

An Act

LEGISLATIVE ACT 12-22

AN ACT AMENDING LEGISLATIVE ACT #43-21 AUTHORIZING THE COMPREHENSIVE CAPITAL BUDGET FOR FISCAL YEAR 2022 – Mod. 2; 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 #43-21 Authorizing the Comprehensive Capital Budget for FY 2022 – Mod. 2**”.

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 2022” or subsequent amendment. The cumulative total of the capital budget is increased by \$ 5,021,217 for a total capital budget authority of \$ 424,729,687. The following items are identified as the components of such change:

Grants Received & Authorized per L.A. 43-21 (detail attached)	\$	0
Modification Request (per Section 4 below)		<u>5,021,217</u>
Cumulative change in budget authority		<u>\$ 5,021,217</u>

SECTION 3. LEGISLATIVE HISTORY

The provisions of compliance, policy of accountability, authorities and severability provided in Legislative Act #43-21 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 \$ 5,021,217,

- A. An increase in the **Tribally Funded** budget authority of \$ 21,217.
- B. An increase in the **Capital Projects** budget authority of \$ 5,000,000.

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.

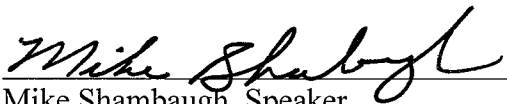
SECTION 7. EFFECTIVE DATE: EMERGENCY DECLARED

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

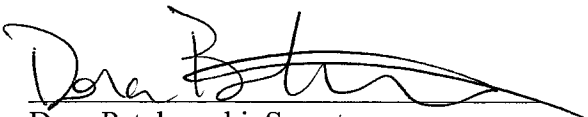
To the extent that this Act involves programs or services to citizens of the Nation or others, self-help contributions shall be required, unless specifically prohibited by the funding agency, or a waiver is granted due to physical or mental incapacity of the participant to contribute.

Passed by the Cherokee Council on the 11th day of April, 2022



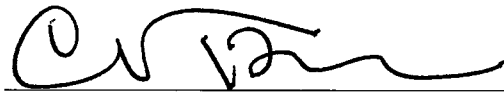
Mike Shambaugh, Speaker
Council of the Cherokee Nation

ATTEST:



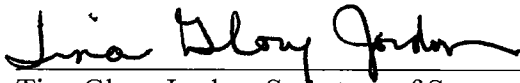
Dora Patzkowski, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 14 day of April, 2022



Chuck Hoskin, Jr., Principal Chief
Cherokee Nation

ATTEST:



Tina Glory Jordan, Secretary of State
Cherokee Nation

YEAS AND NAYS AS RECORDED:

Rex Jordan	<u>YEA</u>	Melvina Shotpouch	<u>YEA</u>
Candessa Tehee	<u>YEA</u>	Victoria Vazquez	<u>YEA</u>
Wes Nofire	<u>YEA</u>	Dora Patzkowski	<u>YEA</u>
Dr. Mike Dobbins	<u>YEA</u>	Joe Deere	<u>YEA</u>
E.O. "Jr." Smith	<u>YEA</u>	Keith Austin	<u>YEA</u>
Daryl Legg	<u>YEA</u>	Danny Callison	<u>YEA</u>
Josh Sam	<u>YEA</u>	Johnny Kidwell	<u>YEA</u>
Shawn Crittenden	<u>YEA</u>	Julia Coates	<u>YEA</u>
Mike Shambaugh	<u>YEA</u>		

CHEROKEE NATION
 PROPOSED FY 2022 AMENDMENT
 Sorted by Funding Source

				Data		
Funding Source	Ref # by FS	Program/Purpose	FY 2022- Prior LA	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
01-Cherokee Nation	1	1012505 Land Acquisition & Improvement	LA 43-21	21,217	21,217	\$ -
01-Cherokee Nation Total				\$ 21,217	\$ 21,217	\$ -
96-Capital Projects	2	7967100 Salina Clinic Construction	New	5,000,000	5,000,000	\$ -
96-Capital Projects Total				\$ 5,000,000	\$ 5,000,000	\$ -
Grand Total				\$ 5,021,217	\$ 5,021,217	\$ -

Capital Mod #2 Request

COMPREHENSIVE BUDGET FOR FISCAL YEAR 2022

Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Tribally Funded Funding Source	179,815,480	5,025,718	184,841,198	159,684,017	5,704,666	19,452,515	184,841,198	-
Motor Fuels Tax Funding Src	11,309,014	19,348,346	30,657,360	21,082,013	72,347	9,503,000	30,657,360	-
Motor Vehicle Tax Funding Src	35,237,192	1,499,449	36,736,641	34,851,214	654,900	1,230,527	36,736,641	-
Permanent Fund Funding Source	9,100	0	9,100	9,100	0	0	9,100	-
DOI General Funding Source	22,368,530	0	22,368,530	20,791,728	1,576,802	0	22,368,530	-
DOI Self Gov Funding Source	37,037,512	79,600	37,117,112	35,373,970	1,733,142	10,000	37,117,112	-
DOI Self Gov Roads Funding Src	3,357,804	0	3,357,804	3,322,499	32,305	3,000	3,357,804	-
Dept of Transportation Fnd Src	97,616,429	0	97,616,429	97,275,146	241,283	100,000	97,616,429	-
DOI PL102-477 Funding Source	212,363,929	0	212,363,929	173,451,011	2,412,738	36,500,180	212,363,929	-
IHS Self Gov Health Funding Sr	870,797,509	0	870,797,509	644,172,446	39,125,063	187,500,000	870,797,509	-
IHS Self Gov TEH Funding Src	21,187,582	0	21,187,582	20,904,854	282,728	0	21,187,582	-
IHS Self Gov Office Funding Src	386,587	0	386,587	350,877	35,710	0	386,587	-
IHS Discretionary Funding Src	100,500	0	100,500	75,000	0	25,500	100,500	-
DHHS General Funding Source	87,322,209	678,560	88,000,769	82,463,045	5,537,724	0	88,000,769	-
USDA Funding Source	27,234,766	336,703	27,571,469	26,699,681	871,788	0	27,571,469	-
Dept of Education Funding Src	1,183,075	82,222	1,265,297	1,165,956	84,341	15,000	1,265,297	-
HUD Funding Source	60,968,643	300,000	61,268,643	59,527,887	240,756	1,500,000	61,268,643	-
Housing Proceeds Funding Src	0	0	0	0	0	0	0	-
EPA Funding Source	2,300,402	0	2,300,402	2,087,191	213,211	0	2,300,402	-
Dept of Labor Funding Source	15,409,339	0	15,409,339	14,380,907	1,028,432	0	15,409,339	-
Dept of Treasury Funding Source	1,359,106,919	0	1,359,106,919	1,177,713,377	6,143,542	175,250,000	1,359,106,919	-
Federal Other Funding Source	17,099,622	198,360	17,297,982	16,513,212	653,620	131,150	17,297,982	-
State of Oklahoma Funding Src	775,563	0	775,563	738,954	36,609	0	775,563	-
Private Funding Source	2,780,791	0	2,780,791	2,768,296	12,495	0	2,780,791	-
Indirect Cost Pool Funding Src	63,712,963	4,500	63,717,463	63,717,463	0	0	63,717,463	-
Fringe Pool Funding Source	0	0	0	0	0	0	0	-
Internal Lease Pool Funding Sr	5,470,223	0	5,470,223	5,470,223	0	0	5,470,223	-
Enterprise Funding Source	2,436,773	1,531,150	3,967,923	3,836,814	131,109	0	3,967,923	-
Other Funding Source	268,000	17,000	285,000	280,134	4,866	0	285,000	-
Debt Service Funding Source	0	0	0	0	0	0	0	-
Capital Projects Funding Source	60,009,304	227,119,264	287,128,568	287,087,248	41,320	0	287,128,568	-
Total	\$ 3,197,665,760	\$ 256,220,872	\$ 3,453,886,632	\$ 2,955,794,263	\$ 66,871,497	\$ 431,220,872	\$ 3,453,886,632	\$ -

Non Grant Requests

Oper Mod #5	3,327,810	03/14 Council
Capl Mod #1	1,181,059	03/14 Council
Cap Mod #2	5,021,217	03/30 E&F
Oper Mod #6A	6,454,819	03/30 E&F

Total after pending Mod's **\$ 3,469,871,537**

CAPITAL RECONCILIATION

LA 43-21	\$ 418,527,411
Cap Mod #1	1,181,059
Cap Mod #2	5,021,217

Total Capital **\$ 424,729,687**

Operating (LA 44-21) 3,045,141,850 Cumulative Oper
 Capital (LA 43-21) 424,729,687 Cumulative Cap
Grand Total \$ 3,469,871,537



CHEROKEE NATION TRIBAL COUNCIL

Jody S. Reece, CPA, CIA, CMA

Executive Director of Financial Oversight

Mem o

To: Keith Austin, Chairman, Executive & Finance Committee
From: Jody S. Reece
CC: Executive & Finance Committee
Date: 03/30/2022
Re: Review of Capital Budget Modification #2 – **Total \$ 5,021,217**

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>Reason(s)</u>	<u>Amount</u>
None	-	\$ 0
TOTAL GRANTS		\$ 0

B. MOD #2 Request - Increase in budget authority - \$ 5,021,217

1. Land Acquisitions & Improvement – 1012505 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$21,217 funded by additional revenue collected. The new budget expenditure total is \$270,747,
2. Salina Clinic Construction – 7967100 – Capital Project: New budget requesting expenditure authorization of \$5,000,000 that is funded by a transfer in from IHS Self Governance Health carryover. SG Health funds are a temporary funding source until permanent funding from ARPA for loan funds is determined. This budget will allow architectural and other initial costs to be paid. Construction costs are still being estimated.

Summary:

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

Respectfully,



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

Cherokee Nation FY 2022 Comprehensive Budget Narrative

Department/Program	Executive Director		ED Phone #
14 - Government Resources	Tina Glory Jordan		5101
Accounting Unit	Accounting Unit Name		
1012505	Land Acquisition & Improvement		
Program Director/Manager		Pgm Dir/Mgr Phone #	Period Budget Covers
Ginger Reeves		5675	10/01/2021 - 09/30/2022
FY 2022 ORIG REQUEST	FY 2022 REVISION 1	\$ Increase/(Decrease) Requested – Approved	% Increase/(Decrease) (Request – Approved) / Approved
\$ 249,530	\$ 270,747	\$ 21,217	8.50%

ACCOUNTING UNIT PURPOSE

This budget is used to increase the Cherokee Nation land base as approved by the tribal government.

PROGRAM NARRATIVE:

The office of Real Estate Services maintains and leases both surface and mineral acreage located on certain properties outside the 14 county reservation area. This budget began with unexpected revenue for oil/gas during FY21. This budget is set aside for land acquisitions and improvements to existing properties owned by Cherokee Nation.

This budget does not involve direct/indirect delivery of Cherokee Nation services. Evaluations and the metrics thereof would become relevant only to the Cherokee entity receiving/utilizing the tract.

SIGNIFICANT CHANGES:

Budget is increased to reflect actual funds deposited.

CHEROKEE NATION - FY2022 BUDGET REQUEST FORM

PART-1

Budget Period:	10/01/2021 - 09/30/2022	Budget Preparer	Phone: 5273
Award Period:		Name:	Amanda Chuculate
Award Number:		Accounting Unit Director/Manager	Phone: 5675
Accounting Fund:	1-General Fund	Name:	Ginger Reeves
Funding Source:	01-Cherokee Nation	Executive Director	Phone: 5101
AU Description:	Land Acquisition & Improvement	Name:	Tina Glory Jordan
Accounting Unit:	1012505	1st Person Responsible	
Place IDC Rate in Part 4 Below		Employee #	106365
Date/Time Printed:	07-Mar-22 12:53 PM		

Notes:

PART-2

Staffing Summary:	FY 2022 REVISION 1	FY 2022 ORIG REQUEST	Incr \ (Decr)
# of Regular Full-Time Employee Equivalents:			-
# of Regular Part-Time Employee Equivalents:			-
# of Temp. Full / 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	\$249,530	\$249,530	\$ -
Other Income	499000	\$21,217	\$0	\$ 21,217
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!				\$ -
Total Revenues		\$ 270,747	\$ 249,530	\$ 21,217

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		\$0		\$ -
Fringe benefits	610000	\$0		\$0		\$ -
Land	770050		\$171,217		\$150,000	\$ 21,217
Land improvements >= \$5K	770060		\$99,530		\$99,530	\$ -
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 - >>>						\$ -
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 - >>>						\$ -
Please enter a valid account number - >>>						\$ -
DO NOT COPY TO, COPY BELOW, OR REMOVE THIS LINE!						\$ -
Expenditures NOT Subject to IDC			\$ 270,747		\$ 249,530	\$ 21,217
Expenditures SUBJECT to IDC						
Indirect Cost Rate (If blank or zero, must explain in Notes above)		11.70%		11.52%		
Indirect Cost Allocation	970000	\$ -		\$ -		\$ -
Total Expenditures			\$ 270,747		\$ 249,530	\$ 21,217
Revenues OVER \ (UNDER) Expenditures			\$ -		\$ -	\$ -

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					\$ -
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						\$ -
Take to Narrative ==>			\$ 270,747		\$ 249,530	
Excess\ (Deficit) of Revenues, Expenditures and Net Transfers			\$ -		\$ -	\$ -

Bank Transaction Listing

CB221 Date 03/02/22 Cash Code 1142 BF Operations USD Page 1
 Time 11:21 Bank Transaction Listing (All Statuses)

Transaction Code DEP Deposit

Transaction Nbr	Co	Date	Post Date	Transaction Amount	Issue Base Amount	Base Curr	Status	Operator	Journal Book
96566	1	02/10/22	02/10/22	21,217.49	21,217.49	USD	Unreleased	NT00001199	
Dist				Amount	Activity	Tax	Taxable Amount	Reference	Description
Co	Account			21,217.49-					JamesFredenberger
1	1012505	770050							
Total Distributions				21,217.49-					

*** REPORT COMPLETED ***

Cherokee Nation FY 2022 Comprehensive Budget Narrative

Department/Program		Executive Director		ED Phone #
11 - Management Resources		David Moore		4137
Accounting Unit		Accounting Unit Name		
7967100		Salina Clinic Construction		
Program Director/Manager		Pgm Dir/Mgr Phone #	Period Budget Covers	
David Moore		4137	10/01/2021 - 09/30/2022	
FY 2021 BUDGET	FY 2022 ORIG REQUEST	\$ Increase/(Decrease) Requested – Approved	% Increase/(Decrease) (Request – Approved) / Approved	
\$ -	\$ 5,000,000	\$ 5,000,000	100.00%	

ACCOUNTING UNIT PURPOSE

To fund the construction of the Salina Clinic.

PROGRAM NARRATIVE:

Funding for the construction of the Salina Clinic. Construction costs are still being estimated.

SIGNIFICANT CHANGES:

New budget for FY22

CHEROKEE NATION - FY2022 BUDGET REQUEST FORM

PART-1

Budget Period:	10/01/2021 - 09/30/2022	Budget Preparer	Phone:	5305
Award Period:		Name:	Jamie Cole	
Award Number:		Accounting Unit Director/Manager	Phone:	4137
Accounting Fund:	7-Capital Projects Fund	Name:	David Moore	
Funding Source:	96-Capital Projects	Executive Director	Phone:	4137
AU Description:	Salina Clinic Construction	Name:	David Moore	
Accounting Unit:	7967100	1st Person Responsible		
Place IDC Rate in Part 4 Below		Employee #	108517	
Date/Time Printed:	29-Mar-22 09:27 AM			

Notes: Transfer In from AU 3329040.

PART-2

Staffing Summary:	FY 2022 ORIG REQUEST	FY 2021 BUDGET	Incr \ (Decr)
# of Regular Full-Time Employee Equivalents:			-
# of Regular Part-Time Employee Equivalents:			-
# of Temp. Full / Part Time Employee Equivalents:			-
# of Other Employee Equivalents:			-
TOTAL NUMBER OF EMPLOYEE-EQUIVALENTS			-

PART-3

Revenues: (Show as positive #)	Account #	Incr \ (Decr)
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 - >>>		\$ -
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		\$0		\$ -
Fringe benefits	610000	\$0		\$0		\$ -
Building construction projects	770040		4,500,000		\$0	\$ 4,500,000
Artwork: CWY citizens >=\$5K	770065		\$500,000		\$0	\$ 500,000
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 - >>>						\$ -
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 - >>>						\$ -
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			\$ 5,000,000		\$ -	\$ 5,000,000
Expenditures SUBJECT to IDC		\$ -		\$ -		\$ -
Indirect Cost Rate (If blank or zero, must explain in Notes above)		11.70%		11.52%		
Indirect Cost Allocation	970000	\$ -		\$ -		\$ -
Total Expenditures			\$ 5,000,000		\$ -	\$ 5,000,000
Revenues OVER \ (UNDER) Expenditures			\$ (5,000,000)		\$ -	\$ (5,000,000)

Transfers In/Out - (Show ALL as Positive Numbers)

Operating Transfers IN				
Other financing sources	900000			\$ -
Cash in: tribally required	900010		\$5,000,000	\$ 5,000,000
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		\$ 5,000,000	\$ -	\$ 5,000,000
Take to Narrative ==>		\$ 5,000,000	\$ -	\$ -
Excess(Deficit) of Revenues, Expenditures and Net Transfers		\$ -	\$ -	\$ -

Cherokee Nation Act/Resolution Proposal Form

Act Resolution

AN ACT AMENDING LEGISLATIVE ACT #43-21 AUTHORIZING
THE COMPREHENSIVE BUDGET FOR FISCAL YEAR 2022
TITLE: CAPITAL - MOD2 : AND DECLARING AN EMERGENCY

DEPARTMENT CONTACT: Daniel Stroup

RESOLUTION PRESENTER: _____

COUNCIL SPONSOR: _____

NARRATIVE:

<u>ADMINISTRATIVE CLEARANCE</u>	
Dept/Program: _____	
Signature/Initial	Date
Executive Director:	
Signature/Initial	Date
Treasurer; (Required: Grants/Contracts/Budgets)	
<i>James M Taylor</i> 3-29-22	
Signature/Initial	Date
Government Resources:	
Signature/Initial	Date
Administration Approval:	
<i>James M Taylor</i> 3/30/22	
Signature/Initial	Date
<i>James M Taylor</i> 3/30/2022	
<u>LEGISLATIVE CLEARANCE:</u>	
Legal & Legislative Coordinator:	
<i>[Signature]</i> 3/30/22	
Signature/Initial	Date
Standing Committee & Date:	
<i>Executive Finance</i> 3/31/22	
Chairperson:	
<i>Austin</i>	
Signature/Initial	Date
Returned to Presenter:	
_____	Date