

An Act

LEGISLATIVE ACT 32-20

AN ACT AMENDING LEGISLATIVE ACT #17-20 AUTHORIZING THE COMPREHENSIVE OPERATING BUDGET FOR FISCAL YEAR 2021 – 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 #17-20 Authorizing the Comprehensive Operating Budget for FY 2021 – 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 Budget Act for Fiscal Year 2021” or subsequent amendment. The cumulative total of the budget is increased by **\$ 10,762,687** for a total budget authority of **\$ 1,363,844,616**. The following items are identified as components of such change:

Grants Received & Authorized per LA 17-20 (detail attached)	\$ 7,456,318
Modification Request (see Section 4 below)	<u>3,306,369</u>
Cumulative change in budget authority	<u>\$ 10,762,687</u>

SECTION 3. LEGISLATIVE HISTORY

The provisions of compliance, policy of accountability, authorities and severability provided in Legislative Act #17-20 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 **\$ 3,306,369** to wit:

- A. An increase in the **Enterprise** budget authority of **\$ 176,606**.
- B. An increase in the **DOI Self Governance** budget authority of **\$ 3,459,874**.
- C. A decrease in the **NAHASDA** budget authority of **\$ (506,717)**.
- D. An increase in the **Federal Other** budget authority of **\$ 176,606**.

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.

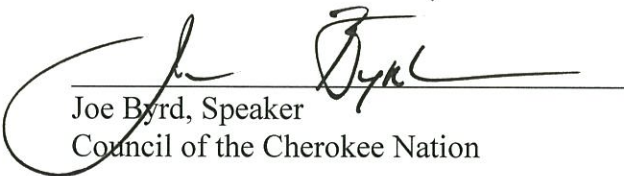
SECTION 7. EFFECTIVE DATE: EMERGENCY DECLARED

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 14th day of December, 2020



Joe Byrd, Speaker
Council of the Cherokee Nation

ATTEST:



James Taylor, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 16th day of Dec, 2020



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>	Harley Buzzard	<u>Yea</u>
Joe Byrd	<u>Yea</u>	Victoria Vazquez	<u>Yea</u>
Wes Nofire	<u>Yea</u>	Dora Smith 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>Absent</u>	Janees Taylor	<u>Yea</u>
Canaan Duncan	<u>Yea</u>	Mary Baker Shaw	<u>Yea</u>
Shawn Crittenden	<u>Yea</u>	Julia Coates	<u>Yea</u>
Mike Shambaugh	<u>Yea</u>		

CHEROKEE NATION
PROPOSED FY 2021 AMENDMENT
Sorted by Funding Source

Funding Source	Ref # by FS	Program/Purpose	FY 2021 Prior LA	Data		
				Amend. Change to Sources	Amend. Expenses Total Change	Net Change
01-Cherokee Nation	1	1010315 Cash Match For Grants	LA-17-20	-	-	\$ -
01-Cherokee Nation Total				\$ -	\$ -	\$ -
20-DOI - General	2	3200210 SHS CARES Act	New	402,878	402,878	\$ -
	3	3205140 Feral Swine Project 2020	New	150,000	150,000	\$ -
20-DOI - General Total				\$ 552,878	\$ 552,878	\$ -
40-DHHS-General	4	3401440 Foster Care Maintenance Paymts	LA-17-20	365,203	365,203	\$ -
	5	3401470 Tribal TANF	LA-17-20	3,900,000	3,900,000	\$ -
	6	3405290 CARES Act CSBG	New	452,874	452,874	\$ -
	7	3405380 FF Coronavirus Nutrition Svcs	LA-17-20	13,940	13,940	\$ -
	8	3405420 Support Tribal PH Cap in COVID	LA-17-20	750,000	750,000	\$ -
	9	3405430 LIHEAP CARES Act	New	487,717	487,717	\$ -
	10	3405431 LIHEAP CARES Act Admin Expense	New	54,191	54,191	\$ -
	11	3405450 IV-B CARES Act	LA-17-20	89,216	89,216	\$ -
	12	3405470 TITLE VI CARES Act	New	118,480	118,480	\$ -
	13	3405490 Family Violence CARES Act	New	548,047	548,047	\$ -
	14	3409800 Domestic Violence Prev Initia	New	210,000	210,000	\$ -
40-DHHS-General Total				\$ 6,989,668	\$ 6,989,668	\$ -
45-USDA	15	3453458 Nutrition Education Grant	LA-17-20	(1,641)	(1,641)	\$ -
	16	3456000 CF TAT Disaster	New	250,000	250,000	\$ -
	17	3456100 CF TAT	New	87,019	87,019	\$ -
45-USDA Total				\$ 335,378	\$ 335,378	\$ -
75-Federal Other	18	3758500 DOJ SHSSVPP	LA-17-20	(421,606)	(421,606)	\$ -
75-Federal Other Total				\$ (421,606)	\$ (421,606)	\$ -
Grand Total				\$ 7,456,318	\$ 7,456,318	\$ -

November Grants - Reporting Only

CHEROKEE NATION
 PROPOSED FY 2021 AMENDMENT
 Sorted by Funding Source

				Data		
Funding Source	Ref # by FS	Program/Purpose	FY 2021- Prior LA	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
10-Enterprise	1	4109030 Commercial Loan Fund	LA-17-20	176,606	176,606	\$ -
10-Enterprise Total				\$ 176,606	\$ 176,606	\$ -
22-DOI - Self Governance	2	3222221 SG CARES Act Welfare Assistance	New	3,459,874	3,459,874	\$ -
22-DOI - Self Governance Total				\$ 3,459,874	\$ 3,459,874	\$ -
56-NAHASDA	3	3561960 Transitional Emrgncy Housng CA	LA-17-20	(506,717)	(506,717)	\$ -
56-NAHASDA Total				\$ (506,717)	\$ (506,717)	\$ -
75-Federal Other	4	3753207 CDFI Fund	New	176,606	176,606	\$ -
75-Federal Other Total				\$ 176,606	\$ 176,606	\$ -
Grand Total				\$ 3,306,369	\$ 3,306,369	\$ -

Operating Mod #2 Request

**COMPREHENSIVE BUDGET
FOR FISCAL YEAR 2021**

Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Tribally Funded Funding Source	116,280,954	18,840,298	135,121,252	112,975,534	4,486,611	17,659,107	135,121,252	0
Motor Fuels Tax Funding Srce	10,947,620	18,029,395	28,977,015	20,410,008	76,007	8,491,000	28,977,015	0
Motor Vehicle Tax Funding Srce	33,190,903	1,099,686	34,290,589	32,274,428	623,323	1,392,838	34,290,589	0
Permanent Fund Funding Source	9,100	0	9,100	9,100	0	0	9,100	0
DOI General Funding Source	15,311,117	0	15,311,117	14,230,748	1,080,369	0	15,311,117	0
DOI Self Gov Funding Source	18,626,967	79,600	18,706,567	14,981,272	1,214,874	2,510,421	18,706,567	0
DOI Self Gov Roads Funding Src	4,658,360	0	4,658,360	4,621,055	32,305	5,000	4,658,360	0
Dept of Transportation Fnd Src	75,905,514	0	75,905,514	75,580,524	224,990	100,000	75,905,514	0
DOI PL102-477 Funding Source	95,587,677	0	95,587,677	91,565,270	1,929,581	2,092,826	95,587,677	0
IHS Self Gov Health Funding Sr	544,528,926	12,034,146	556,563,072	514,154,467	30,374,459	12,034,146	556,563,072	0
IHS Self Gov TEH Funding Src	18,740,302	0	18,740,302	18,457,407	282,895	0	18,740,302	0
IHS Self Gov Office Funding Src	388,823	0	388,823	351,730	37,093	0	388,823	0
IHS Discretionary Funding Srce	75,000	0	75,000	75,000	0	0	75,000	0
DHHS General Funding Source	66,956,576	603,199	67,559,775	63,240,472	4,319,303	0	67,559,775	0
USDA Funding Source	17,679,827	793,409	18,473,236	17,717,953	755,283	0	18,473,236	0
Dept of Education Funding Srce	816,788	82,222	899,010	835,668	48,342	15,000	899,010	0
HUD Funding Source	36,834,884	300,000	37,134,884	35,174,013	460,871	1,500,000	37,134,884	0
Housing Proceeds Funding Src	0	0	0	0	0	0	0	0
EPA Funding Source	2,551,226	0	2,551,226	2,332,508	218,718	0	2,551,226	0
Dept of Labor Funding Source	15,740,463	0	15,740,463	14,597,130	1,143,333	0	15,740,463	0
Dept of Treasury Funding Source	250,000,000	0	250,000,000	236,031,071	0	13,968,929	250,000,000	0
Federal Other Funding Source	10,055,531	285,812	10,341,343	10,083,636	257,707	0	10,341,343	0
State of Oklahoma Funding Srce	1,600,698	0	1,600,698	1,478,920	121,778	0	1,600,698	0
Private Funding Source	2,709,047	0	2,709,047	2,693,918	15,129	0	2,709,047	0
Indirect Cost Pool Funding Src	56,953,842	4,500	56,958,342	56,958,342	0	0	56,958,342	0
Fringe Pool Funding Source	0	0	0	0	0	0	0	0
Internal Lease Pool Funding Sr	5,750,439	0	5,750,439	5,750,439	0	0	5,750,439	0
Enterprise Funding Source	2,436,773	1,400,000	3,836,773	3,646,694	190,079	0	3,836,773	0
Other Funding Source	208,000	17,000	225,000	220,134	4,866	0	225,000	0
Debt Service Funding Source	0	0	0	0	0	0	0	0
Capital Projects Funding Sourc	80,586,419	6,200,000	86,786,419	86,786,419	0	0	86,786,419	0
Total	\$ 1,485,131,776	\$ 59,769,267	\$ 1,544,901,043	\$ 1,437,233,860	\$ 47,897,916	\$ 59,769,267	\$ 1,544,901,043	\$ -

Non Grant Requests

Oper Mod #1	33,808,794	11/16 Council
Cap Mod #1	249,530	11/16 Council
Oper Mod #2	3,306,369	11/17 E&F
Cap Mod #2	100,000	11/17 E&F

Total after pending Mod's **\$ 1,582,365,736**

CAPITAL RECONCILIATION

LA 16-20	\$ 218,171,590
Cap Mod #1	249,530
Cap Mod #2	100,000

Total Capital **\$ 218,521,120**

Operating (LA 17-20)	1,363,844,616	Cumulative Oper
Capital (LA 16-20)	218,521,120	Cumulative Cap
Grand Total	\$ 1,582,365,736	

CHEROKEE NATION TRIBAL COUNCIL

Jody S. Reece, CPA, CIA, CMA

Executive Director of Financial Oversight



M e m o

To: Janees Taylor, Chairman, Executive & Finance Committee
From: Jody S. Reece
CC: Executive & Finance Committee
Date: 11/05/2020
Re: Review of Operating Budget Modification #2 – Total \$ 10,762,687

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</u>	<u>Amount</u>
DOI General	2	\$ 552,878
DHHS General	2	6,989,668
USDA	2	335,378
Federal Other	2	(421,606)
Total Grant Reporting		<u>\$ 7,456,318</u>

General Fund Cash Match for Grants (1010315) – Start of Year

Cash Out: Grant Required	\$ 1,834,455
Cash In: Tribally Required (CARES Act Treasury)	(363,247)
Appropriated for Cash Match (future grants)	<u>882,060</u>
Original Total Budget	<u>\$ 2,353,268</u>

Original Appropriated for Cash Match – for future grants	\$ 882,060	
Used: USDA Nutrition Education (reduced match)	492	Nov.
DOJ SHS Sch. Violence Prevention Program (reduced match)	<u>84,321</u>	Nov.
Balance Available for Future Grant Matching	<u>\$ 966,873</u>	

B. MOD #2 Request - Increase in budget authority - \$ 3,306,369

1. SG CARES Act Welfare Assistance – 3222221 – DOI Self Governance: New budget requesting expenditure authorization of \$3,459,874. Welfare Avoidance Grant (WAG)

funding under the CARES Act, for welfare assistance and social services (including assistance to individuals). One-time only, non-recurring funding that is not included in the tribe's base funding.

2. Transitional Emergency Housing Cares Act – 3561960 – NAHASDA: Modification requesting a decrease in expenditure authorization of \$(506,717). The reduction is and adjustment of carryover funds for expenditures made in fiscal year 2020. The new expenditure total is \$1,993,283.
3. CDFI (Community Development Financial Institutions) – 3753207 – Federal Other: New budget requesting expenditure authorization of \$176,606 for a Transfer Out to the Commercial Loan Fund in item 4. The funding is carryover funds from the 2018 CDFI Award with accumulated interest.
4. Commercial Loan Fund – 4109030 – NAHASDA: Modification requesting an increase in expenditure authorization of \$176,606. A Transfer In from CDFI provides the funding (see item 3). The new expenditure total is \$407,006.

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,



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 2021 Comprehensive Budget Narrative

Department/Program		Executive Director		ED Phone #
13 - Human Services		Marsha Lamb		5355
Accounting Unit		Accounting Unit Name		
3222221		SG CARES Act Welfare Assistance		
Program Director/Manager		Pgm Dir/Mgr Phone #	Period Budget Covers	
Jennifer Kirby		5150	10/01/2020 - 09/30/2021	
FY2020 Budget Approved	FY2021 Budget Request	\$ Increase/(Decrease) Requested – Approved	% Increase/(Decrease) (Request – Approved) / Approved	
\$ -	\$ 3,459,874	\$ 3,459,874	100.00%	
Staffing Plan (FTE)	FY2021 Budget Request	FY2020	Net Change in Staffing	
Regular Full-Time	-	-	-	
Regular Part-Time	-	-	-	
Temporary Full-Time	-	-	-	
Temporary Part-Time	-	-	-	
IPA/MOA/Other	-	-	-	
Total	-	-	-	

PROGRAM NARRATIVE:

Coronavirus Aid, Relief, and Economic Security (CARES Act) Welfare Assistance

Welfare Avoidance Grant (WAG) funding under Public Law, 116-136, the CARES Act, for welfare assistance and social services (including assistance to individuals). One-time only, non-recurring funding not included in the tribe's base.

Funding to prevent, prepare, and respond to COVID-19.

SIGNIFICANT CHANGES:

New budget.

CHEROKEE NATION - FY2021 BUDGET REQUEST FORM

PART-1

Budget Period:	10/01/2020 - 09/30/2021	Budget Preparer	Name:	Amanda Rains	Phone:	5240
Contract Period:		Accounting Unit Director/Manager	Name:	Jennifer Kirby	Phone:	5150
Contract Number:		Executive Director	Name:	Marsha Lamb	Phone:	5355
Accounting Fund:	3-Special Revenue	1st Person Responsible	Employee #	109145		
Funding Source:	22-DOI-Self Governance					
AU Description:	SG CARES Act Welfare Assistance					
Accounting Unit:	3222221					
	Place IDC Rate in Part 4 Below					
Date/Time Printed:	23-Oct-20					04:10 PM

PART-2

Staffing Summary:	FY 2021 ORIG REQUEST	FY 2020 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)
Grants / contracts revenue	400000	\$3,459,874		\$ 3,459,874
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
Total Revenues		\$ 3,459,874	\$ -	\$ 3,459,874

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		\$ -
Client services - Human Svcs	670005		\$3,459,874			\$ 3,459,874
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			\$ 3,459,874		\$ -	\$ 3,459,874
Expenditures SUBJECT to IDC		\$ -		\$ -		\$ -
Indirect Cost Rate (if blank or zero, must explain in Notes above)		11.52%		12.90%		
Indirect Cost Allocation	970000	\$ -		\$ -		\$ -
Total Expenditures			\$ 3,459,874	\$ -		\$ 3,459,874

Revenues OVER \ (UNDER) Expenditures		\$ -	\$ -	\$ -
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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				\$ -
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 ==>		\$ 3,459,874	\$ -	\$ -
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Excess/(Deficit) of Revenues, Expenditures and Net Transfers		\$ -	\$ -	\$ -
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REQUEST NO.: OSG980

DEPARTMENT OF THE INTERIOR
SELF-GOVERNANCE COMPACT/FUNDING AGREEMENT AND AMENDMENTS
AUTHORITY TO OBLIGATE

COMPACT NO.: GT-OSGT905-20

DOC REQUEST NO.: 13

COMPACT TRIBE/TRIBAL CONSORTIUM: CHEROKEE NATION

COMPACT PERIOD: Fiscal Year 2020

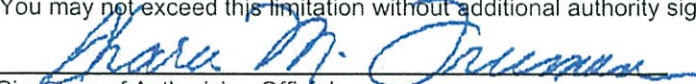
Award NO: A20AV00608

DATE: Wednesday, May 20, 2020

DUNS NO.: 077345494

ACCT Line	BFY	Program	Description	Current Authority	Increase Decrease	Total Authority
1	20-21	T9240	S/G OIP (2 Year)	\$10,383,416	\$0	\$10,383,416
2	20-21	T9A40	S/G OIP - UTB (2 Year)	\$150,000	\$0	\$150,000
3	20-21	A0T90	S/G CONTRACT SUPPORT	\$1,615,875	\$0	\$1,615,875
4	20-21	210CA	S/G OIP CARES ACT TRIBAL SUPPLEMENTS	\$4,000,000	\$3,459,874	\$7,459,874
6	2020	F0000	S/G DOI - WILDLAND FIRE MANAGEMENT	\$59,800	\$0	\$59,800
10	2020	95800	S/G HHS-CHILDCARE BLOCK	\$31,567,268	\$0	\$31,567,268
11	2020	95400	S/G HHS-CHILDCARE DEVELOP	\$6,577,406	\$0	\$6,577,406
Total:				\$54,353,765	\$3,459,874	\$57,813,639

Authority to Obligate: All conditions and restrictions contained in 42 BIAM Supplement 4 apply to this agreement. You may not exceed this limitation without additional authority signed by the allottee of these funds.


 Signature of Authorizing Official
 Director, Office of Self-Governance

05/20/2020

Date

This Funding Agreement/Amendment is offered under authority of Title IV, P.L. 100-472, P.L. 102-184, and P.L. 93-638 as amended, the Indian Self-Determination and Education Assistance Act.

Listing of Increases/Decreases

Cost Code	Description	Amount
CH913 TPA/Central	CARES Act Welfare Assistance WAG funding under P.L. 116-136, the CARES Act, for welfare assistance & social services (including assistance to individuals) is one-time only, non-recurring, not incl. in tribe's base; to prevent, prepare & respond to COVID-19 only. Cont'd in EMAIL atch.	\$3,459,874
	ROLLUP 210CA Total:	\$3,459,874
	COMPACT TOTAL:	\$3,459,874

Cherokee Nation FY 2021 Comprehensive Budget Narrative

Department/Program	Executive Director	ED Phone #	
13 - Human Services	Marsha Lamb	5355	
Accounting Unit	Accounting Unit Name		
3561960	Transitional Emrgncy Housing CA		
Program Director/Manager	Pgm Dir/Mgr Phone #	Period Budget Covers	
Jennifer Kirby	5150	10/01/2020 - 09/30/2021	
FY 2021 ORIG REQUEST	FY 2021 REVISION 1	\$ Increase/(Decrease) Requested – Approved	% Increase/(Decrease) (Request – Approved) / Approved
\$ 2,500,000	\$ 1,993,283	\$ (506,717)	-20.27%
Staffing Plan (FTE)	FY 2021 REVISION 1	FY 2021 ORIG REQUEST	Net Change in Staffing
Regular Full-Time	-	-	-
Regular Part-Time	-	-	-
Temporary Full-Time	-	-	-
Temporary Part-Time	-	-	-
IPA/MOA/Other	-	-	-
Total	-	-	-
PROGRAM NARRATIVE:			
<p>This is additional funds for Housing Services received from the Cares Act. This award is a part of the Indian Housing Plan.</p> <p>The budget is entirely for client services.</p>			
SIGNIFICANT CHANGES:			
<p>Adjusting revenue to account for funds spent in FY20 and adjusting expenses according to anticipated amounts</p>			

CHEROKEE NATION - FY2021 BUDGET REQUEST FORM

PART-1

Budget Period:	10/01/2020 - 09/30/2021	Budget Preparer	Phone:	5240
Contract Period:		Name:	Amanda Rains	
Contract Number:		Accounting Unit Director/Manager	Phone:	5150
Accounting Fund:	3-Special Revenue	Name:	Jennifer Kirby	
Funding Source:	56-NAHASDA	Executive Director	Phone:	5355
AU Description:	Transitional Emrgncy Housing CA	Name:	Marsha Lamb	
Accounting Unit:	3561960	1st Person Responsible		
Place IDC Rate in Part 4 Below		Employee #	109145	
Date/Time Printed:	23-Oct-20 02:01 PM			

Notes: Adjusting revenue to account for funds spent in FY20 and adjusting expenses according to anticipated amounts.

PART-2

Staffing Summary:	FY 2021 REVISION 1	FY 2021 ORIG REQUEST	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)
Grants / contracts revenue	400000	\$1,993,283	\$2,500,000	\$ (506,717)
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		\$ 1,993,283	\$ 2,500,000	\$ (506,717)

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		\$ -
Client services - Human Svcs	670005		\$1,993,283		\$2,500,000	\$ (506,717)
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			\$ 1,993,283		\$ 2,500,000	\$ (506,717)
Expenditures SUBJECT to IDC		\$ -		\$ -		\$ -
Indirect Cost Rate (if blank or zero, must explain in Notes above)		11.52%		11.52%		
Indirect Cost Allocation	970000	\$ -		\$ -		\$ -
Total Expenditures			\$ 1,993,283		\$ 2,500,000	\$ (506,717)

Revenues OVER \ (UNDER) Expenditures		\$ -	\$ -	\$ -
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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				\$ -
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 ==>		\$ 1,993,283		\$ 2,500,000	
Excess\ (Deficit) of Revenues, Expenditures and Net Transfers		\$ -		\$ -	\$ -

COMPONENT NAME: NHASADA CARES ACT
 COMPONENT NUMBER: 3561999
 GRANT NUMBER: 20BV4005780
 GRANT PERIOD: 03/20/20 END
 GRANT AGENCY: HUD
 ACCOUNTANT: Chris Campbell
 PREPARED BY: Chris Campbell
 REVIEWED BY: Ashley Canoe

	GRANT HISTORY
AWARDS	
FY20	9,387,252.00
TOTAL GRANT AMOUNT	9,387,252.00
AMOUNT RECEIVED	
FY20	0.00
TOTAL RECIEPTS	0.00
Amount Remaining:	9,387,252.00
OTHER RECEIPTS	
TOTAL OTHER RECEIPTS	0.00
EXPENDITURES	
FY 20	3,098,654.54
TOTAL EXPENDITURES	3,098,654.54
UNEXPENDED BALANCE	6,288,597.46
GRANT REC / (PAY)	3,098,654.54

3,098,654.54 GRANT EXPEDITURES
 (3,248,239.48) GRANT REVENUE
(149,584.94)

Cherokee Nation FY 2021 Comprehensive Budget Narrative

Department/Program		Executive Director		ED Phone #
12 - Commerce Services		Anna Knight		918-453-5532
Accounting Unit		Accounting Unit Name		
3753207		CDFI		
Program Director/Manager		Pgm Dir/Mgr Phone #	Period Budget Covers	
Shay Smith		918-453-5534	10/01/2020 - 09/30/2021	
FY2020 Budget Approved	FY2021 Budget Request	\$ Increase/(Decrease) Requested – Approved	% Increase/(Decrease) (Request – Approved) / Approved	
\$ 100,200	\$ 176,606	\$ 76,406	76.25%	
Staffing Plan (FTE)	FY2021 Budget Request	FY2020	Net Change in Staffing	
Regular Full-Time	-	-	-	
Regular Part-Time	-	-	-	
Temporary Full-Time	-	-	-	
Temporary Part-Time	-	-	-	
IPA/MOA/Other	-	-	-	
Total	-	-	-	
PROGRAM NARRATIVE:				
<p>Program Description: This budget is used to record the revenue from the Community Development Financial Institutions (CDFI) grant to the Cherokee Nation Economic Development Trust Authority. Funds in this budget are being used for small business loans to create jobs and promote economic development. As small business loans are made from this CDFI grant, funds are transferred out to the Cherokee Nation Commercial Loan Fund (Accounting Unit 4109030) where the revenue and expenses from the loans are recorded.</p>				
SIGNIFICANT CHANGES:				
New budget for FY21.				

CHEROKEE NATION - FY2021 BUDGET REQUEST FORM

PART-1

Budget Period:	10/01/2020 - 09/30/2021	Budget Preparer	Phone:	918-453-5285
Contract Period:	09/19/18 - 09/30/21	Name:	Kathy Nelson	
Contract Number:	181NA023263	Accounting Unit Director/Manager	Phone:	918-453-5534
Accounting Fund:	3-Special Revenue	Name:	Shay Smith	
Funding Source:	75-Federal Other	Executive Director	Phone:	918-453-5532
AU Description:	CDFI	Name:	Anna Knight	
Accounting Unit	3753207	1st Person Responsible		
Place IDC Rate in Part 4 Below		Employee #	106591	
Date/Time Printed:	15-Oct-20 12:02 PM			

Notes: Carryover from 2018 CDFI award (181NA023263) of \$176,406. Cash out to AU 4109030. All funds being used for commercial lending.

PART-2

Staffing Summary:	FY 2021 ORIG REQUEST	FY 2020 BUDGET	Incr \ (Decr)
# of Regular Full-Time Employee Equivalents:	0.00	0.00	-
# 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)
Grants / contracts revenue	400000	\$176,406	\$100,000	\$ 76,406
Interest income	440010	\$200	\$200	\$ -
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		\$ 176,606	\$ 100,200	\$ 76,406

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				\$ -
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		\$ -	\$ -	\$ -		\$ -
Expenditures SUBJECT to IDC		\$ -	\$ -	\$ -		\$ -
Indirect Cost Rate (if blank or zero, must explain in Notes above)		11.52%		12.90%		
Indirect Cost Allocation	970000	\$ -		\$ -		\$ -
Total Expenditures		\$ -		\$ -		\$ -

Revenues OVER \ (UNDER) Expenditures		\$ 176,606		\$ 100,200	\$ 76,406
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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				\$ -
Cash out: grant required	900021	\$176,606		\$100,200	\$ 76,406
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		\$ (176,606)		\$ (100,200)	\$ (76,406)
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Take to Narrative ==>		\$ 176,606		\$ 100,200	
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Excess \ (Deficit) of Revenues, Expenditures and Net Transfers		\$ -		\$ -	\$ -
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CHEROKEE NATION AUDIT WORKSHEET

8-Oct-20

COMPONENT NAME: CDFI Grant
 COMPONENT NUMBER: 3753207
 GRANT NUMBER: 171NA021782
 GRANT PERIOD: 09/19/13 Completion
 GRANT AGENCY: Department of the Treasury
 ACCOUNTANT: Bonnie Cookson
 PREPARED BY: Bonnie Cookson
 REVIEWED BY: Ashley Canoe

CFDA No 21.020

GRANT HISTORY	
GRANT PERIOD	TOTAL
New Awards:	
FY13 LOAN FUNDS	750,000.00
FY14 LOAN FUNDS	750,000.00
FY15 LOAN FUNDS	500,000.00
FY16 LOAN FUNDS	800,000.00
FY17 LOAN FUNDS	861,333.00
FY18 LOAN FUNDS	770,000.00
TOTAL GRANT AMOUNT	4,431,333.00
AMOUNT RECEIVED	
FY14	750,000.00
FY15	750,000.00
FY16	500,000.00
FY17	800,000.00
FY18	861,333.00
FY19	770,000.00
TOTAL RECIEPTS	4,431,333.00
Amount Remaining:	0.00
OTHER RECEIPTS	
FY 14	194.81
FY14 Rolled to FB	(194.81)
FY 15	456.96
FY15 Rolled to FB	(456.96)
FY 16	257.12
FY 16 Rolled to FB	(257.12)
FY 17	320.79
FY 17 Rolled to FB	(320.79)
FY 18	799.29
FY 18 Rolled to FB	(799.29)
FY 19	1,218.91
FY 19 Rolled to FB	(1,218.91)
FY 20	187.22
FY 20 Rolled to FB	(187.22)
TOTAL OTHER RECEIPTS	0.00
EXPENDITURES	
FY 14	338,647.60
FY 15	436,031.55
FY 15 Rolled to FB	(178.56)
FY 16	814,375.35
FY 16 Rolled to FB	(464.66)
FY 17	1,075,218.27
FY 17 Rolled to FB	0.00
FY 18	390,696.21
FY 18 Rolled to FB	0.00
FY 19	1,098,950.99
FY 19 Rolled to FB	(535.97)
FY 20	102,186.63
FY 20 Rolled to FB	0.00
TOTAL EXPENDITURES	4,254,927.41
UNEXPENDED BALANCE	176,405.59
GRANT REC / (PAY)	(176,405.59)

Estimated FY 21 Interest Income 200.00
 FY21 Budget 176,605.59

Cherokee Nation FY 2021 Comprehensive Budget Narrative

Department/Program		Executive Director		ED Phone #	
12 - Commerce Services		Anna Knight		918-458-5532	
Accounting Unit		Accounting Unit Name			
4109030		Commercial Loan Fund			
Program Director/Manager			Pgm Dir/Mgr Phone #		Period Budget Covers
K. Shay Smith			918-463-5534		10/01/2020 - 09/30/2021
FY 2021 ORIG REQUEST		FY 2021 REVISION 1		\$ Increase/(Decrease) Requested – Approved	
\$ 230,400		\$ 407,006		\$ 176,606	
Staffing Plan (FTE)		FY 2021 REVISION 1		FY 2021 ORIG REQUEST	
Regular Full-Time		-		-	
Regular Part-Time		-		-	
Temporary Full-Time		-		-	
Temporary Part-Time		-		-	
IPA/MOA/Other		-		-	
Total		-		-	

PROGRAM NARRATIVE:

Program Description: This budget is used to record commercial loan revenue and expenses associated with RBDG (Rural Business Development Grant) loan portfolio. The loan fund is used to invest resources into private businesses for the purpose of job creation and regional economic growth. Businesses are underwritten to provide start up and/or expansion funds. The portfolio is an asset of the Cherokee Nation Economic Development Trust Authority (CNEDTA), which is a US Treasury certified Community Development Financial Institution (CDFI) and as such must be an arm's length from governmental politics. CNEDTA as a community lender is a higher risk lender than traditional financial institutions. Typically, CNEDTA clients cannot obtain traditional financing due to collateral, experience, or credit issues. Lending decisions over \$3,500 are made by a loan committee of the EDTA Board, which includes professional commercial lenders. SBAC (Small Business Assistance Center) staff manage the day to day operations, including portfolio management.

It is important to note that Bad Debt Expense is an accounting method to reserve for potential loan loss and is based on our Loan Loss Reserve, which goes up and down based on the amount of outstanding loans and the quality of the portfolio. The Loan Loss Reserve increases as we make new loans and expand our lending portfolio; it is not the amount of bad loans made.

Program Outcomes: The commercial loan fund provides access to capital for disadvantaged or higher-risk borrowers. The intent of the program is to provide affordable lending products to entrepreneurs so they can increase their financial security, create rural jobs and boost economic development.

Metrics used to evaluate program effectiveness:

Economic investments and jobs created

Number of participants served:

FY2018	2+ million in loans creating or retaining 219 jobs
FY2019	\$1.6 million in loans creating or retaining 110 jobs
Actuals FY2020 as of March 31	\$777,336 in loans creating or retaining 36 jobs
Projected to be served for remainder of FY2020	\$800,000 in loans creating or retaining 53 jobs

*information provided is for all small business loan portfolios combined

Success rate and rationale for measuring success:

Current commercial portfolio is \$8.8+ million with \$16.5M invested since 2010 creating or retaining 1,514 jobs since 2010

Cost saving measures:

Commerce Services routinely searches for grants to offset program expenses

Cherokee Nation FY 2021 Comprehensive Budget Narrative

Reasons for changes in staffing: n/a

Departments and outside entities collaborated with:

Area Banks

Bureau of Indian Affairs

SBA

Citizen Pottawatommi Community Development Corp.

Native American Business Center

SIGNIFICANT CHANGES:

Transfer in from AU 3753207

CHEROKEE NATION - FY2021 BUDGET REQUEST FORM

PART-1

Budget Period:	10/01/2020 - 09/30/2021	Budget Preparer	Name:	K. Shay Smith	Phone:	ext. 5534
Contract Period:	10/01/2020 - 09/30/2021	Accounting Unit Director/Manager	Name:	K. Shay Smith	Phone:	ext. 5534
Contract Number:		Executive Director	Name:	Anna Knight	Phone:	ext. 5532
Accounting Fund:	4-Enterprise	1st Person Responsible	Employee #	106591		
Funding Source:	10-Enterprise					
AU Description:	Commercial Loan Fund					
Accounting Unit:	4109030					
Place IDC Rate in Part 4 Below						
Date/Time Printed:	08-Oct-20	01:42 PM				

Notes: cash in from AU 3753207

PART-2

Staffing Summary:	FY 2021 REVISION 1	FY 2021 ORIG REQUEST	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)
Interest income	440010	\$2,400	\$2,400	\$ -
Interest income - loans/notes	441000	\$200,000	\$200,000	\$ -
Loan processing fee income	499021	\$20,000	\$20,000	\$ -
Late fee income	499023	\$8,000	\$8,000	\$ -
Please enter a valid account number - >>>				\$ -
Total Revenues		\$ 230,400	\$ 230,400	\$ -

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		\$ -
Client services - Comm Svcs	670007		\$203,006		\$26,400	\$ 176,606
Bad debts	760050		\$204,000		\$204,000	\$ -
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			\$ 407,006		\$ 230,400	\$ 176,606
Expenditures SUBJECT to IDC		\$ -		\$ -		\$ -
Indirect Cost Rate (If blank or zero, must explain in Notes above)		11.52%		11.52%		
Indirect Cost Allocation	970000	\$ -		\$ -		\$ -
Total Expenditures			\$ 407,006		\$ 230,400	\$ 176,606

Revenues OVER \ (UNDER) Expenditures		\$ (176,606)	\$ -	\$ (176,606)
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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		\$176,606	\$0	\$ 176,606
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		\$ 176,606	\$ -	\$ 176,606
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Take to Narrative ==>		\$ 407,006	\$ 230,400	
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Excess(Deficit) of Revenues, Expenditures and Net Transfers		\$ -	\$ -	\$ -
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Cherokee Nation Act/Resolution Proposal Form

Act Resolution

AN ACT AMENDING LEGISLATIVE ACT #17-20 AUTHORIZING
THE COMPREHENSIVE BUDGET FOR FISCAL YEAR 2021
TITLE: OPERATING – MOD 02 ; AND DECLARING AN EMERGENCY

DEPARTMENT CONTACT: Daniel Stroup

RESOLUTION PRESENTER: _____

COUNCIL SPONSOR: _____

NARRATIVE:

ADMINISTRATIVE CLEARANCE

Dept/Program:

Signature/Initial Date

Executive Director:

Signature/Initial Date

**Treasurer: (Required:
Grants/Contracts/Budgets)**

JS *10/29/20*

Signature/Initial Date

Government Resources:

Signature/Initial Date

Administration Approval:

Paul Gao *11/3/2020*

Signature/Initial Date

LEGISLATIVE CLEARANCE:

Legal & Legislative Coordinator:

[Signature] *11/3/2020*

Signature/Initial Date

Standing Committee & Date: *11-17-2020*

Executive Finance

Chairperson:

[Signature]

Signature/Initial Date

Returned to Presenter: _____

Date

NOV 3 '20 PM 4:09