

An Act

LEGISLATIVE ACT 11-14

AN ACT AMENDING LEGISLATIVE ACT #22-13 AUTHORIZING THE COMPREHENSIVE CAPITAL BUDGET FOR FISCAL YEAR 2014 – Mod. 5a; 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 #22-13 Authorizing the Comprehensive Capital Budget for FY 2014 – Mod. 5a**”.

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 Capital Budget Act for Fiscal Year 2014” or subsequent amendment. The cumulative total of the capital budget is increased by **\$ 3,300,000** for a total capital budget authority of **\$ 102,886,982**. The following items are identified as the components of such change:

Grants Received & Authorized per L.A. 22-13 (detail attached)	\$ 0
Modification Request (per Section 4 below)	<u>3,300,000</u>
Cumulative change in budget authority	<u>\$ 3,300,000</u>

SECTION 3. LEGISLATIVE HISTORY

The provisions of compliance, policy of accountability, authorities and severability provided in Legislative Act #22-13 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 capital budget authorization by an increase of **\$ 3,300,000** to wit:

- A. An increase in the **Capital Projects** budget authority of **\$ 3,300,000**.

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.

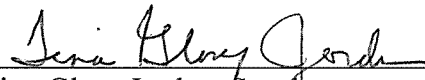
SECTION 7. EFFECTIVE DATE: EMERGENCY DECLARED

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

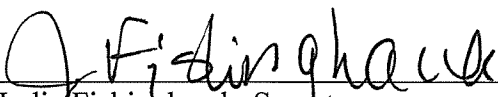
To the extent that this Act involves programs or services to citizens of the Nation or others, self-help contributions shall be required, unless specifically prohibited by the funding agency, or a waiver is granted due to physical or mental incapacity of the participant to contribute.

Enacted by the Council of the Cherokee Nation on the 12th day of May, 2014



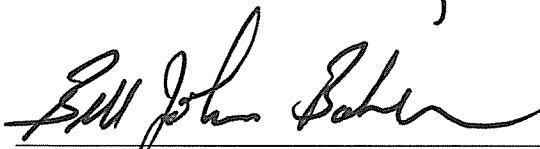
Tina Glory Jordan, Speaker
Council of the Cherokee Nation

ATTEST:




Jodie Fishinghawk, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 19th day of May, 2014



Bill John Baker, Principal Chief
Cherokee Nation

ATTEST:



Chuck Hoskin, Jr., Secretary of State
Cherokee Nation

YEAS AND NAYS AS RECORDED:

Tina Glory-Jordan	<u>Yea</u>	Harley Buzzard	<u>Yea</u>
Joe Byrd	<u>Yea</u>	Victoria Vazquez	<u>Yea</u>
David Walkingstick	<u>Yea</u>	Dick Lay	<u>Yea</u>
Don Garvin	<u>Yea</u>	Cara Cowan Watts	<u>Yea</u>
David W. Thornton, Sr.	<u>Yea</u>	Lee Keener	<u>Yea</u>
Janelle Fullbright	<u>Yea</u>	Janees Taylor	<u>Yea</u>
Frankie Hargis	<u>Yea</u>	Jack Baker	<u>Yea</u>
Jodie Fishinghawk	<u>Yea</u>	Julia Coates	<u>Yea</u>
Curtis Snell	<u>Yea</u>		

CHEROKEE NATION
 PROPOSED FY 2014 AMENDMENT
 Sorted by Funding Source

				Data		
Funding Source	Ref # by FS	Program/Purpose	FY 2014 Prior LA	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
96-Capital Projects	1	7965300 Tribal Council House	LA 8-14	-	-	\$ -
	2	7968300 Health Facilities Equipment	New	3,300,000	3,300,000	\$ -
96-Capital Projects Total				\$ 3,300,000	\$ 3,300,000	\$ -
Grand Total				\$ 3,300,000	\$ 3,300,000	\$ -

Capital Mod #5a Request

COMPREHENSIVE BUDGET FOR FISCAL YEAR 2014

Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Tribally Funded Funding Source	90,615,800	1,390,822	92,006,622	81,097,520	4,529,616	6,379,486	92,006,622	0
Motor Fuels Tax Funding Srce	10,103,938	13,357,108	23,461,046	14,086,920	146,850	9,227,276	23,461,046	0
Motor Vehicle Tax Funding Srce	20,457,224	450,000	20,907,224	19,163,790	465,009	1,278,425	20,907,224	0
Permanent Fund Funding Source	10,530	0	10,530	10,530	0	0	10,530	0
DOI General Funding Source	12,736,725	0	12,736,725	11,941,649	795,076	0	12,736,725	0
DOI Self Gov Funding Source	14,217,484	79,600	14,297,084	13,026,057	1,260,227	10,800	14,297,084	0
DOI Self Gov Roads Funding Srce	23,844,432	0	23,844,432	23,616,471	141,088	86,873	23,844,432	0
Dept of Transportation Fnd Srce	47,825,387	0	47,825,387	47,566,718	158,826	99,843	47,825,387	0
DOI PL102-477 Funding Source	16,989,155	521,902	17,511,057	16,331,596	1,179,461	0	17,511,057	0
IHS Self Gov Health Funding Sr	245,019,997	28,140	245,048,137	225,045,543	17,352,594	2,650,000	245,048,137	0
IHS Self Gov TEH Funding Srce	5,690,386	0	5,690,386	5,311,703	378,683	0	5,690,386	0
IHS Self Gov Offic Funding Srce	322,788	0	322,788	284,719	38,069	0	322,788	0
IHS Discretionary Funding Srce	68,400	0	68,400	30,000	0	38,400	68,400	0
DHHS General Funding Source	35,354,868	516,894	35,871,762	32,278,030	2,993,732	600,000	35,871,762	0
USDA Funding Source	16,883,848	743,192	17,627,040	16,907,218	719,822	0	17,627,040	0
Dept of Education Funding Srce	1,140,468	67,154	1,207,622	1,099,523	108,099	0	1,207,622	0
HUD Funding Source	44,980,473	247,211	45,227,684	43,068,507	1,709,177	450,000	45,227,684	0
Housing Proceeds Funding Srce	0	0	0	0	0	0	0	0
EPA Funding Source	1,900,581	0	1,900,581	1,697,756	202,825	0	1,900,581	0
Dept of Labor Funding Source	6,505,128	0	6,505,128	5,869,884	635,244	0	6,505,128	0
Federal Other Funding Source	2,472,655	500	2,473,155	2,343,427	129,728	0	2,473,155	0
State of Oklahoma Funding Srce	1,395,022	0	1,395,022	1,275,195	119,827	0	1,395,022	0
Private Funding Source	713,614	183,222	896,836	834,930	61,906	0	896,836	0
Indirect Cost Pool Funding Srce	40,912,737	68,400	40,981,137	40,712,130	0	0	40,712,130	269,007
Fringe Pool Funding Source	0	0	0	0	0	0	0	0
Internal Lease Pool Funding Sr	4,202,608	0	4,202,608	4,202,608	0	0	4,202,608	0
Enterprise Funding Source	1,247,473	450,000	1,697,473	1,237,276	0	0	1,237,276	460,197
Other Funding Source	199,471	17,000	216,471	204,836	11,635	0	216,471	0
Debt Service Funding Source	0	2,650,000	2,650,000	2,650,000	0	0	2,650,000	0
Capital Projects Funding Sourc	20,102,311	600,000	20,702,311	20,152,269	0	550,042	20,702,311	0
Total	\$ 665,913,503	\$ 21,371,145	\$ 687,284,648	\$ 632,046,805	\$ 33,137,494	\$ 21,371,145	\$ 686,555,444	\$ 729,204

CAPITAL RECONCILIATION			
LA-22-13 CAP	\$	92,360,612	
Mod-1 Capital		5,000,000	10/21 Council
Mod-2 Capital		1,554,468	02/10 Council
Mod-3 Capital		521,902	03/10 Council
Mod-4b Capital		150,000	04/14 Council
Mod-5 Capital		3,300,000	05/12 Council
Total Capital	\$	102,886,982	

Non Grant Requests			
Mod-7a Oper Req		9,420,388	03/27 E&F
Mod-4b Cap Req		150,000	03/27 E&F
Mod-8b Oper Req		10,207,684	05/12 Council
Mod-5a Cap Req	\$	3,300,000	05/12 Council
Total after pending Mod's	\$	709,633,516	

Operating (LA21-13)	\$	606,746,534	Cumulative Oper
Capital (LA-22-13)	\$	102,886,982	Cumulative Cap
Grand Total	\$	709,633,516	

CHEROKEE NATION TRIBAL COUNCIL

Jody S. Reece CPA, CIA, CMA

Executive Director of Financial Oversight



M e m o

To: Jodie Fishinghawk, Chair, Executive & Finance Committee &
Janees Taylor, Co-Chair, Executive & Finance Committee

From: Jody S. Reece

CC: Executive & Finance Committee

Date: 05/12/2014

Re: Review of Capital Budget Modification #5a

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. Capital Grants Received (Reporting Only):

<u>Funding Source</u>	<u>Reason</u>	<u>Amount</u>
None	N/A	\$ 0
TOTAL GRANTS		\$ 0

B. Capital Mod #5a (2 budgets) Increase in budget authority - \$3,300,000:

1. Tribal Council House – 7965300 – Capital Projects: Modification requesting to remove the \$3,450,000 Reserve by Appropriation and \$50,000 Building Construction authority and replace with a Transfer Out of \$3,500,000 to Health Facilities Equipment in item 2. There has been no spending on this budget and this will zero out the carryover balance in this accounting unit.
2. Health Facilities Equipment – 7968300 – Capital Projects: New budget requesting expenditure authorization of \$3,500,000 to fund equipment for the clinic and hospital construction and expansion projects. Funding provided by a Transfer In from item 1.
3. **Revision "a" after the E&F Committee changes the transfer in the above budgets from \$3,500,000 to \$3,300,000; therefore, leaving a \$200,000 balance in the Tribal Council House budget.**

Summary:

After reviewing the submission by administration of Mod #5a to the Capital Budget, I find no technical issues surrounding these requests, nor do I have any concerns related to their respective carryover estimates.

If I can provide any further information, please do not hesitate to contact me.

Respectfully, 

Attachments

CHEROKEE NATION - FY2014 BUDGET REQUEST FORM

PART-1

Budget Period:	10/01/13-9/30/14	Budget Preparer	Phone: 5613
Contract Period:		Name:	Gaylon Thompson
Contract Number:		Accounting Unit Director/Manager	Phone: 4137
Accounting Fund:	7-Capital Projects Fund	Name:	David Moore
Funding Source:	96-Capital Projects	Executive Director	Phone: 5340
AU Description:	Tribal Council House	Name:	Bruce Davis
Accounting Unit:	7965300	1st Person Responsible	
Place IDC Rate in Part 4 Below		Employee #	105979
Date/Time Printed:	12-May-14 12:11 PM		

Notes: Transfer Out \$3,300,000 to AU 7968300, Health Facilities Equipment.

PART-2

Staffing Summary:	FY 2014 REVISION 2	FY 2014 REVISION 1	Incr \ (Decr)
# of Regular Full-Time Employee Equivalents:			-
# of Regular Part-Time Employee Equivalents:			-
# of Temp. Full-Time Employee Equivalents:			-
# of Temp. Part-Time Employee Equivalents:			-
# of Other Employee Equivalents:			-
TOTAL NUMBER OF EMPLOYEE-EQUIVALENTS	-	-	-

PART-3

Revenues: (Show as positive #)	Account #			Incr \ (Decr)
Carryover: "appropriated" PY	490000	\$3,500,000	\$3,500,000	\$ -
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
DO NOT COPY TO, COPY BELOW, OR REMOVE THIS LINE!				
Total Revenues		\$ 3,500,000	\$ 3,500,000	\$ -

PART-4

Expenditures:	Account #	Subject to IDC ?		Subject to IDC ?		Incr \ (Decr)
		YES	NO	YES	NO	
DO NOT COPY TO, COPY ABOVE, OR REMOVE THIS LINE!						
Salaries & wages	600000	\$0				\$ -
Fringe benefits	610000	\$0				\$ -
Reserved by appropriation	760060		\$0		\$3,450,000	\$ (3,450,000)
Building construction projects	770040		\$200,000		\$50,000	\$ 150,000
Please enter a valid account number - >>>						\$ -
Please enter a valid account number - >>>						\$ -
Please enter a valid account number - >>>						\$ -
Please enter a valid account number - >>>						\$ -
DO NOT COPY TO, COPY BELOW, OR REMOVE THIS LINE!						
Expenditures NOT Subject to IDC			\$ 200,000		\$ 3,500,000	\$ (3,300,000)
Expenditures SUBJECT TO IDC		\$ -		\$ -		\$ -
Indirect Cost Rate (If blank or zero, must explain in Notes above)		14.23%		14.23%		
Indirect Cost Allocation	970000					\$ -
Total Expenditures			\$ 200,000		\$ 3,500,000	\$ (3,300,000)

Revenues OVER \ (UNDER) Expenditures		\$ 3,300,000		\$ -	\$ 3,300,000
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Transfers In\Out - (Show ALL as Positive Numbers)

Operating Transfers IN					
Other financing sources	900000				\$ -
Cash in: tribally required	900010				\$ -
Cash in: grant required	900020				\$ -
Cash in: motor fuel tax	900040				\$ -
Cash in: vehicle tax	900050				\$ -
Cash in: interprogram contract	900060				\$ -
Cash in: debt service	900070				\$ -

Operating Transfers OUT					
Other financing uses	900001				\$ -
Cash out: tribally required	900011		\$3,300,000		\$ 3,300,000
Cash out: grant required	900021				\$ -
Cash out: motor fuel tax	900041				\$ -
Cash out: vehicle tax	900051				\$ -
Cash out: interprogram contract	900061				\$ -
Cash out: debt service	900071				\$ -

Transfers In\Out - Net		\$ (3,300,000)		\$ -	\$ (3,300,000)
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Take to Narrative ==>		\$ 3,500,000		\$ 3,500,000	
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Excess\ (Deficit) of Revenues, Expenditures and Net Transfers		\$ -		\$ -	\$ -
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CHEROKEE NATION - FY2014 BUDGET REQUEST FORM

PART-1

Budget Period:	10/01/13-9/30/14	Budget Preparer	Phone:	5613
Contract Period:		Name:	Gaylon Thompson	
Contract Number:		Accounting Unit Director/Manager	Phone:	5636
Accounting Fund:	7-Capital Projects Fund	Name:	Ami Sams	
Funding Source:	96-Capital Projects	Executive Director	Phone:	5557
AU Description:	Health Facilities Equipment	Name:	Connie Davis	
Accounting Unit:	7968300	1st Person Responsible		
Place IDC Rate in Part 4 Below		Employee #	105287	
Date/Time Printed:	12-May-14 12:11 PM			

Notes: Transfer In \$3,300,000 from AU 7965300, Tribal Council House.

PART-2

Staffing Summary:	FY 2014 ORIG REQUEST	FY 2013 BUDGET	Incr \ (Decr)
# of Regular Full-Time Employee Equivalents:			-
# of Regular Part-Time Employee Equivalents:			-
# of Temp. Full-Time Employee Equivalents:			-
# of Temp. Part-Time Employee Equivalents:			-
# of Other Employee Equivalents:			-
TOTAL NUMBER OF EMPLOYEE-EQUIVALENTS			-

PART-3

Revenues: (Show as positive #)	Account #			Incr \ (Decr)
Carryover: "appropriated" PY	490000	\$0	\$0	\$ -
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
DO NOT COPY TO, COPY BELOW, OR REMOVE THIS LINE!				
Total Revenues		\$ -	\$ -	\$ -

PART-4

Expenditures:	Account #	Subject to IDC ?		Subject to IDC ?		Incr \ (Decr)
		YES	NO	YES	NO	
DO NOT COPY TO, COPY ABOVE, OR REMOVE THIS LINE!						
Salaries & wages	600000	\$0				\$ -
Fringe benefits	610000	\$0				\$ -
Capital acquisitions >= \$5K	770000		\$3,300,000			\$ 3,300,000
Please enter a valid account number - >>>						\$ -
Please enter a valid account number - >>>						\$ -
Please enter a valid account number - >>>						\$ -
Please enter a valid account number - >>>						\$ -
Please enter a valid account number - >>>						\$ -
DO NOT COPY TO, COPY BELOW, OR REMOVE THIS LINE!						
Expenditures NOT Subject to IDC			\$ 3,300,000		\$ -	\$ 3,300,000
Expenditures SUBJECT to IDC		\$ -		\$ -		\$ -
Indirect Cost Rate (If blank or zero, must explain in Notes above)		14.23%		14.23%		
Indirect Cost Allocation	970000	\$ -		\$ -		\$ -
Total Expenditures			\$ 3,300,000		\$ -	\$ 3,300,000

Revenues OVER \ (UNDER) Expenditures		\$ (3,300,000)		\$ -	\$ (3,300,000)
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Transfers In\Out - (Show ALL as Positive Numbers)

Operating Transfers IN					
Other financing sources	900000				\$ -
Cash in: tribally required	900010		\$3,300,000		\$ 3,300,000
Cash in: grant required	900020				\$ -
Cash in: motor fuel tax	900040				\$ -
Cash in: vehicle tax	900050				\$ -
Cash in: interprogram contract	900060				\$ -
Cash in: debt service	900070				\$ -

Operating Transfers OUT					
Other financing uses	900001				\$ -
Cash out: tribally required	900011				\$ -
Cash out: grant required	900021				\$ -
Cash out: motor fuel tax	900041				\$ -
Cash out: vehicle tax	900051				\$ -
Cash out: interprogram contract	900061				\$ -
Cash out: debt service	900071				\$ -

Transfers In\Out - Net		\$ 3,300,000		\$ -	\$ 3,300,000
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Take to Narrative ==>		\$ 3,300,000		\$ -	
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Excess(Deficit) of Revenues, Expenditures and Net Transfers		\$ -		\$ -	\$ -
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