

# Cheyenne River Sioux

20X8209

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# **Cheyenne River Sioux**

**20X8209**

## **Noteworthy News**

1. Beginning in October (for September reporting), Preliminary Financial Statements will be available on the Web by the 3rd workday of the following month. They will no longer be sent via email. The link to view the financial statements is <http://www.publicdebt.treas.gov/dfi/dfitrustfundreport.htm>.  
<http://www.publicdebt.treas.gov/dfi/dfitrustfundreport.htm>.
2. TFMB contracted with the independent certified public accounting firm of KPMG LLP to examine BPD's assertions pertaining to the Schedule of Assets and Liabilities as of and for the year ended September 30, 2005. In order for KPMG to complete the review, TFMB must receive all activity/adjustments for the September 2005 reporting period by COB Tuesday, October 11, 2005.

**Cheyenne River Sioux Tribe Trust Fund**  
**20X8209**  
**Trial Balance (Final)**  
**August 31, 2005 Through September 30, 2005**

RUN DATE: 10/03/05

RUN TIME: 083921

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	0.00	40,855.92	40,855.92	0.00
1340	ACCRUED INCOME RECEIVABLE	136,500.42	81,617.23	40,633.87	177,483.78
1610	PRINCIPAL ON INVESTMENTS	28,417,291.48	41,722.98	0.00	28,459,014.46
1611	DISCOUNT ON PURCHASE	(126,004.82)	0.00	867.06	(126,871.88)
1613	AMORTIZATION DISC/PREM	15,640.17	2,196.05	0.00	17,836.22
	<b>TOTAL ASSETS</b>	<b>28,443,427.25</b>	<b>166,392.18</b>	<b>82,356.85</b>	<b>28,527,462.58</b>
<b>LIABILITIES</b>					
2150	LIABILITY FOR ALLOCATION	0.00	0.00	0.00	0.00
	<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL NET ASSETS</b>	<b>28,443,427.25</b>	<b>166,392.18</b>	<b>82,356.85</b>	<b>28,527,462.58</b>
<b>CAPITAL</b>					
3310	PRIOR UNDISTRIBUTED INC	23,958,130.94	0.00	0.00	23,958,130.94
	<b>TOTAL CAPITAL</b>	<b>23,958,130.94</b>	<b>0.00</b>	<b>0.00</b>	<b>23,958,130.94</b>
<b>INCOME</b>					
5311	INTEREST ON INVESTMENTS	769,656.14	40,633.87	122,473.15	851,495.42
5750	ANNUAL APPROPRIATION	3,700,000.00	0.00	0.00	3,700,000.00
5311	AMORTIZATION/ACCRETION	15,640.17	0.00	2,196.05	17,836.22
	<b>TOTAL INCOME</b>	<b>4,485,296.31</b>	<b>40,633.87</b>	<b>124,669.20</b>	<b>4,569,331.64</b>
	<b>TOTAL EQUITY</b>	<b>28,443,427.25</b>	<b>40,633.87</b>	<b>124,669.20</b>	<b>28,527,462.58</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>207,026.05</b>	<b>207,026.05</b>	<b>0.00</b>

**Cheyenne River Sioux Tribe Trust Fund  
20X8209  
Balance Sheet (Final)  
September 30, 2005**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$	0.00		
Total Undisbursed Balance	\$		\$	0.00

**Receivables**

Interest Receivable	\$	177,483.78		
	\$		\$	177,483.78

**Investments**

Principal on Investments	\$	28,459,014.46		
Discount on Purchase		(126,871.88)		
Amortization Disc/Prem		17,836.22		
Net Investments	\$		\$	28,349,978.80
<b>TOTAL ASSETS</b>	<b>\$</b>	<b></b>	<b>\$</b>	<b>28,527,462.58</b>

**LIABILITIES & EQUITY**

**Liabilities**

Other Liabilities	\$	0.00		
	\$		\$	0.00

**Equity**

Beginning Balance	\$	23,958,130.94		
Net Change	\$	4,569,331.64		
Total Equity	\$		\$	28,527,462.58
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$</b>	<b></b>	<b>\$</b>	<b>28,527,462.58</b>

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: October 03, 2005

**Cheyenne River Sioux Tribe Trust Fund  
20X8209  
Income Statement (Final)  
October 1, 2004 Through September 30, 2005**

<b>RECEIPTS</b>	<b>Current Month</b>	<b>Year-To-Date</b>
<b>Revenue</b>		
Annual Appropriation	0.00	3,700,000.00
Gross Revenue	\$ 0.00	\$ 3,700,000.00
Net Revenue	\$ 0.00	\$ 3,700,000.00
<b>Investment Income</b>		
1 Interest on Investments	84,035.33	869,331.64
Subtotal Investment Income	84,035.33	869,331.64
Net Receipts	\$ 84,035.33	\$ 4,569,331.64
<b>NET INCREASE/(DECREASE)</b>	<b>\$ 84,035.33</b>	<b>\$ 4,569,331.64</b>

**Footnotes**

1 Interest on Investments is reported on the accrual basis. Includes interest collected, premium paid, and accrued interest purchased.

	<b>Current Month</b>	<b>Year-To-Date</b>
Interest on Investments: Cash Basis	\$ 40,855.92	\$ 674,011.64

Cheyenne River Sioux Tribe Trust Fund  
20X8209  
Budget Reconciliation (Final)  
September 30, 2005

<u>Security Number / Account Number</u>	<u>Title</u>	<u>M/D</u>	<u>Amount</u>
N/A	Interest on Investments(Cash)		674,011.64
5750	Annual Appropriation		3,700,000.00
<b>4114</b>	<b>Appropriated Trust Fund Receipts</b>	<b>M</b>	<b><u>4,374,011.64</u></b>
<b>4201</b>	<b>Total Actual Resources - Collected Beginning</b>		<b><u>23,958,130.94</u></b>
	<b>Receipts Unavailable For Obligation Upon Collection - Beginning Balance</b>		<b>1,758,130.94</b>
	Interest on Investments(Cash)		674,011.64
<b>4394</b>	<b>Receipts Unavailable For Obligation Upon Collection - Ending Balance</b>	<b>M</b>	<b><u>(2,432,142.58)</u></b>
	<b>Receipts and Appropriations Temporarily Precluded From Obligation - Beginning Balance</b>		<b>22,200,000.00</b>
5750	Annual Appropriation		3,700,000.00
<b>4397</b>	<b>Receipts and Appropriations Temporarily Precluded From Obligation - Ending Balance</b>	<b>M</b>	<b><u>(25,900,000.00)</u></b>
1010	Fund Balance with Treasury		0.00
1610	Principal on Investments		28,459,014.46
1611	Discount on Purchase		(126,871.88)
	<b>Total Assets</b>		<b><u>28,332,142.58</u></b>
	<b>Edit Check (Total Assets = Ending 4394 + 4397 Balances)</b>		<b><u>(28,332,142.58)</u></b>
			<b>0.00</b>

**Cheyenne River Sioux Tribe Trust Fund**  
**20X8209**  
**Budget Reconciliation Summary (Final)**  
**September 30, 2005**

<u>Account Number</u>		<u>M/D</u>	<u>Amount</u>
4114	Appropriated Trust Fund Receipts	M	4,374,011.64
4201	Total Actual Resources - Collected Beginning		23,958,130.94
4394	Receipts Unavailable For Obligation Upon Collection - Ending Balance	M	(2,432,142.58)
4397	Receipts and Appropriations Temporarily Precluded From Obligation - Ending Balance	M	(25,900,000.00)
			0.00

Cheyenne River Sioux Tribe Trust Fund  
 20X8209  
 FACTS II Adjusted Trial Balance (Final)  
 September 30, 2005

<u>Account</u>	<u>Beginning / Ending Balance</u>	<u>M/D</u>	<u>Amount</u>
1010	E		0.00
1610	B		23,958,130.94
1610	E		28,459,014.46
1611	E		(126,871.88)
4114	E	M	4,374,011.64
4201	B		23,958,130.94
4201	E		23,958,130.94
4394	B	M	(1,758,130.94)
4394	E	M	(2,432,142.58)
4397	B	M	(22,200,000.00)
4397	E	M	(25,900,000.00)
			<u>0.00</u>



Cheyenne River Sioux Tribe Trust Fund  
20X8207  
Post Closing Budget Reconciliation (Final)  
September 30, 2005

<u>Account Number</u>		<u>Amount</u>
420100	Total Actual Resources - Collected	28,332,142.58
439400	Receipts Unavailable For Obligation Upon Collection - Ending Balance	(2,432,142.58)
439700	Receipts and Appropriations Temporarily Precluded From Obligation - Ending Balance	(25,900,000.00)
		<hr/> <hr/> <u>0.00</u>