

Iowa Tribe of Kansas and Nebraska
Executive Committee Minutes
August 20, 2025

Call to Order

Tim called the meeting to order at 9:13 am

Roll Call

Timothy N. Rhodd, Chairman
Brandon Roberts, Vice Chairman
Anthony Fee, Secretary
Robert Hullman, Treasurer
Brad Campbell, Member

Approval of the Minutes

Brandon motions to approve August 13, 2025, minutes as read. Tony seconded the motion. This motion carried 3-for, 1-abstained, 0-opposed.

Tony motions to add language and FEMA to the agenda. Robert seconded the motion. This motion carried 4-for, 0-opposed.

Casino Management/Gaming Commission

Please see attached report from casino management.

Old Business

Daycare Update

1. Bobbie Popejoy was unable to meet today due to prior engagements but will meet with the EC next Wednesday.

New Business

Tribal Rental

Tony said we have a rental that needs gutters, siding, and an addition to getting the rental up to date. Tony will work on getting bids for review.

Charitable Contribution Request

There was a tribal member request to sponsor the Cubbies Softball program in the amount of \$300.00.

Brad motions to approve the charitable contribution request in the amount of \$300.00. Robert seconded the motion. This motion carried 4-for, 0-opposed.

Tiny Home Update

Tony wanted it noted that Sunflower Tiny Homes has finished two of the homes up and has not returned his call on the other two homes for over two months. Tony has sent all the information over to Steve McGiffert to send them a letter stating that if this project is not finished within thirty days, we will be suing them for the loss of rent and the cost of finishing the homes.

Powwow Mural Quote

All EC agree that if we were going to spend this amount of money on a mural it would be better on the side of a building rather than inside of the bathrooms at the powwow grounds. All agree not to move forward on a mural inside the bathrooms at the powwow grounds. Another thing would be that it would have to have an RFP put out for others to bid also.

Resolution 25-R-23 EC Policy Manual

Robert motions to approve resolution 25-R-23 EC Policy Manual. Brandon seconded the motion. This motion carried 4-for, 0-opposed.

Resolution 25-R-24 Hazard Mitigation

Tony motions to approve resolution 25-R-24 Hazard Mitigation. Robert seconded the motion. This motion carried 4-for, 0-opposed.

Resolution 25-R-25 Language

Tony motions to approve resolution 25-R-25 Language and the language MOU with the Southern Ioways. Brandon seconded the motion. This motion carried 4-for, 0-opposed.


Review and Pay Vouchers

Cash balance report was reviewed at this time.

Tony motions to pay the Iowa Tribe payables in the amount of \$985,974.42. Brandon seconded the motion. This motion carried 4-for, 0-opposed.


Adjournment

Tony motions to adjourn at 10:14 am. Robert seconded the motion. This motion carried 4-for, 0-opposed.



Timothy N. Rhodd, Chairman
Iowa Tribe of Kansas and Nebraska

ATTEST:



Anthony G. Fee, Secretary
Iowa Tribe of Kansas and Nebraska

Executive Committee Meeting - 8/20/2025

Casino

1. 2024 and 2025 Audit

- a. We are actively working on the prep of 2024 audit and should be handed over to Wipfli by the end of August to beginning of September.
- b. We are actively working on the preparation for 2025 audit to ensure that it will be submitted in the appropriate time frame required.

2. Taxes

- a. We are continuously working with Telly on the tax situation. The last two zoom meetings have been cancelled due to travel and illnesses, but we have been in communications via emails.
- b. Telly sent over a copy of a fax from Melodie Gren, an IRS agent we have been working with, with a partial breakdown of the taxes and penalties owed by the casino. This document is attached. The 1st and 3rd quarter of 2024 is still being evaluated. This is continuously being worked on, and the final numbers will be presented to you hopefully soon.

3. Monthly Expense Report

- a. Report is attached.

4. Derby

- a. Any suggestions for changes to the menu that is attached?
- b. Will we continue with the same prize money as we did in the spring? See attached prize money quote.

5. Kiosks

- a. We currently have upgraded the Kiosk's to coinless.
- b. We added a donation box to the side of the Kiosk for the customers, at their discretion, to drop their change into tickets into the donation box. The donation is currently set up to go to the Boys and Girls Club.
 - i. We are collecting the donations daily and keeping a log in accounting. A check will be issued to the Boys and Girls Club monthly.
- c. Reason why we went coinless was due to issues with filling the kiosk with coins and the liability it was on our staff and the equipment not working properly.

Casino White Cloud

Form	941		941		941		941		Total for 2023
	1st Quarter 2023	2nd Quarter 2023	3rd Quarter 2023	4th Quarter 2023	1st Quarter 2024	2nd Quarter 2024	3rd Quarter 2024	4th Quarter 2024	
Total Due on Account	\$ 78,170.09	\$ 294,847.03	\$ 430,886.51	\$ 371,910.90	\$	\$	\$	\$	\$ 1,175,814.53
Tax Amount	\$ 46,039.88	\$ 189,358.28	\$ 266,631.72	\$ 236,432.89	\$	\$	\$	\$	\$ 738,462.77
Penalty Amount*	\$ 21,408.53	\$ 66,275.39	\$ 115,976.10	\$ 99,300.66	\$	\$	\$	\$	\$ 302,960.68
Interest	\$ 10,721.68	\$ 39,213.36	\$ 48,278.69	\$ 36,177.35	\$	\$	\$	\$	\$ 134,391.08

Total Penalty Amount*	\$ 21,408.53	\$ 66,275.39	\$ 115,976.10	\$ 99,300.66
Late Return Filing Penalty	\$ 10,358.97	\$ 42,605.61	\$ 59,987.64	\$ 53,197.40
Federal Tax Deposit Penalty	\$ 4,603.98	\$ -	\$ 26,661.17	\$ 23,642.14
Late Payment of Tax	\$ 6,445.58	\$ 23,669.78	\$ 29,327.29	\$ 22,461.12

Note that the returned refund check will go to pay the 1st quarter of 2023 and part of the 2nd quarter. This will take some time as they need to cancel the check and then put a hold on the account so it doesn't just re-send the refund. Then they can move the amounts to these quarters.

Form	941		941		941		941		Total for 2024
	1st Quarter 2024	2nd Quarter 2024	3rd Quarter 2024	4th Quarter 2024	1st Quarter 2024	2nd Quarter 2024	3rd Quarter 2024	4th Quarter 2024	
Total Due on Account	\$	\$ 307,970.30	\$	\$	\$	\$ 365,257.22	\$	\$	\$ 673,227.52
Tax Amount	\$	\$ 205,256.16	\$	\$	\$	\$ 289,658.18	\$	\$	\$ 494,914.34
Penalty Amount*	\$	\$ 82,391.96	\$	\$	\$	\$ 62,276.51	\$	\$	\$ 144,668.47
Interest	\$	\$ 20,322.18	\$	\$	\$	\$ 13,322.53	\$	\$	\$ 33,644.71

Total Penalty Amount*	\$	\$ 82,391.96	\$	\$	\$	\$ 62,276.51	\$	\$	\$ 144,668.47
Late Return Filing Penalty	\$	\$ 46,182.64	\$	\$	\$	\$ 52,138.47	\$	\$	\$ 98,321.11
Federal Tax Deposit Penalty	\$	\$ 22,867.67	\$	\$	\$	\$ -	\$	\$	\$ 22,867.67
Late Payment of Tax	\$	\$ 13,341.65	\$	\$	\$	\$ 10,138.04	\$	\$	\$ 23,479.69

Form 945

Tax Period	2023
Total Due on Account	
Tax Amount	
Penalty Amount*	\$ 26,799.55
Interest	

Total Penalty Amount*	\$ 26,799.55
Late Return Filing Penalty	
Federal Tax Deposit Penalty	\$ 26,799.55
Late Payment of Tax	

This has been paid, but this is the amount that was due to the penalty.
 This had the refund check issued. I am working on getting that returned
 and sent to other accounts. They may require that this penalty be paid
 before the rest of the refund can be paid to other accounts.

Iowa Tribe of Kansas and Nebraska

Form 941	
Tax Period	1st Quarter 2023
Total Due on Account	\$ 68,428.14
Tax Amount	\$ 45,773.11
Penalty Amount*	\$ 13,222.43
Interest	\$ 9,432.60

Total Penalty Amount*	\$ 13,222.43
Late Return Filing Penalty	\$ -
Federal Tax Deposit Penalty	\$ 4,483.80
Late Payment of Tax	\$ 8,738.63

Form 940	
Tax Period	2024
Total Due on Account	\$ 242.68
Tax Amount	
Penalty Amount*	\$ 624.11
Interest	\$ 57.09

This is less than the penalty, but I wanted you to know how much the penalty was.

Total Penalty Amount*	\$ 624.11
Late Return Filing Penalty	
Federal Tax Deposit Penalty	\$ 567.37
Late Payment of Tax	\$ 56.74

I'm not sure why this tax return is being filed. Tribes aren't subject to FUTA as long as they are participating in their state unemployment program. If they are current with their state obligation they should consider filing claims for refund.

Form 945

Tax Period	2022
Total Due on Account	\$ 5,333.37
Tax Amount	\$ 59.67
Penalty Amount*	\$ 4,933.23
Interest	\$ 340.47

Total Penalty Amount*	\$ 4,933.23
Late Return Filing Penalty	\$ 12.37
Federal Tax Deposit Penalty	\$ 4,914.81
Late Payment of Tax	\$ 6.05

Late Filed Information Returns

Civil Penalties	2022	2023
Total Due on Account	\$ 38,458.78	\$ 126.02
Penalty Amount	\$ 37,780.00	\$ 120.00
Interest	\$ 678.78	\$ 6.02

CASINO WHITE CLOUD MONTHLY EXPENSE REPORT 2024-2025

Operating Expense	Jul-24	Jul-25	Aug-24	Aug-25	Sep-24	Sep-25
Wages	\$309,148.00	\$453,776.24	\$453,155.05		\$304,382.61	
Overtime	\$10,968.58	\$7,624.90	\$15,865.18		\$9,130.05	
PTO	\$6,219.84	\$17,823.12	\$13,046.56		\$10,514.80	
Sick Leave	\$5,190.94	\$13,292.85	\$14,581.99		\$4,719.71	
Vacation	\$15,097.69	\$24,894.22	\$25,980.02		\$11,137.90	
Funeral Leave	\$1,005.68	\$686.56	\$594.72		\$444.96	
Medicare Supp	\$507.68	\$380.76	\$507.68		\$253.84	
Back Pay	\$37.56	\$221.33	\$1,525.96		\$396.02	
Tips Paid	\$19,726.10	\$33,991.88	\$35,923.85		\$18,530.60	
Tips Reported	\$21,304.90	\$33,590.27	\$33,426.49		\$23,209.45	
Payroll Taxes	\$111,553.53	\$170,761.21	\$170,670.05		\$60,099.84	
Workers Comp	\$10,229.98	\$16,694.28	\$15,757.82		\$10,204.38	
Health Insurance	\$31,960.89	\$37,229.61	\$33,846.74		\$26,535.11	
401K Contribution	\$3,405.43	\$8,946.45	\$6,028.11		\$3,914.24	
Fixed Asset	\$0.00	\$0.00				
Marketing Giveaways	\$28,339.73	\$3,501.39				
Advertising	\$47,393.87	\$47,906.68				
Cost of Sales Bingo	\$20,503.61	\$8,292.31				
Cost of Sales F&B	\$63,299.25	\$56,786.78				
Supplies	\$10,686.34	\$8,971.08				
Repairs and Maint.	\$454.24	\$0.00				
Uniforms	\$295.17	\$0.00				
Equipment	\$392.50	\$1,990.08				
Contract Services	\$17,288.89	\$51,466.23				
Slot Participation	\$224,049.69	\$250,953.45				
Cash (Over) Short	-\$41.75	-\$117.84	-\$546.56		\$88.67	
Insurance Expense	\$14,658.85	\$2,422.93				
Office Expense	\$11,219.56	\$147.98				
Bank Fees	\$0.00	\$0.00				
Cabin/RV	\$1,985.00	\$2,011.45				
Utilities	\$20,791.21	\$23,495.11				
Employee Related	\$10,378.79	\$4,457.30				
Business Travel	\$0.00	\$0.00				
Professional Fees	\$36,087.69	\$46,378.44				
Donations	\$50.00	\$157.00				
W2G Withholding	\$76,255.00	\$73,695.00	\$89,564.00		\$72,724.00	
TOTAL	\$ 1,130,444.44	\$ 1,402,429.05	\$ 909,927.66	\$0.00	\$556,286.18	\$0.00
IOTRIBE Revenue	\$350,000.00	\$63,979.46	\$350,000.00		\$350,000.00	
IOTRIBE Reserve	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00
Public Safety		\$41,405.76	\$ 47,162.88			
Inspector Wages		\$94,282.03	\$ 74,863.45			
TRIBE TOTAL	\$390,000.00	\$239,667.25	\$512,026.33	\$40,000.00	\$390,000.00	\$40,000.00
Monthly Expenses	\$ 1,520,444.44	\$ 1,642,096.30	\$ 1,421,953.99	\$ 40,000.00	\$ 946,286.18	\$ 40,000.00

Total AP Run \$507,874.39 \$644,626.00

CASINO WHITE CLOUD MONTHLY REVENUE REPORT 2024-2025

Revenue	Jan-24	Jan-25	Feb-24	Feb-25	Mar-24	Mar-25
Slot EGM	\$889,831.36	\$1,049,337.96	\$1,291,900.23	\$1,044,678.23	\$1,495,585.41	\$1,227,709.03
Food and Beverage	\$66,710.80	\$78,571.87	\$89,303.55	\$79,152.80	\$98,553.80	\$96,507.25
Bingo	\$63,083.95	\$41,194.20	\$121,810.05	\$64,482.35	\$79,195.60	\$87,333.25
Monthly Revenue	\$1,019,626.11	\$1,169,104.03	\$1,503,013.83	\$1,188,313.38	\$1,673,334.81	\$1,411,549.53
		\$149,477.92		-\$314,700.45		-\$261,785.28

Revenue	Apr-24	Apr-25	May-24	May-25	Jun-24	Jun-25
Slot EGM	\$1,294,215.50	\$1,257,515.76	\$1,362,336.41	\$1,441,486.34	\$1,184,883.81	\$1,209,658.67
Food and Beverage	\$88,313.72	\$94,338.94	\$95,003.93	\$92,623.20	\$94,980.58	\$88,543.81
Bingo	\$63,842.05	\$52,931.85	\$57,809.10	\$47,302.86	\$65,432.10	\$46,327.75
Monthly Revenue	\$1,446,371.27	\$1,404,786.55	\$1,515,149.44	\$1,581,412.40	\$1,345,296.49	\$1,344,530.23
		-\$41,584.72		\$66,262.96		-\$766.26

Revenue	Jul-24	Jul-25	Aug-24	Aug-25	Sep-24	Sep-25
Slot EGM	\$1,117,774.45	\$1,226,668.62	\$1,658,328.00	\$0.00	\$1,054,443.33	\$0.00
Food and Beverage	\$94,385.25	\$95,738.65	\$102,309.22	\$0.00	\$86,688.91	\$0.00
Bingo	\$71,008.45	\$63,546.80	\$82,715.35	\$0.00	\$52,871.20	\$0.00
Monthly Revenue	\$1,283,168.15	\$1,385,954.07	\$1,843,352.57	\$0.00	\$1,194,003.44	\$0.00
		\$102,785.92		-\$1,843,352.57		-\$1,194,003.44

COOK SHACK:

Open at 5pm-10pm (WORKERS HERE BY 4PM)

BEER	\$ 4.00	6pk for \$20
BEER GARDEN IN PIT		
ASSORTED SODA	\$ 2.00	
GATORADE	\$ 2.00	
BOTTLE WATER	\$ 2.00	
WALKING TACOS	\$ 8.00	
CHEESEBURGERS	\$ 7.00	grill - will be placed in bun and wrapped then taken to CS
HAMBURGER	\$ 6.00	grill - will be placed in bun and wrapped then taken to CS
HOT DOGS	\$ 4.00	grill - will be placed in bun and wrapped then taken to CS
NACHOS	\$ 5.00	
POPCORN	\$ 3.00	
ASSORTED CANDY BARS	\$ 2.00	
ASSORTED CHIPS	\$ 2.00	
EXTRA NACHO CHEESE	\$ 2.00	

Gates:

Admin - \$10 & \$5

Entry Fees \$50

Pit Crew Fees \$30 (*#25 in Spring*)

Derby Classes

	<u>1st</u>	<u>2nd</u>	<u>3rd</u>	<u>4th</u>	<u>5th</u>
Bone stock compacts	\$1,500	\$900	\$550	\$250	\$100
Bone stock 80's	\$1,500	\$900	\$550	\$250	\$100
Throw back	\$1,500	\$900	\$550	\$250	\$100
MWFA - most wanted fine art	\$1,500	\$900	\$550	\$250	\$100
Youth Compact	\$1,500	\$900	\$550	\$250	\$100
Powder Puff	\$100	\$80	\$60	\$40	\$20
Kids Power wheels					

\$7,600 \$4,580 \$2,810 \$1,290 \$520 \$16,800

Kids Power Wheels - \$5 to each kid who participates and a metal Trophy's for each place.