care in NPAI	Stand Up to Cancer	Stand Up to Cancer	Colorectal Cancer Screening	Colorectal Cancer Screening	Comm Rel Monument Health Sponsorship	MGH Palliative Care in NPAI
Revenues								
Grant Income	\$ 3,407	\$ -	\$ 23,360	\$ 67,013	\$ (7,922)	\$ 7,922	\$ -	\$ 2,547
Miscellaneous Income	-	-	-	-	-	-	4,000	-
Total Revenues	3,407	-	23,360	67,013	(7,922)	7,922	4,000	2,547
Expenditures								
Salary	-	-	-	30,413	-	-	-	-
Supplies	42	-	-	9,478	1,050	6,368	-	-
Scholarships/Stipends	-	-	-	-	-	-	-	-
Indirect Cost Expense	-	-	-	5,854	-	-	-	-
Consultants/Contractual	3,375	-	-	3,875	637	956	-	-
Fringe Benefits	-	-	-	6,402	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Participant Costs	-	-	-	-	-	-	-	-
Training and Meetings	-	-	-	2,333	-	467	3,998	-
Payroll Taxes	-	-	-	2,595	-	-	-	-
Rental Expenses	-	-	-	5,286	-	-	-	-
Printing, Postage, Publishing	-	-	-	-	466	131	-	-
Utilities	(10)	-	-	777	-	-	-	-
Advertising	-	-	-	-	-	-	-	-
<i>Capital Outlay</i>	-	-	-	-	-	-	-	-
Total Expenditures	3,407	-	-	67,013	2,153	7,922	3,998	-
Excess Revenue Over Expenditures	-	-	23,360	-	(10,075)	-	2	2,547
Other Financing Uses								
Transfers Out	-	-	-	-	-	-	-	-
Total Other Financing Uses	-	-	-	-	-	-	-	-
Net Change in Fund Balance	-	-	23,360	-	(10,075)	-	2	2,547
Fund Balance - September 30, 2022	-	15,923	(1,256)	-	15,043	-	-	(3,480)
Fund Balance - September 30, 2023	\$ -	\$ 15,923	\$ 22,104	\$ -	\$ 4,968	\$ -	\$ 2	\$ (933)

The accompanying notes to other supplementary information are an integral part of these financial statements.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

COMBINING INCOME STATEMENT - INDIVIDUAL FUNDS
COMMUNITY HEALTH PROGRAMS (CONCLUDED)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	#491 C1Y2	#491 C1Y3	#493 C1Y1	#493 C1Y2	#495	
	MGH Palliative Care in NPAI	MGH Palliative Care in NPAI	Culturally Responsive Palliative Care Messaging	Culturally Responsive Palliative Care Messaging	PHN Case Management Program	Total
Revenues						
Grant Income	\$ 13,422	\$ 604	\$ 28,081	\$ 3,252	\$ 98,395	\$ 4,832,948
Miscellaneous Income	-	-	-	-	-	4,000
Total Revenues	13,422	604	28,081	3,252	98,395	4,836,948
Expenditures						
Salary	6,636	666	22,355	2,771	58,094	1,170,071
Supplies	-	-	1,450	-	4,132	919,749
Scholarships/Stipends	-	-	-	-	-	610,341
Indirect Cost Expense	3,825	-	-	-	16,399	508,760
Consultants/Contractual	-	-	-	-	-	440,507
Fringe Benefits	1,325	(116)	3,561	262	14,460	248,422
Travel	-	-	-	-	35	150,086
Participant Costs	-	-	-	-	-	128,799
Training and Meetings	-	-	291	-	-	107,308
Payroll Taxes	561	54	1,945	219	4,804	100,548
Rental Expenses	654	-	-	-	-	41,360
Printing, Postage, Publishing	-	-	-	-	-	21,255
Utilities	421	-	-	-	471	14,591
Advertising	-	-	-	-	-	5,274
<i>Capital Outlay</i>	-	-	-	-	-	301,819
Total Expenditures	13,422	604	29,602	3,252	98,395	4,768,890
Excess Revenue Over Expenditures	-	-	(1,521)	-	-	68,058
Other Financing Uses						
Transfers Out	-	-	-	-	-	(43,261)
Total Other Financing Uses	-	-	-	-	-	(43,261)
Net Change in Fund Balance	-	-	(1,521)	-	-	24,797
Fund Balance - September 30, 2022	-	-	-	-	-	26,230
Fund Balance - September 30, 2023	\$ -	\$ -	\$ (1,521)	\$ -	\$ -	\$ 51,027

The accompanying notes to other supplementary information are an integral part of these financial statements.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

COMBINING BALANCE SHEET - INDIVIDUAL FUNDS

EPIDEMIOLOGY

SEPTEMBER 30, 2023

	#590	#591	#592	#596	#597	
	Epidemiology	CSTE - Council of State & Territorial Epidemiologists	Disease Prevention/ Health Promotion	TEC-IVAC	Min Health & Health Disparities	Total
<u>ASSETS</u>						
Current Assets:						
Cash	\$ -	\$ 24,279	\$ -	\$ -	\$ 205,713	\$ 229,992
Accounts Receivable, Net	408	-	160	710	-	1,278
Prepaid Expenses	20,075	-	5,650	-	-	25,725
Accrued Revenue	1,603,959	-	39,218	34,650	-	1,677,827
TOTAL ASSETS	\$ 1,624,442	\$ 24,279	\$ 45,028	\$ 35,360	\$ 205,713	\$ 1,934,822
<u>LIABILITIES AND FUND BALANCES</u>						
Liabilities:						
Accounts Payable	\$ 672,497	\$ 1,294	\$ 24,793	\$ 60	\$ (1,269)	697,375
Accrued Expenses and Other	46,972	-	18,117	2,474	-	67,563
Due to Other Funds	904,973	-	2,118	32,826	-	939,917
Total Liabilities	1,624,442	1,294	45,028	35,360	(1,269)	1,704,855
Fund Balances:						
Nonspendable	20,075	-	5,650	-	-	25,725
Unassigned	(20,075)	22,985	(5,650)	-	206,982	204,242
Total Fund Balance	-	22,985	-	-	206,982	229,967
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,624,442	\$ 24,279	\$ 45,028	\$ 35,360	\$ 205,713	\$ 1,934,822

The accompanying notes to other supplementary information are an integral part of these financial statements.

* Funds with no assets, liabilities and fund balances are omitted from the Combining Balance Sheet

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

COMBINING INCOME STATEMENT - INDIVIDUAL FUNDS
EPIDEMIOLOGY
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	#590 C5Y1	#590 C5Y2	#590 C4Y6	#591 CSTE - Council of State & Territorial Epidemiologists	#592 C1Y5 Disease Prevention/ Health Promotion	#592 C2Y1 Disease Prevention/ Health Promotion	#596 C1Y1 TEC-IVAC	#596 C1Y3 TEC-IVAC
	Epidemiology	Epidemiology	Epidemiology	Epidemiologists	Promotion	Promotion	TEC-IVAC	TEC-IVAC
Revenues								
Grant Income	\$ 914,218	\$ 2,573,784	\$ 341,923	\$ 26,000	\$ 162,846	\$ 339,868	\$ 59,603	\$ 53,742
Total Revenues	914,218	2,573,784	341,923	26,000	162,846	339,868	59,603	53,742
Expenditures								
Salary	32,167	796,632	7,160	-	49,087	216,138	279	18,757
Indirect Cost Expense	289,466	421,457	61,322	-	-	-	18,458	12,575
Supplies	141,692	372,351	215,963	1,294	57,546	5,433	7,000	-
Consultants/Contractual	193,330	370,751	50,609	-	-	-	23,060	-
Fringe Benefits	6,821	181,483	593	-	15,265	56,121	87	4,945
Training and Meetings	45,209	140,559	-	-	23,782	25,161	10,417	450
Travel	33,988	166,062	1,649	1,721	6,171	7,199	250	6,533
Payroll Taxes	2,808	67,581	597	-	4,227	18,366	27	1,662
Rental Expenses	308	36,606	1,358	-	2,975	8,907	22	1,236
Printing, Postage, Publishing	11,116	13,064	2,596	-	3,212	572	-	-
Utilities	1,533	7,238	76	-	581	1,971	3	184
Participant Costs	-	-	-	-	-	-	-	7,400
Debt Service	38,453	-	-	-	-	-	-	-
Capital Outlay	165,065	-	-	-	-	-	-	-
Total Expenditures	961,956	2,573,784	341,923	3,015	162,846	339,868	59,603	53,742
Excess Revenue Over (Under) Expenditures	(47,738)	-	-	22,985	-	-	-	-
Other Financing Sources (Uses)								
Proceeds from Debt	47,738	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	47,738	-	-	-	-	-	-	-
Net Change in Fund Balance	-	-	-	22,985	-	-	-	-
Fund Balance - September 30, 2022	-	-	-	-	-	-	-	-
Fund Balance - September 30, 2023	\$ -	\$ -	\$ -	\$ 22,985	\$ -	\$ -	\$ -	\$ -

The accompanying notes to other supplementary information are an integral part of these financial statements.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

COMBINING INCOME STATEMENT - INDIVIDUAL FUNDS
EPIDEMIOLOGY (CONTINUED)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	#597 C1Y1	#597 C1Y2	
	Min Health & Health Disparities	Min Health & Health Disparities	Total
Revenues			
Grant Income	\$ 295,045	\$ 4,955	\$ 4,771,984
Total Revenues	295,045	4,955	4,771,984
Expenditures			
Salary	-	391	1,120,611
Indirect Cost Expense	11,140	826	815,244
Supplies	12,132	1,568	814,979
Consultants/Contractual	64,791	-	702,541
Fringe Benefits	-	65	265,380
Training and Meetings	-	-	245,578
Travel	-	2,052	225,625
Payroll Taxes	-	32	95,300
Rental Expenses	-	-	51,412
Printing, Postage, Publishing	-	-	30,560
Utilities	-	21	11,607
Participant Costs	-	-	7,400
Debt Service	-	-	38,453
Capital Outlay	-	-	165,065
Total Expenditures	88,063	4,955	4,589,755
Excess Revenue Over (Under) Expenditures	206,982	-	182,229
Other Financing Sources (Uses)			
Proceeds from Debt	-	-	47,738
Total Other Financing Sources (Uses)	-	-	47,738
Net Change in Fund Balance	206,982	-	229,967
Fund Balance - September 30, 2022	-	-	-
Fund Balance - September 30, 2023	\$ 206,982	\$ -	\$ 229,967

The accompanying notes to other supplementary information are an integral part of these financial statements.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

COMBINING BALANCE SHEET - INDIVIDUAL FUNDS
MATERNAL AND CHILD HEALTH
SEPTEMBER 30, 2023

	#110	#112	#130	#145	#146	#160	#180	#181
	Healthy Start	NICHQ	Project Launch	Wo'ohitike Collab - Dom Violence Prevention	Donations for Snacks	MIECHV	RCORP - Neonatal Abstinence	SDSU Extension/CDC HOP
ASSETS								
Current Assets:								
Cash	\$ 4,549	\$ -	\$ -	\$ -	\$ 13	\$ -	\$ -	\$ 2,061
Accounts Receivable, Net	937	-	13,717	2,465	-	-	143	-
Prepaid Expenses	7,210	-	15	-	-	-	-	-
Accrued Revenue	125,896	1,200	53,559	91,100	-	150,037	48,103	-
TOTAL ASSETS	\$ 138,592	\$ 1,200	\$ 67,291	\$ 93,565	\$ 13	\$ 150,037	\$ 48,246	\$ 2,061
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts Payable	\$ 39,051	\$ 1,000	\$ 30,892	\$ 22	\$ -	\$ 15,936	\$ 15,189	\$ 257
Accrued Expenses and Other	23,504	-	3,048	4,472	-	10,999	2,672	-
Due to Other Funds	76,037	200	33,351	89,071	-	123,102	30,385	-
Total Liabilities	138,592	1,200	67,291	93,565	-	150,037	48,246	257
Fund Balances:								
Nonspendable	7,210	-	15	-	-	-	-	-
Unassigned	(7,210)	-	(15)	-	13	-	-	1,804
Total Fund Balance	-	-	-	-	13	-	-	1,804
TOTAL LIABILITIES AND FUND BALANCES	\$ 138,592	\$ 1,200	\$ 67,291	\$ 93,565	\$ 13	\$ 150,037	\$ 48,246	\$ 2,061

The accompanying notes to other supplementary information are an integral part of these financial statements.

* Funds with no assets, liabilities and fund balances are omitted from the Combining Balance Sheet

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

COMBINING BALANCE SHEET - INDIVIDUAL FUNDS
MATERNAL AND CHILD HEALTH (CONTINUED)
SEPTEMBER 30, 2023

	#185	#317	#318	
	NIHB Grant	Child Passenger Safety Grant	Ride Safe Program	Total
<u>ASSETS</u>				
Current Assets:				
Cash	\$ 2,000	\$ -	\$ -	\$ 8,623
Accounts Receivable, Net	-	77	(123)	17,216
Prepaid Expenses	-	-	-	7,225
Accrued Revenue	-	27,812	29,720	527,427
TOTAL ASSETS	\$ 2,000	\$ 27,889	\$ 29,597	\$ 560,491
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts Payable	\$ -	\$ 4,641	\$ 1,518	\$ 108,506
Accrued Expenses and Other	-	-	2,933	47,628
Due to Other Funds	-	23,248	25,146	400,540
Total Liabilities	-	27,889	29,597	556,674
Fund Balances:				
Nonspendable	-	-	-	7,225
Unassigned	2,000	-	-	(3,408)
Total Fund Balance	2,000	-	-	3,817
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,000	\$ 27,889	\$ 29,597	\$ 560,491

The accompanying notes to other supplementary information are an integral part of these financial statements.

* Funds with no assets, liabilities and fund balances are omitted from the Combining Balance Sheet

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

COMBINING INCOME STATEMENT - INDIVIDUAL FUNDS
MATERNAL AND CHILD HEALTH
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	#110 C5Y5	#110 C5Y4	#112	#130 C1Y5	#145 C1Y1 Wo'ohitike Collab - Dom Violence Prevention	#145 C1Y2 Wo'ohitike Collab - Dom Violence Prevention	#146 Donations for Snacks	#160 C1Y4 MIECHV
	Healthy Start	Healthy Start	NICHQ	Project Launch				
Revenues								
Grant Income	\$ 524,419	\$ 536,998	\$ 1,200	\$ 488,334	\$ 184,859	\$ 112,366	\$ -	\$ 53,295
Miscellaneous Income	-	-	-	-	-	-	300	-
Total Revenues	524,419	536,998	1,200	488,334	184,859	112,366	300	53,295
Expenditures								
Salary	237,895	181,010	-	75,166	43,342	50,170	-	-
Consultants/Contractual	47,208	169,106	1,000	110,000	35,271	1,745	-	-
Indirect Cost Expense	85,861	-	200	33,211	30,789	18,728	-	52,559
Scholarships/Stipends	-	-	-	221,020	-	-	-	-
Fringe Benefits	33,274	56,492	-	10,746	8,768	8,651	-	-
Supplies	23,726	38,867	-	16,071	6,740	4,935	-	454
Travel	28,532	24,870	-	9,604	113	15,338	-	-
Training and Meetings	21,983	14,848	-	2,275	13,423	5,235	-	-
Rental Expenses	22,821	17,631	-	1,988	4,071	2,601	-	282
Payroll Taxes	20,899	15,860	-	6,265	3,918	4,206	-	-
Advertising	-	-	-	-	22,260	-	-	-
Utilities	1,103	9,503	-	412	1,163	736	-	-
Participant Costs	-	-	-	-	15,001	-	287	-
Printing, Postage, Publishing	1,117	8,811	-	1,576	-	21	-	-
Total Expenditures	524,419	536,998	1,200	488,334	184,859	112,366	287	53,295
Net Change in Fund Balance	-	-	-	-	-	-	13	-
Fund Balance - September 30, 2022	-	-	-	-	-	-	-	-
Fund Balance - September 30, 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13	\$ -

The accompanying notes to other supplementary information are an integral part of these financial statements.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

COMBINING INCOME STATEMENT - INDIVIDUAL FUNDS
MATERNAL AND CHILD HEALTH (CONTINUED)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	#160 C1Y5	#180 C1Y2	#180 C1Y3	#181	#185	#317	#318 C3Y2	#318 C3Y3	
	MIECHV	RCORP - Neonatal Abstinence	RCORP - Neonatal Abstinence	SDSU Extension/CDC HOP	NIHB Grant	Child Passenger Safety Grant	Ride Safe Program	Ride Safe Program	Total
Revenues									
Grant Income	\$ 404,852	\$ 19,591	\$ 178,939	\$ 4,000	\$ -	\$ 27,812	\$ 27,810	\$ 86,663	\$ 2,651,138
Miscellaneous Income	-	-	-	-	-	-	-	-	300
Total Revenues	404,852	19,591	178,939	4,000	-	27,812	27,810	86,663	2,651,438
Expenditures									
Salary	165,265	-	60,894	-	-	-	12,922	46,089	872,753
Consultants/Contractual	49,479	18,673	10,143	2,692	-	-	2,315	4,500	452,132
Indirect Cost Expense	65,552	-	29,823	-	-	3,979	4,635	14,444	339,781
Scholarships/Stipends	-	-	-	-	-	-	-	-	221,020
Fringe Benefits	32,238	-	12,054	-	-	-	2,450	7,075	171,748
Supplies	30,579	-	17,061	-	-	11,327	2,117	937	152,814
Travel	19,973	918	19,416	-	-	10,906	2	1,371	131,043
Training and Meetings	4,989	-	16,630	-	-	1,600	805	3,090	84,878
Rental Expenses	18,464	-	6,468	-	-	-	1,032	4,202	79,560
Payroll Taxes	14,307	-	5,283	-	-	-	1,071	4,035	75,844
Advertising	-	-	-	-	-	-	-	-	22,260
Utilities	3,766	-	1,167	-	-	-	441	861	19,152
Participant Costs	-	-	-	-	-	-	-	-	15,288
Printing, Postage, Publishing	240	-	-	-	-	-	20	59	11,844
Total Expenditures	404,852	19,591	178,939	2,692	-	27,812	27,810	86,663	2,650,117
Net Change in Fund Balance	-	-	-	1,308	-	-	-	-	1,321
Fund Balance - September 30, 2022	-	-	-	496	2,000	-	-	-	2,496
Fund Balance - September 30, 2023	\$ -	\$ -	\$ -	\$ 1,804	\$ 2,000	\$ -	\$ -	\$ -	\$ 3,817

The accompanying notes to other supplementary information are an integral part of these financial statements.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

COMBINING BALANCE SHEET - INDIVIDUAL FUNDS
TRAINING AND EDUCATION
SEPTEMBER 30, 2023

	#472	#478	#618	#820 Bush Foundation	
	Enterprise	Navigator Grant 2022	Navigator Grant 2022	Grant #18- 64247	Total
<u>ASSETS</u>					
Current Assets:					
Cash	\$ 2,500	\$ -	\$ -	\$ 150,000	\$ 152,500
Accounts Receivable, Net	-	1	11	-	12
Prepaid Expenses	-	12,617	-	-	12,617
Accrued Revenue	-	133,454	34,476	-	167,930
TOTAL ASSETS	\$ 2,500	\$ 146,072	\$ 34,487	\$ 150,000	\$ 333,059
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts Payable	\$ -	\$ 68,681	\$ -	\$ -	\$ 68,681
Accrued Expenses and Other	-	8,733	3,914	-	12,647
Due to Other Funds	-	68,658	30,573	-	99,231
Unearned Revenue	2,500	-	-	-	2,500
Total Liabilities	2,500	146,072	34,487	-	183,059
Fund Balances:					
Nonspendable	-	12,617	-	-	12,617
Unassigned	-	(12,617)	-	150,000	137,383
Total Fund Balance	-	-	-	150,000	150,000
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,500	\$ 146,072	\$ 34,487	\$ 150,000	\$ 333,059

The accompanying notes to other supplementary information are an integral part of these financial statements.

* Funds with no assets, liabilities and fund balances are omitted from the Combining Balance Sheet

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

COMBINING INCOME STATEMENT - INDIVIDUAL FUNDS
TRAINING AND EDUCATION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	#478 C1Y2	#478 C1Y3	#618 C1Y1	#618 C1Y2	#727	#820	
	Navigator Grant 2022	Navigator Grant 2022	Domestic Violence Prevention	Domestic Violence Prevention	Host Site Agree- Changelab Solns	Bush Foundation Grant #18- 64247	Total
Revenues							
Grant Income	\$ 472,805	\$ 28,129	\$ 118,081	\$ 50,261	\$ 9,000	\$ -	\$ 678,276
Total Revenues	472,805	28,129	118,081	50,261	9,000	-	678,276
Expenditures							
Salary	151,258	14,977	17,323	26,612	7,199	-	217,369
Consultants/Contractual	156,155	1,175	-	-	145	-	157,475
Supplies	44,365	109	47,799	1,319	-	-	93,592
Indirect Cost Expense	44,134	4,688	19,680	8,377	734	-	77,613
Fringe Benefits	49,413	4,157	6,639	10,047	-	-	70,256
Travel	9,380	-	12,383	1,369	-	-	23,132
Payroll Taxes	12,621	1,198	1,634	2,162	922	-	18,537
Participant Costs	-	-	11,588	-	-	-	11,588
Printing, Postage, Publishing	5,463	530	-	-	-	-	5,993
Utilities	5,382	-	36	-	-	-	5,418
Rental Expenses	101	-	229	-	-	-	330
Training and Meetings	(5,467)	1,295	770	375	-	-	(3,027)
Total Expenditures	472,805	28,129	118,081	50,261	9,000	-	678,276
Net Change in Fund Balance	-	-	-	-	-	-	-
Fund Balance - September 30, 2022	-	-	-	-	-	150,000	150,000
Fund Balance - September 30, 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000

The accompanying notes to other supplementary information are an integral part of these financial statements.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

COMBINING BALANCE SHEET - INDIVIDUAL FUNDS

COVID-19

SEPTEMBER 30, 2023

	#410	#457	#492	#600	#602	#603	#607	#612
	GPTLHB - USF	Approaches to COVID-19 Testing	Approaches to COVID-19 Testing	GP COVID-19 Response	Return to the Heart Foundation	United Way	First Nations Development Institute	Grapevine Native American Community Response
ASSETS								
Current Assets:								
Cash	\$ 180	\$ 14,288	\$ -	\$ -	\$ 20,092	\$ 191	\$ 10,367	\$ 5,059
Accounts Receivable, Net	-	-	12,188	-	-	-	-	-
Accrued Revenue	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 180	\$ 14,288	\$ 12,188	\$ -	\$ 20,092	\$ 191	\$ 10,367	\$ 5,059
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts Payable	\$ -	\$ -	\$ -	\$ (389)	\$ -	\$ -	\$ -	\$ -
Accrued Expenses and Other	-	-	(16)	(62)	-	-	-	-
Due to Other Funds	-	-	22,413	451	-	-	-	-
Total Liabilities	-	-	22,397	-	-	-	-	-
Fund Balances:								
Unassigned	180	14,288	(10,209)	-	20,092	191	10,367	5,059
Total Fund Balance	180	14,288	(10,209)	-	20,092	191	10,367	5,059
TOTAL LIABILITIES AND FUND BALANCES	\$ 180	\$ 14,288	\$ 12,188	\$ -	\$ 20,092	\$ 191	\$ 10,367	\$ 5,059

The accompanying notes to other supplementary information are an integral part of these financial statements.

* Funds with no assets, liabilities and fund balances are omitted from the Combining Balance Sheet

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

**COMBINING BALANCE SHEET - INDIVIDUAL FUNDS
COVID-19 (CONTINUED)
SEPTEMBER 30, 2023**

	#616	#617	#715	
	Global Giving - Corona Virus Relief Fund	Community Based Vaccine Partnerships Project	TBH COVID-19	Total
<u>ASSETS</u>				
Current Assets:				
Cash	\$ 973	\$ 44,244	\$ -	\$ 95,394
Accounts Receivable, Net	-	-	-	12,188
Accrued Revenue	-	-	873	873
TOTAL ASSETS	\$ 973	\$ 44,244	\$ 873	\$ 108,455
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts Payable	\$ -	\$ -	\$ -	(389)
Accrued Expenses and Other	-	890	-	812
Due to Other Funds	-	-	873	23,737
Total Liabilities	-	890	873	24,160
Fund Balances:				
Unassigned	973	43,354	-	84,295
Total Fund Balance	973	43,354	-	84,295
TOTAL LIABILITIES AND FUND BALANCES	\$ 973	\$ 44,244	\$ 873	\$ 108,455

The accompanying notes to other supplementary information are an integral part of these financial statements.

* Funds with no assets, liabilities and fund balances are omitted from the Combining Balance Sheet

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

COMBINING INCOME STATEMENT - INDIVIDUAL FUNDS
COVID-19
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	#410	#457	#492	#600	#602	#603	#606	#607
	GPTLHB - USF	Approaches to COVID-19 Testing	Approaches to COVID-19 Testing	GP COVID-19 Response	Return to the Heart Foundation	United Way	CDP Tribal Communities Recovery	First Nations Development Institute
Revenues								
Grant Income	\$ -	\$ -	\$ 40,692	\$ 852,943	\$ -	\$ -	\$ -	\$ 10,000
Total Revenues	-	-	40,692	852,943	-	-	-	10,000
Expenditures								
Consultants/Contractual	-	-	-	215,233	-	-	-	-
Scholarships/Stipends	-	-	-	255,000	-	-	-	-
Salary	-	-	23,217	35,746	-	-	-	-
Supplies	-	-	-	45,512	-	-	-	67
Participant Costs	-	-	-	49,178	-	-	-	-
Advertising	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	4,629	10,367	-	-	-	-
Indirect Cost Expense	-	-	7,263	-	-	-	-	-
Payroll Taxes	-	-	1,950	2,933	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Training and Meetings	-	-	-	2,000	-	-	-	-
Rental Expenses	-	-	3,087	206	-	-	-	-
Printing, Postage, Publishing	-	-	-	-	-	-	-	-
Utilities	-	-	595	(261)	-	-	-	-
<i>Capital Outlay</i>	-	-	-	237,029	-	-	-	-
Total Expenditures	-	-	40,741	852,943	-	-	-	67
Excess Revenue Over (Under) Expenditures	-	-	(49)	-	-	-	-	9,933
Other Financing Sources								
Transfers In	-	-	-	-	-	-	(90)	-
Total Other Financing Sources	-	-	-	-	-	-	(90)	-
Net Change in Fund Balance	-	-	(49)	-	-	-	(90)	9,933
Fund Balance - September 30, 2022	180	14,288	(10,160)	-	20,092	191	90	434
Fund Balance - September 30, 2023	\$ 180	\$ 14,288	\$ (10,209)	\$ -	\$ 20,092	\$ 191	\$ -	\$ 10,367

The accompanying notes to other supplementary information are an integral part of these financial statements.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

COMBINING INCOME STATEMENT - INDIVIDUAL FUNDS
COVID-19 (CONTINUED)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	#609	#612	#616	#617	
	Vurcurevich Big	Grapevine Native American Community Response	Global Giving - Corona Virus Relief Fund	Community Based Vaccine Partnerships Project	Total
Revenues					
Grant Income	\$ -	\$ -	\$ -	\$ 89,100	\$ 992,735
Total Revenues	-	-	-	89,100	992,735
Expenditures					
Consultants/Contractual	-	-	-	90,000	305,233
Scholarships/Stipends	-	-	-	-	255,000
Salary	-	-	-	36,660	95,623
Supplies	9	2,500	13,390	27,990	89,468
Participant Costs	-	-	-	2,605	51,783
Advertising	-	-	-	51,500	51,500
Fringe Benefits	-	-	-	13,554	28,550
Indirect Cost Expense	-	-	-	16,616	23,879
Payroll Taxes	-	-	-	3,127	8,010
Travel	-	-	-	5,220	5,220
Training and Meetings	-	-	2,438	704	5,142
Rental Expenses	-	-	-	-	3,293
Printing, Postage, Publishing	-	-	-	2,124	2,124
Utilities	-	-	-	-	334
<i>Capital Outlay</i>	-	-	-	-	237,029
Total Expenditures	9	2,500	15,828	250,100	1,162,188
Excess Revenue Over (Under) Expenditures	(9)	(2,500)	(15,828)	(161,000)	(169,453)
Other Financing Sources					
Transfers In	(130)	-	-	-	(220)
Total Other Financing Sources	(130)	-	-	-	(220)
Net Change in Fund Balance	(139)	(2,500)	(15,828)	(161,000)	(169,673)
Fund Balance - September 30, 2022	139	7,559	16,801	204,354	253,968
Fund Balance - September 30, 2023	\$ -	\$ 5,059	\$ 973	\$ 43,354	\$ 84,295

The accompanying notes to other supplementary information are an integral part of these financial statements.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

**COMBINING BALANCE SHEET - INDIVIDUAL FUNDS
HEALTH CENTERS
SEPTEMBER 30, 2023**

	#019 OHC #019	#100 OHC #100	#105 OHC #105	#015 OHC #150	#017 OHC #170	#018 OHC #180	#190 OHC #190	#198 OHC #198
	OHC -COVID- 19	OHC - IHS Contract	Lacrosse Building	OHC - Third Party	OHC - PRC Checking	United Way Grant	US Bank Lockbox	US Bank Investment
<u>ASSETS</u>								
Current Assets:								
Cash	\$ 2,069,885	\$ 41,274,429	\$ (141,788)	\$ 34,673,805	\$ (2,250,527)	\$ 6,436	\$ 159,125	\$ 10,108,025
Accounts Receivable, Net	-	(1,014)	-	-	-	-	-	-
Patient Receivable, Net	-	6,898	-	1,524,663	-	-	-	-
Inventory	1,457	1,137,443	-	-	-	-	-	-
Due from Other Funds	5,252,927	2,866,685	64	1,210,477	3,670,184	-	-	-
Accrued Revenue	-	531,825	-	-	-	-	-	-
TOTAL ASSETS	\$ 7,324,269	\$ 45,816,266	\$ (141,724)	\$ 37,408,945	\$ 1,419,657	\$ 6,436	\$ 159,125	\$ 10,108,025
<u>LIABILITIES AND FUND BALANCES</u>								
Liabilities:								
Accounts Payable	\$ -	\$ 833,759	\$ (222)	\$ 10,289	\$ -	\$ -	\$ -	\$ -
Accrued Expenses and Other	6,841	6,660,742	12,774	-	-	-	-	-
Due to Other Funds	-	2,475	-	-	-	-	-	73,690
Unearned Revenue	-	51,355,533	-	-	-	-	-	-
Total Liabilities	6,841	58,852,509	12,552	10,289	-	-	-	73,690
Fund Balances:								
Nonspendable	1,457	1,137,443	-	-	-	-	-	-
Unassigned	7,315,971	(14,173,686)	(154,276)	37,398,656	1,419,657	6,436	159,125	10,034,335
Total Fund Balance	7,317,428	(13,036,243)	(154,276)	37,398,656	1,419,657	6,436	159,125	10,034,335
TOTAL LIABILITIES AND FUND BALANCES	\$ 7,324,269	\$ 45,816,266	\$ (141,724)	\$ 37,408,945	\$ 1,419,657	\$ 6,436	\$ 159,125	\$ 10,108,025

The accompanying notes to other supplementary information are an integral part of these financial statements.

* Funds with no assets, liabilities and fund balances are omitted from the Combining Balance Sheet

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

**COMBINING BALANCE SHEET - INDIVIDUAL FUNDS
HEALTH CENTERS (CONTINUED)
SEPTEMBER 30, 2023**

	#020 OHC #200	#005 OHC #205	#215 OHC #215	#025 OHC #250	#081 OHC #810	#011 OHC #811 New Facility Staffing - Preaward/ Startup	#802 OHC Start-Up	#810 RST Negotiations
ASSETS	OHC - Grant	OHC - SDPI Grant	HRSA	OHC - Other Revenue	OHC - RST Negotiations			
Current Assets:								
Cash	\$ (20,280)	\$ (7,304)	\$ (444,535)	\$ 71,581	\$ (1,187,468)	\$ (1,159,703)	\$ (141,688)	\$ -
Accounts Receivable, Net	-	-	-	-	-	-	-	-
Patient Receivable, Net	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Due from Other Funds	21,963	7,304	-	33,838	-	-	50,000	-
Accrued Revenue	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 1,683	\$ -	\$ (444,535)	\$ 105,419	\$ (1,187,468)	\$ (1,159,703)	\$ (91,688)	\$ -
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts Payable	\$ 3,372	\$ -	\$ -	\$ -	\$ -	\$ 68,354	\$ -	\$ -
Accrued Expenses and Other	13,032	-	-	-	31,683	23	-	-
Due to Other Funds	-	-	-	-	45,934	-	-	292,980
Unearned Revenue	-	-	-	-	-	-	-	-
Total Liabilities	16,404	-	-	-	77,617	68,377	-	292,980
Fund Balances:								
Nonspendable	-	-	-	-	-	-	-	-
Unassigned	(14,721)	-	(444,535)	105,419	(1,265,085)	(1,228,080)	(91,688)	(292,980)
Total Fund Balance	(14,721)	-	(444,535)	105,419	(1,265,085)	(1,228,080)	(91,688)	(292,980)
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,683	\$ -	\$ (444,535)	\$ 105,419	\$ (1,187,468)	\$ (1,159,703)	\$ (91,688)	\$ -

The accompanying notes to other supplementary information are an integral part of these financial statements.

* Funds with no assets, liabilities and fund balances are omitted from the Combining Balance Sheet

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

**COMBINING BALANCE SHEET - INDIVIDUAL FUNDS
HEALTH CENTERS (CONCLUDED)
SEPTEMBER 30, 2023**

	#811	#800/#815		
	New Facility			
	Staffing -			
	Preaward/			
<u>ASSETS</u>	<u>Startup</u>	<u>Interfund</u>	<u>Total</u>	
Current Assets:				
Cash	\$ -	\$ 6,969,781	\$ 89,979,774	
Accounts Receivable, Net	-	212,225	211,211	
Patient Receivable, Net	-	-	1,531,561	
Inventory	-	-	1,138,900	
Due from Other Funds	-	773,149	13,886,591	
Accrued Revenue	-	-	531,825	
TOTAL ASSETS	\$ -	\$ 7,955,155	\$ 107,279,862	

LIABILITIES AND FUND BALANCES

Liabilities:				
Accounts Payable	\$ -	\$ 2,633	\$ 918,185	
Accrued Expenses and Other	3,227	-	6,728,322	
Due to Other Funds	70,818	7,181,936	7,667,833	
Unearned Revenue	-	-	51,355,533	
Total Liabilities	74,045	7,184,569	66,669,873	

Fund Balances:				
Nonspendable	-	-	1,138,900	
Unassigned	(74,045)	770,586	39,471,089	
Total Fund Balance	(74,045)	770,586	40,609,989	

TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ 7,955,155	\$ 107,279,862	
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The accompanying notes to other supplementary information are an integral part of these financial statements

* Funds with no assets, liabilities and fund balances are omitted from the Combining Balance Sheet

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

**COMBINING INCOME STATEMENT - INDIVIDUAL FUNDS
HEALTH CENTERS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	#019 OHC #019	#100 OHC #100	#105 OHC #105	#015 OHC #150	#017 OHC #170	#018 OHC #180	#190 OHC #190	#198 OHC #198
	OHC -COVID- 19	OHC - IHS Contract	Lacrosse Building	OHC - Third Party	OHC - PRC Checking	United Way Grant	US Bank Lockbox	US Bank Investment
Revenues								
Grant Income	\$ -	\$ 57,618,947	\$ 298,810	\$ -	\$ 7,974,776	\$ 7,262	\$ -	\$ -
Charges for Services	-	-	-	23,113,408	-	-	603,958	-
Interest Income	-	(389,048)	-	550,956	93	3	-	34,335
Miscellaneous Income	-	10,289	-	-	-	-	-	-
Contributions	-	(19,083)	-	25,211	-	-	-	-
Total Revenues	-	57,221,105	298,810	23,689,575	7,974,869	7,265	603,958	34,335
Expenditures								
Salary	-	20,658,838	10,478	-	-	-	-	-
Indirect Cost Expense	-	16,157,515	-	-	-	-	-	-
Consultants/Contractual	-	39,134	7,325	(430)	14,984,369	-	-	-
Supplies	-	6,664,251	1,986	6,971	-	-	-	-
Fringe Benefits	-	2,960,102	2,812	-	-	-	-	-
Utilities	-	666,304	109,797	62,894	-	-	-	-
Payroll Taxes	-	973,592	798	-	-	-	-	-
Repairs/Maintenance	-	507,319	63,943	(298)	-	-	-	-
Rental Expenses	-	567,259	-	-	-	-	-	-
Travel	-	107,663	-	527	(156)	3,250	-	-
Printing, Postage, Publishing	-	243,730	133	15	-	-	-	-
Buyback Expenses	-	228,158	-	-	-	-	-	-
Training and Meetings	-	89,045	-	-	-	-	-	-
Dues and Subscriptions	-	120,323	-	-	-	-	-	-
Miscellaneous Expenses	-	39,886	-	46,995	-	-	-	-
Bank Charges, Penalties and Interest	-	311	-	39,261	(87)	-	4,833	-
<i>Debt Service</i>	-	167,194	-	41,200	-	-	-	-
<i>Capital Outlay</i>	-	1,451,351	-	-	-	-	-	-
Total Expenditures	-	51,641,975	197,272	197,135	14,984,126	3,250	4,833	-
Excess Revenue Over (Under) Expenditures	-	5,579,130	101,538	23,492,440	(7,009,257)	4,015	599,125	34,335
Other Financing Sources (Uses)								
Proceeds from Debt	-	979,873	-	-	-	-	-	-
Internal Services	-	(68,132)	-	-	-	-	-	-
Transfers In (Out)	(7,604)	(732,305)	(31,769)	(12,806,094)	3,773,365	2,421	(440,000)	10,000,000
Total Other Financing Sources (Uses)	(7,604)	179,436	(31,769)	(12,806,094)	3,773,365	2,421	(440,000)	10,000,000
Net Change in Fund Balance	(7,604)	5,758,566	69,769	10,686,346	(3,235,892)	6,436	159,125	10,034,335
Fund Balance - September 30, 2022	7,325,032	(18,794,809)	(224,045)	26,712,310	4,655,549	-	-	-
Fund Balance - September 30, 2023	\$ 7,317,428	\$ (13,036,243)	\$ (154,276)	\$ 37,398,656	\$ 1,419,657	\$ 6,436	\$ 159,125	\$ 10,034,335

The accompanying notes to other supplementary information are an integral part of these financial statements.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

**COMBINING INCOME STATEMENT - INDIVIDUAL FUNDS
HEALTH CENTERS (CONTINUED)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	#020 OHC #200	#215 OHC #215	#025 OHC #250	#081 OHC #810	#011 OHC #811 New Facility Staffing - Preaward/ Startup	#802 OHC Start-Up	#810 RST Negotiations	#811 New Facility Staffing - Preaward/ Startup
	OHC - Other Revenue	HRSA	OHC - Other Revenue	OHC - RST Negotiations				
Revenues								
Grant Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	4,560	-	-	-	-	-
Miscellaneous Income	-	-	557	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Total Revenues	-	-	5,117	-	-	-	-	-
Expenditures								
Salary	8,665	-	-	-	7,472	-	-	53,624
Indirect Cost Expense	-	-	-	-	-	-	-	-
Consultants/Contractual	-	-	-	9,951	148,273	-	-	-
Supplies	-	94,886	-	198,576	430,377	-	-	-
Fringe Benefits	2,019	-	-	-	629	-	-	16,209
Utilities	-	-	-	-	418,783	-	-	-
Payroll Taxes	665	-	-	-	599	-	-	4,212
Repairs/Maintenance	-	86,400	-	93,539	130,598	-	-	-
Rental Expenses	-	-	-	-	-	-	-	-
Travel	-	-	-	210,000	-	-	-	-
Printing, Postage, Publishing	-	-	-	-	-	-	-	-
Buyback Expenses	-	-	-	-	-	-	-	-
Training and Meetings	-	-	-	5	10,993	-	-	-
Dues and Subscriptions	-	-	-	-	-	-	-	-
Miscellaneous Expenses	-	-	-	-	-	-	-	-
Bank Charges, Penalties and Interest	-	-	-	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-	-	-	-
<i>Capital Outlay</i>	-	263,249	-	-	103,552	-	-	-
Total Expenditures	11,349	444,535	-	512,071	1,251,276	-	-	74,045
Excess Revenue Over (Under) Expenditures	(11,349)	(444,535)	5,117	(512,071)	(1,251,276)	-	-	(74,045)
Other Financing Sources (Uses)								
Proceeds from Debt	-	-	-	-	-	-	-	-
Internal Services	-	-	-	-	-	-	-	-
Transfers In (Out)	-	-	(249)	219,039	23,196	-	-	-
Total Other Financing Sources (Uses)	-	-	(249)	219,039	23,196	-	-	-
Net Change in Fund Balance	(11,349)	(444,535)	4,868	(293,032)	(1,228,080)	-	-	(74,045)
Fund Balance - September 30, 2022	(3,372)	-	100,551	(972,053)	-	(91,688)	(292,980)	-
Fund Balance - September 30, 2023	\$ (14,721)	\$ (444,535)	\$ 105,419	\$ (1,265,085)	\$ (1,228,080)	\$ (91,688)	\$ (292,980)	\$ (74,045)

The accompanying notes to other supplementary information are an integral part of these financial statements.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

**COMBINING INCOME STATEMENT - INDIVIDUAL FUNDS
HEALTH CENTERS (CONCLUDED)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

#800/#815

	Interfund	Total
Revenues		
Grant Income	\$ -	\$ 65,899,795
Charges for Services	-	23,717,366
Interest Income	-	200,899
Miscellaneous Income	-	10,846
Contributions	-	6,128
Total Revenues	-	89,835,034
Expenditures		
Salary	-	20,739,077
Indirect Cost Expense	-	16,157,515
Consultants/Contractual	1,875	15,190,497
Supplies	-	7,397,047
Fringe Benefits	-	2,981,771
Utilities	-	1,257,778
Payroll Taxes	-	979,866
Repairs/Maintenance	-	881,501
Rental Expenses	-	567,259
Travel	-	321,284
Printing, Postage, Publishing	-	243,878
Buyback Expenses	-	228,158
Training and Meetings	26,295	126,338
Dues and Subscriptions	-	120,323
Miscellaneous Expenses	-	86,881
Bank Charges, Penalties and Interest	-	44,318
<i>Debt Service</i>	-	208,394
<i>Capital Outlay</i>	-	1,818,152
Total Expenditures	28,170	69,350,037
Excess Revenue Over (Under) Expenditures	(28,170)	20,484,997
Other Financing Sources (Uses)		
Proceeds from Debt	-	979,873
Internal Services	-	(68,132)
Transfers In (Out)	-	-
Total Other Financing Sources (Uses)	-	911,741
Net Change in Fund Balance	(28,170)	21,396,738
Fund Balance - September 30, 2022	798,756	19,213,251
Fund Balance - September 30, 2023	\$ 770,586	\$ 40,609,989

The accompanying notes to other supplementary information are an integral part of these financial statements.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

COMBINING BALANCE SHEET - INDIVIDUAL FUNDS

TOTAL - ALL FUNDS

SEPTEMBER 30, 2023

<u>ASSETS</u>	General	Behavioral Health and Recovery	Community Health Programs	Epidemiology	Maternal and Child Health	Training and Education	COVID-19	Health Centers	Total
Current Assets:									
Cash	\$ 17,382,950	\$ 1,917	\$ 91,592	\$ 229,992	\$ 8,623	\$ 152,500	\$ 95,394	\$ 89,979,774	\$ 107,942,742
Accounts Receivable, Net	4,359	54,020	50,322	1,278	17,216	12	12,188	211,211	350,606
Patient Receivable, Net	-	-	-	-	-	-	-	1,531,561	1,531,561
Prepaid Expenses	122,607	987	21,535	25,725	7,225	12,617	-	-	190,696
Inventory	12,004	-	-	-	-	-	-	1,138,900	1,150,904
Due from Other Funds	10,361,810	-	-	-	-	-	-	13,886,591	24,248,401
Accrued Revenue	-	786,567	826,743	1,677,827	527,427	167,930	873	531,825	4,519,192
TOTAL ASSETS	\$ 27,883,730	\$ 843,491	\$ 990,192	\$ 1,934,822	\$ 560,491	\$ 333,059	\$ 108,455	\$ 107,279,862	\$ 139,934,102
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts Payable	\$ 1,477,447	\$ 95,184	\$ 156,163	\$ 697,375	\$ 108,506	\$ 68,681	\$ (389)	\$ 918,185	\$ 3,521,152
Accrued Expenses and Other	313,343	50,794	116,207	67,563	47,628	12,647	812	6,728,322	7,337,316
Due to Other Funds	13,755,044	695,304	666,795	939,917	400,540	99,231	23,737	7,667,833	24,248,401
Unearned Revenue	-	-	-	-	-	2,500	-	51,355,533	51,358,033
Total Liabilities	15,545,834	841,282	939,165	1,704,855	556,674	183,059	24,160	66,669,873	86,464,902
Fund Balances:									
Nonspendable	134,611	987	21,535	25,725	7,225	12,617	-	1,138,900	1,341,600
Unassigned	12,203,285	1,222	29,492	204,242	(3,408)	137,383	84,295	39,471,089	52,127,600
Total Fund Balance	12,337,896	2,209	51,027	229,967	3,817	150,000	84,295	40,609,989	53,469,200
TOTAL LIABILITIES AND FUND BALANCES	\$ 27,883,730	\$ 843,491	\$ 990,192	\$ 1,934,822	\$ 560,491	\$ 333,059	\$ 108,455	\$ 107,279,862	\$ 139,934,102

The accompanying notes to other supplementary information are an integral part of these financial statements.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

COMBINING INCOME STATEMENT - INDIVIDUAL FUNDS
TOTAL - ALL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	General	Behavioral Health	Community Health Programs	Epidemiology	Maternal and Child Health	Training and Education	COVID-19	Health Centers	Total
Revenues									
Grant Income	\$ -	\$ 3,114,349	\$ 4,832,948	\$ 4,771,984	\$ 2,651,138	\$ 678,276	\$ 992,735	\$ 65,899,795	\$ 82,941,225
Charges for Services	255,649	-	-	-	-	-	-	23,717,366	23,973,015
Indirect Cost Allocation	18,390,402	-	-	-	-	-	-	-	18,390,402
Interest Income	1,416,692	-	-	-	-	-	-	200,899	1,617,591
Miscellaneous Income	16,072	-	4,000	-	300	-	-	10,846	31,218
Contributions	5,000	58	-	-	-	-	-	6,128	11,186
Total Revenues	20,083,815	3,114,407	4,836,948	4,771,984	2,651,438	678,276	992,735	89,835,034	126,964,637
Expenditures									
Salary	4,025,623	1,141,509	1,170,071	1,120,611	872,753	217,369	95,623	20,739,077	29,382,636
Consultants/Contractual	1,638,655	660,603	440,507	702,541	452,132	157,475	305,233	15,190,497	19,547,643
Indirect Cost Expense	-	467,610	508,760	815,244	339,781	77,613	23,879	16,157,515	18,390,402
Supplies	759,650	137,953	919,749	814,979	152,814	93,592	89,468	7,397,047	10,365,252
Fringe Benefits	748,785	211,712	248,422	265,380	171,748	70,256	28,550	2,981,771	4,726,624
Payroll Taxes	305,399	98,313	100,548	95,300	75,844	18,537	8,010	979,866	1,681,817
Utilities	48,919	6,350	14,591	11,607	19,152	5,418	334	1,257,778	1,364,149
Scholarships/Stipends	600	170,055	610,341	-	221,020	-	255,000	-	1,257,016
Travel	258,831	95,489	150,086	225,625	131,043	23,132	5,220	321,284	1,210,710
Rental Expenses	371,708	7,723	41,360	51,412	79,560	330	3,293	567,259	1,122,645
Training and Meetings	260,208	77,808	107,308	245,578	84,878	(3,027)	5,142	126,338	904,233
Repairs/Maintenance	-	-	-	-	-	-	-	881,501	881,501
Dues and Subscriptions	291,709	-	-	-	-	-	-	120,323	412,032
Printing, Postage, Publishing	2,464	19,705	21,255	30,560	11,844	5,993	2,124	243,878	337,823
Bank Charges, Penalties and Interest	219,784	-	-	-	-	-	-	44,318	264,102
Participant Costs	17	18,853	128,799	7,400	15,288	11,588	51,783	-	233,728
Buyback Expenses	-	-	-	-	-	-	-	228,158	228,158
Miscellaneous Expenses	106,992	-	-	-	-	-	-	86,881	193,873
Insurance	148,919	-	-	-	-	-	-	-	148,919
Advertising	-	550	5,274	-	22,260	-	51,500	-	79,584
Bad Debt Expense	4,057	-	-	-	-	-	-	-	4,057
Debt Service	310,043	-	-	38,453	-	-	-	208,394	556,890
Capital Outlay	2,609,380	-	301,819	165,065	-	-	237,029	1,818,152	5,131,445
Total Expenditures	12,111,743	3,114,233	4,768,890	4,589,755	2,650,117	678,276	1,162,188	69,350,037	98,425,239
Excess Revenue Over (Under) Expenditures	7,972,072	174	68,058	182,229	1,321	-	(169,453)	20,484,997	28,539,398
Other Financing Sources (Uses)									
Proceeds from Debt	1,342,729	-	-	47,738	-	-	-	979,873	2,370,340
Negotiated Settlement of Debt	82,140	-	-	-	-	-	-	-	82,140
Internal Services	68,132	-	-	-	-	-	-	(68,132)	-
Transfers In (Out)	43,481	-	(43,261)	-	-	-	(220)	-	-
Total Other Financing Sources (Uses)	1,536,482	-	(43,261)	47,738	-	-	(220)	911,741	2,452,480
Net Change in Fund Balance	9,508,554	174	24,797	229,967	1,321	-	(169,673)	21,396,738	30,991,878
Fund Balance - September 30, 2022	2,829,342	2,035	26,230	-	2,496	150,000	253,968	19,213,251	22,477,322
Fund Balance - September 30, 2023	\$ 12,337,896	\$ 2,209	\$ 51,027	\$ 229,967	\$ 3,817	\$ 150,000	\$ 84,295	\$ 40,609,989	\$ 53,469,200

The accompanying notes to other supplementary information are an integral part of these financial statements.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

NOTES TO OTHER SUPPLEMENTARY INFORMATION SEPTEMBER 30, 2023

(1) Basis of Accounting

The accompanying combined individual fund financial statements of Great Plains Tribal Leaders Health Board have been prepared on the modified accrual basis of accounting. The modified accrual basis of accounting is used for the administration of grants and contracts funded through the various federal funding agencies.

(2) Combining Financial Statement Presentation

The combining financial statements present all the accounts and activities of the individual funds. The funds are combined based on the fund breakdown determined by management to facilitate financial analysis.

(3) Revenues, Accrued Revenue and Unearned Revenue

Revenues are recognized up to the total amount of expenditures, not to exceed the total grant, contract, or award amount. Expenditures in excess of drawdowns are reported as Accrued Revenue (a current asset) in the respective fund's balance sheet. Drawdowns in excess of total expenditures are reported as Unearned Revenue (a current liability) in the respective fund's balance sheet.

SINGLE AUDIT SECTION

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

GRANTOR/GRANTOR PROGRAM TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING NUMBER	EXPENDI- TURES	AMOUNTS PASSED THROUGH TO SUB- RECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Project Launch	93.243	\$ 488,334	\$ 221,020
Native Connections	93.243	229,508	-
Connecting With Our Youth	93.243	725,777	10,545
Circles of Care	93.243	385,637	-
Subtotal for CFDA # 93.243		1,829,256	231,565
<i>Pass Through Funding:</i>			
Columbia University - MGH Palliative Care in NPAI	93.393	14,024	-
Emory University - Smoke Free Homes	93.393	81,415	-
Subtotal for CFDA # 93.393		95,439	-
<i>Pass Through Funding:</i>			
National Assoc of Chronic Disease - Umbrella HUB	93.421	18,532	-
National Assoc of Chronic Disease - Creating Health Mess	93.421	10,516	-
Subtotal for CFDA # 93.421		29,048	-
Wo'ohitike Collaboration - FHC	93.653	297,225	-
Domestic Violence Prevention	93.653	168,342	-
Subtotal for CFDA # 93.653		465,567	-
TOR	93.788	379,209	30,960
TOR 2022	93.788	330,742	128,550
Subtotal for CFDA # 93.788		709,951	159,510
Eliminating Disparities in Perinatal Health	93.926	1,061,417	-
National Institute for Children's Health Quality	93.926	1,200	-
Subtotal for CFDA # 93.926		1,062,617	-
Teen Pregnancy Education	93.092	630,677	-
Epidemiology	93.231	3,877,663	-
SDPI - Special Diabetes Program for Indians	93.237	1,712,898	-
InterTribal Council of Michigan: Ride Safe Programs	93.284	114,472	-
Navigator Grant	93.332	500,933	-
Public Health Nurse Case Management	93.383	98,395	-
Indian Self Determination - Oyate Health Center	93.441	65,899,794	-
Good Health and Wellness #2	93.479	1,045,498	580,345
CWOY Supplement	93.654	420,231	-
Great Plains Where Are You	93.665	553,986	-
Disease Prevention/Health Promotion	93.762	502,714	-
Great Plains COVID-19 Response	93.772	852,944	255,000
MIECHV	93.872	458,147	-
Breast and Cervical Cancer	93.898	945,104	29,996
RCORP - Neonatal Abstinence Syndrome	93.912	198,530	-

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

GRANTOR/GRANTOR PROGRAM TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING NUMBER	EXPENDI- TURES	AMOUNTS PASSED THROUGH TO SUB- RECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)			
<i>Pass Through Funding:</i>			
ND Dept of Health - Minority Health Grant Program	93.137	11,800	-
Northwest Portland Indian Health Board - TEC - IVAC	93.185	113,345	-
Columbia University - Approaches to COVID-19 Testing	93.397	40,742	-
ITCM - National Native Network	93.431	79,283	-
Subtotal for All Other CFDA's		78,057,156	865,341
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		82,249,034	1,256,416
U.S. DEPARTMENT OF AGRICULTURE			
<i>Pass Through Funding:</i>			
SD School of Mines - Produce Prescription	10.331	6,808	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE		6,808	-
U.S. DEPARTMENT OF TRANSPORTATION			
Highway Safety Cluster:			
State and Community Highway Safety	20.600	27,812	-
TOTAL U.S. DEPARTMENT OF TRANSPORTATION		27,812	-
TOTAL EXPENDITURES OF FEDERAL AWARDS		\$ 82,283,654	\$ 1,256,416

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS SEPTEMBER 30, 2023

(1) Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Great Plains Tribal Leaders Health Board (referred to as either the “GPTLHB” or the “Board”) under programs of the federal government for the fiscal year ended September 30, 2023. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the Board’s operations, it is not intended to and does not present the financial position, changes in net position or cash flows of the GPTLHB.

(2) Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(3) Indirect Cost Rate

Management elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.



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

To the Board of Directors
Great Plains Tribal Leaders Health Board
Rapid City, South Dakota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Great Plains Tribal Leaders Health Board (the Organization), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise Organization's basic financial statements, and have issued our report thereon dated June 18, 2024.

Report on Internal Control over Financial Reporting

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

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

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wohlberg Ritzman + Co., LLC

Yankton, South Dakota
June 18, 2024



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
Great Plains Tribal Leaders Health Board
Rapid City, South Dakota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Great Plains Tribal Leaders Health Board's (the Organization's) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended September 30, 2023. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

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Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Wohlenberg Ritzman + Co., LLC

Yankton, South Dakota
June 18, 2024

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
SEPTEMBER 30, 2023**

FINANCIAL STATEMENT AUDIT FINDINGS

There were no prior financial statements audit findings reported.

FEDERAL AWARD AUDIT FINDINGS

There were no prior federal award audit findings reported.

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2023**

Section I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal Control over financial reporting:

Material weakness(es) identified? yes x no
Significant deficiency(ies) identified? yes x none reported

Noncompliance material to financial statements noted? yes x no

Federal Awards

Internal Control over major programs:

Material weakness(es) identified? yes x no
Significant deficiency(ies) identified? yes x none reported

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

Any audit findings disclosed that are required to be
reported in accordance with 2 CFR Section
200.516(a)? yes x no

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
93.441	Indian Self-Determination

Dollar threshold used to distinguish
between Type A and Type B Programs: \$2,467,077

Auditee qualified as low-risk auditee? yes x no

GREAT PLAINS TRIBAL LEADERS HEALTH BOARD

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - continued
YEAR ENDED SEPTEMBER 30, 2023

SECTION II - FINDINGS - FINANCIAL STATEMENTS AUDIT

There are no financial statement audit findings.

**SECTION III - FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD
PROGRAMS AUDIT**

There are no major federal award programs audit findings.