

An Act

LEGISLATIVE ACT 11-18

AN ACT AMENDING LEGISLATIVE ACT #26-17 AUTHORIZING THE COMPREHENSIVE OPERATING BUDGET FOR FISCAL YEAR 2018 – Mod. 7; AND DECLARING AN EMERGENCY

BE IT ENACTED BY THE CHEROKEE NATION:

SECTION 1. TITLE AND CODIFICATION

This legislative act shall be titled and codified as “An Act Amending Legislative Act #26-17 Authorizing the Comprehensive Operating Budget for FY 2018 – Mod. 7”.

SECTION 2. PURPOSE

The purpose of this amendment is to authorize and approve the use of funds, subject to the availability of such funds, in accordance with Section 4, changing the amounts of certain cost centers approved in the “Comprehensive Budget Act for Fiscal Year 2018” or subsequent amendment. The cumulative total of the budget is increased by \$ 20,150,723 for a total budget authority of \$ 687,142,846. The following items are identified as components of such change:

Grants Received & Authorized per LA-26-17 (detail attached)	\$ (724,266)
Modification Request (see Section 4 below)	<u>20,874,989</u>
Cumulative change in budget authority	<u>\$ 20,150,723</u>

SECTION 3. LEGISLATIVE HISTORY

The provisions of compliance, policy of accountability, authorities and severability provided in Legislative Act #26-17 are applicable to this amendment.

SECTION 4. FUNDING AUTHORIZATIONS

The changes reflect increases to cost centers set forth in the program budget justifications incorporated herein. This modification request changes the total amount of the comprehensive budget authorization by an increase of \$ 20,874,989 to wit:

- A. An increase in the **General Fund** budget authority of \$ 9,454,354.
- B. An increase in the **Motor Fuel Tax** budget authority of \$ 1,977,983.
- C. An increase in the **Indirect Cost Pool** budget authority of \$ 118,589.
- D. An increase in the **DOI – PL 102-477** budget authority of \$ 1,593,170.

- E. An increase in the **DOI Self Governance** budget authority of **\$ 295,845.**
- F. An increase in the **IHS Self Governance Health** budget authority of **\$ 6,273,938.**
- G. An increase in the **IHS Self Governance TEH** budget authority of **\$ 1,161,110.**
- H. Reallocation in the **NAHASDA** budget authority of **\$ 0.**

SECTION 5. PROVISIONS AS CUMULATIVE

The provisions of this Act shall be cumulative to existing law.

SECTION 6. SEVERABILITY

The provisions of this Act are severable and if any part or provision hereof shall be held void the decision of the court so holding shall not affect or impair any of the remaining parts or provisions of this Act.

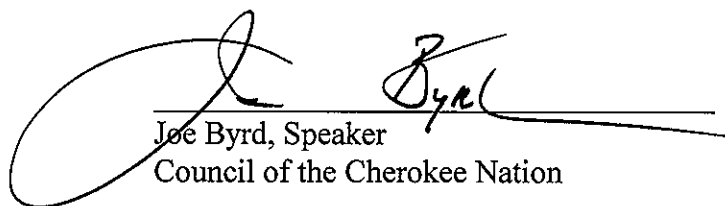
SECTION 7. EFFECTIVE DATE: EMERGENCY DECLARED

It being immediately necessary for the welfare of the Cherokee Nation, the Council hereby declares that an emergency exists, by reason whereof this Act shall take effect immediately upon its approval and signatures.

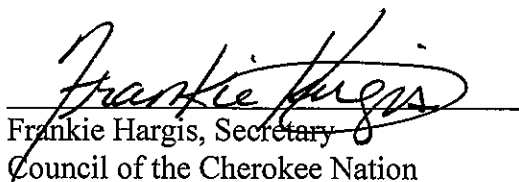
SECTION 8. SELF-HELP CONTRIBUTIONS

To the extent that this Act involves programs or services to citizens of the Nation or others, self-help contributions shall be required, unless specifically prohibited by the funding agency, or a waiver is granted due to physical or mental incapacity of the participant to contribute.

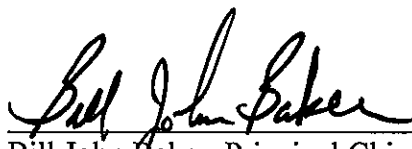
Enacted by the Council of the Cherokee Nation on the 16th day of April, 2018


Joe Byrd, Speaker
Council of the Cherokee Nation

ATTEST:


Frankie Hargis, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 18th day of April, 2018



Bill John Baker, Principal Chief
Cherokee Nation

ATTEST:



Chuck Hoskin, Jr., Secretary of State
Cherokee Nation

YEAS AND NAYS AS RECORDED:

Rex Jordan	<u>Yea</u>	Janees Taylor	<u>Yea</u>
Joe Byrd	<u>Yea</u>	Dick Lay	<u>Yea</u>
David Walkingstick	<u>Yea</u>	Buel Anglen	<u>Yea</u>
Shawn Crittenden	<u>Yea</u>	Harley Buzzard	<u>Yea</u>
Bryan Warner	<u>Absent</u>	Keith Austin	<u>Yea</u>
E.O. "Jr." Smith	<u>Yea</u>	Victoria Vazquez	<u>Yea</u>
Mike Dobbins	<u>Yea</u>	Wanda Hatfield	<u>Absent</u>
Frankie Hargis	<u>Yea</u>	Mary Baker Shaw	<u>Yea</u>
Mike Shambaugh	<u>Yea</u>		

CHEROKEE NATION
 PROPOSED FY 2018 AMENDMENT
 Sorted by Funding Source

				Data		
Funding Source	Ref # by FS	Program/Purpose	FY 2018 Prior LA	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
20-DOI - General	1	3205110 FWS Pollinator Project	New	7,861	7,861	\$ -
20-DOI - General Total				\$ 7,861	\$ 7,861	\$ -
40-DHHS-General	2	3408600 SOC Safeguarding the Future	LA 26-17	(425,369)	(425,369)	\$ -
40-DHHS-General Total				\$ (425,369)	\$ (425,369)	\$ -
70-US Department of Labor	3	3709100 Sector Partnerships NDWG	Jan. Grants	13,515	13,515	\$ -
70-US Department of Labor Total				\$ 13,515	\$ 13,515	\$ -
75-Federal Other	4	3753400 FEMA Disaster Relief	LA 26-17	(29,400)	(29,400)	\$ -
75-Federal Other Total				\$ (29,400)	\$ (29,400)	\$ -
80-Oklahoma	5	3802400 Cherokee Charter School	LA 26-17	(291,566)	(291,566)	\$ -
	6	3802900 OERB STEM Charter Sch	New	693	693	\$ -
80-Oklahoma Total				\$ (290,873)	\$ (290,873)	\$ -
Grand Total				\$ (724,266)	\$ (724,266)	\$ -

February Grants - Reporting Only

CHEROKEE NATION
PROPOSED FY 2018 AMENDMENT
Sorted by Funding Source

Funding Source	Ref # by FS	Program/Purpose	FY 2018 Prior LA	Data		
				Amend. Change to Sources	Amend. Expenses Total Change	Net Change
01-Cherokee Nation	1	1010045 Registration GF	LA 26-17	-	1,809	\$ (1,809)
	2	1010177 Concurrent Enrollment	LA 26-17	-	245,000	\$ (245,000)
	3	1010211 Cherokee Charter School	Feb Mod	-	322,898	\$ (322,898)
	4	1010296 Unappropriated Reserve	LA 06-18	9,304,380	8,072,261	\$ 1,232,119
	5	1010380 Office of Veterans Affairs	LA 26-17	-	106,335	\$ (106,335)
	6	1010432 Community Water & Sewer	LA 26-17	146,897	146,897	\$ -
	7	1010450 Senior Nutrition Sites	LA 26-17	-	75,285	\$ (75,285)
	8	1010575 Community Technical Assistance	LA 04-18	-	367,000	\$ (367,000)
	9	1010583 Focus Group for Cherokee Language and Culture	New	-	38,162	\$ (38,162)
	10	1011059 Conservation District	New	-	27,771	\$ (27,771)
	11	1011063 NRD Ethnobiology	LA 26-17	3,077	3,077	\$ -
	12	1011070 Cherokee Publications GF	LA 04-18	-	47,859	\$ (47,859)
01-Cherokee Nation Total				\$ 9,454,354	\$ 9,454,354	\$ -
02-Motor Fuel Tax	13	1024001 MFT Higher Ed Scholarships	LA 26-17	1,977,983	1,977,983	\$ -
02-Motor Fuel Tax Total				\$ 1,977,983	\$ 1,977,983	\$ -
04-Indirect Cost Pool	14	2040000 Indirect Cost Pool Recovery	LA 26-17	118,589	-	\$ 118,589
	15	2041030 Cherokee Publications IDC	LA 04-18	-	29,416	\$ (29,416)
	16	2041110 Information Technology - IDC	LA 26-17	-	89,173	\$ (89,173)
	17	2041185 Human Services Program Mgmt	LA 26-17	-	-	\$ -
	18	2041195 Community Development	LA 26-17	-	-	\$ -
04-Indirect Cost Pool Total				\$ 118,589	\$ 118,589	\$ -
22-DOI - Self Governance	19	3221000 SG Real Estate Services	LA 26-17	200,000	200,000	\$ -
	20	3222180 Registration SG	LA 26-17	95,845	95,845	\$ -
22-DOI - Self Governance Total				\$ 295,845	\$ 295,845	\$ -
23-DOI-PL 102-477	21	3231000 PL 102 477 EMP and Trng	LA 26-17	(1,105,618)	(1,105,618)	\$ -
	22	3231100 PL 102-477 Career Svcs	LA 26-17	2,698,788	2,698,788	\$ -
23-DOI-PL 102-477 Total				\$ 1,593,170	\$ 1,593,170	\$ -
32-IHS - Self Governance Health	23	3324200 Contract Health Service	LA 26-17	4,000,000	4,000,000	\$ -
	24	3324400 Dental	LA 26-17	2,033,888	2,033,888	\$ -
	25	3325400 Health Administration	LA 26-17	240,050	240,050	\$ -
32-IHS - Self Governance Health Total				\$ 6,273,938	\$ 6,273,938	\$ -
33-IHS-Self Governance-T E H	26	3331000 EHS Administration	LA 26-17	(20,531)	(20,531)	\$ -
	27	3332000 EHS Projects	LA 26-17	1,181,641	1,181,641	\$ -
33-IHS-Self Governance-T E H Total				\$ 1,161,110	\$ 1,161,110	\$ -
56-NAHASDA	28	3566048 Community Services Youth Development	LA 26-17	56,922	56,922	\$ -
	29	3566049 Self-Sufficiency Counseling	LA 26-17	(129,122)	(129,122)	\$ -
	30	3566056 Resident Adult Services	LA 26-17	50,019	50,019	\$ -
	31	3566072 Mortgage Assistance Program	LA 26-17	22,181	22,181	\$ -
56-NAHASDA Total				\$ -	\$ -	\$ -
Grand Total				\$ 20,874,989	\$ 20,874,989	\$ -

Operating Mod #7 Request

COMPREHENSIVE BUDGET FOR FISCAL YEAR 2018

Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Tribally Funded Funding Source	97,097,813	714,873	97,812,686	80,403,903	4,924,500	12,484,283	97,812,686	0
Motor Fuels Tax Funding Srce	9,288,770	17,324,706	26,613,476	18,534,885	107,899	7,970,692	26,613,476	0
Motor Vehicle Tax Funding Srce	28,489,341	1,126,604	29,615,945	27,785,171	540,416	1,290,358	29,615,945	0
Permanent Fund Funding Source	10,100	0	10,100	10,100	0	0	10,100	0
DOI General Funding Source	11,498,218	0	11,498,218	9,924,439	1,573,779	0	11,498,218	0
DOI Self Gov Funding Source	13,415,569	79,600	13,495,169	12,303,213	1,146,042	45,914	13,495,169	0
DOI Self Gov Roads Funding Srce	8,312,217	0	8,312,217	8,162,149	129,867	20,201	8,312,217	0
Dept of Transportation Fnd Srce	72,048,214	0	72,048,214	71,786,009	162,362	99,843	72,048,214	0
DOI PL102-477 Funding Source	26,756,697	0	26,756,697	25,711,458	1,045,239	0	26,756,697	0
IHS Self Gov Health Funding Sr	289,658,411	206,647	289,865,058	269,145,206	20,719,852	0	289,865,058	0
IHS Self Gov TEH Funding Srce	8,972,850	0	8,972,850	8,677,485	295,365	0	8,972,850	0
IHS Self Gov Offic Funding Srce	322,788	0	322,788	288,476	34,312	0	322,788	0
IHS Discretionary Funding Srce	75,000	0	75,000	35,000	0	40,000	75,000	0
DHHS General Funding Source	37,979,598	557,804	38,537,402	35,408,294	3,129,108	0	38,537,402	0
USDA Funding Source	20,428,347	867,521	21,295,868	20,010,266	785,602	500,000	21,295,868	0
Dept of Education Funding Srce	1,130,919	67,222	1,198,141	1,140,593	57,548	0	1,198,141	0
HUD Funding Source	33,142,745	630,073	33,772,818	32,976,295	512,543	283,980	33,772,818	0
Housing Proceeds Funding Srce	0	0	0	0	0	0	0	0
EPA Funding Source	1,942,805	0	1,942,805	1,725,139	217,666	0	1,942,805	0
Dept of Labor Funding Source	10,393,317	0	10,393,317	9,431,438	961,879	0	10,393,317	0
Federal Other Funding Source	8,857,027	129,488	8,986,515	6,491,366	295,149	2,200,000	8,986,515	0
State of Oklahoma Funding Srce	1,200,970	0	1,200,970	1,094,825	106,145	0	1,200,970	0
Private Funding Source	1,511,733	152,987	1,664,720	1,619,399	45,321	0	1,664,720	0
Indirect Cost Pool Funding Srce	47,229,321	4,500	47,233,821	47,233,821	0	0	47,233,821	0
Fringe Pool Funding Source	0	0	0	0	0	0	0	0
Internal Lease Pool Funding Sr	5,554,424	0	5,554,424	5,554,424	0	0	5,554,424	0
Enterprise Funding Source	3,401,289	1,367,313	4,768,602	4,567,138	201,464	0	4,768,602	0
Other Funding Source	225,000	17,000	242,000	234,124	7,876	0	242,000	0
Debt Service Funding Source	0	0	0	0	0	0	0	0
Capital Projects Funding Sourc	149,627,298	2,000,000	151,627,298	151,420,651	0	206,647	151,627,298	0
Total	\$ 888,570,781	\$ 25,246,338	\$ 913,817,119	\$ 851,675,267	\$ 36,999,934	\$ 25,141,918	\$ 913,817,119	\$ -

Non Grant Requests

Oper Mod #7	20,874,989	03/29 E&F
Cap Mod #4	156,541	03/29 E&F
Cap Mod #3	1,000,000	03/12 Council
Oper Mod #6A	3,523,663	03/12 Council
Total after pending Mod's	\$ 939,372,312	

CAPITAL RECONCILIATION

LA 25-17	\$ 246,713,097
Cap Mod #1	2,000,000
Cap Mod #2	2,359,828
Cap Mod #3	1,000,000
Cap Mod #4	156,541
Total Capital	\$ 252,229,466

Operating (LA 26-17)	687,142,846	Cumulative Oper
Capital (LA 25-17)	252,229,466	Cumulative Cap
Grand Total	\$ 939,372,312	



CHEROKEE NATION TRIBAL COUNCIL

Jody S. Reece, CPA, CIA, CMA

Executive Director of Financial Oversight

Mem o

To: Janees Taylor, Chairman, Executive & Finance Committee
From: Jody S. Reece
CC: Executive & Finance Committee
Date: 03/16/2018
Re: Review of Operating Budget Modification #7 – Total \$ 20,150,723

Per your request, I have reviewed the administration's budget modification request for this month's Executive & Finance Committee Meeting. Below is a summary of my review:

A. Grant Reporting:

<u>Funding Source</u>	<u># of Budgets - Reason</u>	<u>Amount</u>
20 – DOI General	1 – Carryover reconciliation	\$ 7,861
40 – DHHS General	1 – Carryover reconciliation	(425,369)
70 – US Dept of Labor	1 – Carryover reconciliation	13,515
75 – Federal Other	1 – Carryover reconciliation	(29,400)
80 – Oklahoma	2 – Carryover reconciliation and new award	(290,873)
TOTAL GRANTS		\$ (724,266)

General Fund Cash Match for Grants (1010315)

Cash Out: Grant Required	\$ 1,977,583
Appropriated for Cash Match (future grants)	708,489
Original Total Budget	<u>\$ 2,686,072</u>

Original Appropriated for Cash Match (future grants)	\$ 708,489	
Used: 3453458 – Nutrition Education Grant	(16,102)	November reporting
3552600 – ICDBG Retail Incubator	(50,984)	December mod

Balance Available For Future Grant Matching \$ 641,403

B. MOD #7 Request - (31 budgets) Increase in budget authority - \$ 20,874,989

- Registration GF – 1010045 – General Fund: Modification requesting an increase in expenditure authorization of \$1,809. There is an increase in the space costs with a reallocation of a partial FTE to the DOI SG Registration budget. The funding is provided from General Fund carryover in item 4. The new expenditure total is \$859,713.
- Concurrent Enrollment – 1010177 – General Fund: Modification requesting an increase in expenditure authorization of \$245,000. The original budget was \$275,200 of which approximately \$250K was spent for the spring semester which leaves approximately \$25K carryover to the fall. The additional \$245K plus the \$25K carryover will bring the fall budget to \$270K. This covers the recent legislative changes to this

program. The funding is provided from General Fund carryover in item 4. The new expenditure total for the year is \$520,200.

3. Cherokee Charter School – 1010045 – General Fund: Modification requesting an increase in expenditure authorization of \$322,898. A small portion is related to space cost but the majority is related to a reduction in funding from Oklahoma. The reduced funding from Oklahoma provides for less than one-fourth of the teacher pay with Cherokee Nation funding the remaining three fourths plus support staff and all operating expenditures. The reduced funding (penalty) from Oklahoma is probably best explained by the education department. The funding is provided from General Fund carryover in item 4. The new expenditure total is \$859,713.
4. Unappropriated Reserves – 1010296 – General Fund: Modification requesting an increase in expenditure authorization of \$9,304,380 for the fiscal year 2017 additional General Fund carryover. An additional \$6,094,323 is placed in the reserved by appropriation account. The reserved by appropriation balance is calculated as follows:

Current balance		\$1,551,396
New Carryover Budgeted		9,304,380
Current uses:		
Concurrent Enrollment	\$ 245,000	
Charter School	322,898	
Veterans Affairs	106,335	
Senior Nutrition Sites	75,285	
Community Tech Assistance	367,000	
Focus Group	38,162	
Conservation District	27,771	
Cherokee Publications	47,859	
GF Registration	1,809	
Higher Ed Scholarships	<u>1,977,938</u>	
Total Current Uses		<u>(3,210,057)</u>
Reserved By Appropriation		<u>\$7,645,719</u>

5. Office of Veterans Affairs – 1010380 – General Fund: Modification requesting an increase in expenditure authorization of \$106,335 for supplies and .55 FTE increase for a total 3 FTEs. The funding is provided by General Fund carryover in item 4. The new expenditure total is \$464,510.
6. Community Water & Sewer – 1010432 – General Fund: Modification requesting an increase in expenditure authorization of \$146,897. Funding is provided by assigned carryover specific to this budget. The new expenditure total is \$1,329,105.
7. Senior Nutrition Sites – 1010450 – General Fund: Modification requesting an increase in expenditure authorization of \$75,285. Funding is provided by General Fund carryover in item 4. This is an increase of \$50,000 for food and the partial year funding for a full time Nutrition Aid. The new expenditure total is \$424,496.
8. Community Technical Assistance – 1010575 – General Fund: Modification requesting an increase in expenditure authorization of \$367,000. There are plus and minus reallocations all over this budget with the majority of the increase in contract services. Based on what I have been able to determine, most of the increase is related to the Community Works program. Funding is provided by General Fund carryover in item 4. The new expenditure total is \$1,604,373.
9. Focus Group for Cherokee Language and Culture – 1010583 – General Fund: New budget requesting expenditure authorization of \$38,162. There is a very lengthy narrative attached behind the budget explaining this budget. Funding is provided by General Fund carryover in item 4.

10. Conservation District – 1011059 – General Fund: New budget requesting expenditure authorization of \$27,771. This budget is related to setting up a new conservation district with the USDA and a detailed narrative is attached behind the budget. Funding is provided by General Fund carryover in item 4.
11. NRD Ethno Biology – 1010575 – General Fund: Modification requesting an increase in expenditure authorization of \$3,077. This increase budgets other income received from the University of Colorado and book royalties. The new expenditure total is \$97,589 with the net expenditure total remaining at \$94,512.
12. Cherokee Publications GF – 1011070 – General Fund: Modification requesting an increase in expenditure authorization of \$47,859 to provide for general operations of the Cherokee Phoenix newspaper for the remainder of the fiscal year. Funding for this budget (55% of total) is provided by General Fund carryover in item 4 with the remainder (45%) funded in an IDC budget further down the list. The new net expenditure total is \$520,026.
13. MFT Higher Ed Scholarships – 1024001 – Motor Fuel Tax: Modification requesting an increase in expenditure authorization of \$1,977,983. Funding is provided by a transfer in from General Fund carryover in item 4. The new expenditure total is \$14,921,983. This is a Motor Fuel Tax (MFT) budget but the majority of the funding in recent years is from the General Fund. For comparative purpose see the following:

<u>Year</u>	<u>MFT</u>	<u>Gen Fund</u>	<u>Total</u>
2010 Actual	\$ 3.5M	\$ 3.2M	\$ 6.7M
2011 Actual	4.7M	3.8M	8.5M
2012 Actual	2.4M	6.4M	8.8M
2013 Actual	3.6M	6.3M	9.9M
2014 Actual	5.1M	5.9M	11.0M
2015 Actual	3.6M	9.3M	12.9M
2016 Actual	3.3M	10.3M	13.6M
2017 Actual	3.5M	10.4M	13.9M
2018 Budget	3.6M	11.3M	14.9M
2019 Projection			17.0M

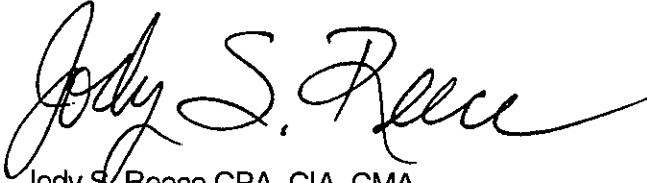
14. Indirect Cost Pool Recovery – 2040000 – Indirect Cost Pool: Modification requesting an increase in IDC recovery revenue of \$118,589 to cover the increases in Cherokee Publications (item 15) and Information Technology (item 16).
15. Cherokee Publications IDC – 2041030 – Indirect Cost Pool: Modification requesting an increase in expenditure authorization of \$29,416 to provide for general operations of the Cherokee Phoenix newspaper for the remainder of the fiscal year. Funding for this budget (45% of total) is provided by Indirect Cost Pool Recovery (item 14) with the remainder (55%) funded by general fund carryover in budget item 12. The new net expenditure total is \$349,994.
16. Information Technology IDC – 2041110 – Indirect Cost Pool: Modification requesting an increase in expenditure authorization of \$89,173 for some reorganization and the addition of two new Clerk III positions. Funding is provided by the Indirect Cost Pool Recovery budget in item 14. The new net expenditure total is \$4,384,915.
17. Human Services Programs Management – 2041185 – Indirect Cost Pool: Reallocation that removes .5 vacant FTE and adds to the contract services account for the TAM database system. The expenditure total remains at \$702,081.
18. Community Development – 2041195 – Indirect Cost Pool: Reallocation that removes .5 FTE and makes several reallocations within the budget. The expenditure total remains at \$507,161.

19. SG Real Estate Services – 3221000 – DOI Self Governance: Modification requesting an increase in expenditure authorization of \$200,000 for contract services to help clear the probate backlog. The funding is provided by DOI Self Governance carryover. The new expenditure total is \$1,472,992.
20. Registration SG – 3222180 – DOI Self Governance: Modification requesting an increase in expenditure authorization of \$95,845 for a reallocation of a partial FTE from the Registration General Fund budget and for additional operational supplies. The funding is provided by DOI Self Governance carryover. The new expenditure total is \$952,199.
21. PL 102-477 Employment and Training – 3231000 – DOI PL 102-477: Modification requesting a decrease in expenditure authorization of \$1,105,618 to adjust to the carryover amount and reallocate FTEs and expenditures to the budget in item 22. The new expenditure total is \$694,382.
22. PL 102-477 Career Services – 3231100 – DOI PL 102-477: Modification requesting an increase in expenditure authorization of \$2,698,788 to adjust to the carryover. FTEs are reallocated here from the budget in item 21 with the major increases to educational support and tuition/scholarships. The new expenditure total is \$5,627,991.
23. Contract Health Service – 3324200 – IHS Self Governance Health: Modification requesting an increase in expenditure authorization of \$4,000,000. Funding is provided by IHS Self Governance Health carryover. The carryover amount has not been finalized but this amount is within the estimated available balance. The new expenditure total is \$35,688,936.
24. Dental – 3324400 – IHS Self Governance Health: Modification requesting an increase in expenditure authorization of \$2,033,888 for pay rate adjustments, reduced anticipated turnover, and merit increased adjusted to reflect actual pay. Funding is provided by increased Medicaid and insurance collections. The new expenditure total is \$20,372,403.
25. Health Administration – 3325400 – IHS Self Governance Health: Modification requesting an increase in expenditure authorization of \$240,050 to provide funds for the WINGS program activities. Funding is provided by additional grant/contract revenue. The new expenditure total is \$1,778,113.
26. EHS Administration – 3331000 – IHS Self Governance TEH: Modification requesting a decrease in expenditure authorization of \$20,531 related to reduced carryover. The new expenditure total is \$3,106,014.
27. EHS Projects – 3332000 – IHS Self Governance TEH: Modification requesting an increase in expenditure authorization of \$1,181,641 related to increased carryover and grants/contracts revenue. The new expenditure total is \$6,939,519.
28. Community Services Youth Development – 3566048 – NAHASDA: Modification requesting an increase in expenditure authorization of \$56,922. Funding is provided by the decrease in item 29. The new expenditure total is \$183,987.
29. Self Sufficiency Counseling – 3566049 – NAHASDA: Modification requesting a decrease in expenditure authorization of \$129,122 mainly for a reduction of FTEs for vacant positions. This reduction provides funding for the budgets in items 28, 30, and 31. The new expenditure total is \$511,696.
30. Resident Adult Services – 3566056 – NAHASDA: Modification requesting an increase in expenditure authorization of \$50,019. Funding is provided by the decrease in item 29. The new expenditure total is \$179,362.
31. Mortgage Assistance Program – 3566072 – NAHASDA: Modification requesting an increase in expenditure authorization of \$22,181. Funding is provided by the decrease in item 29. The new expenditure total is \$573,157.

Summary:

After reviewing the submission of the operating modification by administration, I find no technical issues surrounding these requests, nor do I have any unmentioned concerns related to their respective carryover estimates. If I can provide any additional information, please do not hesitate to contact me.

Respectfully,

A handwritten signature in black ink that reads "Jody S. Reece". The signature is written in a cursive, flowing style.

Jody S. Reece CPA, CIA, CMA
Executive Director of Financial Oversight
Office: 918-453-5573
Cell: 918-525-2017
Email: jody-reece@cherokee.org