



Val R. Panteah Sr.
Governor

Carleton R. Bowekaty
Lt. Governor

Virginia R. Chavez
Head Councilwoman

Clyde Yatsattie
Councilman

PUEBLO OF ZUNI

P. O. Box 339
Zuni, New Mexico 87327
1203-B NM State Hwy 53
Phone: (505) 782-7022
Fax: (505) 782-7202
www.ashiwi.org

505-782-7000 MAIN

Arlen P. Quetawki, Sr.
Councilman

Eric Bobelu
Councilman

Ricky R. Penketewa, Sr.
Councilman

Arden Kucate
Councilman

Officially known as the Zuni Tribe of the Zuni Indian Reservation

STATEMENT OF TRIBAL STATUS

This is to certify that the Zuni Tribe is a recognized Indian Tribe through the authorities by enactment of the 1934 Indian Reorganization Act to exercise the right of self-government. The legislative authority of the Tribe rest with the Zuni Tribal Council, pursuant to Article VI, Section I, of the Zuni Tribal Constitution, adopted and approved on August 13, 1970. The Zuni Tribe functions as a not-for-profit government, as sovereign entity, recognized by the United States of America. The Tribe is, therefore, not subject to the laws of the State of New Mexico Gross Receipts Tax. The Zuni Tribe's Federal Identification Number is 85-0156092.

I certify that these statements are true and correct.

Val R. Panteah, Sr., Governor Zuni Tribe

Vera Beaver, Finance Director

ZUNI, PUEBLO OF



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DUNS Unique Entity ID

069421410

SAM Unique Entity ID

Y5JCNJHCRGL3

CAGE/NCAGE

1G6A8

Physical Address

**1203 B State HWY 53
Zuni, New Mexico
87327-0000, United States**

Expiration Date

Oct 21, 2024

Registration Status

● Active

Purpose of Registration

All Awards

Mailing Address

**PO Box 339
Zuni, New Mexico
87327-0339, United States**

*The DUNS number is currently the official Unique Entity ID

LOBBYING CERTIFICATION

An Applicant that submits or intends to submit an application to FTA for Federal assistance exceeding \$100,000 is required to provide the following certification. FTA may not award Federal assistance exceeding \$100,000 until the Applicant provides this certification.

- A. As required by 31 U.S.C. 1352 and U.S. DOT regulations, "New Restrictions on Lobbying," at 49 CFR 20.110, the Applicant's authorized representative certifies to the best of his or her knowledge and belief that for each application to FTA for Federal assistance exceeding \$100,000:
 - (1) No Federal appropriated funds have been or will be paid by or on behalf of the Applicant to any person to influence or attempt to influence an officer or employee of any Federal agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress regarding the award of Federal assistance, or the extension, continuation, renewal, amendment, or modification of any Federal assistance agreement; and
 - (2) If any funds other than Federal appropriated funds have been or will be paid to any person to influence or attempt to influence an officer or employee of any Federal agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with any application for Federal assistance, the Applicant assures that it will complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," including information required by the instructions accompanying the form, which form may be amended to omit such information as authorized by 31 U.S.C. 1352; and
 - (3) The language of this certification shall be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, subagreements, and contracts under grants, loans, and cooperative agreements).
- B. The Applicant understands that this certification is a material representation of fact upon which reliance is placed by the Federal government and that submission of this certification is a prerequisite for providing Federal assistance for a transaction covered by 31 U.S.C. 1352. The Applicant also understands that any person who fails to file a required certification shall be subject to a civil penalty of not less than \$10,000.00 and not more than \$100,000.00 for each such failure.

AFFIRMATION OF APPLICANT

Name of Applicant: Pueblo of Zuni A:Shiwi Transit

Printed Name of Authorized Representative: Val R. Panteah

Relationship of Authorized Representative: Governor, Pueblo of Zuni

In signing this document, I declare under penalties of perjury that the foregoing certifications and assurances, and any other statements made by me on behalf of the Applicant are true and correct.

Signature: Val R. Panteah, Sr. Date: Sep 8, 2022

Printed Name of Signing Official: Val R. Panteah, Sr

Lobbying Certification FY24

Final Audit Report

2022-09-08

Created:	2022-09-08
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REPORT OF INDEPENDENT AUDITORS
AND PRIMARY GOVERNMENT FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION

PUEBLO OF ZUNI

December 31, 2021

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Report of Independent Auditors

The Honorable Members of the Tribal Council
Pueblo of Zuni

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Pueblo of Zuni (the Pueblo), as of December 31, 2021, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Pueblo's primary government as listed in the table of contents.

Summary of Opinions

<i>Opinion Units</i>	<i>Type of Opinions</i>
Governmental Activities	Unmodified
Business-Type Activities	Unmodified
Aggregate Discretely Presented Component Units	Adverse
General Fund	Unmodified
Grants Fund	Unmodified
Zuni Home Health Care Agency Enterprise Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

Adverse Opinion on Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Pueblo of Zuni, as of December 31, 2021, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Governmental Activities, Business-Type Activities, Each Major Fund and Aggregate Remaining Fund Information

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Pueblo of Zuni as of December 31, 2021, 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 Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 Pueblo of Zuni 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 adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on the Aggregate Discretely Presented Component Units

The financial statements do not include financial data for the Pueblo's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the Pueblo's primary government unless the Pueblo also issues financial statements for the financial reporting entity that include the financial data for its component units. The Pueblo has not issued such reporting entity financial statements. The effects of not including the Pueblo's legally separate component units on the aggregate discretely presented component units has not been determined.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 GAAS, 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 Pueblo'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 Pueblo's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the primary government financial statements. Such missing information, although not a part of the primary government financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the primary government financial statements in an appropriate operational, economic, or historical context. Our opinion on the primary government 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 Pueblo of Zuni's primary government financial statements. The combining schedules and the schedule of indirect cost pool listed in the table of contents presented for purposes of additional analysis and are not a required part of the primary government 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 primary government financial statements. The information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the primary government financial statements or to the primary government 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 schedules and the schedule of indirect cost pool, are fairly stated, in all material respects, in relation to the primary government financial statements as a whole.



Bellingham, Washington
September 6, 2022

**Primary Government of the
Pueblo of Zuni
Statement of Net Position
December 31, 2021**

	Governmental Activities	Business-Type Activities	Total Primary Government
ASSETS			
Cash and cash equivalents	\$ 45,532,698	\$ 2,739,248	\$ 48,271,946
Investments	92,641,437	-	92,641,437
Restricted investments	37,950,855	-	37,950,855
Receivables, net	1,290,356	236,355	1,526,711
Due from other governments	2,177,607	-	2,177,607
Due from Pension Plan	70,884	-	70,884
Internal balances	(179,068)	179,068	-
Prepays	10,437	-	10,437
Inventory	78,268	11,894	90,162
Capital assets			
Non-depreciable capital assets	38,553,066	-	38,553,066
Capital assets, net of accumulated depreciation	31,238,820	663,407	31,902,227
Total assets	\$ 249,365,360	\$ 3,829,972	\$ 253,195,332
LIABILITIES			
Accounts payable	\$ 1,786,638	\$ 40,780	\$ 1,827,418
Accrued expenses	804,705	-	804,705
Short-term debt - LOC	8,068,776	-	8,068,776
Grants received in advance	97,526,644	-	97,526,644
Long-term liabilities			
Due within one year	1,284,106	-	1,284,106
Compensated absences	1,064,478	18,963	1,083,441
Total liabilities	110,535,347	59,743	110,595,090
NET POSITION			
Net investment in capital assets	68,507,780	663,407	69,171,187
Restricted			
Zuni II resource development plan	18,309,086	-	18,309,086
LCR water rights development	19,641,769	-	19,641,769
Grant award requirements	1,107,785	-	1,107,785
Unrestricted	31,263,593	3,106,822	34,370,415
Total net position	138,830,013	3,770,229	142,600,242
LIABILITIES AND NET POSITION	\$ 249,365,360	\$ 3,829,972	\$ 253,195,332

See accompanying notes.

**Primary Government of the
Pueblo of Zuni
Statement of Activities
Year Ended December 31, 2021**

Functions/Programs	Expenses	Indirect Expenses Allocation	Program Revenues			Net (Expenses)/Revenue and Changes in Net Position		Total Primary Government
			Fees and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	
Governmental Activities								
General Government	\$ 16,474,684	\$ (2,873,089)	\$ 6,345,231	\$ 5,255,715	\$ -	\$ (2,000,649)	\$ -	\$ (2,000,649)
Public Safety	5,981,128	1,025,084	-	6,668,357	-	(337,855)	-	(337,855)
Public Works	3,607,425	233,557	-	3,747,640	364,315	270,973	-	270,973
Community Services	18,046,731	796,344	-	18,303,308	443,349	(96,418)	-	(96,418)
Health Services	4,084,383	644,710	1,105,993	4,588,869	-	965,769	-	965,769
Education Services	1,828,097	28,256	-	1,701,517	-	(154,836)	-	(154,836)
Natural Resources	223,044	16,714	-	239,758	-	-	-	-
Interest on long-term debt	122,968	-	-	-	-	(122,968)	-	(122,968)
Total governmental activities	<u>50,368,460</u>	<u>(128,424)</u>	<u>7,451,224</u>	<u>40,505,164</u>	<u>807,664</u>	<u>(1,475,984)</u>	<u>-</u>	<u>(1,475,984)</u>
Business-Type Activities								
Home Health	1,714,414	21,918	1,755,519	-	-	-	19,187	19,187
Water	752,188	106,506	886,542	-	-	-	27,848	27,848
Fish and Wildlife	188,954	-	295,622	-	-	-	106,668	106,668
Total business-type activities	<u>2,655,556</u>	<u>128,424</u>	<u>2,937,683</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>153,703</u>	<u>153,703</u>
Total primary government	<u>\$ 53,024,016</u>	<u>\$ -</u>	<u>\$ 10,388,907</u>	<u>\$ 40,505,164</u>	<u>\$ 807,664</u>	<u>(1,475,984)</u>	<u>153,703</u>	<u>(1,322,281)</u>
GENERAL REVENUES								
Investment and interest income						4,873,257	389	4,873,646
Tax revenues						2,170,924	-	2,170,924
Other general revenues						952,430	-	952,430
Total general revenues						<u>7,996,611</u>	<u>389</u>	<u>7,997,000</u>
CHANGES IN NET POSITION						6,520,627	154,092	6,674,719
NET POSITION, beginning of year						132,309,386	3,616,137	135,925,523
NET POSITION, end of year						<u>\$ 138,830,013</u>	<u>\$ 3,770,229</u>	<u>\$ 142,600,242</u>

**Primary Government of the
Pueblo of Zuni
Balance Sheet – Governmental Funds
December 31, 2021**

	Major Funds		Total
	General Fund	Grants Fund	
ASSETS			
Cash and cash equivalents	\$ 6,899,246	\$ 38,633,452	\$ 45,532,698
Investments	29,823,447	62,817,990	92,641,437
Restricted investments	37,950,855	-	37,950,855
Accounts receivable, net	1,290,356	-	1,290,356
Prepays	-	10,437	10,437
Inventory – food commodities	-	78,268	78,268
Due from other governments	-	2,177,607	2,177,607
Due from Pension Plan	70,884	-	70,884
Due from other funds	3,355,861	-	3,355,861
TOTAL ASSETS	\$ 79,390,649	\$ 103,717,754	\$ 183,108,403
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 326,947	\$ 1,459,691	\$ 1,786,638
Accrued expenses	804,705	-	804,705
Due to other funds	-	3,534,929	3,534,929
Short-term debt - LOC	8,068,776	-	8,068,776
Grants received in advance	-	97,526,644	97,526,644
Total liabilities	9,200,428	102,521,264	111,721,692
FUND BALANCES			
Nonspendable			
Inventory and prepaids	-	88,705	88,705
Restricted			
Zuni II resource development plan	18,309,086	-	18,309,086
LCR water rights development	19,641,769	-	19,641,769
Grant award requirements	-	1,107,785	1,107,785
Unassigned	32,239,366	-	32,239,366
Total fund balances	70,190,221	1,196,490	71,386,711
TOTAL LIABILITIES AND FUND BALANCES	\$ 79,390,649	\$ 103,717,754	\$ 183,108,403
RECONCILIATION OF GOVERNMENTAL FUND BALANCES TO NET POSITION ON STATEMENT OF NET POSITION			
Governmental fund balances			\$ 71,386,711
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund financial statements.			69,791,886
Some liabilities, including long-term debt and compensated absences, are not due and payable in the current period and, therefore, are not reported in the fund financial statements.			
Notes payable			(1,284,106)
Compensated absences			(1,064,478)
NET POSITION OF GOVERNMENTAL ACTIVITIES			\$ 138,830,013

**Primary Government of the
Pueblo of Zuni**

**Statement of Revenues, Expenditures, and Changes in
Fund Balances – Governmental Funds
Year Ended December 31, 2021**

	Major Funds		
	General Fund	Grants Fund	Total
REVENUES			
Intergovernmental grants and contracts	\$ -	\$ 41,312,828	\$ 41,312,828
Lease and rental revenue	6,345,231	-	6,345,231
Tax revenues	2,170,924	-	2,170,924
Charges for goods and services	1,105,993	-	1,105,993
Interest and investment earnings	3,606,330	1,266,927	4,873,257
Miscellaneous revenue	920,931	31,499	952,430
Indirect cost recovery	3,149,802	-	3,149,802
Total revenues	17,299,211	42,611,254	59,910,465
EXPENDITURES			
Current			
General government	11,476,707	4,673,479	16,150,186
Public safety	-	6,628,810	6,628,810
Public works	-	3,492,957	3,492,957
Community services	-	18,171,070	18,171,070
Health services	-	4,462,844	4,462,844
Education services	-	1,701,517	1,701,517
Natural resources	-	239,758	239,758
Debt service			
Debt principal payments	41,224	-	41,224
Interest	122,968	-	122,968
Capital outlay	773,128	2,204,240	2,977,368
Total expenditures	12,414,027	41,574,675	53,988,702
NET CHANGE IN FUND BALANCE	4,885,184	1,036,579	5,921,763
FUND BALANCE, beginning of year	65,305,037	159,911	65,464,948
FUND BALANCE, end of year	\$ 70,190,221	\$ 1,196,490	\$ 71,386,711

**Primary Government of the
Pueblo of Zuni**

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund
Balances of Governmental Funds to the Statement of Activities
Year Ended December 31, 2021**

Reconciliation of the change in fund balances – total governmental funds
to the change in net position of governmental activities:

NET CHANGE IN FUND BALANCES – GOVERNMENTAL FUNDS \$ 5,921,763

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

Capital outlays are reported as expenditures in governmental
funds. However, in the statement of activities, the cost of capital
assets is allocated over their estimated useful lives as depreciation
expense. In the current period these amounts are:

Capital outlays	\$ 2,977,368	
Loss from disposal of capital assets	157,434	
Depreciation expense	<u>(2,721,029)</u>	
		413,773

The issuance and payment of debt is treated as other financing
sources and debt service expenditure in the fund financial
statements but are reported as increases and decreases in
outstanding debt obligations within the statement of net position.

Current year payments on long-term debt		41,224
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Current year's change in accrued compensated absences and
other changes in accrued balances are recorded in the
governmental activities as a change in expenditures and is not
recorded in the governmental funds.

	<u>143,867</u>
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CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES
IN THE STATEMENT OF ACTIVITIES

	<u>\$ 6,520,627</u>
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**Primary Government of the
Pueblo of Zuni
Statement of Net Position – Proprietary Funds
December 31, 2021**

	Enterprise Funds		
	Major Fund Home Health	Nonmajor Funds	Total
ASSETS			
Current assets			
Cash and cash equivalents	\$ 296,838	\$ 2,442,410	\$ 2,739,248
Receivables, net of allowances	97,876	138,479	236,355
Due from other funds	135,133	43,935	179,068
Inventories	11,894	-	11,894
Total current assets	<u>541,741</u>	<u>2,624,824</u>	<u>3,166,565</u>
Noncurrent assets			
Depreciable capital assets, net	663,407	-	663,407
Total assets	<u>\$ 1,205,148</u>	<u>\$ 2,624,824</u>	<u>\$ 3,829,972</u>
LIABILITIES			
Current liabilities			
Accounts payable	\$ 13,103	\$ 27,677	\$ 40,780
Noncurrent liabilities			
Compensated absences	18,963	-	18,963
Total liabilities	<u>32,066</u>	<u>27,677</u>	<u>59,743</u>
NET POSITION			
Net investment in capital assets	663,407	-	663,407
Unrestricted	509,675	2,597,147	3,106,822
Total net position	<u>1,173,082</u>	<u>2,597,147</u>	<u>3,770,229</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 1,205,148</u>	<u>\$ 2,624,824</u>	<u>\$ 3,829,972</u>

**Primary Government of the
Pueblo of Zuni
Statement of Revenues, Expenses, and Changes in
Fund Net Position – Proprietary Funds
Year Ended December 31, 2021**

	Enterprise Funds		
	Major Fund Home Health	Nonmajor Funds	Total
OPERATING REVENUES			
Sales revenues	\$ 1,726,164	\$ 1,182,164	\$ 2,908,328
Other revenues	29,355	-	29,355
Total operating revenues	<u>1,755,519</u>	<u>1,182,164</u>	<u>2,937,683</u>
OPERATING EXPENSES			
Salaries	1,324,116	495,338	1,819,454
Fringe benefits and payroll taxes	138,986	61,974	200,960
General operating costs	234,758	490,336	725,094
Depreciation	38,472	-	38,472
Total operating expenses	<u>1,736,332</u>	<u>1,047,648</u>	<u>2,783,980</u>
OPERATING INCOME	19,187	134,516	153,703
NONOPERATING REVENUES			
Interest income	348	41	389
CHANGE IN NET POSITION	19,535	134,557	154,092
NET POSITION, beginning of year	<u>1,153,547</u>	<u>2,462,590</u>	<u>3,616,137</u>
NET POSITION, end of year	<u>\$ 1,173,082</u>	<u>\$ 2,597,147</u>	<u>\$ 3,770,229</u>

**Primary Government of the
Pueblo of Zuni
Statement of Cash Flows – Proprietary Funds
Year Ended December 31, 2021**

	Enterprise Funds		
	Major Fund Home Health	Nonmajor Funds	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 1,714,826	\$ 1,169,734	\$ 2,884,560
Payments to other funds	-	(96,514)	(96,514)
Payments to suppliers	(250,236)	(482,548)	(732,784)
Payments to employees	(1,467,487)	(557,312)	(2,024,799)
Net cash flows from operating activities	<u>(2,897)</u>	<u>33,360</u>	<u>30,463</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest and investment income	<u>348</u>	<u>41</u>	<u>389</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	(2,549)	33,401	30,852
CASH AND CASH EQUIVALENTS, beginning of year	<u>299,387</u>	<u>2,409,009</u>	<u>2,708,396</u>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 296,838</u>	<u>\$ 2,442,410</u>	<u>\$ 2,739,248</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ 19,187	\$ 134,516	\$ 153,703
Adjustments to reconcile operating income (loss) to net cash flows provided by operating activities			
Depreciation	38,472	-	38,472
Change in operating assets and liabilities			
Accounts receivable	(40,693)	(8,692)	(49,385)
Accounts payable and accrued liabilities	(15,478)	7,788	(7,690)
Due to other funds	-	(100,252)	(100,252)
Compensated absences	(4,385)	-	(4,385)
Net cash flows from operating activities	<u>\$ (2,897)</u>	<u>\$ 33,360</u>	<u>\$ 30,463</u>

Primary Government of the Pueblo of Zuni

Notes to Financial Statements

December 31, 2021

Note 1 – Summary of Significant Accounting Policies

Reporting Entity

The Pueblo of Zuni (the Pueblo or Tribe) is an Indian Pueblo located in New Mexico and Arizona. The Pueblo has jurisdiction over all territory within the Pueblo of Zuni Reservation (the Reservation), which was originally established by an Act of Congress. The Pueblo operates under a constitution (the Constitution), which was approved by the United States Government on August 13, 1970. The relationship between the Pueblo and the United States Government is governed by the Indian Reorganization Act of June 18, 1934, and subsequent federal legislation. In accordance with its Constitution, the Pueblo enacts laws through resolutions of the Zuni Tribal Council (the Council), the Pueblo's governing body.

The Pueblo administers essential governmental services to its members which include general government, public safety, public works, community services, health services, education services, and natural resource services. The Pueblo also operates several enterprises.

The Pueblo's primary government financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Pueblo's accounting policies are described below.

A reporting entity consists of the primary government, component units, and other organizations that are included to ensure that financial statements are not misleading. The primary government of the Pueblo consists of all funds that are not legally separate from the Pueblo.

In evaluating how to define the government for financial reporting purposes, management has considered all potential component units. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading. A component unit may be a governmental organization (except those that meet the definition of a primary government), a nonprofit corporation, or a for-profit corporation.

"Blended" component units, when presented, although legally separate entities, in substance are part of the Pueblo's operations and, accordingly, data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in separate columns in the entity-wide financial statements to emphasize legal separateness from the Pueblo.

Blended Component Unit – The Pueblo has the following blended component unit, as described below, and is included in these primary government financial statements.

Zuni Home Health Care Agency (Home Health) – A New Mexico corporation, wholly owned by the Pueblo. The entity delivers home health care services and medical supplies to homebound persons living within the service area. Since the Pueblo's Governor and Council comprise the board of directors of Home Health and because health-related contracts and grants are part of the Pueblo's financial structure, it is presented as a blended component unit (major enterprise fund) in the accompanying financial statements.

Note 1 – Summary of Significant Accounting Policies (continued)

Discretely Presented Component Units – The Pueblo has the following discretely presented component units, as described below, which are excluded from these primary government financial statements.

- *Zuni Housing Authority* – This is a public body of the Pueblo formed by Tribal Council to provide opportunities to all responsible eligible Tribal members to own safe, sanitary, and affordable housing. Information on separate financial statements for this entity is available at its administrative office.
- *Zuni Cultural Resources Enterprise* – The Tribal Council formed this enterprise pursuant to the Zuni Tribal Code, and it provides professional archaeological services and conducts research on and off the Reservation.
- *Zuni Economic Development Corporation* – This is a federally chartered corporation, formed by Tribal Council in March 2016, to enable economic development activities.

Because the Pueblo's discrete presented component units have been excluded, these financial statements are not intended to, and do not purport to, present fairly the financial position, changes in financial position, and cash flows of the Pueblo as a whole, in accordance with accounting principles generally accepted in the United States of America.

Basis of Presentation

The Pueblo's basic financial statements of the primary government include activities of the Pueblo but exclude its discretely presented component units. The basic financial statements of the Pueblo's primary government consist of the government-wide statements and the fund financial statements. The focus is on the primary government as a whole in the government-wide financial statements, while reporting additional and detailed information in the fund financial statements.

Government-Wide Financial Statements

The government-wide statement of net position and the statement of activities present information about the Pueblo's primary government. These statements include the financial activities of the primary government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. These statements distinguish between the governmental and business-type activities of the Pueblo.

Governmental activities generally are financed through intergovernmental revenues, lease and rental revenues, taxes, and other charges for goods and services. Business-type activities are financed in whole or in part by fees charged to external parties.

The government-wide statement of activities reflects the cost of programs and functions reduced by directly associated revenues (charges for services, operating grants, and capital grants) to arrive at the net revenue or expense for each program and function. Net program revenue or expense for governmental activities is then adjusted for general revenues to determine the change in net position for the year. When both restricted and unrestricted resources are available for use, it is the Pueblo's policy to use restricted resources first, then unrestricted resources as they are needed.

**Primary Government of the
Pueblo of Zuni
Notes to Financial Statements
December 31, 2021**

Note 1 – Summary of Significant Accounting Policies (continued)

In the government-wide statement of net position and statement of activities, governmental and business-type activities are reported using the economic resources measurement and are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place. Non-exchange transactions, in which the Pueblo gives (or receives) value without directly receiving (or giving) equal value in exchange, include grants, entitlements, and donations. On an accrual basis, revenue from grants, entitlements, and donations is recognized in the fiscal year in which eligibility requirements have been satisfied.

Fund Financial Statements

The fund financial statements provide information about the Pueblo's funds. Separate statements for each fund category—governmental, proprietary, and fiduciary—are presented in the Pueblo's primary government financial statements. The Pueblo's primary government has no fiduciary funds. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

Individual funds meeting minimum criteria (based on the size of the fund in relation to the Pueblo as a whole, or its governmental or business-type activities) are considered "major funds" and are presented separately in the fund financial statements.

Governmental Funds

Governmental funds are used to account for the revenues and expenditures of governmental services provided by the Pueblo. Governmental funds are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Pueblo considers all revenues reported in the governmental funds to be available if the revenues are collected within the current period (one year) or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions under capital leases are reported as other financing sources.

The Pueblo reports the following major governmental funds:

General Fund – The General Fund is the Pueblo's main operating fund. It is used to account for all financial resources of the general government except those required to be accounted for in another fund.

Note 1 – Summary of Significant Accounting Policies (continued)

The General Fund includes, among other funds, the following settlement funds:

- Zuni Docket 161-79L Judgment Funds (Zuni I Judgment Funds) – Zuni I Judgment Funds provided \$25,000,000, from which attorney fees and litigation expenses were paid. Per capita distributions are prohibited. As of December 31, 2021, the Zuni I Judgment Funds were not fully expended and are considered unrestricted.
- Zuni Indian Resource Development Trust Fund, sometimes referred to as the Zuni Conservation Trust Fund, established pursuant to the Zuni Land Conservation Act of 1990 (Zuni II). Zuni II provided a \$25,000,000 fund held for the benefit of the Pueblo in the United States Treasury. The monies were restricted by Zuni II to be used only for:
 - ◆ Purchases of land and defense of rights of access associated with the Zuni Reservation in Arizona
 - ◆ \$600,000 per year for two years to establish a resource development plan pursuant to Zuni II
 - ◆ Payment of costs and attorney fees associated with the litigation underlying Zuni II
 - ◆ Payment of proper invoices submitted to the Pueblo prior to September 30, 1990, and verified by the United States.

Zuni II further provided that interest and investment income accruing on the corpus of Zuni II may be used for implementation of the Zuni resource development plan for the Reservation as described in Zuni II. Per capita distributions are prohibited.

- Little Colorado River (LCR) funds, established pursuant to the Zuni Indian Tribe Water Rights Settlement Act of 2003 – LCR provided for the establishment of the Zuni Indian Tribe Water Rights Development Fund (Development Fund) settling certain water rights claims of the Pueblo as a result of the Zuni Indian Water Rights Settlement Act of 2003. The United States contributed \$19.25 million dollars, and the State of Arizona contributed approximately \$1.6 million to the Development Fund. Of the \$19.25 million federal contribution, the Pueblo directly received \$3.5 million to expend in order to make the settlement enforceable; the remainder of the federal funds and the funds contributed by the State of Arizona are held by the Office of Special Trustee. The Pueblo may expend funds to take actions necessary to restore, rehabilitate, and maintain the Zuni Heaven Reservation, including the Sacred Lake, wetlands, and riparian areas as provided for in the LCR agreement. Per capita distributions are prohibited.

As of December 31, 2021, the remaining Zuni II and LCR funds were still subject to restrictions. These funds are reported as restricted investments in Note 3.

Grants Fund – The Grants Fund is used to account for the operations of the Pueblo's grants and contracts revenue sources that are legally restricted to expenditures for specified purposes.

**Primary Government of the
Pueblo of Zuni
Notes to Financial Statements
December 31, 2021**

Note 1 – Summary of Significant Accounting Policies (continued)

Proprietary Funds

Proprietary funds account for those operations that are financed and operated in a manner similar to private business, where the determination of operating income, changes in net position, financial position, and cash flows is necessary. The proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenue is recorded when earned and expenses are recorded when liabilities are incurred, regardless of when the related cash flow takes place.

The Pueblo's proprietary funds are classified as enterprise funds. Enterprise funds' operating revenues generally result from providing services and producing and delivering goods in connection with an enterprise fund's principal ongoing operations. Operating expenses of enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. Revenues and expenses not meeting those definitions are reported as nonoperating revenues and expenses.

The Pueblo reports the following major proprietary fund:

- *Home Health* – The Pueblo's major enterprise fund is Zuni Home Health Care Agency, a blended component unit, as described above.

The Pueblo also operates the following nonmajor enterprise funds:

- *Water Fund* – Provides water services to residents of the Pueblo.
- *Fish and Wildlife* – Sells hunting and fishing permits for use on Zuni lands and waterways; major focus is to monitor and implement preservation and usage of land, animal, and natural habitats.
- *Rock Quarry* – extracts natural rock from Pueblo lands and prepares the rock for sale to Pueblo businesses, general retailers, and other customers. There was no activity in the Rock Quarry enterprise during 2020.

The Pueblo sponsors the Pension Plan and Trust for its employees. The Plan is further discussed in Note 9.

Cash and cash equivalents – Cash includes amounts in demand deposits and all highly liquid investments with original maturities of 90 days or less from the date of acquisition, including money market funds and overnight repurchase agreements, which are considered cash equivalents.

Investments – The Pueblo's investments are recorded at fair value. Gains or losses are recorded based on changes in fair values.

Note 1 – Summary of Significant Accounting Policies (continued)

Receivables – Accounts receivable consist generally of amounts due from customers, third-party insurance, and employees. Other receivables are amounts due for advances or services provided.

Management reviewed receivables and based on historic trends and other currently available evidence, provided an allowance for estimated uncollectible amounts. Management considers net receivables to be fully collectible in all material respects. Receivables are shown net of an allowance for doubtful accounts.

Receivables due from other governments consists of amounts due for reimbursement of approved expenditures on grants and contracts entered into with various governmental agencies. Receivables of this nature are not collateralized and are considered fully collectible.

Inventories – Inventory in the proprietary funds is stated at the lower of cost or market with a first-in, first-out assumption to the flow of inventory and consists of merchandise available for sale. Inventory in the governmental funds consists of food commodities held for consumption and are stated at acquisition value at the time of receipt or the assessed value provided by the federal agency.

Capital assets – Capital assets include land, buildings, machinery and equipment, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Capital assets are reported at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their estimated acquisition value on the date donated.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets as applicable. Interest costs incurred during construction of general capital assets are not capitalized along with other capital asset costs.

Capital assets are reported in the government-wide and proprietary fund financial statements. Capital assets acquired by governmental fund types are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the government-wide statement of net position. Depreciation expense is not recorded in governmental funds.

The Pueblo's capitalization threshold is \$5,000 for depreciable assets. Depreciation of exhaustible capital assets is recorded as an allocated expense in the government-wide statement of activities, with net capital assets reflected in the statement of net position. Depreciation is computed using the straight-line method and the estimated useful lives of the depreciable capital assets are as follows:

Infrastructure	15–40 years
Buildings and improvements	10–40 years
Equipment and vehicles:	
Machinery and equipment	5–10 years
Furniture and fixtures	5–10 years
Vehicles	5–7 years

The Tribal Council has approved the use of portions of reservation land by its enterprises. Pueblo enterprises do not pay rent for the use of such land, and it remains in trust for the benefit of the Pueblo.

**Primary Government of the
Pueblo of Zuni
Notes to Financial Statements
December 31, 2021**

Note 1 – Summary of Significant Accounting Policies (continued)

Grants received in advance – Grants received in advance arise when resources are received by the Pueblo before it has a legal claim to them, such as grant revenues received prior to the incurrence of qualifying expenditures. In subsequent periods, when the revenue recognition criteria are met, or when the Pueblo has a legal claim to the resources, the liability for grants received in advance is removed and the revenue is recognized.

Reciprocal interfund transactions – Interfund services provided and used or “quasi-external” transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the fund that is reimbursed. All interfund loans are reported as due to/from other funds in the fund financial statements and any interfund balances remaining are eliminated in the government-wide financial statements.

Nonreciprocal interfund activity –

Interfund Transfers are flows of assets (such as cash or goods) without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making transfers and as other financing sources in the funds receiving transfers.

Interfund Reimbursements are repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them.

Compensated absences – The Pueblo accrues unpaid annual leave in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental fund financial statements only if they have matured, as a result of employee resignations or retirement due and payable. The Pueblo liquidates accrued annual leave not to exceed 240 hours for separated employees and 80 hours for transferred employees, subject to certain conditions.

Long-term liabilities – The accounting treatment of long-term liabilities depends on whether the proceeds are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements. All long-term liabilities to be repaid from governmental and business-type resources are reported as liabilities in the government-wide financial statements. The Pueblo’s long-term liabilities consist primarily of debt (notes payables) obligations and compensated absences.

Long-term liabilities for governmental funds are not reported as liabilities in the fund financial statements. In the governmental fund financial statements, the debt proceeds are reported as other financing sources and payment of principal and interest is reported as expenditures. The accounting for long-term liabilities in proprietary funds is the same as it is in the government-wide financial statements.

Note 1 – Summary of Significant Accounting Policies (continued)

Net position and fund balance – In the government-wide statements and the proprietary fund statements, equity is displayed as net position and is classified in three components:

- *Net investment in capital assets* – consists of capital assets net of accumulated depreciation and related debt, if applicable.
- *Restricted net position* – consists of net position with constraints placed on their usage by an external party.
- *Unrestricted net position* – consists of net position with no constraints placed on their use.

The Pueblo classifies fund balance in governmental fund statements into the following categories in accordance with GASB Statement No. 54:

- *Nonspendable* – includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
- *Restricted* – includes fund balance amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- *Committed* – includes fund balance amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision making authority. Fund balance may be committed only by action of the Pueblo’s Tribal Council.
- *Assigned* – includes fund balance amounts that are intended for use by the government for specific purposes but do not meet the criteria to be restricted or committed. In governmental funds other than the general fund, assigned fund balances represents the remaining amount that is not restricted or committed.
- *Unassigned* – includes residual net resources in excess of the other classifications.

When an expenditure is incurred for purposes for which both restricted and unrestricted net position and/or fund balance is available, the Pueblo considers restricted funds to have been spent first. Unrestricted fund balance is spent in the following order: committed, assigned, and unassigned. The Pueblo does not have a formal minimum fund balance policy.

Budgetary data – The Pueblo adopts budgets annually each year, which are approved by Zuni Tribal Council, and are used as operational tools for expenditures. The Pueblo does not legally adopt budgets, as defined by GASB; therefore, budgetary comparisons are not reported on these financial statements.

Indirect costs – Indirect costs are expenditures considered beneficial to all programs and are not directly allocable to individual funds. The indirect costs are allocated to various programs in the Statement of Activities based on a budgetary allocation module. These costs are accounted for in the indirect cost pool and are allocated to various departments based on contract or grant award agreements and the Pueblo’s negotiated indirect cost rate as approved by the Department of Interior, Interior Business Center. For the year ended December 31, 2021, the Pueblo used their negotiated 2021 fixed carry-forward indirect cost rate of 19.86%.

**Primary Government of the
Pueblo of Zuni
Notes to Financial Statements
December 31, 2021**

Note 1 – Summary of Significant Accounting Policies (continued)

Use of estimates – The preparation of the financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from these estimates.

Income taxes – The Pueblo and its enterprises are exempt from federal and state income taxes.

Note 2 – Cash and Cash Equivalents

Custodial credit risk – Custodial credit risk on deposits is the risk that in the event of a bank failure, the Pueblo’s deposits may not be returned to it. The Pueblo has not adopted bank deposit policies to address custodial credit risk. Cash and cash equivalents for the Pueblo’s governmental activities and business-type activities are pooled. Individual funds with pooled deficits are reclassified as interfund payables.

Below are the bank balances of the Pueblo’s primary government as of December 31, 2021:

	Governmental Activities	Business-Type Activities
Cash deposited with financial institutions which is fully insured or collateralized	\$ 47,536,583	\$ 636,727
Cash deposited with financial institutions which is uninsured and uncollateralized	1,150,959	46,974
Total bank balance	\$ 48,687,542	\$ 683,701

The Pueblo’s primary government’s cash deposits are not subject to interest rate risk, credit risk, or concentration of credit risk.

Note 3 – Investments

Custodial credit risk – Custodial credit risk on investments is the risk that, in the event of a failure of the counterparty to a transaction, the Pueblo will not be able to recover the value of its investments that are in the possession of an outside party. The Pueblo’s investment policy does not limit the exposure to custodial credit risk for investments. As of December 31, 2021, 15% of the Pueblo’s governmental activities’ investments, which are made up of the Zuni Indian Tribe Water Rights Settlement Act of 2003 investments, are held by the Office of Special Trustee. The remaining investments are held in brokerage accounts with broker dealers.

**Primary Government of the
Pueblo of Zuni
Notes to Financial Statements
December 31, 2021**

Note 3 – Investments (continued)

Interest rate risk – Interest rate risk on investments is the risk in the event of a significant increase in interest rates, the Pueblo’s investments could drop significantly in value. The Pueblo’s investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates or limits in investment choices. At December 31, 2021, the Pueblo had the following investments subject to interest rate risk:

Governmental Activities:

	Fair Value	Maturing in Less Than 1 Year	Maturing in 1 to 5 Years	Maturing in 6 to 10 Years	Maturing in More Than 10 Years	Maturity Not Determined or Not Applicable
<i>Fixed income securities</i>						
U.S. Treasury Securities	\$ 20,077,314	\$ 14,572,669	\$ 1,925,092	\$ 2,006,678	\$ 1,572,875	\$ -
U.S. Government Sponsored Entity Issues	1,896,295	603,274	1,293,021	-	-	-
Corporate Bonds	5,803,239	165,466	2,894,778	2,556,878	186,117	-
Mortgage Backed Securities	3,260,508	-	16,094	-	3,244,414	-
<i>Equity securities</i>						
Common Stock	45,370,426	-	-	-	-	45,370,426
Mutual Funds, EFTs, and Close-End Funds	54,184,510	-	-	-	-	54,184,510
Total	<u>\$ 130,592,292</u>	<u>\$ 15,341,409</u>	<u>\$ 6,128,985</u>	<u>\$ 4,563,556</u>	<u>\$ 5,003,406</u>	<u>\$ 99,554,936</u>

The governmental activities’ restricted investments consist of the following at December 31, 2021:

Zuni II	\$ 18,309,086
LCR	<u>19,641,769</u>
	<u>\$ 37,950,855</u>

Fair value measurements – The Pueblo categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The tables below indicate the input levels of the Pueblo’s investments with recurring fair value measurements at December 31, 2021. The Pueblo’s Level 1 input investments are valued using quoted market prices in active markets. The Pueblo’s Level 2 input investments are valued using prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered to be active, and includes investments that are valued using the matrix pricing. The Pueblo’s managed futures and hedge funds are measured at net asset value (NAV).

**Primary Government of the
Pueblo of Zuni
Notes to Financial Statements
December 31, 2021**

Note 3 – Investments (continued)

Credit risk – Credit risk on investments is the risk that the issuer of fixed income securities may not be able to meet its repayment obligations to the Pueblo. The Pueblo's investment policy does not limit the exposure of credit risk for investments.

GASB Statement No. 40 requires disclosure of credit quality ratings for investments in debt securities. As of December 31, 2021, the Pueblo has the following credit quality mix in its investments:

Governmental Activities:

	<u>Input Levels</u>	<u>Rating</u>	<u>Fair Value</u>
U.S. Treasury Securities	Level 2	AAA	\$ 4,805,126
Corporate Bonds	Level 2	AAA	201,642
U.S. Government Sponsored Entity Issues	Level 2	AAA	1,293,021
Corporate Bonds	Level 2	AA	443,172
Corporate Bonds	Level 2	A	3,158,460
Corporate Bonds	Level 2	BAA	1,693,497
Corporate Bonds	Level 2	BA	230,358
Corporate Bonds	Level 2	B	76,110
Mutual Funds, EFTs, and Close-End Funds	Level 1	NR or NA	54,184,510
Common Stock	Level 1	NR or NA	45,370,426
Mortgage Backed Securities	Level 2	NR or NA	3,260,508
U.S. Government Sponsored Entity Issues	Level 2	NR or NA	603,274
U.S. Treasury Securities	Level 2	NR or NA	15,272,188
			<u>\$ 130,592,292</u>

Concentration of credit risk – Concentration of credit risk on investments is the risk of loss due to the concentration of an investment in a single issuer. The Pueblo's investment policy does not limit the exposure to concentration of credit risk for investments.

GASB Statement No. 40 requires that governments disclose any investments in a single issuer exceeding 5% of the government's total investments. As of December 31, 2021, the following investments in a single issuer represent more than 5% of the Pueblo's total investments:

Blackrock	\$ 11,138,847
Western Asset	9,302,488

**Primary Government of the
Pueblo of Zuni
Notes to Financial Statements
December 31, 2021**

Note 4 – Due from Other Governments and Grants Received in Advance

The due from other governments and grants received in advance reflected in the financial statements at December 31, 2021, are composed of the following:

	<u>Due From Other Governments</u>	<u>Grants Received in Advance</u>
Grants Fund		
Department of Health and Human Services	\$ 693,825	\$ 8,630,378
Department of Interior – Bureau of Indian Affairs	132	18,066,781
Department of Agriculture	86,164	-
Department of Justice	46,314	-
Environmental Protection Agency	1,163	-
Department of Transportation	300,958	6,658,549
Corporation for National and Community Service	3,706	-
Equal Employment Opportunity Commission	-	124,692
Institute of Museum of Library Services	2,407	-
Department of the Treasury	-	62,781,689
State and Other Funding Sources	1,042,938	1,264,555
	<u>\$ 2,177,607</u>	<u>\$ 97,526,644</u>

Note 5 – Internal Balances

The Pueblo utilizes interfund accounts for temporary borrowing between funds to cover temporary cash deficits in various funds. Repayments are made periodically, and all balances are considered current. At December 31, 2021, the due to/from other funds consisted of the following:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>	<u>Net Internal Balances</u>
Governmental Activities			
General Fund	\$ 3,355,861	\$ -	\$ 3,355,861
Grants Fund	-	3,534,929	(3,534,929)
	<u>\$ 3,355,861</u>	<u>\$ 3,534,929</u>	<u>\$ (179,068)</u>
Business-Type Activities			
Home Health	\$ 135,133	\$ -	\$ 135,133
Non-Major Enterprise funds	43,935	-	43,935
	<u>\$ 179,068</u>	<u>\$ -</u>	<u>\$ 179,068</u>

**Primary Government of the
Pueblo of Zuni
Notes to Financial Statements
December 31, 2021**

Note 6 – Capital Assets

Capital asset activity for the year ended December 31, 2021, was as follows:

Governmental activities

	Beginning Balance	Additions	Adjustments/ Deletions	Ending Balance
Capital assets not being depreciated				
Land	\$ 28,046,512	\$ 478,356	\$ -	\$ 28,524,868
Water rights	2,800,000	-	-	2,800,000
Construction in progress	<u>5,719,027</u>	<u>1,509,171</u>	-	<u>7,228,198</u>
Total capital assets not being depreciated	<u>36,565,539</u>	<u>1,987,527</u>	-	<u>38,553,066</u>
Capital assets being depreciated				
Infrastructure	14,551,792	-	-	14,551,792
Buildings and improvements	29,836,521	35,896	-	29,872,417
Equipment and vehicles	<u>14,558,789</u>	<u>953,945</u>	<u>(208,022)</u>	<u>15,304,712</u>
Total capital assets being depreciated	<u>58,947,102</u>	<u>989,841</u>	<u>(208,022)</u>	<u>59,728,921</u>
Less accumulated depreciation				
Infrastructure	3,822,973	477,828	(7,934)	4,292,867
Buildings and improvements	12,761,083	760,089	-	13,521,172
Equipment and vehicles	<u>9,550,472</u>	<u>1,483,112</u>	<u>(357,522)</u>	<u>10,676,062</u>
Total accumulated depreciation	<u>26,134,528</u>	<u>2,721,029</u>	<u>(365,456)</u>	<u>28,490,101</u>
Total capital assets being depreciated	<u>32,812,574</u>	<u>(1,731,188)</u>	<u>157,434</u>	<u>31,238,820</u>
Net capital assets	<u>\$ 69,378,113</u>	<u>\$ 256,339</u>	<u>\$ 157,434</u>	<u>\$ 69,791,886</u>

The construction in progress projects are expected to be financed through Tribal funds, grants, and in some cases, may include debt financing. The estimated purchase commitments for the cost of completion of the construction in progress projects at December 31, 2021 are not significant.

Depreciation expense is charged to each of the governmental activities functions in the statement of activities as follows:

Governmental Activities	
General Government	\$ 902,512
Public Safety	377,402
Public Works	348,025
Community Services	672,005
Health Services	266,249
Education Services	<u>154,836</u>
Total	<u>\$ 2,721,029</u>

**Primary Government of the
Pueblo of Zuni
Notes to Financial Statements
December 31, 2021**

Note 6 – Capital Assets (continued)

Business-Type Activities

	Beginning Balance	Additions	Adjustments/ Deletions	Ending Balance
Capital assets being depreciated				
Building and improvements	\$ 1,093,058	\$ -	\$ -	\$ 1,093,058
Equipment and vehicles	200,075	-	-	200,075
Total capital assets being depreciated	1,293,133	-	-	1,293,133
Less accumulated depreciation	591,254	38,472	-	629,726
Net capital assets	<u>\$ 701,879</u>	<u>\$ (38,472)</u>	<u>\$ -</u>	<u>\$ 663,407</u>

Note 7 – Long-Term Liabilities

The following is a summary of changes in long-term liabilities:

	Balance January 1, 2021	Increases	Changes/ Decreases	Balance December 31, 2021	Amount Due Within One Year
Governmental activities					
USDA Notes payable	\$ 1,325,330	\$ -	\$ (41,224)	\$ 1,284,106	\$ 1,284,106
Compensated absences	1,208,345	-	(143,867)	1,064,478	-
Total long-term liabilities	<u>\$ 2,533,675</u>	<u>\$ -</u>	<u>\$ (185,091)</u>	<u>\$ 2,348,584</u>	<u>\$ 1,284,106</u>

Long-term liabilities detail as of December 31, 2021, is as follows:

Note Payable – U.S. Department of Agriculture – annual payments of \$50,656 with a 4.5% interest rate until 2039. Proceeds were used to fund the first phase of the construction costs for a federally funded project. The note is unsecured.	\$ 616,240
Note Payable – U.S. Department of Agriculture – monthly payments of \$4,151 with a 4.5% interest rate until 2042. Proceeds were used to fund the third phase of construction costs for a federally funded project; to be repaid from the General Fund. The note is unsecured.	667,866
Compensated Absences	1,064,478
Total Governmental Activities, long-term liabilities	2,348,584
Less amount due within one year	(1,284,106)
Governmental Activities, long-term portion	<u>\$ 1,064,478</u>

**Primary Government of the
Pueblo of Zuni
Notes to Financial Statements
December 31, 2021**

Note 7 – Long-Term Liabilities (continued)

Subsequent to year-end, the two USDA note payable loans listed in the table above were paid off in full in 2022.

Intra-Tribal Loan

In 2008, Tribal General Fund reserves were used to extinguish previous bank loans. The General Fund reserves were to be restored through an aggressive repayment schedule from another General Fund program, structured over a five-year period by which the Pueblo would repay itself through the establishment of an "Intra-Tribal Loan." Repayment was to occur over a term of five years with quarterly payments of \$379,200, including interest at a rate of 4.25%, with a final installment due and payable without further notice of demand on August 1, 2013. At any point in time the Tribal Council has the authority to rescind the resolution requiring the repayment of this Intra-Tribal loan. No payments were made on the Intra-Tribal Loan during 2020 and no formal action was taken by the Tribal Council to rescind the resolution requiring repayment. The outstanding balance of the loan at December 31, 2021, was \$1,477,350. Since the Intra-Tribal Loan activity is all accounted for in the General Fund, the loan receivable and payable accounts are eliminated for reporting purposes.

Note 8 – Short-Term Debt – Line of Credit

The Pueblo has a loan agreement with Morgan Stanley for a line of credit that has a maximum limit of \$21.99 million at December 31, 2021. As of December 31, 2021, a total of \$8,068,776 was drawn on the line of credit at a variable interest rate of 1.08%. The line of credit is secured by two of the Pueblo's brokerage accounts that are held with Morgan Stanley. The short-term debt activity as of December 31, 2021, is as follows:

	Balance January 1, 2021	Increases	Decreases	Balance December 31, 2021
Short-term debt				
Line of credit (LOC)	<u>\$ 6,108,855</u>	<u>\$ 7,199,831</u>	<u>\$ (5,239,910)</u>	<u>\$ 8,068,776</u>

Note 9 – Pension Plan

Effective June 1, 1976, and restated on January 1, 2016, the Pueblo adopted the Pension Plan and Trust (the Pension Plan), which is a defined contribution 401(k) profit-sharing pension plan, and is administered by the Pueblo. Employees are eligible to participate after six consecutive months of service and are at least 19 years of age, and are fully vested after five years of service.

The Trust allows employees to elect the amount to contribute to the Pension Plan. The employer will match up to a maximum match of 3% of the employee's compensation. The employer may also make additional profit-sharing contributions. Employees are 100% vested for their contributions and vesting for employer contributions is on a step basis related to years of service. No additional profit-sharing contribution was made for this fiscal year.

Note 9 – Pension Plan (continued)

Although they have not expressed intent to do so, the Pueblo has the right to amend or terminate the plan at any time. Upon termination of the plan, participants will become 100% vested.

As of and for the year ended December 31, 2021, the Pension Plan's contributions and liabilities were as follows:

Participant contributions	\$ 533,331
Employer contributions and rollovers	<u>364,304</u>
Total contributions	<u>\$ 897,635</u>
Plan liabilities	<u>\$ (72,996)</u>

Note 10 – Contingencies

The Pueblo receives significant financial assistance from federal and state governments in the form of grants and contracts, which are generally conditioned upon compliance with terms and conditions of the grant and contract agreements and applicable federal regulations, including the expenditure of the resources for eligible purposes. Substantially all grants are subject to financial and compliance audits by federal and other funding agencies. Any disallowance as a result of these audits may result in requests for reimbursements to granting agencies for expenditures disallowed under the terms of the grants. As of December 31, 2021, the Pueblo is unable to estimate what liabilities may result from such audits.

Note 11 – Risk Management

The Pueblo is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions, injuries to employees, and natural disasters. The Pueblo maintains insurance coverage to protect against losses related to real and personal property, general liabilities, crime, automobile liability, workers' compensation, and catastrophes. The Pueblo did not have settled claims in excess of its commercial insurance coverage in any of the past three years.

Note 12 – Gaming Agreement

Pursuant to the Indian Gaming Regulatory Act, the Pueblo entered into its initial gaming compact (the Compact) with the State of Arizona (the State) effective February 28, 2003. The Compact will automatically be extended for ten-year terms unless the Pueblo or the State provides written notice of nonrenewal. Under the terms of the Compact, the Pueblo may enter into a Transfer Agreement with one or more Arizona Indian Tribes to acquire Gaming Device Operating Rights or to transfer some or all of the Pueblo's Gaming Device Operating Rights to another Arizona Tribe. Each Arizona Tribe must have a valid and effective new Compact that contained the provision permitting transfer of the Gaming Device Operating Rights.

**Primary Government of the
Pueblo of Zuni
Notes to Financial Statements
December 31, 2021**

Note 12 – Gaming Agreement (continued)

In 2003, the Pueblo of Zuni entered into a Gaming Device Operating Rights Transfer Agreement (the Agreement) to transfer gaming rights for 475 gaming devices to the Gila River Indian Community. Under this Agreement, the Gila River Indian Community agrees to pay an annual transfer fee of \$5,500 per gaming device, which increases 3% annually beginning on the first day of each calendar year.

In 2008, the Pueblo entered into a second Gaming Device Operating Rights Transfer Agreement (Agreement Two) to transfer gaming rights for an additional 91 gaming devices to the Gila River Indian Community. Under Agreement Two the Gila River Indian Community agrees to pay an annual transfer fee of \$7,000 per gaming device, which increases 3% annually beginning on the first day of July each year.

Proceeds received by the Pueblo for Gaming Device Operating Rights are not subject to any payment to the State of Arizona under the Compact. During the year ended December 31, 2021, the Pueblo of Zuni received \$5,143,609 in gaming revenues, which is reported as part of lease and rental revenue in the statement of revenues, expenditures, and changes in fund balance – governmental funds.

Future minimum income due from this agreement is as follows:

<u>Year</u>	<u>Amount</u>
2022	\$ 5,404,555
2023	5,566,692
2024	5,733,692
2025	5,905,703
2026	6,082,874
2027–2031	33,263,649
2032–2036	38,561,686
2037–2041	44,703,563
2042–2046	51,823,681
2047–2048	22,971,354
	<u>\$ 220,017,449</u>

Supplementary Information

**Primary Government of the
Pueblo of Zuni
Combining Balance Sheet – General Fund
December 31, 2021**

	Clearing Account 01	General Fund 02	Zuni I and II & LCR 62	LCR Settlement Fund 63	Combining Eliminations	Total
ASSETS						
Cash and cash equivalents	\$ -	\$ 5,391,534	\$ 1,507,712	\$ -	\$ -	\$ 6,899,246
Investments	-	22,662,938	7,160,509	-	-	29,823,447
Restricted investments	-	18,309,086	19,641,769	-	-	37,950,855
Accounts receivable, net	-	1,290,356	-	-	-	1,290,356
Inter-tribal loan receivable	-	1,477,350	-	-	(1,477,350)	-
Due from Pension Plan	-	70,884	-	-	-	70,884
Due from other funds	-	10,291,669	-	-	(6,935,808)	3,355,861
TOTAL ASSETS	\$ -	\$ 59,493,817	\$ 28,309,990	\$ -	\$ (8,413,158)	\$ 79,390,649
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ 4,525	\$ 320,078	\$ (2,343)	\$ 4,687	\$ -	\$ 326,947
Accrued expenses	794,037	10,668	-	-	-	804,705
Due to other funds	5,625,990	-	-	1,309,818	(6,935,808)	-
Short-term debt – LOC	-	8,068,776	-	-	-	8,068,776
Inter-tribal loan payable	-	1,477,350	-	-	(1,477,350)	-
Total liabilities	<u>6,424,552</u>	<u>9,876,872</u>	<u>(2,343)</u>	<u>1,314,505</u>	<u>(8,413,158)</u>	<u>9,200,428</u>
FUND BALANCE						
Restricted						
Zuni II Resource development plan	-	18,309,086	-	-	-	18,309,086
LCR Water rights development	-	-	19,641,769	-	-	19,641,769
Unassigned	<u>(6,424,552)</u>	<u>31,307,859</u>	<u>8,670,564</u>	<u>(1,314,505)</u>	<u>-</u>	<u>32,239,366</u>
Total fund balance	<u>(6,424,552)</u>	<u>49,616,945</u>	<u>28,312,333</u>	<u>(1,314,505)</u>	<u>-</u>	<u>70,190,221</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 59,493,817	\$ 28,309,990	\$ -	\$ (8,413,158)	\$ 79,390,649

**Primary Government of the
Pueblo of Zuni
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances – General Fund
Year Ended December 31, 2021**

	Clearing Account 01	General Fund 02	Zuni I and II & LCR 62	LCR Settlement Fund 63	Total
REVENUES					
Lease and rental revenue	\$ -	\$ 6,345,231	\$ -	\$ -	\$ 6,345,231
Tax revenues	-	2,170,924	-	-	2,170,924
Charges for goods and services	-	1,105,993	-	-	1,105,993
Interest and investment earnings (losses)	25	2,527,214	1,079,071	20	3,606,330
Miscellaneous revenue	-	913,068	7,863	-	920,931
Indirect cost recovery	-	3,149,802	-	-	3,149,802
Total revenue	25	16,212,232	1,086,934	20	17,299,211
EXPENDITURES					
General Government					
Salaries	-	6,085,106	-	149,396	6,234,502
Fringe benefits and payroll taxes	-	1,406,773	-	17,007	1,423,780
Contractual services	-	1,003,181	-	35,237	1,038,418
Repairs and maintenance	-	135,072	-	-	135,072
Occupancy utilities	-	1,099,217	-	4,767	1,103,984
Travel and training	-	222,314	-	149	222,463
Other expenses	-	1,088,655	59,284	45,650	1,193,589
Indirect cost	-	81,411	-	43,488	124,899
Debt Service					
Principal payments	-	41,224	-	-	41,224
Interest	-	122,968	-	-	122,968
Capital outlay	-	259,414	-	513,714	773,128
Total expenditures	-	11,545,335	59,284	809,408	12,414,027
TRANSFERS					
Transfers (to) from other funds	-	-	(764,208)	764,208	-
NET CHANGE IN FUND BALANCE	25	4,666,897	263,442	(45,180)	4,885,184
FUND BALANCE, beginning of year	(6,424,577)	44,950,048	28,048,891	(1,269,325)	65,305,037
FUND BALANCE, end of year	\$ (6,424,552)	\$ 49,616,945	\$ 28,312,333	\$ (1,314,505)	\$ 70,190,221

**Primary Government of the
Pueblo of Zuni
Combining Balance Sheet – Grants Fund
December 31, 2021**

	Administration & Support Services 000/100/113	Facilities Management 131	Law Prosecutor 153	Tribal Prosecutor - BIA 157	Water Rights 158	F2453 Shalako Dr 204
ASSETS						
Cash and cash equivalents						
Federal	\$ 574,033	\$ 693,263	\$ (132)	\$ 44,791	\$ 205,892	\$ -
State	241,544	-	-	-	-	-
Other	70,855	-	-	-	-	-
Investments	4,225,707	-	-	-	-	-
Prepays	-	-	-	-	-	-
Inventory – food commodities	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from other governments						
Federal	-	-	132	-	-	-
State	-	-	-	-	-	366,963
Other	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 5,112,139</u>	<u>\$ 693,263</u>	<u>\$ -</u>	<u>\$ 44,791</u>	<u>\$ 205,892</u>	<u>\$ 366,963</u>
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Due to other funds						
Federal	\$ 476,339	\$ 8,757	\$ -	\$ -	\$ 481	\$ -
State	21,653	-	-	-	-	366,963
Other	13,996	-	-	-	-	-
Accounts payable	1,459,690	-	-	-	1	-
Grants received in advance						
Federal	-	684,506	-	44,791	205,410	-
State	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total liabilities	<u>1,971,678</u>	<u>693,263</u>	<u>-</u>	<u>44,791</u>	<u>205,892</u>	<u>366,963</u>
FUND BALANCES						
Nonspendable – inventory	-	-	-	-	-	-
Restricted	<u>3,140,461</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>3,140,461</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 5,112,139</u>	<u>\$ 693,263</u>	<u>\$ -</u>	<u>\$ 44,791</u>	<u>\$ 205,892</u>	<u>\$ 366,963</u>

**Primary Government of the
Pueblo of Zuni
Combining Balance Sheet – Grants Fund
December 31, 2021**

	Indian Reservation Roads 246	Safety of Dams 248	Tribal Roads ARRA 249	Zuni W Riverbed HFR Treatment 316	Continuous Forest Inventory 318	Airport 322
ASSETS						
Cash and cash equivalents						
Federal	\$ 7,240,427	\$ 244	\$ 303,352	\$ 3,173	\$ 16,560	\$ -
State	-	-	-	-	-	-
Other	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Prepays	-	-	-	-	-	-
Inventory – food commodities	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from other governments						
Federal	-	-	-	-	-	263,112
State	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 7,240,427</u>	<u>\$ 244</u>	<u>\$ 303,352</u>	<u>\$ 3,173</u>	<u>\$ 16,560</u>	<u>\$ 263,112</u>
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Due to other funds						
Federal	\$ 2,014,870	\$ (234)	\$ -	\$ 3,173	\$ -	\$ 263,112
State	-	-	-	-	-	-
Other	-	-	-	-	-	-
Accounts payable	-	-	-	-	-	-
Grants received in advance						
Federal	7,225,557	478	303,352	-	16,560	-
State	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total liabilities	<u>9,240,427</u>	<u>244</u>	<u>303,352</u>	<u>3,173</u>	<u>16,560</u>	<u>263,112</u>
FUND BALANCES						
Nonspendable – inventory	-	-	-	-	-	-
Restricted	(2,000,000)	-	-	-	-	-
Total fund balances	<u>(2,000,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 7,240,427</u>	<u>\$ 244</u>	<u>\$ 303,352</u>	<u>\$ 3,173</u>	<u>\$ 16,560</u>	<u>\$ 263,112</u>

**Primary Government of the
Pueblo of Zuni
Combining Balance Sheet – Grants Fund
December 31, 2021**

	Treasury - Cares Act Funds 325	NextEra 332	Hazardous Fuel Reduction (HFR) 335	Reserve Treaty 337	Continuous Forest Inventory 338	North Purchase Juniper Project 339
ASSETS						
Cash and cash equivalents						
Federal	\$ 4,203,031	\$ -	\$ 1,873	\$ 1,973	\$ 128,617	\$ 24,749
State	-	-	-	-	-	-
Other	-	27,000	-	-	-	-
Investments	-	-	-	-	-	-
Prepays	-	-	-	-	-	-
Inventory – food commodities	-	-	-	-	-	-
Due from other funds	1,000	-	-	-	-	-
Due from other governments						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 4,204,031</u>	<u>\$ 27,000</u>	<u>\$ 1,873</u>	<u>\$ 1,973</u>	<u>\$ 128,617</u>	<u>\$ 24,749</u>
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Due to other funds						
Federal	\$ -	\$ -	\$ 1,873	\$ -	\$ -	\$ -
State	-	-	-	-	-	-
Other	-	-	-	-	-	-
Accounts payable	-	-	-	-	-	-
Grants received in advance						
Federal	4,204,031	-	-	1,973	128,617	24,749
State	-	-	-	-	-	-
Other	-	27,000	-	-	-	-
Total liabilities	<u>4,204,031</u>	<u>27,000</u>	<u>1,873</u>	<u>1,973</u>	<u>128,617</u>	<u>24,749</u>
FUND BALANCES						
Nonspendable – inventory	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,204,031</u>	<u>\$ 27,000</u>	<u>\$ 1,873</u>	<u>\$ 1,973</u>	<u>\$ 128,617</u>	<u>\$ 24,749</u>

**Primary Government of the
Pueblo of Zuni
Combining Balance Sheet – Grants Fund
December 31, 2021**

	Tiger Stadium Project 340	Habitat Improvement 341	Agricultural Education 342	Portable Milling and Firewood Project 343	Zuni Early Childhood 346	Headstart State FNB Emergency 347
ASSETS						
Cash and cash equivalents						
Federal	\$ 61,501	\$ 127,000	\$ 26,121	\$ 172,230	\$ -	\$ -
State	-	-	-	-	-	3
Other	-	-	-	-	150,000	-
Investments	-	-	-	-	-	-
Prepays	-	-	-	-	-	-
Inventory – food commodities	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from other governments						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL ASSETS	\$ 61,501	\$ 127,000	\$ 26,121	\$ 172,230	\$ 150,000	\$ 3
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Due to other funds						
Federal	\$ 7,486	\$ -	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-	-	-
Other	-	-	-	-	-	-
Accounts payable	-	-	-	-	-	-
Grants received in advance						
Federal	54,015	127,000	26,121	172,230	-	-
State	-	-	-	-	-	3
Other	-	-	-	-	150,000	-
Total liabilities	61,501	127,000	26,121	172,230	150,000	3
FUND BALANCES						
Nonspendable – inventory	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Total fund balances	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 61,501	\$ 127,000	\$ 26,121	\$ 172,230	\$ 150,000	\$ 3

**Primary Government of the
Pueblo of Zuni
Combining Balance Sheet – Grants Fund
December 31, 2021**

	Zuni Public Library NMSL ARPA 352	UNM Kidney Project 361	GSA Building 364	ARPA SLFRF 366	Tourism 370	Breaking Barriers 371
ASSETS						
Cash and cash equivalents						
Federal	\$ -	\$ -	\$ 36,811	\$ 69	\$ -	\$ -
State	(27)	-	-	-	8,990	-
Other	-	8,285	-	-	-	4,245
Investments	-	-	-	58,592,283	-	-
Prepays	-	-	-	-	-	-
Inventory – food commodities	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from other governments						
Federal	-	-	-	-	-	-
State	27	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ 8,285	\$ 36,811	\$ 58,592,352	\$ 8,990	\$ 4,245
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Due to other funds						
Federal	\$ -	\$ -	\$ 3,828	\$ 14,694	\$ 8,990	\$ -
State	-	-	-	-	-	-
Other	-	-	-	-	-	-
Accounts payable	-	-	-	-	-	-
Grants received in advance						
Federal	-	-	32,983	58,577,658	-	-
State	-	-	-	-	-	-
Other	-	8,285	-	-	-	4,245
Total liabilities	-	8,285	36,811	58,592,352	8,990	4,245
FUND BALANCES						
Nonspendable – inventory	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Total fund balances	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ 8,285	\$ 36,811	\$ 58,592,352	\$ 8,990	\$ 4,245

**Primary Government of the
Pueblo of Zuni
Combining Balance Sheet – Grants Fund
December 31, 2021**

	AAIHB - CDC COVID-19 Response 374	Veteran's Park 377	Zuni Transit 383	Veterans Services 386	Indian Education Act Funding 388	New Mexico Foundation - NARF (COVID-19) 390
ASSETS						
Cash and cash equivalents						
Federal	\$ -	\$ -	\$ (25,643)	\$ -	\$ -	\$ -
State	-	(572,435)	(103,475)	(431)	(12,074)	-
Other	(44,728)	-	-	-	-	132
Investments	-	-	-	-	-	-
Prepays	10,437	-	-	-	-	-
Inventory – food commodities	-	-	-	-	-	-
Due from other funds	-	-	3,277	-	-	-
Due from other governments						
Federal	-	-	37,846	-	-	-
State	-	414,135	100,200	431	12,469	-
Other	39,625	-	-	-	-	-
TOTAL ASSETS	\$ 5,334	\$ (158,300)	\$ 12,205	\$ -	\$ 395	\$ 132
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Due to other funds						
Federal	\$ -	\$ -	\$ 12,205	\$ -	\$ -	\$ -
State	-	(158,300)	-	-	395	-
Other	5,334	-	-	-	-	-
Accounts payable	-	-	-	-	-	-
Grants received in advance						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Other	-	-	-	-	-	132
Total liabilities	5,334	(158,300)	12,205	-	395	132
FUND BALANCES						
Nonspendable – inventory	10,437	-	-	-	-	-
Restricted	(10,437)	-	-	-	-	-
Total fund balances	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,334	\$ (158,300)	\$ 12,205	\$ -	\$ 395	\$ 132

**Primary Government of the
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Combining Balance Sheet – Grants Fund
December 31, 2021**

	Zuni SCADA Improvement Project 391	NM CARES Act - 13032 393	Nat'l Network to End Domestic Violence 394	PED Tribal Education 395	TANF ARPA 396	Native American Language 397
ASSETS						
Cash and cash equivalents						
Federal	\$ (29,250)	\$ -	\$ -	\$ -	\$ 153,801	\$ -
State	-	3,335	-	(443)	-	(8,255)
Other	-	-	18	-	-	-
Investments	-	-	-	-	-	-
Prepays	-	-	-	-	-	-
Inventory – food commodities	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from other governments						
Federal	29,250	-	-	-	-	-
State	-	-	-	443	-	8,288
Other	-	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ 3,335	\$ 18	\$ -	\$ 153,801	\$ 33
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Due to other funds						
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State	-	(145)	-	-	-	33
Other	-	-	-	-	-	-
Accounts payable	-	-	-	-	-	-
Grants received in advance						
Federal	-	-	-	-	153,801	-
State	-	3,480	-	-	-	-
Other	-	-	18	-	-	-
Total liabilities	-	3,335	18	-	153,801	33
FUND BALANCES						
Nonspendable – inventory	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Total fund balances	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ 3,335	\$ 18	\$ -	\$ 153,801	\$ 33

**Primary Government of the
Pueblo of Zuni
Combining Balance Sheet – Grants Fund
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	Education BluePrints 398	LANL Foundation 401	Head Start ARPA 402	Head Start COVID PL 116-260 404	Head Start 406	Head Start Food Reimb- urserment 407
ASSETS						
Cash and cash equivalents						
Federal	\$ -	\$ -	\$ (7,272)	\$ (7,388)	\$ (159,829)	\$ -
State	(17,552)	-	-	-	-	51,070
Other	-	100	-	-	-	-
Investments	-	-	-	-	-	-
Prepays	-	-	-	-	-	-
Inventory – food commodities	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	3,962
Due from other governments						
Federal	-	-	7,272	7,388	169,657	-
State	18,119	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL ASSETS	\$ 567	\$ 100	\$ -	\$ -	\$ 9,828	\$ 55,032
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Due to other funds						
Federal	\$ -	\$ -	\$ -	\$ -	\$ 9,828	\$ -
State	567	-	-	-	-	-
Other	-	-	-	-	-	-
Accounts payable	-	-	-	-	-	-
Grants received in advance						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	55,032
Other	-	100	-	-	-	-
Total liabilities	567	100	-	-	9,828	55,032
FUND BALANCES						
Nonspendable – inventory	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Total fund balances	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 567	\$ 100	\$ -	\$ -	\$ 9,828	\$ 55,032

**Primary Government of the
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Combining Balance Sheet – Grants Fund
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	Food Distribution 411	WIC 412	Elderly Food 413	WIC Peer Breastfeeding Counsel 414	LIHEAP ARPA 415	LIHEAP 416
ASSETS						
Cash and cash equivalents						
Federal	\$ (69,161)	\$ 53	\$ (3,094)	\$ (493)	\$ (9,950)	\$ (34)
State	-	-	-	-	-	-
Other	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Prepays	-	-	-	-	-	-
Inventory – food commodities	78,268	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from other governments						
Federal	77,975	7,025	3,094	1,164	10,228	34
State	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 87,082</u>	<u>\$ 7,078</u>	<u>\$ -</u>	<u>\$ 671</u>	<u>\$ 278</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Due to other funds						
Federal	\$ 31,053	\$ 7,078	\$ -	\$ 671	\$ 278	\$ -
State	-	-	-	-	-	-
Other	-	-	-	-	-	-
Accounts payable	-	-	-	-	-	-
Grants received in advance						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total liabilities	<u>31,053</u>	<u>7,078</u>	<u>-</u>	<u>671</u>	<u>278</u>	<u>-</u>
FUND BALANCES						
Nonspendable – inventory	78,268	-	-	-	-	-
Restricted	(22,239)	-	-	-	-	-
Total fund balances	<u>56,029</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 87,082</u>	<u>\$ 7,078</u>	<u>\$ -</u>	<u>\$ 671</u>	<u>\$ 278</u>	<u>\$ -</u>

**Primary Government of the
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Combining Balance Sheet – Grants Fund
December 31, 2021**

	LIHWAP CAA 420	Child Protection 421	Promoting Safe/Stable Families 424	Family Preservation 425	Child Welfare 426	Social Services 427
ASSETS						
Cash and cash equivalents						
Federal	\$ (11,388)	\$ -	\$ -	\$ 141,175	\$ (1,492)	\$ 1,145,720
State	-	(5,258)	-	-	-	1
Other	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Prepays	-	-	-	-	-	-
Inventory – food commodities	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from other governments						
Federal	11,388	-	256	-	1,907	-
State	-	5,258	-	-	-	-
Other	-	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ -	\$ 256	\$ 141,175	\$ 415	\$ 1,145,721
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Due to other funds						
Federal	\$ -	\$ -	\$ 256	\$ 2,286	\$ 415	\$ 4,044
State	-	-	-	-	-	-
Other	-	-	-	-	-	-
Accounts payable	-	-	-	-	-	-
Grants received in advance						
Federal	-	-	-	138,889	-	1,141,677
State	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total liabilities	-	-	256	141,175	415	1,145,721
FUND BALANCES						
Nonspendable – inventory	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Total fund balances	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ -	\$ 256	\$ 141,175	\$ 415	\$ 1,145,721

**Primary Government of the
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Combining Balance Sheet – Grants Fund
December 31, 2021**

	Zuni Language 430	Community Development Modular Building 431	A:shiwi College 434	ZETAC 436	Native American Prep Scholars 437	Community Empowerment 440
ASSETS						
Cash and cash equivalents						
Federal	\$ -	\$ (1,419)	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-	-	-
Other	1,258	-	(34,500)	9,730	1,831	90,210
Investments	-	-	-	-	-	-
Prepays	-	-	-	-	-	-
Inventory – food commodities	-	-	-	-	-	-
Due from other funds	-	1,419	34,500	-	-	-
Due from other governments						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL ASSETS	\$ 1,258	\$ -	\$ -	\$ 9,730	\$ 1,831	\$ 90,210
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Due to other funds						
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-	-	-
Other	-	-	-	-	-	596
Accounts payable	-	-	-	-	-	-
Grants received in advance						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Other	1,258	-	-	9,730	1,831	89,614
Total liabilities	<u>1,258</u>	<u>-</u>	<u>-</u>	<u>9,730</u>	<u>1,831</u>	<u>90,210</u>
FUND BALANCES						
Nonspendable – inventory	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,258	\$ -	\$ -	\$ 9,730	\$ 1,831	\$ 90,210

**Primary Government of the
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Combining Balance Sheet – Grants Fund
December 31, 2021**

	ZECDC Program 442	ZECDC ARPA - DISC 443	ZECDC ARPA - CSSF 444	CCDF CRRSA 446	Tero 448	Zuni Tribal Prevention Project 451
ASSETS						
Cash and cash equivalents						
Federal	\$ 4,878,060	\$ 1,763,438	\$ 2,562,287	\$ 818,956	\$ 124,692	\$ (10,765)
State	-	-	-	-	-	-
Other	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Prepays	-	-	-	-	-	-
Inventory – food commodities	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from other governments						
Federal	-	-	-	-	-	15,171
State	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL ASSETS	\$ 4,878,060	\$ 1,763,438	\$ 2,562,287	\$ 818,956	\$ 124,692	\$ 4,406
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Due to other funds						
Federal	\$ 32,059	\$ -	\$ -	\$ -	\$ -	\$ 4,406
State	-	-	-	-	-	-
Other	-	-	-	-	-	-
Accounts payable	-	-	-	-	-	-
Grants received in advance						
Federal	4,846,001	1,763,438	2,562,287	818,956	124,692	-
State	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total liabilities	<u>4,878,060</u>	<u>1,763,438</u>	<u>2,562,287</u>	<u>818,956</u>	<u>124,692</u>	<u>4,406</u>
FUND BALANCES						
Nonspendable – inventory	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,878,060	\$ 1,763,438	\$ 2,562,287	\$ 818,956	\$ 124,692	\$ 4,406

**Primary Government of the
Pueblo of Zuni
Combining Balance Sheet – Grants Fund
December 31, 2021**

	ARPA IHS CHP 452	Teen Wellness Center 453	Optum Health 457	Community Health Programs 458	Healthy Lifestyles 459	Prevention for Community Wellness 460
ASSETS						
Cash and cash equivalents						
Federal	\$ 3,999,768	\$ -	\$ -	\$ 4,469,251	\$ (90,751)	\$ -
State	-	-	123,773	-	-	-
Other	-	4,806	-	-	-	(11,587)
Investments	-	-	-	-	-	-
Prepays	-	-	-	-	-	-
Inventory – food commodities	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from other governments						
Federal	-	-	-	-	103,078	-
State	-	-	-	-	-	-
Other	-	-	-	-	-	12,902
TOTAL ASSETS	<u>\$ 3,999,768</u>	<u>\$ 4,806</u>	<u>\$ 123,773</u>	<u>\$ 4,469,251</u>	<u>\$ 12,327</u>	<u>\$ 1,315</u>
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Due to other funds						
Federal	\$ -	\$ -	\$ -	\$ 162,585	\$ 12,327	\$ -
State	-	-	-	-	-	-
Other	-	-	-	-	-	1,315
Accounts payable	-	-	-	-	-	-
Grants received in advance						
Federal	3,999,768	-	-	4,306,666	-	-
State	-	-	123,773	-	-	-
Other	-	4,806	-	-	-	-
Total liabilities	<u>3,999,768</u>	<u>4,806</u>	<u>123,773</u>	<u>4,469,251</u>	<u>12,327</u>	<u>1,315</u>
FUND BALANCES						
Nonspendable – inventory	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3,999,768</u>	<u>\$ 4,806</u>	<u>\$ 123,773</u>	<u>\$ 4,469,251</u>	<u>\$ 12,327</u>	<u>\$ 1,315</u>

**Primary Government of the
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Combining Balance Sheet – Grants Fund
December 31, 2021**

	ZRC - Liquor Excise Tax 464	CSBG Supplemental 471	Foster Grandparent 473	Senior Companion 474	Title VI Elderly 477	Caregivers Support 480
ASSETS						
Cash and cash equivalents						
Federal	\$ -	\$ (3,552)	\$ (816)	\$ (1,669)	\$ (5,448)	\$ (2,770)
State	-	-	(808)	(1,362)	-	-
Other	7,156	-	-	-	-	-
Investments	-	-	-	-	-	-
Prepays	-	-	-	-	-	-
Inventory – food commodities	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from other governments						
Federal	-	4,498	1,307	2,399	12,798	4,874
State	-	-	808	1,362	-	-
Other	-	-	-	-	-	-
TOTAL ASSETS	\$ 7,156	\$ 946	\$ 491	\$ 730	\$ 7,350	\$ 2,104
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Due to other funds						
Federal	\$ -	\$ 946	\$ 491	\$ 730	\$ 7,350	\$ 2,104
State	-	-	-	-	-	-
Other	-	-	-	-	-	-
Accounts payable	-	-	-	-	-	-
Grants received in advance						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Other	7,156	-	-	-	-	-
Total liabilities	7,156	946	491	730	7,350	2,104
FUND BALANCES						
Nonspendable – inventory	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Total fund balances	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 7,156	\$ 946	\$ 491	\$ 730	\$ 7,350	\$ 2,104

**Primary Government of the
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Combining Balance Sheet – Grants Fund
December 31, 2021**

	House Bill II 481	Adult Day Care 482	Tribal Victim Services 484	Assessing Elders 488	Elderly Services 489	EMS 510
ASSETS						
Cash and cash equivalents						
Federal	\$ -	\$ -	\$ (3,694)	\$ -	\$ -	\$ 18,880
State	(35,712)	(7,486)	-	-	(7,451)	-
Other	-	-	-	(4,696)	-	-
Investments	-	-	-	-	-	-
Prepays	-	-	-	-	-	-
Inventory – food commodities	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from other governments						
Federal	-	-	4,571	-	-	-
State	37,373	8,267	-	-	7,852	-
Other	-	-	-	5,629	-	-
TOTAL ASSETS	<u>\$ 1,661</u>	<u>\$ 781</u>	<u>\$ 877</u>	<u>\$ 933</u>	<u>\$ 401</u>	<u>\$ 18,880</u>
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Due to other funds						
Federal	\$ -	\$ -	\$ 877	\$ -	\$ -	\$ 12,091
State	1,661	781	-	-	401	-
Other	-	-	-	933	-	-
Accounts payable	-	-	-	-	-	-
Grants received in advance						
Federal	-	-	-	-	-	6,789
State	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total liabilities	<u>1,661</u>	<u>781</u>	<u>877</u>	<u>933</u>	<u>401</u>	<u>18,880</u>
FUND BALANCES						
Nonspendable – inventory	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,661</u>	<u>\$ 781</u>	<u>\$ 877</u>	<u>\$ 933</u>	<u>\$ 401</u>	<u>\$ 18,880</u>

**Primary Government of the
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Combining Balance Sheet – Grants Fund
December 31, 2021**

	Fire Department 512	Law Enforcement 513	COPS TRGP 514	Department of Corrections 515	Law Enforcement – BIA 516	Law Enforcement Protection Fund 517
ASSETS						
Cash and cash equivalents						
Federal	\$ 29,649	\$ 804,339	\$ (986)	\$ 771,969	\$ 28,000	\$ -
State	-	-	-	-	2,649	7,467
Other	-	-	-	-	6,667	-
Investments	-	-	-	-	-	-
Prepays	-	-	-	-	-	-
Inventory – food commodities	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from other governments						
Federal	-	-	986	-	-	-
State	-	-	-	-	2,787	-
Other	-	-	-	-	-	-
TOTAL ASSETS	\$ 29,649	\$ 804,339	\$ -	\$ 771,969	\$ 40,103	\$ 7,467
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Due to other funds						
Federal	\$ 3,375	\$ 51,359	\$ -	\$ 76,175	\$ -	\$ -
State	-	-	-	-	-	-
Other	-	-	-	-	-	-
Accounts payable	-	-	-	-	-	-
Grants received in advance						
Federal	26,274	752,980	-	695,794	28,000	-
State	-	-	-	-	5,436	7,467
Other	-	-	-	-	6,667	-
Total liabilities	<u>29,649</u>	<u>804,339</u>	<u>-</u>	<u>771,969</u>	<u>40,103</u>	<u>7,467</u>
FUND BALANCES						
Nonspendable – inventory	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ 29,649	\$ 804,339	\$ -	\$ 771,969	\$ 40,103	\$ 7,467

**Primary Government of the
Pueblo of Zuni
Combining Balance Sheet – Grants Fund
December 31, 2021**

	BIA CARES Act Fund 518	ARPA IHS EMS 523	IHS Housing 526	IHS Utility 528	KSHI 534
ASSETS					
Cash and cash equivalents					
Federal	\$ 2,016,578	\$ 317,026	\$ (148,575)	\$ (66,122)	\$ -
State	-	-	-	-	-
Other	-	-	-	-	514,354
Investments	-	-	-	-	-
Prepays	-	-	-	-	-
Inventory – food commodities	-	-	-	-	-
Due from other funds	-	-	6	-	-
Due from other governments					
Federal	-	-	148,569	129,391	-
State	-	-	-	-	-
Other	-	-	-	-	-
TOTAL ASSETS	<u>\$ 2,016,578</u>	<u>\$ 317,026</u>	<u>\$ -</u>	<u>\$ 63,269</u>	<u>\$ 514,354</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Due to other funds					
Federal	\$ 1,828	\$ -	\$ -	\$ 63,269	\$ -
State	-	-	-	-	-
Other	-	-	-	-	-
Accounts payable	-	-	-	-	-
Grants received in advance					
Federal	2,014,750	317,026	-	-	-
State	-	-	-	-	-
Other	-	-	-	-	514,354
Total liabilities	<u>2,016,578</u>	<u>317,026</u>	<u>-</u>	<u>63,269</u>	<u>514,354</u>
FUND BALANCES					
Nonspendable – inventory	-	-	-	-	-
Restricted	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,016,578</u>	<u>\$ 317,026</u>	<u>\$ -</u>	<u>\$ 63,269</u>	<u>\$ 514,354</u>

**Primary Government of the
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Combining Balance Sheet – Grants Fund
December 31, 2021**

	KSHI - COVID Preparedness & Response 535	Public Library Services 536	KSHI-CPB ARPA 538	Range Water Well Rehab 605	Zuni Eagle Aviary Environmental 606
ASSETS					
Cash and cash equivalents					
Federal	\$ (15,063)	\$ (2,407)	\$ -	\$ 57,691	\$ 154,000
State	-	-	-	-	-
Other	-	-	218,454	-	-
Investments	-	-	-	-	-
Prepays	-	-	-	-	-
Inventory – food commodities	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments					
Federal	20,310	2,407	-	-	-
State	-	-	-	-	-
Other	-	-	-	-	-
TOTAL ASSETS	\$ 5,247	\$ -	\$ 218,454	\$ 57,691	\$ 154,000
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Due to other funds					
Federal	\$ 5,247	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-	-
Other	-	-	-	-	-
Accounts payable	-	-	-	-	-
Grants received in advance					
Federal	-	-	-	57,691	154,000
State	-	-	-	-	-
Other	-	-	218,454	-	-
Total liabilities	5,247	-	218,454	57,691	154,000
FUND BALANCES					
Nonspendable – inventory	-	-	-	-	-
Restricted	-	-	-	-	-
Total fund balances	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,247	\$ -	\$ 218,454	\$ 57,691	\$ 154,000

**Primary Government of the
Pueblo of Zuni
Combining Balance Sheet – Grants Fund
December 31, 2021**

	Environmental Protection Program 620	Tribal Youth Initiative 654	Fish and Wildlife 655	Zuni Victims 811	Tribal Courts 820
ASSETS					
Cash and cash equivalents					
Federal	\$ 3,932	\$ -	\$ 187,703	\$ (9,815)	\$ 261,798
State	-	-	-	-	289
Other	-	4,670	-	-	-
Investments	-	-	-	-	-
Prepays	-	-	-	-	-
Inventory – food commodities	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments					
Federal	1,163	-	-	12,090	-
State	-	-	-	-	-
Other	-	-	-	-	-
TOTAL ASSETS	<u>\$ 5,095</u>	<u>\$ 4,670</u>	<u>\$ 187,703</u>	<u>\$ 2,275</u>	<u>\$ 262,087</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Due to other funds					
Federal	\$ 176	\$ -	\$ 110	\$ 2,275	\$ 1,405
State	-	-	-	-	-
Other	-	-	-	-	-
Accounts payable	-	-	-	-	-
Grants received in advance					
Federal	4,919	-	187,593	-	260,393
State	-	-	-	-	289
Other	-	4,670	-	-	-
Total liabilities	<u>5,095</u>	<u>4,670</u>	<u>187,703</u>	<u>2,275</u>	<u>262,087</u>
FUND BALANCES					
Nonspendable – inventory	-	-	-	-	-
Restricted	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 5,095</u>	<u>\$ 4,670</u>	<u>\$ 187,703</u>	<u>\$ 2,275</u>	<u>\$ 262,087</u>

**Primary Government of the
Pueblo of Zuni
Combining Balance Sheet – Grants Fund
December 31, 2021**

	Zuni Tribal Court Child Support 822	Tribal Courts Improvement Project 823	Public Defender 824	Appellate Court 825	Conflict Counsel 827
ASSETS					
Cash and cash equivalents					
Federal	\$ (4,956)	\$ -	\$ 33,715	\$ 3,000	\$ 32,959
State	-	-	-	-	-
Other	-	-	-	-	-
Investments	-	-	-	-	-
Prepays	-	-	-	-	-
Inventory – food commodities	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments					
Federal	7,977	-	-	-	-
State	-	-	-	-	-
Other	-	-	-	-	-
TOTAL ASSETS	\$ 3,021	\$ -	\$ 33,715	\$ 3,000	\$ 32,959
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Due to other funds					
Federal	\$ 3,021	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-	-
Other	-	-	-	-	-
Accounts payable	-	-	-	-	-
Grants received in advance					
Federal	-	-	33,715	3,000	32,959
State	-	-	-	-	-
Other	-	-	-	-	-
Total liabilities	<u>3,021</u>	<u>-</u>	<u>33,715</u>	<u>3,000</u>	<u>32,959</u>
FUND BALANCES					
Nonspendable – inventory	-	-	-	-	-
Restricted	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ 3,021	\$ -	\$ 33,715	\$ 3,000	\$ 32,959

**Primary Government of the
Pueblo of Zuni
Combining Balance Sheet – Grants Fund
December 31, 2021**

	Domestic Violence 843	Family Violence Prevention 849	OVW Victim Assistance 850	Combining Eliminations	Total
ASSETS					
Cash and cash equivalents					
Federal	\$ -	\$ (4,557)	\$ (24,011)	\$ -	\$ 37,921,648
State	21,192	-	-	-	(312,456)
Other	-	-	-	-	1,024,260
Investments	-	-	-	-	62,817,990
Prepays	-	-	-	-	10,437
Inventory – food commodities	-	-	-	-	78,268
Due from other funds	-	-	-	(44,164)	-
Due from other governments					
Federal	-	6,685	28,667	-	1,134,669
State	-	-	-	-	984,782
Other	-	-	-	-	58,156
TOTAL ASSETS	\$ 21,192	\$ 2,128	\$ 4,656	\$ (44,164)	\$ 103,717,754
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Due to other funds					
Federal	\$ -	\$ 2,128	\$ 4,656	\$ (44,164)	\$ 3,278,309
State	437	-	-	-	234,446
Other	-	-	-	-	22,174
Accounts payable	-	-	-	-	1,459,691
Grants received in advance					
Federal	-	-	-	-	96,262,089
State	20,755	-	-	-	216,235
Other	-	-	-	-	1,048,320
Total liabilities	21,192	2,128	4,656	(44,164)	102,521,264
FUND BALANCES					
Nonspendable – inventory	-	-	-	-	88,705
Restricted	-	-	-	-	1,107,785
Total fund balances	-	-	-	-	1,196,490
TOTAL LIABILITIES AND FUND BALANCES	\$ 21,192	\$ 2,128	\$ 4,656	\$ (44,164)	\$ 103,717,754

**Primary Government of the
Pueblo of Zuni
Combining Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Grants Fund
Year Ended December 31, 2021**

	Administration & Support Services 000/100/113	Facilities Management 131	Tribal Prosecutor - BIA 157	Water Rights 158	F2453 Shalako Dr 204	Fair Building 210
REVENUES						
Intergovernmental grants and contracts						
Federal	\$ -	\$ 310,713	\$ 10,209	\$ 152,092	\$ -	\$ -
State	-	-	-	-	366,963	28,158
Other	-	-	-	-	-	-
Food commodities	-	-	-	-	-	-
In-kind	-	-	-	-	-	-
Interest and investment income	1,266,927	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Total revenues	<u>1,266,927</u>	<u>310,713</u>	<u>10,209</u>	<u>152,092</u>	<u>366,963</u>	<u>28,158</u>
EXPENDITURES						
Salaries	-	101,245	9,350	11,453	-	-
Fringe benefits and payroll taxes	(238)	11,714	859	1,570	-	-
Contractual services	-	-	-	129,266	-	-
Assistance payments	-	-	-	-	-	-
Occupancy utilities	-	120,595	-	1,636	-	-
Travel and training	-	-	-	-	-	-
Food inventories	-	-	-	-	-	-
Other expenses	230,586	25,676	-	4,385	-	-
Indirect cost expense	-	51,483	-	3,782	-	-
In-kind expense	-	-	-	-	-	-
Capital outlay	-	-	-	-	366,963	28,158
Total expenditures	<u>230,348</u>	<u>310,713</u>	<u>10,209</u>	<u>152,092</u>	<u>366,963</u>	<u>28,158</u>
NET CHANGES IN FUND BALANCES	1,036,579	-	-	-	-	-
FUND BALANCES, beginning of year	<u>2,103,882</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ 3,140,461</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Primary Government of the
Pueblo of Zuni**

**Combining Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Grants Fund
Year Ended December 31, 2021**

	Indian Reservation Roads 246	Safety of Dams 248	Zuni W Riverbed HFR Treatment 316	Airport 322	Treasury - Cares Act Funds 325	Blackrock Bosque HFR 328
REVENUES						
Intergovernmental grants and contracts						
Federal	\$ 2,717,892	\$ 29,283	\$ 7,020	\$ 357,373	\$ 4,136,083	\$ 6,942
State	-	-	-	-	-	-
Other	-	-	-	-	-	-
Food commodities	-	-	-	-	-	-
In-kind	-	-	-	-	-	-
Interest and investment income	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Total revenues	<u>2,717,892</u>	<u>29,283</u>	<u>7,020</u>	<u>357,373</u>	<u>4,136,083</u>	<u>6,942</u>
EXPENDITURES						
Salaries	572,948	19,942	-	-	83,352	-
Fringe benefits and payroll taxes	75,478	2,032	-	-	7,781	-
Contractual services	214,696	-	-	355,837	1,137,856	-
Assistance payments	-	-	-	-	382,601	-
Occupancy utilities	4,428	-	-	-	21,075	-
Travel and training	50	-	-	-	4,280	-
Food inventories	-	-	-	-	-	-
Other expenses	1,478,085	7,309	7,020	1,536	1,686,554	6,942
Indirect cost expense	155,535	-	-	-	-	-
In-kind expense	-	-	-	-	-	-
Capital outlay	<u>216,672</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>812,584</u>	<u>-</u>
Total expenditures	<u>2,717,892</u>	<u>29,283</u>	<u>7,020</u>	<u>357,373</u>	<u>4,136,083</u>	<u>6,942</u>
NET CHANGES IN FUND BALANCES						
FUND BALANCES, beginning of year	<u>(2,000,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ (2,000,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Primary Government of the
Pueblo of Zuni
Combining Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Grants Fund
Year Ended December 31, 2021**

	Child Welfare Service CARES Act 331	Hazardous Fuel Reduction (HFR) 335	North Purchase Juniper Project 339	Tiger Stadium Project - HFR 340	Agricultural Education 342	Headstart State FNB Emergency 347
REVENUES						
Intergovernmental grants and contracts						
Federal	\$ 176	\$ 9,288	\$ 692	\$ 45,175	\$ 37,769	\$ -
State	-	-	-	-	-	13,711
Other	-	-	-	-	-	-
Food commodities	-	-	-	-	-	-
In-kind	-	-	-	-	-	-
Interest and investment income	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Total revenues	<u>176</u>	<u>9,288</u>	<u>692</u>	<u>45,175</u>	<u>37,769</u>	<u>13,711</u>
EXPENDITURES						
Salaries	-	-	-	30,229	-	9,925
Fringe benefits and payroll taxes	-	-	-	2,539	-	1,112
Contractual services	-	-	-	-	20,515	-
Assistance payments	-	-	-	-	-	-
Occupancy utilities	-	-	-	-	-	-
Travel and training	-	5	-	-	-	-
Food inventories	-	-	-	-	-	-
Other expenses	176	8,648	692	4,922	17,254	2,674
Indirect cost expense	-	635	-	7,485	-	-
In-kind expense	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>176</u>	<u>9,288</u>	<u>692</u>	<u>45,175</u>	<u>37,769</u>	<u>13,711</u>
NET CHANGES IN FUND BALANCES						
FUND BALANCES, beginning of year	-	-	-	-	-	-
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Primary Government of the
Pueblo of Zuni**

**Combining Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Grants Fund
Year Ended December 31, 2021**

	Zuni Public Library NMSL ARPA 352	Hazard Mitigation Plan 358	UNM Kidney Project 361	LLTI Native American 362	GSA Building 364	ARPA SLFRF 366
REVENUES						
Intergovernmental grants and contracts						
Federal	\$ -	\$ -	\$ -	\$ -	\$ 189,149	\$ 11,024,264
State	27	2,655	-	-	-	-
Other	-	-	2,310	2,250	-	-
Food commodities	-	-	-	-	-	-
In-kind	-	-	-	-	-	-
Interest and investment income	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Total revenues	27	2,655	2,310	2,250	189,149	11,024,264
EXPENDITURES						
Salaries	-	-	-	-	135,304	12,142
Fringe benefits and payroll taxes	-	-	-	2,250	16,728	901,342
Contractual services	-	2,655	-	-	(600)	106,099
Assistance payments	-	-	-	-	-	9,672,000
Occupancy utilities	-	-	2,310	-	1,089	12,623
Travel and training	-	-	-	-	34	337
Food inventories	-	-	-	-	-	-
Other expenses	27	-	-	-	5,253	95,866
Indirect cost expense	-	-	-	-	31,341	223,855
In-kind expense	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	27	2,655	2,310	2,250	189,149	11,024,264
NET CHANGES IN FUND BALANCES	-	-	-	-	-	-
FUND BALANCES, beginning of year	-	-	-	-	-	-
FUND BALANCES, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Primary Government of the
Pueblo of Zuni
Combining Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Grants Fund
Year Ended December 31, 2021**

	2020 Census 367	Breaking Barriers 371	AAIHB - CDC COVID-19 Response 374	Veteran's Park 377	Zuni Transit 383	Adult Day Care 384
REVENUES						
Intergovernmental grants and contracts						
Federal	\$ -	\$ -	\$ -	\$ -	\$ 192,092	\$ -
State	(1,860)	-	-	420,749	250,953	-
Other	-	26,255	66,340	-	-	2,957
Food commodities	-	-	-	-	-	-
In-kind	-	-	-	-	-	-
Interest and investment income	-	-	-	-	-	-
Other revenue	-	-	-	-	50	-
Total revenues	<u>(1,860)</u>	<u>26,255</u>	<u>66,340</u>	<u>420,749</u>	<u>443,095</u>	<u>2,957</u>
EXPENDITURES						
Salaries	-	-	-	-	218,610	-
Fringe benefits and payroll taxes	-	828	-	-	29,397	2,957
Contractual services	(1,768)	-	2,400	-	1,578	-
Assistance payments	-	-	-	-	-	-
Occupancy utilities	-	-	-	-	1,498	-
Travel and training	-	-	-	-	-	-
Food inventories	-	-	-	-	-	-
Other expenses	(92)	25,427	58,090	-	121,475	-
Indirect cost expense	-	-	5,850	-	70,537	-
In-kind expense	-	-	-	-	-	-
Capital outlay	-	-	-	420,749	-	-
Total expenditures	<u>(1,860)</u>	<u>26,255</u>	<u>66,340</u>	<u>420,749</u>	<u>443,095</u>	<u>2,957</u>
NET CHANGES IN FUND BALANCES	-	-	-	-	-	-
FUND BALANCES, beginning of year	-	-	-	-	-	-
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Primary Government of the
Pueblo of Zuni**

**Combining Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Grants Fund
Year Ended December 31, 2021**

	Veterans Services Project 386	Indian Education Act Funding 388	CSBG - CARES ACT 389	Zuni SC Site & Drainage 391	NM CARES Act - 13032 393
REVENUES					
Intergovernmental grants and contracts					
Federal	\$ -	\$ -	\$ 178,364	\$ -	\$ -
State	50,000	98,760	-	7,255	(2,030)
Other	-	-	-	-	-
Food commodities	-	-	-	-	-
In-kind	-	-	-	-	-
Interest and investment income	-	-	-	-	-
Other revenue	-	-	-	-	-
Total revenues	<u>50,000</u>	<u>98,760</u>	<u>178,364</u>	<u>7,255</u>	<u>(2,030)</u>
EXPENDITURES					
Salaries	15,479	63,455	4,190	-	-
Fringe benefits and payroll taxes	1,891	5,316	436	-	-
Contractual services	-	19,500	-	-	-
Assistance payments	-	-	104,998	-	(2,030)
Occupancy utilities	-	-	1,076	-	-
Travel and training	-	-	-	-	-
Food inventories	-	-	-	-	-
Other expenses	26,203	5,619	67,664	-	-
Indirect cost expense	6,427	4,870	-	-	-
In-kind expense	-	-	-	-	-
Capital outlay	-	-	-	7,255	-
Total expenditures	<u>50,000</u>	<u>98,760</u>	<u>178,364</u>	<u>7,255</u>	<u>(2,030)</u>
NET CHANGES IN FUND BALANCES					
FUND BALANCES, beginning of year	-	-	-	-	-
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Primary Government of the
Pueblo of Zuni
Combining Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Grants Fund
Year Ended December 31, 2021**

	Nat'l Network to End DV 394	PED Tribal Education 395	TANF ARPA 396	Native American Language 397	Education BluePrints 398	LANL Foundation 401
REVENUES						
Intergovernmental grants and contracts						
Federal	\$ -	\$ -	\$ 53,500	\$ -	\$ -	\$ -
State	-	49,993	-	8,288	18,119	-
Other	4,982	-	-	-	-	2,387
Food commodities	-	-	-	-	-	-
In-kind	-	-	-	-	-	-
Interest and investment income	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Total revenues	<u>4,982</u>	<u>49,993</u>	<u>53,500</u>	<u>8,288</u>	<u>18,119</u>	<u>2,387</u>
EXPENDITURES						
Salaries	-	-	-	-	-	-
Fringe benefits and payroll taxes	-	-	-	-	-	-
Contractual services	-	19,868	-	-	-	-
Assistance payments	-	-	53,500	-	-	-
Occupancy utilities	-	-	-	-	-	-
Travel and training	-	-	-	-	-	2,387
Food inventories	-	-	-	-	-	-
Other expenses	4,982	30,125	-	7,895	17,256	-
Indirect cost expense	-	-	-	393	863	-
In-kind expense	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>4,982</u>	<u>49,993</u>	<u>53,500</u>	<u>8,288</u>	<u>18,119</u>	<u>2,387</u>
NET CHANGES IN FUND BALANCES	-	-	-	-	-	-
FUND BALANCES, beginning of year	-	-	-	-	-	-
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Primary Government of the
Pueblo of Zuni**

**Combining Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Grants Fund
Year Ended December 31, 2021**

	Head Start ARPA 402	Head Start COVID PL 116-260 404	Head Start 406	Head Start Food Reimbursement 407	Food Distribution 411	WIC 412
REVENUES						
Intergovernmental grants and contracts						
Federal	\$ 15,153	\$ 74,475	\$ 1,324,363	\$ -	\$ 561,744	\$ 741,346
State	-	-	-	60,794	-	-
Other	-	-	-	-	-	-
Food commodities	-	-	-	-	99,675	-
In-kind	-	-	91,492	-	139,115	-
Interest and investment income	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Total revenues	15,153	74,475	1,415,855	60,794	800,534	741,346
EXPENDITURES						
Salaries	-	-	857,021	4,170	263,126	235,873
Fringe benefits and payroll taxes	-	-	101,409	350	38,353	28,445
Contractual services	-	-	8,938	-	-	54,564
Assistance payments	-	-	-	-	-	262,968
Occupancy utilities	-	-	66,093	-	40,039	20,112
Travel and training	-	-	11,926	-	-	1,525
Food inventories	-	-	-	-	99,675	-
Other expenses	15,153	74,475	255,770	56,274	115,368	72,911
Indirect cost expense	-	-	23,206	-	79,411	64,948
In-kind expense	-	-	91,492	-	139,115	-
Capital outlay	-	-	-	-	25,447	-
Total expenditures	15,153	74,475	1,415,855	60,794	800,534	741,346
NET CHANGES IN FUND BALANCES	-	-	-	-	-	-
FUND BALANCES, beginning of year	-	-	-	-	56,029	-
FUND BALANCES, end of year	\$ -	\$ -	\$ -	\$ -	\$ 56,029	\$ -

**Primary Government of the
Pueblo of Zuni
Combining Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Grants Fund
Year Ended December 31, 2021**

	Elderly Food 413	WIC Peer Breastfeeding Counselor 414	LIHEAP ARPA 415	LIHEAP 416	LIHWAP CAA 420	Child Protection 421
REVENUES						
Intergovernmental grants and contracts						
Federal	\$ 36,304	\$ 51,083	\$ 22,308	\$ 111,222	\$ 11,388	\$ -
State	-	-	-	-	-	16,739
Other	-	-	-	-	-	-
Food commodities	-	-	-	-	-	-
In-kind	-	-	-	-	-	-
Interest and investment income	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Total revenues	<u>36,304</u>	<u>51,083</u>	<u>22,308</u>	<u>111,222</u>	<u>11,388</u>	<u>16,739</u>
EXPENDITURES						
Salaries	-	23,712	1,225	5,742	-	15,352
Fringe benefits and payroll taxes	-	3,088	175	709	-	1,387
Contractual services	-	-	-	-	-	-
Assistance payments	-	-	-	3,215	-	-
Occupancy utilities	-	1,006	20,630	96,336	11,388	-
Travel and training	-	84	-	-	-	-
Food inventories	-	-	-	-	-	-
Other expenses	36,304	17,289	-	3,339	-	-
Indirect cost expense	-	5,904	278	1,881	-	-
In-kind expense	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>36,304</u>	<u>51,083</u>	<u>22,308</u>	<u>111,222</u>	<u>11,388</u>	<u>16,739</u>
NET CHANGES IN FUND BALANCES	-	-	-	-	-	-
FUND BALANCES, beginning of year	-	-	-	-	-	-
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Primary Government of the
Pueblo of Zuni**

**Combining Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Grants Fund
Year Ended December 31, 2021**

	Promoting Safe/Stable Families 424	Family Preservation 425	Child Welfare 426	Social Services 427	Social Services 429	Zuni Language 430
REVENUES						
Intergovernmental grants and contracts						
Federal	\$ 65,291	\$ 158,439	\$ 51,135	\$ 389,689	\$ -	\$ -
State	-	-	-	-	86,423	-
Other	-	-	-	-	-	3,780
Food commodities	-	-	-	-	-	-
In-kind	-	-	-	-	-	-
Interest and investment income	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Total revenues	<u>65,291</u>	<u>158,439</u>	<u>51,135</u>	<u>389,689</u>	<u>86,423</u>	<u>3,780</u>
EXPENDITURES						
Salaries	26,148	117,272	30,318	225,234	-	-
Fringe benefits and payroll taxes	3,415	14,632	3,943	28,346	-	-
Contractual services	-	-	-	8,536	17,037	3,600
Assistance payments	-	-	-	24,701	-	-
Occupancy utilities	-	-	1,014	8,710	-	-
Travel and training	-	282	1,021	3,934	-	-
Food inventories	-	-	-	-	-	-
Other expenses	24,909	1	10,191	31,196	69,386	-
Indirect cost expense	10,819	26,252	4,648	59,032	-	180
In-kind expense	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>65,291</u>	<u>158,439</u>	<u>51,135</u>	<u>389,689</u>	<u>86,423</u>	<u>3,780</u>
NET CHANGES IN FUND BALANCES	-	-	-	-	-	-
FUND BALANCES, beginning of year	-	-	-	-	-	-
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Primary Government of the
Pueblo of Zuni
Combining Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Grants Fund
Year Ended December 31, 2021**

	Community Empowerment 440	ZECDC Program 442	CCDF CRRSA 446	Tero 448	Zuni Tribal Prevention Project 451	Teen Wellness Center 453
REVENUES						
Intergovernmental grants and contracts						
Federal	\$ -	\$ 2,941,897	\$ 167,990	\$ 36,886	\$ 266,181	\$ -
State	-	-	-	-	-	-
Other	245,123	-	-	-	-	10,123
Food commodities	-	-	-	-	-	-
In-kind	-	-	-	-	-	-
Interest and investment income	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Total revenues	<u>245,123</u>	<u>2,941,897</u>	<u>167,990</u>	<u>36,886</u>	<u>266,181</u>	<u>10,123</u>
EXPENDITURES						
Salaries	-	722,847	-	4,692	102,763	-
Fringe benefits and payroll taxes	-	95,754	-	572	23,414	7,411
Contractual services	57,945	67,578	-	10,415	58,127	-
Assistance payments	-	1,741,749	167,990	-	-	-
Occupancy utilities	-	16,952	-	791	-	-
Travel and training	-	2,818	-	-	12,902	-
Food inventories	-	-	-	-	-	-
Other expenses	176,498	118,380	-	20,416	34,502	2,712
Indirect cost expense	10,680	175,819	-	-	34,473	-
In-kind expense	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>245,123</u>	<u>2,941,897</u>	<u>167,990</u>	<u>36,886</u>	<u>266,181</u>	<u>10,123</u>
NET CHANGES IN FUND BALANCES	-	-	-	-	-	-
FUND BALANCES, beginning of year	-	-	-	-	-	-
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Primary Government of the
Pueblo of Zuni**

**Combining Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Grants Fund
Year Ended December 31, 2021**

	Optum Health 457	Community Health Programs 458	Healthy Lifestyles 459	Prevention for Community Wellness 460	Craft Project 467	CSBG Supplemental 471
REVENUES						
Intergovernmental grants and contracts						
Federal	\$ -	\$ 3,419,810	\$ 583,315	\$ -	\$ -	\$ 155,931
State	52,287	-	-	-	-	-
Other	-	-	-	33,627	23,107	-
Food commodities	-	-	-	-	-	-
In-kind	-	-	-	-	-	-
Interest and investment income	-	-	-	-	-	-
Other revenue	-	16,000	-	-	-	-
Total revenues	<u>52,287</u>	<u>3,435,810</u>	<u>583,315</u>	<u>33,627</u>	<u>23,107</u>	<u>155,931</u>
EXPENDITURES						
Salaries	-	1,772,692	261,779	20,122	17,282	81,971
Fringe benefits and payroll taxes	-	276,587	57,679	2,700	1,969	13,677
Contractual services	-	49,177	15,803	-	-	-
Assistance payments	-	-	-	-	-	-
Occupancy utilities	-	100,261	12,566	-	-	6,347
Travel and training	-	15,318	1,864	-	-	-
Food inventories	-	-	-	-	-	-
Other expenses	52,287	606,143	131,603	5,251	-	46,510
Indirect cost expense	-	493,391	82,237	5,554	3,856	7,426
In-kind expense	-	-	-	-	-	-
Capital outlay	-	122,241	19,784	-	-	-
Total expenditures	<u>52,287</u>	<u>3,435,810</u>	<u>583,315</u>	<u>33,627</u>	<u>23,107</u>	<u>155,931</u>
NET CHANGES IN FUND BALANCES	-	-	-	-	-	-
FUND BALANCES, beginning of year	-	-	-	-	-	-
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Primary Government of the
Pueblo of Zuni
Combining Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Grants Fund
Year Ended December 31, 2021**

	Foster Grandparent 473	Senior Companion 474	Families First Coronavirus - T6 476	Title VI Elderly 477	MIPPA 478	Caregivers Support 480
REVENUES						
Intergovernmental grants and contracts						
Federal	\$ 36,190	\$ 89,388	\$ 11,913	\$ 179,127	\$ 4,350	\$ 73,151
State	10,855	13,169	-	-	-	-
Other	-	-	-	-	-	-
Food commodities	-	-	-	-	-	-
In-kind	-	-	-	-	-	-
Interest and investment income	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Total revenues	<u>47,045</u>	<u>102,557</u>	<u>11,913</u>	<u>179,127</u>	<u>4,350</u>	<u>73,151</u>
EXPENDITURES						
Salaries	11,997	25,304	-	111,302	-	35,710
Fringe benefits and payroll taxes	1,648	2,634	-	13,014	4,181	4,983
Contractual services	-	-	-	-	-	-
Assistance payments	3,190	7,230	-	-	-	-
Occupancy utilities	-	3,272	-	7,606	-	8,229
Travel and training	-	-	-	-	-	-
Food inventories	-	-	-	-	-	-
Other expenses	25,343	56,889	9,939	17,525	169	12,108
Indirect cost expense	4,867	7,228	1,974	29,680	-	12,121
In-kind expense	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>47,045</u>	<u>102,557</u>	<u>11,913</u>	<u>179,127</u>	<u>4,350</u>	<u>73,151</u>
NET CHANGES IN FUND BALANCES	-	-	-	-	-	-
FUND BALANCES, beginning of year	-	-	-	-	-	-
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Primary Government of the
Pueblo of Zuni**

**Combining Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Grants Fund
Year Ended December 31, 2021**

	House Bill II 481	Adult Day Care 482	CARES Act - Title VI Nutrition Services 483	Tribal Victim Services 484	Assessing Elders 488	Elderly Services 489
REVENUES						
Intergovernmental grants and contracts						
Federal	\$ -	\$ -	\$ 9,098	\$ 22,600	\$ -	\$ -
State	234,692	84,881	-	-	-	7,852
Other	-	-	-	-	5,629	-
Food commodities	-	-	-	-	-	-
In-kind	-	-	-	-	-	-
Interest and investment income	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Total revenues	<u>234,692</u>	<u>84,881</u>	<u>9,098</u>	<u>22,600</u>	<u>5,629</u>	<u>7,852</u>
EXPENDITURES						
Salaries	67,126	55,572	-	13,026	4,322	-
Fringe benefits and payroll taxes	7,624	10,812	-	1,609	372	-
Contractual services	-	-	-	-	-	-
Assistance payments	-	-	-	-	-	-
Occupancy utilities	11,260	924	-	-	-	2,474
Travel and training	-	-	-	-	-	-
Food inventories	-	-	-	-	-	-
Other expenses	126,702	8,195	7,591	4,220	2	4,671
Indirect cost expense	21,980	9,378	1,507	3,745	933	707
In-kind expense	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>234,692</u>	<u>84,881</u>	<u>9,098</u>	<u>22,600</u>	<u>5,629</u>	<u>7,852</u>
NET CHANGES IN FUND BALANCES	-	-	-	-	-	-
FUND BALANCES, beginning of year	-	-	-	-	-	-
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Primary Government of the
Pueblo of Zuni
Combining Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Grants Fund
Year Ended December 31, 2021**

	EMS 510	Fire Department 512	Law Enforcement 513	COPS TRGP 514	Department of Corrections 515	Law Enforcement – BIA 516
REVENUES						
Intergovernmental grants and contracts						
Federal	\$ 314,070	\$ 181,626	\$ 2,972,564	\$ 102,138	\$ 1,956,193	\$ -
State	-	-	-	-	-	519
Other	-	-	6,072	-	-	-
Food commodities	-	-	-	-	-	-
In-kind	-	-	-	-	-	-
Interest and investment income	-	-	-	-	-	-
Other revenue	-	-	15,449	-	-	-
Total revenues	<u>314,070</u>	<u>181,626</u>	<u>2,994,085</u>	<u>102,138</u>	<u>1,956,193</u>	<u>519</u>
EXPENDITURES						
Salaries	213,509	131,924	1,819,040	-	1,011,597	519
Fringe benefits and payroll taxes	26,600	18,669	241,218	-	134,835	-
Contractual services	-	-	13,591	-	113,930	-
Assistance payments	-	-	-	-	-	-
Occupancy utilities	-	-	24,592	-	104,535	-
Travel and training	-	-	14,351	627	3,376	-
Food inventories	-	-	-	-	-	-
Other expenses	25,174	939	342,431	101,511	284,718	-
Indirect cost expense	48,787	30,094	483,866	-	303,202	-
In-kind expense	-	-	-	-	-	-
Capital outlay	-	-	54,996	-	-	-
Total expenditures	<u>314,070</u>	<u>181,626</u>	<u>2,994,085</u>	<u>102,138</u>	<u>1,956,193</u>	<u>519</u>
NET CHANGES IN FUND BALANCES	-	-	-	-	-	-
FUND BALANCES, beginning of year	-	-	-	-	-	-
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Primary Government of the
Pueblo of Zuni**

**Combining Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Grants Fund
Year Ended December 31, 2021**

	Law Enforcement Protection Fund 517	BIA CARES Act Fund 518	IHS Housing 526	IHS Utility 528	KSHI 534
REVENUES					
Intergovernmental grants and contracts					
Federal	\$ -	\$ 73,540	\$ 180,738	\$ 129,391	\$ -
State	14,666	-	-	-	-
Other	-	-	-	-	109,150
Food commodities	-	-	-	-	-
In-kind	-	-	-	-	-
Interest and investment income	-	-	-	-	-
Other revenue	-	-	-	-	-
Total revenues	<u>14,666</u>	<u>73,540</u>	<u>180,738</u>	<u>129,391</u>	<u>109,150</u>
EXPENDITURES					
Salaries	-	921	-	-	84,347
Fringe benefits and payroll taxes	-	104	-	-	10,495
Contractual services	-	-	-	-	-
Assistance payments	-	-	-	-	-
Occupancy utilities	-	-	-	-	3,184
Travel and training	-	-	-	-	-
Food inventories	-	-	-	-	-
Other expenses	14,666	63,070	180,738	-	11,124
Indirect cost expense	-	9,445	-	-	-
In-kind expense	-	-	-	-	-
Capital outlay	-	-	-	129,391	-
Total expenditures	<u>14,666</u>	<u>73,540</u>	<u>180,738</u>	<u>129,391</u>	<u>109,150</u>
NET CHANGES IN FUND BALANCES	-	-	-	-	-
FUND BALANCES, beginning of year	-	-	-	-	-
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Primary Government of the
Pueblo of Zuni
Combining Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Grants Fund
Year Ended December 31, 2021**

	KSHI - COVID Preparedness & Response <u>535</u>	Public Library Services <u>536</u>	NM Clean & Beautiful <u>612</u>	Environmental Protection Program <u>620</u>	Fish and Wildlife <u>655</u>
REVENUES					
Intergovernmental grants and contracts					
Federal	\$ 259,242	\$ 2,406	\$ -	\$ 60,790	\$ 16,976
State	-	20,656	9,900	-	-
Other	-	-	-	-	-
Food commodities	-	-	-	-	-
In-kind	-	-	-	-	-
Interest and investment income	-	-	-	-	-
Other revenue	-	-	-	-	-
Total revenues	<u>259,242</u>	<u>23,062</u>	<u>9,900</u>	<u>60,790</u>	<u>16,976</u>
EXPENDITURES					
Salaries	72,683	-	-	37,694	-
Fringe benefits and payroll taxes	7,159	-	-	4,909	-
Contractual services	400	-	-	-	-
Assistance payments	-	-	-	-	-
Occupancy utilities	-	-	89	2,249	1,475
Travel and training	384	-	-	175	1,145
Food inventories	-	-	-	-	-
Other expenses	135,661	23,062	9,811	5,655	11,532
Indirect cost expense	42,955	-	-	10,108	2,824
In-kind expense	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>259,242</u>	<u>23,062</u>	<u>9,900</u>	<u>60,790</u>	<u>16,976</u>
NET CHANGES IN FUND BALANCES	-	-	-	-	-
FUND BALANCES, beginning of year	-	-	-	-	-
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Primary Government of the
Pueblo of Zuni**

**Combining Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Grants Fund
Year Ended December 31, 2021**

	Zuni Victims 811	Tribal Courts 820	Zuni Tribal Court Child Support 822	Public Defender 824	Conflict Counsel 827
REVENUES					
Intergovernmental grants and contracts					
Federal	\$ 13,731	\$ 680,613	\$ 186,530	\$ 130,971	\$ 2,041
State	-	-	-	-	-
Other	-	-	-	-	-
Food commodities	-	-	-	-	-
In-kind	-	-	-	-	-
Interest and investment income	-	-	-	-	-
Other revenue	-	-	-	-	-
Total revenues	<u>13,731</u>	<u>680,613</u>	<u>186,530</u>	<u>130,971</u>	<u>2,041</u>
EXPENDITURES					
Salaries	4,402	453,797	107,188	113,574	-
Fringe benefits and payroll taxes	520	54,364	13,064	13,731	-
Contractual services	-	22,656	-	-	2,041
Assistance payments	-	-	-	-	-
Occupancy utilities	-	-	6,397	1,728	-
Travel and training	-	1,206	3,655	-	-
Food inventories	-	-	-	-	-
Other expenses	6,534	39,745	25,319	1,938	-
Indirect cost expense	2,275	108,845	30,907	-	-
In-kind expense	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>13,731</u>	<u>680,613</u>	<u>186,530</u>	<u>130,971</u>	<u>2,041</u>
NET CHANGES IN FUND BALANCES	-	-	-	-	-
FUND BALANCES, beginning of year	-	-	-	-	-
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Primary Government of the
Pueblo of Zuni
Combining Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Grants Fund
Year Ended December 31, 2021**

	Domestic Violence 843	Family Prevention 849	OVW Victim's Assistance 850	Combining Eliminations	Total
REVENUES					
Intergovernmental grants and contracts					
Federal	\$ -	\$ 27,765	\$ 358,319	\$ -	\$ 38,719,487
State	24,400	-	-	-	1,949,574
Other	-	-	-	-	544,092
Food commodities	-	-	-	-	99,675
In-kind	-	-	-	(230,607)	-
Interest and investment income	-	-	-	-	1,266,927
Other revenue	-	-	-	-	31,499
Total revenues	<u>24,400</u>	<u>27,765</u>	<u>358,319</u>	<u>(230,607)</u>	<u>42,611,254</u>
EXPENDITURES					
Salaries	20,028	17,981	229,235	-	10,719,763
Fringe benefits and payroll taxes	2,437	2,311	26,319	-	2,371,619
Contractual services	-	-	-	-	2,512,240
Assistance payments	-	68	-	-	12,422,180
Occupancy utilities	-	2,615	20,458	-	769,662
Travel and training	-	-	-	-	83,686
Food inventories	-	-	-	-	99,675
Other expenses	-	201	22,936	-	7,505,236
Indirect cost expense	1,935	4,589	59,371	-	2,886,374
In-kind expense	-	-	-	(230,607)	-
Capital outlay	-	-	-	-	2,204,240
Total expenditures	<u>24,400</u>	<u>27,765</u>	<u>358,319</u>	<u>(230,607)</u>	<u>41,574,675</u>
NET CHANGES IN FUND BALANCES	-	-	-	-	1,036,579
FUND BALANCES, beginning of year	-	-	-	-	159,911
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,196,490</u>

**Primary Government of the
Pueblo of Zuni**

**Combining Schedule of Net Position – Nonmajor Enterprise Funds
December 31, 2021**

	Water	Fish and Wildlife	Rock Quarry	Total
ASSETS				
Current assets				
Cash and cash equivalents	\$ 2,237,556	\$ 187,848	\$ 17,006	\$ 2,442,410
Receivables, net of allowances	134,959	3,520	-	138,479
Due from other funds	43,910	25	-	43,935
Total assets	\$ 2,416,425	\$ 191,393	\$ 17,006	\$ 2,624,824
LIABILITIES				
Current liabilities				
Accounts payable	\$ 27,677	\$ -	\$ -	\$ 27,677
NET POSITION				
Unrestricted	2,388,748	191,393	17,006	2,597,147
Total liabilities and net position	\$ 2,416,425	\$ 191,393	\$ 17,006	\$ 2,624,824

**Primary Government of the
Pueblo of Zuni
Combining Schedule of Revenues, Expenses, and Changes in
Net Position – Nonmajor Enterprise Funds
Year Ended December 31, 2021**

	<u>Water</u>	<u>Fish and Wildlife</u>	<u>Rock Quarry</u>	<u>Total</u>
OPERATING REVENUES				
Sales revenues	\$ 886,542	\$ 295,622	\$ -	\$ 1,182,164
OPERATING EXPENSES				
Salaries	388,240	107,098	-	495,338
Fringe benefits and payroll taxes	50,950	11,024	-	61,974
General operating costs	<u>419,504</u>	<u>70,832</u>	-	<u>490,336</u>
Total operating expenses	<u>858,694</u>	<u>188,954</u>	-	<u>1,047,648</u>
OPERATING INCOME (LOSS)	<u>27,848</u>	<u>106,668</u>	-	<u>134,516</u>
NONOPERATING REVENUES (EXPENSES)				
Interest income	<u>28</u>	<u>13</u>	-	<u>41</u>
CHANGES IN NET POSITION	27,876	106,681	-	134,557
NET POSITION, beginning of year	<u>2,360,872</u>	<u>84,712</u>	<u>17,006</u>	<u>2,462,590</u>
NET POSITION, end of year	<u>\$ 2,388,748</u>	<u>\$ 191,393</u>	<u>\$ 17,006</u>	<u>\$ 2,597,147</u>

**Primary Government of the
Pueblo of Zuni**

**Combining Schedule of Cash Flows – Nonmajor Enterprise Funds
Year Ended December 31, 2021**

	<u>Water</u>	<u>Fish and Wildlife</u>	<u>Rock Quarry</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 881,370	\$ 288,364	\$ -	\$ 1,169,734
Payments to other funds	(96,514)	-	-	(96,514)
Payments to suppliers	(411,716)	(70,832)	-	(482,548)
Payments to employees	(439,190)	(118,122)	-	(557,312)
Net cash flows from operating activities	<u>(66,050)</u>	<u>99,410</u>	<u>-</u>	<u>33,360</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and investment income	<u>28</u>	<u>13</u>	<u>-</u>	<u>41</u>
NET CASH AND CASH EQUIVALENTS	(66,022)	99,423	-	33,401
CASH AND CASH EQUIVALENTS, beginning of year	<u>2,303,578</u>	<u>88,425</u>	<u>17,006</u>	<u>2,409,009</u>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 2,237,556</u>	<u>\$ 187,848</u>	<u>\$ 17,006</u>	<u>\$ 2,442,410</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES				
Operating income (loss)	\$ 27,848	\$ 106,668	\$ -	\$ 134,516
Changes in operating assets and liabilities				
Accounts receivable	(5,172)	(3,520)	-	(8,692)
Accounts payable and accrued liabilities	7,788	-	-	7,788
Due to other funds	(96,514)	(3,738)	-	(100,252)
Net cash flows from operating activities	<u>\$ (66,050)</u>	<u>\$ 99,410</u>	<u>\$ -</u>	<u>\$ 33,360</u>

**Primary Government of the
Pueblo of Zuni
Schedule of Indirect Cost Pool
Year Ended December 31, 2021**

Salaries and fringe benefits	
Salaries and wages	\$ 2,826,628
Fringe benefits and payroll taxes	<u>359,983</u>
	<u>3,186,611</u>
Operating expenses	
Staff travel, training, and other costs	358,479
Professional fees and contractual services	323,832
Supplies	278,515
Telephone and other utilities	258,864
Office expenses	22,600
Property and liability insurance	15,350
Repairs and maintenance	<u>6,168</u>
	<u>1,263,808</u>
Depreciation	<u>42,539</u>
Total Indirect Cost Pool	<u>\$ 4,492,958</u>

ZUNI TRIBE

Revenue & Expenditures Details - CL Revenue & Expenditures - Unposted Transactions Included In Report

22 - Special Revenue Funds

260 - U.S. Dept. of Transportation

38300 - Zuni Transit - Operations

22 - FY 2022

From 10/1/2021 Through 9/8/2022

		Current Period Actual	Current YTD Actual	YTD Budget	YTD Budget Variance
		<u> </u>	<u> </u>	<u> </u>	
	Revenue				
40002	Revenue -Federal Grants Direct	9,266.00	9,266.00	219,915.00	(210,649.00)
	Total Revenue	<u>9,266.00</u>	<u>9,266.00</u>	<u>219,915.00</u>	(210,649.00)
	Expenditures				
61001	Salaries & Wages	0.00	0.00	62,316.00	62,316.00
61701	Workers Comp Insurance	0.00	0.00	852.00	852.00
61801	FICA ER	0.00	0.00	3,864.00	3,864.00
61802	FICA MED ER	0.00	0.00	904.00	904.00
61803	State Unemployment (SUTA)	0.00	0.00	170.00	170.00
61901	Employer Retire Contribution	0.00	0.00	1,869.00	1,869.00
61902	Life Insurance	0.00	0.00	784.00	784.00
61905	Vision Plan	0.00	0.00	117.00	117.00
64103	Motor Vehicle Operation	1,819.38	1,819.38	30,627.00	28,807.62
64105	Equipment Purchase - Non Cap	3,472.00	3,472.00	0.00	(3,472.00)
64309	Travel Expense	312.43	312.43	0.00	(312.43)
64704	Advertising	147.09	147.09	0.00	(147.09)
64709	Office Equip (non-capitalized)	2,229.76	2,229.76	0.00	(2,229.76)
70001	Administrative Indirect Cost	1,598.06	1,598.06	20,158.00	18,559.94
71912	Automobiles	0.00	0.00	98,254.00	98,254.00
	Total Expenditures	<u>9,578.72</u>	<u>9,578.72</u>	<u>219,915.00</u>	210,336.28
	Excess of Revenue Over (Under) Expenditures	<u>(312.72)</u>	<u>(312.72)</u>	<u>0.00</u>	(312.72)

ZUNI TRIBE

Revenue & Expenditures Details - CL Revenue & Expenditures - Unposted Transactions Included In Report

22 - Special Revenue Funds

260 - U.S. Dept. of Transportation

38304 - Zuni Transit - FTA CARES

21 - FY 2021

From 10/1/2021 Through 9/8/2022

	Current Period Actual	Current YTD Actual	YTD Budget	YTD Budget Variance	
	<u> </u>	<u> </u>	<u> </u>		
Revenue					
40005	Revenue - CARES Act	135,827.00	162,903.00	191,845.00	(28,942.00)
	Total Revenue	<u>135,827.00</u>	<u>162,903.00</u>	<u>191,845.00</u>	(28,942.00)
Expenditures					
61001	Salaries & Wages	72,975.66	78,648.62	61,028.00	(17,620.62)
61011	Overtime Wages	0.00	75.18	0.00	(75.18)
61701	Workers Comp Insurance	1,781.62	1,922.46	1,471.00	(451.46)
61801	FICA ER	4,524.49	4,880.87	3,784.00	(1,096.87)
61802	FICA MED ER	1,058.14	1,141.46	885.00	(256.46)
61803	State Unemployment (SUTA)	323.21	342.18	170.00	(172.18)
61901	Employer Retire Contribution	1,651.16	1,651.16	1,831.00	179.84
61902	Life Insurance	717.91	748.10	0.00	(748.10)
61904	Dental Insurance	28.06	84.18	0.00	(84.18)
61905	Vision Plan	234.44	234.44	0.00	(234.44)
62401	Contract Labor	0.00	0.00	10,000.00	10,000.00
64103	Motor Vehicle Operation	14,404.52	19,616.90	25,000.00	5,383.10
64104	Gasoline Purchases	7,582.32	7,582.32	0.00	(7,582.32)
64105	Equipment Purchase - Non Cap	0.00	3,724.45	0.00	(3,724.45)
64201	Building Maintenance & Operate	0.00	3,030.96	7,539.00	4,508.04
64302	Staff Training/Tuition/Reg Fee	0.00	0.00	2,850.00	2,850.00
64309	Travel Expense	1,223.31	1,223.31	2,000.00	776.69
64604	Property Insurance	0.00	0.00	4,000.00	4,000.00
64701	Office Supplies	618.99	1,971.04	2,000.00	28.96
64702	Computer Supplies	0.00	0.00	2,000.00	2,000.00
64707	Printing/Copying	447.91	447.91	0.00	(447.91)
64709	Office Equip (non-capitalized)	212.49	8,702.73	20,000.00	11,297.27
64801	Office Telephones	0.00	0.00	4,000.00	4,000.00
64802	Cellular/Mobile Communications	556.99	556.99	4,000.00	3,443.01
64901	Electricity	2,073.80	2,540.93	5,000.00	2,459.07
64903	Water	600.00	600.00	2,500.00	1,900.00
65321	Materials & Supplies	0.00	1,191.46	0.00	(1,191.46)
70001	Administrative Indirect Cost	17,997.87	26,172.55	31,787.00	5,614.45
	Total Expenditures	<u>129,012.89</u>	<u>167,090.20</u>	<u>191,845.00</u>	24,754.80
	Excess of Revenue Over (Under)	<u>6,814.11</u>	<u>(4,187.20)</u>	<u>0.00</u>	(4,187.20)
	Expenditures				

ZUNI TRIBE

Revenue & Expenditures Details - CL Revenue & Expenditures - Unposted Transactions Included In Report

22 - Special Revenue Funds

260 - U.S. Dept. of Transportation

38300 - Zuni Transit - Operations

00 - N/A

From 10/1/2021 Through 9/8/2022

		Current Period Actual	Current YTD Actual	YTD Budget	YTD Budget Variance
		<u> </u>	<u> </u>	<u> </u>	
Revenue					
40002	Revenue -Federal Grants Direct	0.00	21,175.00	30,690.00	(9,515.00)
49900	Revenue Adjustment	<u>4,795.84</u>	<u>(11,545.05)</u>	<u>0.00</u>	(11,545.05)
	Total Revenue	<u>4,795.84</u>	<u>9,629.95</u>	<u>30,690.00</u>	(21,060.05)
Expenditures					
61001	Salaries & Wages	1,643.05	13,591.77	21,124.00	7,532.23
61011	Overtime Wages	0.00	0.00	1,248.00	1,248.00
61701	Workers Comp Insurance	41.89	334.43	509.00	174.57
61801	FICA ER	101.86	842.68	1,310.00	467.32
61802	FICA MED ER	23.83	197.10	306.00	108.90
61803	State Unemployment (SUTA)	5.43	44.86	170.00	125.14
61901	Employer Retire Contribution	49.30	331.86	634.00	302.14
61902	Life Insurance	0.00	485.30	258.00	(227.30)
61905	Vision Plan	9.71	50.26	46.00	(4.26)
64103	Motor Vehicle Operation	0.00	3,069.83	0.00	(3,069.83)
64105	Equipment Purchase - Non Cap	0.00	5,205.85	0.00	(5,205.85)
64201	Building Maintenance & Operate	0.00	1,450.94	0.00	(1,450.94)
70001	Administrative Indirect Cost	<u>2,304.09</u>	<u>5,085.12</u>	<u>5,085.00</u>	(0.12)
	Total Expenditures	<u>4,179.16</u>	<u>30,690.00</u>	<u>30,690.00</u>	0.00
	Excess of Revenue Over (Under) Expenditures	<u>616.68</u>	<u>(21,060.05)</u>	<u>0.00</u>	(21,060.05)

ZUNI TRIBE

Revenue & Expenditures Details - CL Revenue & Expenditures - Unposted Transactions Included In Report

23 - State

260 - U.S. Dept. of Transportation

38300 - Zuni Transit - Operations

22 - FY 2022

From 10/1/2021 Through 9/8/2022

		Current Period Actual	Current YTD Actual	YTD Budget	YTD Budget Variance
		<u> </u>	<u> </u>	<u> </u>	
	Revenue				
40003	Revenue -State Grants Direct	116,526.81	116,526.81	215,000.00	(98,473.19)
	Total Revenue	<u>116,526.81</u>	<u>116,526.81</u>	<u>215,000.00</u>	(98,473.19)
	Expenditures				
61001	Salaries & Wages	85,757.28	85,757.28	122,381.00	36,623.72
61011	Overtime Wages	72.59	72.59	0.00	(72.59)
61701	Workers Comp Insurance	1,440.57	1,440.57	2,252.00	811.43
61801	FICA ER	5,321.46	5,321.46	7,588.00	2,266.54
61802	FICA MED ER	1,244.57	1,244.57	1,775.00	530.43
61803	State Unemployment (SUTA)	360.02	360.02	336.00	(24.02)
61901	Employer Retire Contribution	1,710.29	1,710.29	3,671.00	1,960.71
61902	Life Insurance	1,205.58	1,205.58	1,691.00	485.42
64103	Motor Vehicle Operation	10,048.18	10,048.18	14,500.00	4,451.82
64104	Gasoline Purchases	33,054.79	33,054.79	20,000.00	(13,054.79)
64309	Travel Expense	0.00	0.00	1,502.50	1,502.50
65319	Uniforms	2,194.79	2,194.79	3,679.50	1,484.71
70001	Administrative Indirect Cost	25,912.20	25,912.20	35,624.00	9,711.80
71901	Computer/Software	4,399.12	4,399.12	0.00	(4,399.12)
	Total Expenditures	<u>172,721.44</u>	<u>172,721.44</u>	<u>215,000.00</u>	42,278.56
	Excess of Revenue Over (Under) Expenditures	<u>(56,194.63)</u>	<u>(56,194.63)</u>	<u>0.00</u>	(56,194.63)

ZUNI TRIBE

Revenue & Expenditures Details - CL Revenue & Expenditures - Unposted Transactions Included In Report

23 - State

260 - U.S. Dept. of Transportation

38301 - Zuni Transit - Admin

22 - FY 2022

From 10/1/2021 Through 9/8/2022

	<u>Current Period Actual</u>	<u>Current YTD Actual</u>	<u>YTD Budget</u>	YTD Budget Variance	
Revenue					
40002	Revenue -Federal Grants Direct	0.00	0.00	83,514.82	(83,514.82)
	Total Revenue	<u>0.00</u>	<u>0.00</u>	<u>83,514.82</u>	(83,514.82)
Expenditures					
61001	Salaries & Wages	52,559.26	52,559.26	44,700.00	(7,859.26)
61701	Workers Comp Insurance	89.65	89.65	81.00	(8.65)
61801	FICA ER	3,258.70	3,258.70	2,771.00	(487.70)
61802	FICA MED ER	762.10	762.10	648.00	(114.10)
61803	State Unemployment (SUTA)	114.82	114.82	85.00	(29.82)
61901	Employer Retire Contribution	1,576.72	1,576.72	1,341.00	(235.72)
61902	Life Insurance	687.45	687.45	725.00	37.55
61903	Medical Insurance	873.32	873.32	1,164.00	290.68
61904	Dental Insurance	231.82	231.82	269.00	37.18
61905	Vision Plan	52.56	52.56	58.00	5.44
64201	Building Maintenance & Operate	0.00	0.00	3,727.00	3,727.00
64301	Dues & Subscriptions	0.00	0.00	400.00	400.00
64302	Staff Training/Tuition/Reg Fee	580.00	580.00	0.00	(580.00)
64309	Travel Expense	591.90	591.90	1,200.00	608.10
64602	Automobile Insurance	5,344.00	5,344.00	5,653.97	309.97
64604	Property Insurance	115.20	115.20	2,800.00	2,684.80
64701	Office Supplies	729.75	729.75	1,614.00	884.25
64706	Postage/Shipping	19.69	19.69	320.00	300.31
64707	Printing/Copying	49.40	49.40	360.00	310.60
64901	Electricity	902.47	902.47	960.00	57.53
64903	Water	0.00	0.00	800.00	800.00
70001	Administrative Indirect Cost	12,452.25	12,452.25	13,837.85	1,385.60
	Total Expenditures	<u>80,991.06</u>	<u>80,991.06</u>	<u>83,514.82</u>	2,523.76
	Excess of Revenue Over (Under) Expenditures	<u>(80,991.06)</u>	<u>(80,991.06)</u>	<u>0.00</u>	(80,991.06)



Imagery ©2018 DigitalGlobe, NMRGIS, USDA Farm Service Agency, Map data ©2018 Google 1000 ft

EXPRESS DM

Zuni Buttes South - Google Maps



Imagery ©2018 DigitalGlobe, NMRGIS, USDA Farm Service Agency, Map data ©2018 Google 1000 ft

Indian Service Rta 125

Pine Hill Market

Pine Hill Behavioral Health

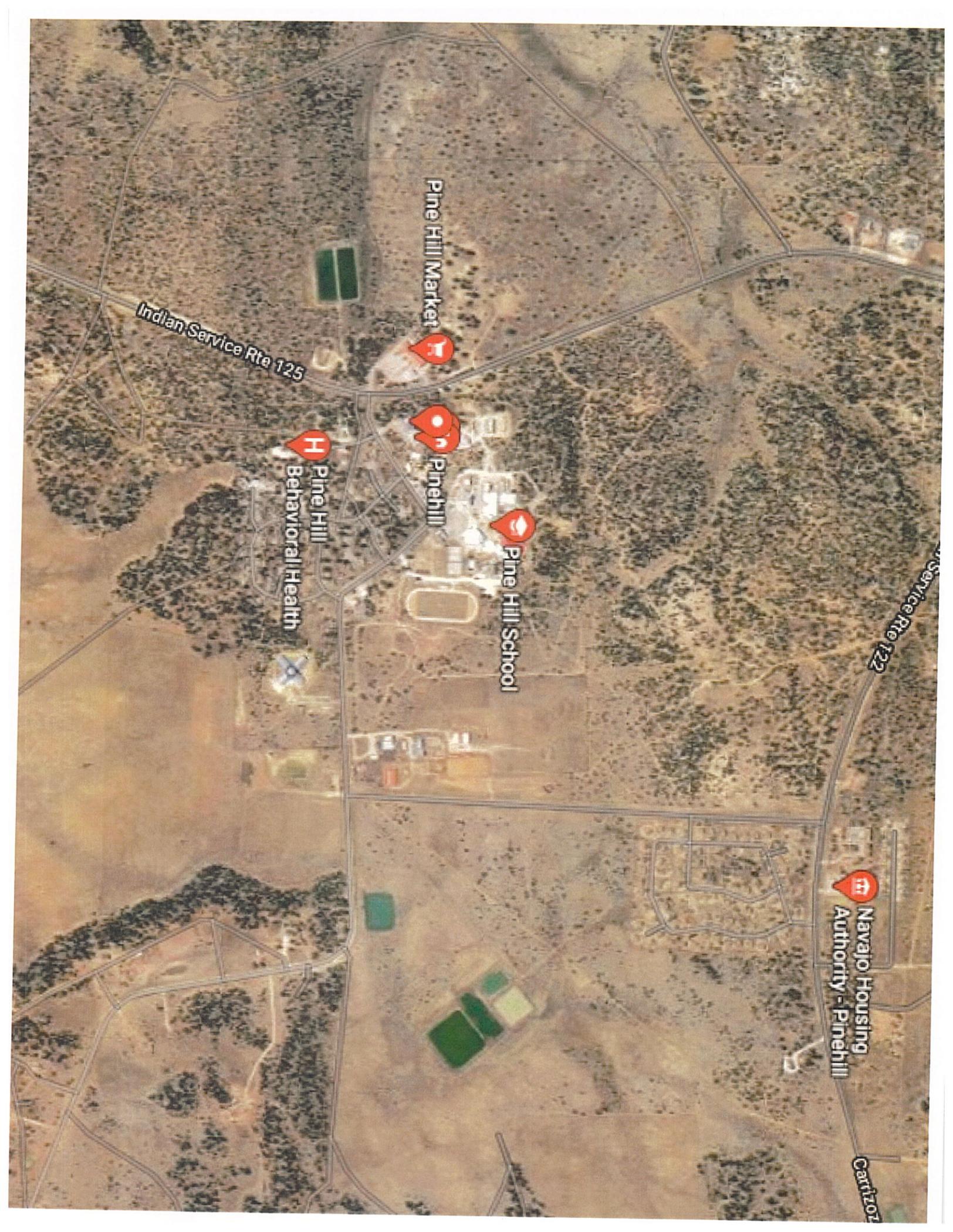
Pinehill

Pine Hill School

Service Rte 122

Navajo Housing Authority - Pinehill

Cartlot







**PUEBLO OF ZUNI
POPULATION BREAKDOWN
INCLUDES ZUNI TRIBAL MEMBERS LOCATED OFF RESERVATION
AS OF APRIL 11, 2022**

Enrollment			Zuni Reservation	6464.826.92 Acres
Age	Gender	Subtotals	Includes all trust lands in Arizona and New Mexico lands (Number derived from Conservation Office)	726.29 Square Miles
0 to 5	M	174		
	F	162		
6 to 10	M	369		
	F	375		
11 to 15	M	536		
	F	501		
16 to 20	M	479		
	F	436		
21 to 25	M	420		
	F	371		
26 to 30	M	491		
	F	562		
31 to 35	M	568		
	F	495		
36 to 40	M	463		
	F	465		
41 to 45	M	386		
	F	384		
46 to 50	M	366		
	F	427		
51 to 55	M	391		
	F	413		
56 to 60	M	386		
	F	414		
61 to 65	M	297		
	F	337		
66 to 70	M	454		
	F	279		
71 to 75	M	97		
	F	199		
75 to 110	M	170		
	F	333		
TOTAL		12,200	Total Tribal Enrollment	12,200
			Other Indians	152
			(Number derived from the Labor Force Report 2009)	
			Zuni Indians not enrolled yet	751
			(Number derived from the monthly Santa Fe Birth Listings)	
			Non-Indians	320
			White	72
			African American	6
			Asian/Pacific Islanders	17
			Other Race	61
			Hispanic	164
				<u>320</u>
			(Total from 2010 U.S. Census Bureau)	
			Grand Total Zuni Population	13,423



Val R. Panteah Sr.
Governor

Carleton R. Bowekaty
Lt. Governor

Virginia R. Chavez
Head Councilwoman

Vacant
Councilperson

PUEBLO OF ZUNI

P. O. Box 339
Zuni, New Mexico 87327
1203-B NM State Hwy 53
Phone: (505) 782-7022
Fax: (505) 782-7202
www.ashiwi.org

505-782-7000 MAIN

Arlen P. Quetawki, Sr.
Councilman

Eric Bobelu
Councilman

Ricky R. Penketewa, Sr.
Councilman

Arden Kucate
Councilman

Officially known as the Zuni Tribe of the Zuni Indian Reservation

August 8, 2022

Gallup Express Transit System
1900 Warehouse LN
Gallup NM, 87301

Dear Transit Provider,

This is to notify you that the Pueblo of Zuni is applying for Federal Financial assistance under the New Mexico Department of Transportation Section 5311 which provides administrative, operating and capital funds for public transportation service programs.

Service provided by the Pueblo of Zuni A:Shiwi Transit are as follows:

1. Deviated fixed-route service for the Pueblo of Zuni community which is fare free
2. A fixed-route service which commutes to Gallup, New Mexico four time per day
3. Hour of operation are from 6:30a.m. to 6:00 p.m. Monday through Friday
4. The Pueblo of Zuni A:Shiwi Transit hopes to expand our transportation service into Cibola County.

The propose of this letter is to advise you of our intent to apply for available funds under Section 5311 and in do so we hope that our public transportation service does not duplicate service within the same geographic area but rather provides similar service to meet the needs or our patrons.

If you believe your public transportation service can provide all or part of the services listed above or if you have any objections to the proposed service. Please contact our office in writing within ten (10) days upon receipt of this letter. You letter should address your specific objections or counter proposal.

Please address your letter to: Todd Naktewa, Transit Manager Pueblo of Zuni A:Shiwi Transit P.O. Box 339 Zuni New Mexico 87327

If you we further assistance in this matter please contact New Mexico Department of Transportation Transit and Rail Division at P.O. 1149 Santa Fe, New Mexico 87504

If you should have additional question, please feel free to contact our office at (505 782-7288).

Sincerely,

A handwritten signature in black ink, appearing to read "Todd Naktewa".

Todd Naktewa, Transit Manager
Pueblo of Zuni A:Shiwi Transit



Val R. Panteah Sr.
Governor

Carleton R. Bowekaty
Lt. Governor

Virginia R. Chavez
Head Councilwoman

Vacant
Councilperson

PUEBLO OF ZUNI

P. O. Box 339
Zuni, New Mexico 87327
1203-B NM State Hwy 53
Phone: (505) 782-7022
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505-782-7000 MAIN

Arlen P. Quetawki, Sr.
Councilman

Eric Bobelu
Councilman

Ricky R. Penketewa, Sr.
Councilman

Arden Kucate
Councilman

Officially known as the Zuni Tribe of the Zuni Indian Reservation

August 8, 2022

Navajo Nation Transit System
P.O. Drawer 1330
Windowrock, AZ 86515

Dear Transit Provider,

This is to notify you that the Pueblo of Zuni is applying for Federal Financial assistance under the New Mexico Department of Transportation Section 5311 which provides administrative, operating and capital funds for public transportation service programs.

Service provided by the Pueblo of Zuni A:Shiwi Transit are as follows:

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4. The Pueblo of Zuni A:Shiwi Transit hopes to expand our transportation service into Cibola County.

The propose of this letter is to advise you of our intent to apply for available funds under Section 5311 and in do so we hope that our public transportation service does not duplicate service within the same geographic area but rather provides similar service to meet the needs or our patrons.

If you believe your public transportation service can provide all or part of the services listed above or if you have any objections to the proposed service. Please contact our office in writing within ten (10) days upon receipt of this letter. You letter should address your specific objections or counter proposal.

Please address your letter to: Todd Naktewa, Transit Manager Pueblo of Zuni A:Shiwi Transit P.O. Box 339 Zuni New Mexico 87327

If you we further assistance in this matter please contact New Mexico Department of Transportation Transit and Rail Division at P.O. 1149 Santa Fe, New Mexico 87504

If you should have additional question, please feel free to contact our office at (505 782-7288).

Sincerely,

A handwritten signature in black ink, appearing to read "Todd Naktewa".

Todd Naktewa, Transit Manager
Pueblo of Zuni A:Shiwi Transit



**ZUNI TRIBAL COUNCIL
ZUNI TRIBE
ZUNI, NEW MEXICO**

AUGUST 11, 2022

RESOLUTION NO: M145 2022-A0114

WHEREAS, the Zuni Tribal Council consisting of the Governor, Lieutenant Governor, and six Tenientes is declared to be the legislative authority of the Pueblo of Zuni by Article V, Section I of the constitution of the Zuni Tribe; and

WHEREAS, the Zuni Tribal Council, pursuant to Article VI, Section 1(d) and (h) of the Constitution of the Zuni Tribe, holds the authority to represent the Tribe and act in all matters that concern the welfare of the Tribe; and

WHEREAS, the Zuni Tribal Council actively pursues and participates with the Federal and/or State Governments on matters related to transportation operation, planning, construction or transit services such as capital purchases for the Zuni community members and surrounding areas; and

WHEREAS, the Pueblo of Zuni A:Shiwi Transit first established by Section 5311 and whereas modified under Section 20010 of MAP-21, Public Law 112-141 and codified at 49 U.S.C. 5311 (j) provides funding for public transportation on Indian Reservations; and,

WHEREAS, the Zuni Tribal Council was informed by the submission of a letter of intent to apply for Section 5311 funds through the New Mexico Department of Transportation Transit and Rail Division for fiscal year 2024 (FY24);

NOW, THEREFORE, BE IT RESOLVED, that the Zuni Tribal Council desires to plan, start-up and operate its local transit services for the Zuni Community members, utilizing obligated funds from the New Mexico Department of Transportation and Rail Division;

BE IT FURTHERRESLOVED, the Zuni Tribal Council hereby supports the creation of the Zuni Public Transit System and is willing to provide a local match of 20% (\$115,000.00) out of \$575,00.00 from the Tribal Transportation Program under the Federal Highway Administration for the requirements of submitting the (FY23) Section 5311 application to the State of New Mexico

BE IT FINALLY RESOLVED, that the Zuni Tribal Council hereby authorizes the Governor to sign into contract agreements with the Federal Transit Authority and/or the New Mexico Department of Transportation Transit and Rail Division for the proposes of administering and providing oversight for the Zuni Tribe's transit program.

Zuni Tribal Council:

Val R. Panteah, Sr. Governor	<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Opposed	<input type="checkbox"/> Abstained	<input type="checkbox"/> Absent
Carleton R. Bowekaty, Lt. Governor a/	<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Opposed	<input type="checkbox"/> Abstained	<input type="checkbox"/> Absent
Virginia R. Chavez, Head Councilwoman a/	<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Opposed	<input type="checkbox"/> Abstained	<input type="checkbox"/> Absent
Vacant, Councilman	<input type="checkbox"/> Approved	<input type="checkbox"/> Opposed	<input type="checkbox"/> Abstained	<input type="checkbox"/> Absent
Arlen P. Quetawki, Sr., Councilman	<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Opposed	<input type="checkbox"/> Abstained	<input type="checkbox"/> Absent
Eric Bobelu, Councilman	<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Opposed	<input type="checkbox"/> Abstained	<input type="checkbox"/> Absent
Ricky P. Penketewa, Sr., Councilman	<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Opposed	<input type="checkbox"/> Abstained	<input type="checkbox"/> Absent
Arden Kucate, Councilman	<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Opposed	<input type="checkbox"/> Abstained	<input type="checkbox"/> Absent

Note: a/ Voted at Tribal Chambers b/ Voted Telephonic by Call-in



**ZUNI TRIBAL COUNCIL
ZUNI TRIBE
ZUNI, NEW MEXICO**

AUGUST 11, 2022

RESOLUTION NO: M145 2022-A0114

WHEREAS, the Zuni Tribal Council consisting of the Governor, Lieutenant Governor, and six Tenientes is declared to be the legislative authority of the Pueblo of Zuni by Article V, Section I of the constitution of the Zuni Tribe; and

WHEREAS, the Zuni Tribal Council, pursuant to Article VI, Section 1(d) and (h) of the Constitution of the Zuni Tribe, holds the authority to represent the Tribe and act in all matters that concern the welfare of the Tribe; and

WHEREAS, the Zuni Tribal Council actively pursues and participates with the Federal and/or State Governments on matters related to transportation operation, planning, construction or transit services such as capital purchases for the Zuni community members and surrounding areas; and

WHEREAS, the Pueblo of Zuni A:Shiwi Transit first established by Section 5311 and whereas modified under Section 20010 of MAP-21, Public Law 112-141 and codified at 49 U.S.C. 5311 (j) provides funding for public transportation on Indian Reservations; and,

WHEREAS, the Zuni Tribal Council was informed by the submission of a letter of intent to apply for Section 5311 funds through the New Mexico Department of Transportation Transit and Rail Division for fiscal year 2024 (FY24);

NOW, THEREFORE, BE IT RESOLVED, that the Zuni Tribal Council desires to plan, start-up and operate its local transit services for the Zuni Community members, utilizing obligated funds from the New Mexico Department of Transportation and Rail Division;

BE IT FURTHERRESLOVED, the Zuni Tribal Council hereby supports the creation of the Zuni Public Transit System and is willing to provide a local match of 20% (\$115,000.00) out of \$575,00.00 from the Tribal Transportation Program under the Federal Highway Administration for the requirements of submitting the (FY23) Section 5311 application to the State of New Mexico

BE IT FINALLY RESOLVED, that the Zuni Tribal Council hereby authorizes the Governor to sign into contract agreements with the Federal Transit Authority and/or the New Mexico Department of Transportation Transit and Rail Division for the proposes of administering and providing oversight for the Zuni Tribe's transit program.

Zuni Tribal Council:

Val R. Panteah, Sr. Governor	<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Opposed	<input type="checkbox"/> Abstained	<input type="checkbox"/> Absent
Carleton R. Bowekaty, Lt. Governor a/	<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Opposed	<input type="checkbox"/> Abstained	<input type="checkbox"/> Absent
Virginia R. Chavez, Head Councilwoman a/	<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Opposed	<input type="checkbox"/> Abstained	<input type="checkbox"/> Absent
Vacant, Councilman	<input type="checkbox"/> Approved	<input type="checkbox"/> Opposed	<input type="checkbox"/> Abstained	<input type="checkbox"/> Absent
Arlen P. Quetawki, Sr., Councilman	<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Opposed	<input type="checkbox"/> Abstained	<input type="checkbox"/> Absent
Eric Bobelu, Councilman	<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Opposed	<input type="checkbox"/> Abstained	<input type="checkbox"/> Absent
Ricky P. Penketewa, Sr., Councilman	<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Opposed	<input type="checkbox"/> Abstained	<input type="checkbox"/> Absent
Arden Kucate, Councilman	<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Opposed	<input type="checkbox"/> Abstained	<input type="checkbox"/> Absent

Note: a/ Voted at Tribal Chambers b/ Voted Telephonic by Call-in



Pueblo of Zuni A:Shiwi Transit Program Justification

Goals and Objectives:

To develop and maintain a successful transit system for the Pueblo of Zuni, A:Shiwi transit must

1. Develop a strategic plan that includes input from all stake holders
2. Develop policies and procedures that will ensure the success of the transit program
3. Ensure that there is proper oversight and that all performance measures are evaluated
4. Develop safety and security procedures and protocols that are in line with the NMDOT & FTA guidelines

To obtain and maintain proper financing for the success of the transit program

1. Make use of all funding sources available for rural and tribal transit programs
2. There will be measures in place to ensure proper financial accountability
3. Continuously improve the cost efficiency of the transit service

To increase ridership by 10% margin for every year over the next three years

1. Create a successful marketing plan
2. Continually improve the process and productivity of the transit system
3. Make every effort to understand and fulfill the needs of the community and customers
4. Expand service to neighboring communities in McKinley County and Cibola County
5. Continuously evaluate customer service and ridership retention levels
6. Implement an employee retention plan

A successful coordination of service with other providers in the area

1. Explore the option with Navajo Nation Transit to provide transit service I rural surrounding area
2. Work with Gallup Express, Navajo Transit System & Rocking' 66 Express management to coordinate services, expand routes to service rural communities in need of public transportation.
3. Understand the goals and objectives of the NMDOT Rail and Rural Transit' long range transit plan for the region.

The Pueblo of Zuni has had in increase in ridership since its October 2017 launch. The demand of needed public transportation has increased ridership within Pueblo of Zuni by 38% by the end of FY 2024. Working effective with other 5311 grantee within the surrounding area would prove a benefit to not only for our transit program but also serve as an important need service of transportation.

Pueblo of Zuni

A:Shiwi Transit Program

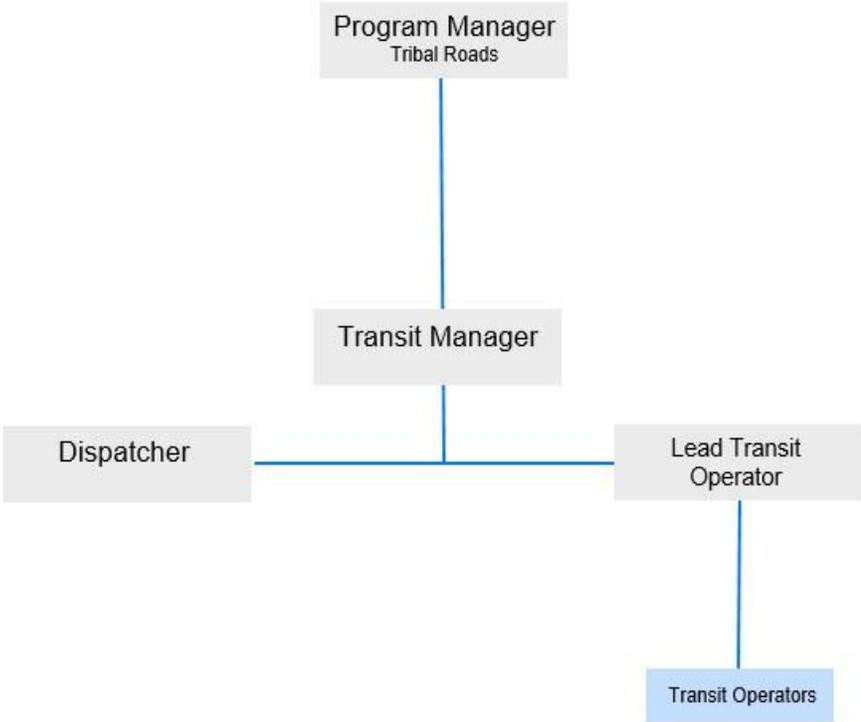


Operation Profile

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**Pueblo of Zuni A:Shiwi Transit
Organization Chart**



Mission Statement:

The mission for the Pueblo of Zuni A:Shiwi Transit is to provide a safe, reliable, courteous and cost-effective transit service to all our customers, along with providing ongoing and long-term transportation planning and route expansion for the Pueblo of Zuni and surrounding areas.

Goals and Objectives:

- A. To develop and maintain a successful transit system for the Pueblo of Zuni A:Shiwi transit.
 - 1. Develop a strategic plan that includes input from all stake holders
 - 2. Develop policies and procedures that will ensure the success of the transit program
 - 3. Ensure that there is proper oversight and that all performance measures are evaluated
 - 4. Develop safety and security procedures and protocols that are in line with the NMDOT & FTA guidelines

B. To obtain and maintain proper financing for the success of the transit program

1. Make use of all funding sources available for rural and tribal transit programs
2. There will be measures in place to ensure proper financial accountability
3. Continuously improve the cost efficiency of the transit service

C. To increase ridership by a 10% margin each year over the next three years

1. Create a successful marketing plan
2. Continually improve the process and productivity of the transit system
3. Make every effort to understand and fulfill the needs of the community and customers
4. Expand service to neighboring communities in McKinley County and Cibola County
5. Continuously evaluate customer service and ridership retention levels
6. Implement an employee retaliation plan

D. Coordinate services with other providers in the area

1. Explore the option with Navajo Nation Transit to provide transit service I rural surrounding area
2. Work with Gallup Express & Carrot Express management to coordinate services, expand routes to service rural communities in need of public transportation.
3. Understand the goals and objectives of the NMDOT Rail and Rural Transit' long range transit plan for the region.

Description of Transit Program

Service Area

The Pueblo of Zuni A:Shiwi Transit provides a deviated fixed-route public transportation system serving the Pueblo of Zuni and surrounding areas.

A:Shiwi Transit also provides a commuter service along Highway 602 North of Zuni into Gallup 4 times a day which comes together with Gallup Express and Navajo Transit to transfer to other routes within McKinley County.

Route Design

The Pueblo of Zuni A:Shiwi Transit system will consist of three routes.

Deviated Fixed-Route

- Local Route – which serves the Highway 53 and Route 301.
- Express Local Route - will serve the outer sections of the Pueblo of Zuni currently not served by the systems Local Route.
- Gallup Route – will consist of steps which connects people to employment centers, educational centers and community services locations, this route has created opportunities for people who might otherwise have them. The Pueblo of Zuni routes will follow a scheduled fixed route system.

Deviation Service

- Route deviation service is a conventional fixed route service that may deviate from the route alignment to serve destinations within a prescribed distance $\frac{1}{4}$ mile if the route.

Schedule

Days of Operation:	Monday thru Friday
Holidays (non-operating days):	New Years, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, Christmas Day, Pueblo of Zuni Tribal recognized Federal and Cultural holidays.
Office Hours:	8:00am – 12:00pm and 1:00pm – 5:00pm Monday thru Friday
Telephone Number:	(505) 782-7288
Transit Service Hours:	6:00am to 6:30pm

Fare Structure

Zuni Local Route:	Free
Gallup Fares:	
One Way	\$3.00
Daily Pass	\$5.00
Weekly Pass:	\$20.00
Monthly Pass:	\$50.00
Children under 5 and Veterans:	Free

Fare are set and approved by The Pueblo of Zuni Governor and Elected Council.

Advertising/Marketing:

- Buses are painted uniformly
- Buses have Pueblo of Zuni Tribal Seals and A:Shiwi Transit Logos
- Schedules available in numerous locations throughout community
- Route Information announcements broadcasted on KSHI Radio station and KXXI Gallup Radio
- New Rider Training Program offered to community members

Transit Employees

Title and Job Description

Transit Manager: provides direct supervision and management of all transportation related services for the day-to-day operations of the Transit Program which include scheduling of preventive maintenance, daily operation and maintaining information on the number of trips provided and individuals served along with fiscal management of services provided. This employee also maintains financial information on the cost of transportation services and related functions.

Dispatcher: Under the supervision of the Transit Manager, the dispatcher will respond to calls for service, identify and dispatch appropriate service, gather and relay pertinent information, document calls and responses. All duties performed by the dispatcher shall be in accordance with Pueblo of Zuni A:Shiwi Transit Dispatcher job description.

Transit Lead Operator: Under the supervision of the Transit Manager. Lead Operator should perform all the duties of a Transit Driver. Will also perform new-hire training and refresher training, assist in special projects and reports alongside the Transit Manager. All other duties performed by the Transit Lead Operator shall be in accordance with the Pueblo of Zuni A:Shiwi Transit Lead Operator job description.

Transit Driver: Under the Supervision of the Transit Manager, the Transit Driver should provide safe, courteous, on-time transportation to the general public within The Pueblo of Zuni and surrounding McKinley and Cibola counties, adhere to all traffic regulates, provide verbal and written information to the public regarding routes and schedule, transfer points, communicate and assist passenger's professional

Appearance of Conduct

Employees of the Pueblo of Zuni A:Shiwi Transit have contact with the general public and as such are required to adhere to the following:

- Demonstrate regular and reliable attendance
- Identification cards must be worn by the all transit staff at all times.
- Work well with others and participate fully in a team orient environment
- Staff are not permitted to wear shirts with statements and other artwork that can be construed as offensive. Foot apparel must be sturdy and safe for the operation of organizational vehicles. Flip flops, high heels and other fashion types of footwear are not allowed. Clothing must be in good repair and clean
- Project positive support of their department and all POZ organizations at all times.
- All employees are expected to perform duties in accordance with the policies for professional conduct established by the Pueblo of Zuni.

- All employees will be required to sign the code of ethics and conduct themselves in accordance with the policy contained therein.

Qualified Transit Employees

The employees operating vehicles for the Pueblo of Zuni A:Shiwi Transit are hired as transit drivers, along with dispatchers and supervisory transit staff. Pueblo of Zuni A:Shiwi Transit program is committed on employing the most qualified and capable staff possible and as such will complete the following procedures:

- Hiring Procedures – The Pueblo of Zuni has established a computerized application process through the Pueblo of Zuni Human Resources website. Applications are reviewed and rated by the Pueblo of Zuni Human Resources Staffing Specialist.
- Interview- The Human Resources Department shall arrange for the interview of qualified candidates. The interview panel will be made up of the direct supervisor for the position, a manager or designee from the same program and a peer from another program.
- Criminal Background screening – Each candidate will be required to sign an authorization to permit a background investigation, which at a minimum will include past employment, criminal history, motor vehicle records and tribal courts records check. The failure to authorize the background investigation shall make the employee or applicant ineligible for employment
- Valid Driver License Check – The Pueblo of Zuni has established policy and procedures to perform driver’s license monitoring through a secure State of New Mexico Department of Motor Vehicle website annually.

Training

All employees performing driving duties for the Pueblo of Zuni A:Shiwi Transit must complete training within the first six months of employment and updates as required by the State of New Mexico Department of Transportation. To ensure this, the transit program will maintain a trainer responsible for ensuring the timely training for all service staff. A training log will be maintained in the personnel file for the employee showing completion of all required training.

All drivers of the organization will complete the following

:

- a.** First Aid and CPR.
- b.** Defensive driving.
- c.** Emergency evacuations.
- d.** Passenger relations
- e.** Safety and security policies of the organization
- f.** Special needs populations.
- g.** Customer Service
- h.** Crisis Management
- i.** Safety policies and Procedures of Pueblo of Zuni A:Shiwi Transit include:
 - a.** Driver orientation
 - b.** Emergency medical treatment
 - c.** Vehicle operations
- j.** New hire training as required by the New Mexico Department of Transportation
- k.** Wheelchair and lift and tie-down operations
 - a.** Wheelchair Loading
 - b.** Securing the Wheelchair

- c. Securing the occupant
- d. Wheelchair unloading

Drug and Alcohol Program

The Pueblo of Zuni A:Shiwi Transit requires the testing of employees who perform safety sensitive functions, as defined in 49 CFR Part 655.

The following six types of testing are required:

1. Pre-employment
2. Random
3. Post-accident
4. Reasonable suspicion
5. Return-to-duty
6. Follow-up

Safety-sensitive employees of the Pueblo of Zuni A:Shiwi Transit are tested for marijuana, cocaine, phencyclidine, amphetamines, Methamphetamine, Ecstasy, Acetylmorphine hydrocodone, **Oxycontin** oxycodone, hydromorphone, oxymorphone before performing safety-sensitive functions.

Safety sensitive employees of The Pueblo of Zuni A:Shiwi Transit are also tested randomly for Marijuana, Cocaine, Phencyclidine, Amphetamines, Methamphetamine, Ecstasy, Acetylmorphine Hydrocodone, **Oxycontin**, Oxycodone, Hydromorphone, Oxymorphone and Alcohol. Currently, random selections are made on a quarterly basis and employees tested at a minimum rate of 25 percent of the safety sensitive pool annually for drugs and 10 percent annually for alcohol.

Safety Sensitive Employees are:

- a. Transit Drivers
- b. Transit Dispatcher
- c. Transit Manager

Complete definition of these testing standards and the process for testing are identified within the Pueblo of Zuni A:Shiwi Transit Drug and Alcohol policy

Vehicle Fleet & Preventive Maintenance

Vehicles – The current listing of vehicles operated by Pueblo of Zuni A:Shiwi Transit

#	Unit #	Year	Make/Model	Category	Vin #	Mileage	# of Seats	Finding Source	NMDOT Lien?
5	Z-05	2017	Ford E350	Light-Duty	1FDEE3FS9HDC46286	13946	12	5311 FY17	Yes
6	Z-06	2017	Ford E350	Light-Duty	1FDEE3FS4HDC46101	12666	12	5311 FY17	Yes
7	Z-07	2019	Ford E450	Medium-Duty	1FD FE4FS1KDC27670	37584	20	5311 FY20	Yes
8	Z-08	2019	Ford E450	Medium-Duty	1FD FE4FS5KDC27669	62451	20	5311 FY20	Yes
9	Z-09	2022	F. line r Startrans	Medium-Duty	4UZADRFDXMCMS0811	5874	38	FTA Formula	No

The Pueblo of Zuni A:Shiwi Transit maintains its equipment in a clean, safe and mechanically sound condition and follows manufacturer minimum requirements. Specific vehicle maintenance schedules procedures have been developed for use.

Preventive maintenance inspections are scheduled monthly; these procedures are attached as Appendix A

Maintenance Schedules

The Pueblo of Zuni A:Shiwi Transit requires its vehicles to undergo a considerable amount of preventive maintenance and prolonging the useful life each vehicle. Proper maintenance of all transit vehicles is key to protecting our investment therefore, a written maintenance plan has been implemented the each Pueblo of Zuni A:Shiwi Transit vehicle.

Such plan describes a system of periodic inspections and preventive maintenance to be performed at certain defined intervals.

For vehicles under warranty, the Pueblo of Zuni A:Shiwi Transit will typically require the dealer which the vehicle was purchase to perform all needed warranty repairs.

The following tables outline the maintenance schedules conducted by the Pueblo of Zuni A:Shiwi Transit, can are attached as Appendix B

Vehicle Replacement – The organization will maintain all vehicles in operational status as long as possible. In order to plan for vehicle replacement on a regular schedule, the following criteria will be used to plan such replacement and each vehicle will be evaluated no less than annually for potential or needed replacement

Each vehicle will be titled to the Pueblo of Zuni to ensure the ability to obtain insurance. The NMDOT will be listed as the lien holder on the title for all vehicles purchased with funds administered by NMDOT. The NMDOT will remain the lien holder on the title to any vehicles purchased with FTA funds until its final disposition. Under normal circumstances, NMDOT will only consider disposition of a vehicle in any category that has met the minimum useful life benchmark (ULB) either years or miles (which ever happens first) and if vehicles are no longer in a state of good repair or can no longer be maintained to a state of good repair within reasonable measures, according to the following schedule:

Category	Approx. GVW	Average Cost	Years	Miles
Light-Duty Mid-Sized	10,000 to 16,000	\$50,000 to \$65,000	8	240,000
Light-Duty Small Bus, Cutaways, and Modified Van	6,000 to 14,000	\$30,000 to \$40,000	7	175,000

Accident/Incident Reporting

Accident Procedures – If the vehicle is involved in an accident, the following steps will be followed:

- a. Determine if any passengers have been injured and/or is in need of medical attention.
- b. If there is an injured person, the driver will render needed first aid/CPR. When the person is stabilized, the driver will contact local emergency personnel and request immediate medical intervention. If the vehicle can be operated, the driver will request approval from the Transit Manager to proceed to the nearest medical facility or emergency center if warranted.
- c. If there are no injuries, the driver will contact the Dispatcher and inform him/her of the accident. The driver will note all vehicle damage, contact appropriate law enforcement officials and obtain insurance information with the other driver if another vehicle is involved and will complete the accident report as soon as possible. If the vehicle is not operational, the driver will put out all emergency markers and contact the Transit Manager so that another vehicle can be dispatched for passenger pick up and tow truck can be sent to pick up the disabled vehicle.
- d. If it is unsafe for the passengers to remain on board, the driver will inform the passengers to evacuate the vehicle and how the evacuation is to be completed providing assistance as needed. All passengers evacuating the vehicle will do so on the right side of the vehicle away from traffic. All passengers will be evacuated to a point that assures their safety. All vehicles will maintain an on board binder that contains registration, current insurance card, accident reporting forms and telephone numbers of emergency medical and law enforcement officials in the area.

- e. Other Emergencies – In the event of a medical emergency or other incident on board the vehicle, the driver will immediately pull the vehicle off the road, turn on emergency flashers and inform the Dispatcher of the emergency. The driver will determine if the passenger requires first aid and/or CPR or other medical treatment. Once the driver has ascertained the extent of the emergency, he/she will contact the local emergency service or law enforcement.

Transit Dispatcher will perform the following:

- a. Call Emergency services when passenger requires medical intervention and the level of medical intervention required is beyond First Aid.

Passenger Policy

Pueblo of Zuni A:Shiwi Transit Public Transportation program is committed to providing safe, accessible, timely and professional service for our passengers. We can provide such a service only when our passengers adhere to the safety and courtesy rules of that service. Therefore, passengers boarding our vehicles are required to follow the following rules:

- a. The driver is responsible for the safety and welfare of all passengers while riding the transit vehicle. Therefore, the driver is in charge and the passenger is expected to comply with the instructions of the driver at all times. The passenger's safety and welfare is contingent upon all passengers complying with these instructions.
- b. The passenger is expected to act in a courteous manner at all times while riding the vehicle. Any passenger that is verbally and/or physically abusive to other passengers or to the driver will be asked to exit the vehicle immediately.
- c. Each vehicle has a BUCKLE UP – ITS OUR POLICY sign posted in an area where it can be seen by all passengers boarding the vehicle. Pueblo of Zuni A:Shiwi Transit has adopted and adheres to no belt-no ride policy. This means that passengers must be secured in a safety belt or restraint system at all times if they are to ride in the vehicle. If a passenger refuses, they will be asked to exit the vehicle and they will be refused services. There will be no exceptions to this rule.
- d. No passenger is permitted to bring alcoholic beverages into the vehicle. This includes open and packaged beverages. Pueblo of Zuni A:Shiwi Transit reserves the

right of the driver to ask to see the contents of a package if he or she suspects that the package may contain alcohol.

- e.** Any person intoxicated or under the influence of alcohol and/or drugs will not be permitted to ride the vehicle.
- f.** Passengers are expected to maintain control of their possessions while on the vehicles. Pueblo of Zuni A:Shiwi Transit will not be responsible for lost or stolen property
- g.** In the event of an emergency, all passengers are to explicitly follow the instructions given by the driver. If an evacuation of the vehicle is deemed necessary, the driver will instruct passengers as to the actions to be taken.
- h.** Do not attempt to stand or exit the vehicle until it has come to a complete stop and the driver informs passengers that it is safe to exit.
- i.** Passengers are not permitted to bring food and drink into the vehicle.
- j.** All vehicles are tobacco free. Smoking and chewing is not permitted in the vehicle.
- k.** Any passenger using profane language towards the driver or other passengers will be asked to exit the vehicle.
- l.** Passengers are asked to maintain good personal hygiene so as not to offend other passenger's.
- m.** Passengers are to refrain from horseplay or fighting on the vehicle. The driver will immediately stop the vehicle in the event of such incident, ask the passengers to exit the vehicle and will contact law enforcement if deemed necessary.
- n.** Weapons are not allowed on any vehicle at any time. A weapon is described as a firearms knife, pipe, bar, club, blackjacks, brass knuckles or any other device capable of causing bodily harm to another individual. Any person found in possession of a weapon will be reported immediately to law enforcement. There will be no exceptions to this rule.
- o.** Illegal drugs are not permitted on the vehicle at any time. Any person found in possession of such drugs will immediately be reported to law enforcement.
- p.** Passengers can be accompanied by a Service Animal. A "service animal" is defined as "any guide dog, signal dog, or other animal individually trained to work or perform tasks for an individual with a disability, including, but not limited to, guiding individuals with impaired vision, alerting individuals with impaired hearing to

intruders or sounds, providing minimal protection or rescue work, pulling a wheelchair, or fetching dropped items.

Any passengers that violates these rules can and will be prohibited from using our transportation service. We are responsible for the safety and welfare of all passengers and will refuse service to any person that laces our passengers and drivers at risk. As noted, the organization provides service for persons with developmental and other disabilities. All individuals with the cognitive capacity to understand will be provided with passenger conduct information. Several other individuals will not comprehend this information and will be accompanied by a staff member who is responsible for providing needed behavior and related intervention to maintain the safety of the vehicle and all passengers. The person driving is to be made aware of any behavioral,