

An Act

LEGISLATIVE ACT 24-17

AN ACT AMENDING LEGISLATIVE ACT #23-16 AUTHORIZING THE COMPREHENSIVE OPERATING BUDGET FOR FISCAL YEAR 2017 – Mod. 10a; 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 #23-16 Authorizing the Comprehensive Operating Budget for FY 2017 – Mod. 10a”.

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 2017” or subsequent amendment. The cumulative total of the budget is increased by \$ 1,331,573 for a total budget authority of \$ 705,247,055. The following items are identified as components of such change:

Grants Received & Authorized per LA-23-16 (detail attached)	\$ 911,140
Modification Request (see Section 4 below)	<u>420,433</u>
Cumulative change in budget authority	<u>\$ 1,331,573</u>

SECTION 3. LEGISLATIVE HISTORY

The provisions of compliance, policy of accountability, authorities and severability provided in Legislative Act #23-16 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 \$ 420,433 to wit:

- A. An increase in the **General Fund** budget authority of \$ 17,692.
- B. An increase in the **Motor Fuel Tax** budget authority of \$ 26,415.
- C. An increase in the **IHS Self Governance Heath** budget authority of \$ 21,500.
- D. An increase in the **IHS Self Governance TEH** budget authority of \$ 100,000.

E. An increase in the NAHASDA budget authority of \$ 250,000.

F. An increase in the **Special Revenue Other** budget authority of \$ 4,826.

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.

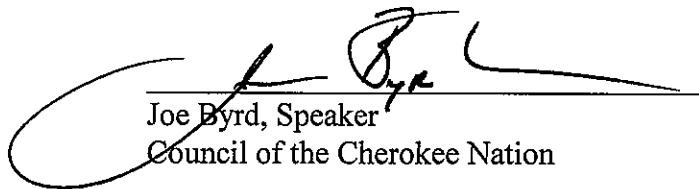
SECTION 7. EFFECTIVE DATE: EMERGENCY DECLARED

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

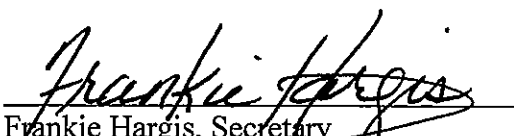
To the extent that this Act involves programs or services to citizens of the Nation or others, self-help contributions shall be required, unless specifically prohibited by the funding agency, or a waiver is granted due to physical or mental incapacity of the participant to contribute.

Enacted by the Council of the Cherokee Nation on the 15th day of August, 2017




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 17th day of August, 2017



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>	Keith Austin	<u>Yea</u>
Shawn Crittenden	<u>Yea</u>	Buel Anglen	<u>Yea</u>
Bryan Warner	<u>Yea</u>	Mike Shambaugh	<u>Yea</u>
E. O. Smith	<u>Yea</u>	Victoria Vazquez	<u>Yea</u>
Mike Dobbins	<u>Yea</u>	Wanda Hatfield	<u>Yea</u>
Harley Buzzard	<u>Yea</u>	Mary Baker Shaw	<u>Yea</u>
Frankie Hargis	<u>Yea</u>		

CHEROKEE NATION
 PROPOSED FY 2017 AMENDMENT
 Sorted by Funding Source

				Data		
Funding Source	Ref # by FS	Program/Purpose	FY 2017 Prior LA	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
40-DHHS-General	1	3401300 Famly Violence	LA 23-16	(116,032)	(116,032)	\$ -
	2	3401310 Family Violence/Youth Services	LA 23-16	96,336	96,336	\$ -
	3	3404900 AIDS Education Training Center	NEW	50,000	50,000	\$ -
	4	3409800 Domestic Violence Prev Intia	LA 23-16	162,094	162,094	\$ -
40-DHHS-General Total				\$ 192,398	\$ 192,398	\$ -
75-Federal Other	5	3757300 THSG 2016	NEW	397,395	397,395	\$ -
75-Federal Other Total				\$ 397,395	\$ 397,395	\$ -
85-Private	6	3855300 Hepatitis C in Native Oklahoma	NEW	321,347	321,347	\$ -
85-Private Total				\$ 321,347	\$ 321,347	\$ -
Grand Total				\$ 911,140	\$ 911,140	\$ -

July Operating Grants - Reporting Only

CHEROKEE NATION
PROPOSED FY 2017 AMENDMENT
Sorted by Funding Source

				Data		
Funding Source	Ref # by FS	Program/Purpose	FY 2017 Prior LA	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
01-Cherokee Nation	1	1010046 Cultural Resources	Mod 9	3,692	3,692	\$ -
	2	1010176 Cherokee Promise GF Sunset	New	-	214,633	\$ (214,633)
	3	1010192 Language Technology	LA 23-16	11,000	11,000	\$ -
	4	1010200 Miss Cherokee Activities	LA 16-17	3,000	3,000	\$ -
	5	1010280 General Fund Operations	LA 23-16	219,782	-	\$ 219,782
	6	1010315 Cash Match For Grants	August Grants	-	(214,633)	\$ 214,633
01-Cherokee Nation Total				\$ 237,474	\$ 17,692	\$ 219,782
02-Motor Fuel Tax	7	1021010 Motor Fuels Tax Interest	LA 23-16	13,500	13,500	\$ -
	8	1026000 MFT Law Enforcement	LA 23-16	12,915	12,915	\$ -
02-Motor Fuel Tax Total				\$ 26,415	\$ 26,415	\$ -
32-IHS - Self Governance Health	9	3222540 DOI SG Interest	LA 23-16	21,500	21,500	\$ -
32-IHS - Self Governance Health Total				\$ 21,500	\$ 21,500	\$ -
33-IHS-Self Governance-T E H	10	3301000 IHS SG Interest Bal Sheet	LA 23-16	100,000	100,000	\$ -
33-IHS-Self Governance-T E H Total				\$ 100,000	\$ 100,000	\$ -
56-NAHASDA	11	3566029 Mortgage Assistance	LA 23-16	210,000	210,000	\$ -
	12	3566031 Mortgage Assistance IDA	LA 23-16	40,000	40,000	\$ -
56-NAHASDA Total				\$ 250,000	\$ 250,000	\$ -
90-Special Revenue-Other	13	3901510 Friends of the Library	New	4,826	4,826	\$ -
90-Special Revenue-Other Total				\$ 4,826	\$ 4,826	\$ -
Grand Total				\$ 640,215	\$ 420,433	\$ 219,782

Operating Mod #10a Request

**COMPREHENSIVE BUDGET
FOR FISCAL YEAR 2017**

Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Tribally Funded Funding Source	113,169,824	1,491,430	114,661,054	92,745,846	4,326,560	17,588,648	114,661,054	0
Motor Fuels Tax Funding Srce	9,094,402	18,549,025	27,643,427	19,609,419	92,497	7,941,511	27,643,427	0
Motor Vehicle Tax Funding Srce	27,731,218	1,126,604	28,857,822	26,368,075	453,570	2,036,177	28,857,822	0
Permanent Fund Funding Source	10,100	0	10,100	10,100	0	0	10,100	0
DOI General Funding Source	10,521,301	0	10,521,301	9,634,778	886,523	0	10,521,301	0
DOI Self Gov Funding Source	14,392,564	79,600	14,472,164	13,395,590	1,026,133	50,441	14,472,164	0
DOI Self Gov Roads Funding Src	9,386,614	0	9,386,614	9,253,572	112,841	20,201	9,386,614	0
Dept of Transportation Fnd Src	72,048,214	0	72,048,214	71,750,077	198,294	99,843	72,048,214	0
DOI PL102-477 Funding Source	30,540,887	0	30,540,887	29,557,193	983,694	0	30,540,887	0
IHS Self Gov Health Funding Sr	283,675,766	1,297,511	284,973,277	266,411,404	18,468,649	93,224	284,973,277	0
IHS Self Gov TEH Funding Src	8,799,960	0	8,799,960	8,535,264	264,696	0	8,799,960	0
IHS Self Gov Offic Funding Src	322,788	0	322,788	291,326	31,462	0	322,788	0
IHS Discretionary Funding Srce	40,000	0	40,000	35,000	0	5,000	40,000	0
DHHS General Funding Source	46,900,567	564,771	47,465,338	43,250,469	2,951,395	1,263,474	47,465,338	0
USDA Funding Source	19,777,316	818,085	20,595,401	19,894,771	700,630	0	20,595,401	0
Dept of Education Funding Srce	1,142,834	63,957	1,206,791	1,151,454	55,337	0	1,206,791	0
HUD Funding Source	41,918,567	1,199,190	43,117,757	41,302,147	715,871	1,099,739	43,117,757	0
Housing Proceeds Funding Src	0	0	0	0	0	0	0	0
EPA Funding Source	2,031,199	0	2,031,199	1,841,970	189,229	0	2,031,199	0
Dept of Labor Funding Source	11,479,087	0	11,479,087	10,571,336	907,751	0	11,479,087	0
Federal Other Funding Source	4,613,631	82,670	4,696,301	4,228,081	218,220	250,000	4,696,301	0
State of Oklahoma Funding Srce	1,303,242	0	1,303,242	1,210,065	93,157	0	1,303,242	0
Private Funding Source	748,872	152,987	901,859	852,610	49,249	0	901,859	0
Indirect Cost Pool Funding Src	47,587,788	27,900	47,615,688	47,615,688	0	0	47,615,688	0
Fringe Pool Funding Source	0	0	0	0	0	0	0	0
Internal Lease Pool Funding Sr	4,945,222	0	4,945,222	4,945,222	0	0	4,945,222	0
Enterprise Funding Source	3,222,404	934,739	4,157,143	3,977,979	179,164	0	4,157,143	0
Other Funding Source	276,590	17,000	293,590	277,000	16,590	0	293,590	0
Debt Service Funding Source	186,456	12,253,224	12,439,680	12,439,680	0	0	12,439,680	0
Capital Projects Funding Source	174,753,675	4,612,155	179,365,830	166,538,760	4,480	12,822,590	179,365,830	0
Total	\$ 940,620,888	\$ 43,270,848	\$ 983,891,736	\$ 907,694,896	\$ 32,925,992	\$ 43,270,848	\$ 983,891,736	\$ -

Non Grant Requests

CAPITAL RECONCILIATION	
LA-22-16	\$ 277,754,636
Mod # 1	76,837
Mod # 2	1,819,222
Mod # 3	(102,733)
Mod # 4	375,000
Mod # 5	(857,848)
Mod # 6	79,956
Total Capital	\$ 279,145,070

Oper Mod#10a Req \$ 420,433.0 08/15 Council
Cap Mod #6 Req 79,956 08/15 Council

Total after pending Mod's \$ 984,392,125

Operating (LA23-16) 705,247,055 Cumulative Oper
Capital (LA-22-16) 279,145,070 Cumulative Cap

Grand Total \$ 984,392,125



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: 08/15/2017
Re: Review of Operating Budget Modification #10a – Total \$ 1,331,573

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>
40 – DHHS General	4 – Carryover reconciliations and new awards	\$ 192,398
75 – Federal Other	1 – New award	397,395
85 – Private	1 – New award	321,347
TOTAL GRANTS		\$ 911,140

General Fund Cash Match for Grants (1010315) – The original budget of \$2,686,072 included \$2,033,774 in Cash Out: Grant Required and \$652,298 in Appropriated for Cash Match (future grants).

Original Appropriated for Cash Match (future grants)	\$ 652,298	
Used: 3753300 – Federal Transit Program	(35,729)	February reporting
3401210 – Model Tribal System	(6,967)	April reporting
3852500 – Community Action Project (reduce match)	6,751	June reporting
3453451 – Food Distribution	(33,334)	August reporting
1010176 – Cherokee Promise GF Sunset	(214,633)	Mod #10a
Balance Available For Future Grant Matching	<u>\$ 368,386</u>	

B. MOD #10 Request - (10 budgets) Increase in budget authority - \$ 420,433

- Cultural Resources – 1010046 – General Fund: Modification requesting an increase in expenditure authorization of \$3,692 for supplies. The funding is provided by the sale of RTR Bike Ride shirts. The new expenditure total is \$322,170.
- Cherokee Promise GF Sunset – 1010176 – General Fund: New budget requesting expenditure authorization of \$214,633 to provide funding the previous budget titled Learning Village (NAHASDA 3454700). The funding is provided by reducing the reserve for Cash Match for Grants in item 6.
- Language Technology – 1010192 – General Fund: Modification requesting an increase in expenditure authorization of \$11,000 for the Indigenous Gathering of Native Language Instruction Techniques (IGNITE)

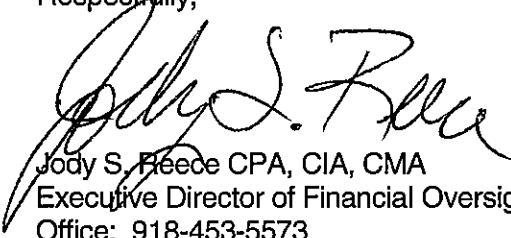
language conference. The funding is provided by a donation from CNB. The new expenditure total is \$328,507.

4. Miss Cherokee – 1010200 – General Fund: Modification requesting and increase in expenditure authorization of \$3,000 related to a donation that came in that was directed to go to the Miss Cherokee pageant. The new expenditure total is \$55,726.
5. General Fund Operations – 1010280 – General Fund: Modification requesting an increase in the Cash In: Tribally Required transfer account of \$219,782 and will net out as Unappropriated revenue. \$79,956 of the transfer in is from interest income coming in from the budgets in the capital mod. An additional \$135,000 is interest income coming in from items 7, 9, and 10. \$4,826 is transferred in from item 13 to close out remaining fund balance due to the general fund.
6. Cash Match For Grants – 1010200 – General Fund: Modification requesting a decrease in expenditure authorization of \$214,633 to provide the funding for item 2. The new appropriated for cash match balance is \$368,386. The cash out grant required balance remains at \$2,103,053.
7. Motor Fuels Tax Interest – 1021010 – Motor Fuels Tax: Modification requesting an increase in expenditure authorization of \$13,500 to transfer additional interest income to General Fund Operations in item 5.
8. MFT Law Enforcement – 1026000 – Motor Fuels Tax: Modification requesting an increase in expenditure authorization of \$12,915. The funding is provided by insurance recoveries. The new expenditure total is \$468,056.
9. DOI SG Interest – 3222540 – DOI Self Governance: Modification requesting an increase in expenditure authorization of \$21,500 to transfer additional interest income to General Fund Operations in item 5.
10. IHS SG Interest Bal Sheet – 3301000 – IHS Self Governance: Modification requesting an increase in expenditure authorization of \$100,000 to transfer additional interest income to General Fund Operations in item 5.
11. Mortgage Assistance – 3566029 – NAHASDA: Modification requesting an increase in expenditure authorization of \$210,000 with \$170,000 used in this budget for mortgage assistance and \$40,000 transfer to the Mortgage Assistance IDA budget in item 9. The funding is provided by other income received for MAP repayments from families who have sold their home before expiration of the useful life. The new expenditure total is \$3,230,000 and the new transfer total is \$805,000.
12. Mortgage Assistance IDA – 3566031 – NAHASDA: Modification requesting an increase in expenditure authorization of \$40,000 for additional IDA (Individual Development Account) funds for MAP recipients. The funding is provided by a transfer in from the Mortgage Assistance budget in item 8. The new expenditure total is \$805,000.
13. Friends of the Library – 3901510 – Special Revenue Other: Modification requesting an increase in expenditure authorization of \$4,826 to transfer out the remaining fund balance owed to General Fund Operations in item 5. This is an old inactive budget that is being closed out.

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, appearing to read "Jody S. Reece". The signature is fluid and cursive, with the first name "Jody" being the most prominent.

Jody S. Reece CPA, CIA, CMA

Executive Director of Financial Oversight

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