

An Act

LEGISLATIVE ACT 01-18

AN ACT AMENDING LEGISLATIVE ACT #26-17 AUTHORIZING THE COMPREHENSIVE OPERATING BUDGET FOR FISCAL YEAR 2018 – Mod. 4; 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. 4”.

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 \$ 3,239,253 for a total budget authority of \$ 661,664,010. The following items are identified as components of such change:

Grants Received & Authorized per LA-26-17 (detail attached)	\$ 2,012,987
Modification Request (see Section 4 below)	<u>1,226,266</u>
Cumulative change in budget authority	<u>\$ 3,239,253</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 \$ 1,226,266 to wit:

- A. An increase in the **General Fund** budget authority of \$ 0.
- B. An increase in the **Enterprise** budget authority of \$ 506,413.
- C. An increase in the **USDA** budget authority of \$ 671,473.
- D. An increase in the **HUD** budget authority of \$ 48,380.

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.

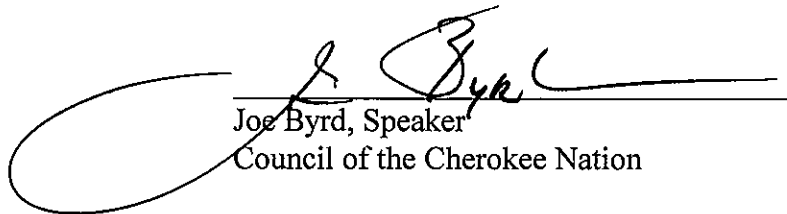
SECTION 7. EFFECTIVE DATE: EMERGENCY DECLARED

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

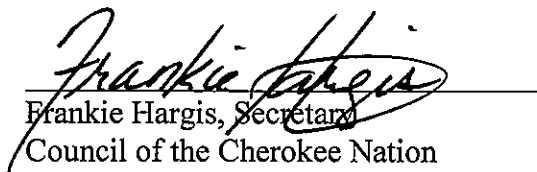
To the extent that this Act involves programs or services to citizens of the Nation or others, self-help contributions shall be required, unless specifically prohibited by the funding agency, or a waiver is granted due to physical or mental incapacity of the participant to contribute.

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



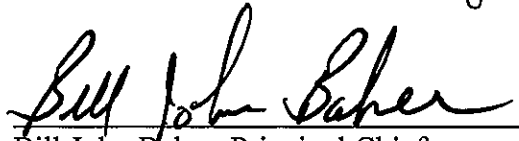
Joe Byrd, Speaker
Council of the Cherokee Nation

ATTEST:




Frankie Hargis, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 22 day of January, 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>	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>
Dr. Mike Dobbins	<u>Yea</u>	Buel Anglen	<u>Yea</u>
E.O. "Jr" Smith	<u>Yea</u>	Keith Austin	<u>Yea</u>
Bryan Warner	<u>Yea</u>	Janees Taylor	<u>Yea</u>
Frankie Hargis	<u>Yea</u>	Mary Baker Shaw	<u>Yea</u>
Shawn Crittenden	<u>Yea</u>	Wanda Hatfield	<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	3200001 SHS Tribal Grant Support	New	635,700	635,700	\$ -
	2	3200170 SHS Gifted Talented Program	New	246,500	246,500	\$ -
	3	3200180 SHS Language Development	New	81,500	81,500	\$ -
20-DOI - General Total				\$ 963,700	\$ 963,700	\$ -
40-DHHS-General	4	3402665 Diabetes Grant Wings	LA 26-17	(66,688)	(66,688)	\$ -
	5	3409720 P-20 Education and Training	LA 26-17	45,384	45,384	\$ -
40-DHHS-General Total				\$ (21,304)	\$ (21,304)	\$ -
75-Federal Other	6	3757600 COPS 2017	New	501,867	501,867	\$ -
	7	3757700 DOJ CTAS Purpose Area 3	New	308,726	308,726	\$ -
	8	3757800 DOJ CTAS 2017	New	43,120	43,120	\$ -
75-Federal Other Total				\$ 853,713	\$ 853,713	\$ -
80-Oklahoma	9	3802800 TSET	New	216,878	216,878	\$ -
80-Oklahoma Total				\$ 216,878	\$ 216,878	\$ -
Grand Total				\$ 2,012,987	\$ 2,012,987	\$ -

December Operating Grants - Reporting Only

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
01-Cherokee Nation	1	1010315 Cash Match for Grants	Nov Grant	-	-	\$ -
01-Cherokee Nation Total				\$ -	\$ -	\$ -
10-Enterprise	2	4109055 RBDG Loan Fund	New	525,100	525,100	\$ -
	3	4109095 ICDBG Loan Fund	LA 26-17	(18,687)	(18,687)	\$ -
10-Enterprise Total				\$ 506,413	\$ 506,413	\$ -
45-USDA	4	3455100 Rural Business Development Grant (RBDG)	New	671,473	671,473	\$ -
45-USDA Total				\$ 671,473	\$ 671,473	\$ -
55-HUD	5	3552600 ICDBG Retail Incubator	LA 26-17	48,380	48,380	\$ -
55-HUD Total				\$ 48,380	\$ 48,380	\$ -
Grand Total				\$ 1,226,266	\$ 1,226,266	\$ -

Operating Mod #4 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	97,000,563	661,398	97,661,961	80,306,551	4,930,111	12,425,299	97,661,961	0
Motor Fuels Tax Funding Srce	9,288,770	17,324,706	26,613,476	18,538,315	104,469	7,970,692	26,613,476	0
Motor Vehicle Tax Funding Srce	25,351,689	1,126,604	26,478,293	24,673,484	514,451	1,290,358	26,478,293	0
Permanent Fund Funding Source	10,100	0	10,100	10,100	0	0	10,100	0
DOI General Funding Source	11,490,357	0	11,490,357	9,917,546	1,572,811	0	11,490,357	0
DOI Self Gov Funding Source	13,363,665	79,600	13,443,265	12,301,800	1,133,965	7,500	13,443,265	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 PL-102-477 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	269,097,540	20,767,518	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	38,392,445	557,804	38,950,249	35,793,080	3,157,169	0	38,950,249	0
USDA Funding Source	19,580,754	867,521	20,448,275	19,689,917	758,358	0	20,448,275	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	32,078,682	312,422	32,391,104	31,847,310	507,794	36,000	32,391,104	0
Housing Proceeds Funding Srce	0	0	0	0	0	0	0	0
EPA Funding Source	1,758,607	0	1,758,607	1,565,731	192,876	0	1,758,607	0
Dept of Labor Funding Source	12,670,002	0	12,670,002	11,604,396	1,065,606	0	12,670,002	0
Federal Other Funding Source	6,618,368	35,729	6,654,097	6,243,556	210,541	200,000	6,654,097	0
State of Oklahoma Funding Srce	1,491,843	0	1,491,843	1,374,089	117,754	0	1,491,843	0
Private Funding Source	303,285	152,987	456,272	410,951	45,321	0	456,272	0
Indirect Cost Pool Funding Srce	47,229,321	900	47,230,221	47,230,221	0	0	47,230,221	0
Fringe Pool Funding Source	0	0	0	0	0	0	0	0
Internal Lease Pool Funding Sr	5,427,293	0	5,427,293	5,427,293	0	0	5,427,293	0
Enterprise Funding Source	3,376,189	886,000	4,262,189	4,060,725	201,464	0	4,262,189	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 Source	149,627,298	0	149,627,298	149,420,651	0	206,647	149,627,298	0
Total	\$ 862,561,327	\$ 22,296,540	\$ 904,857,867	\$ 845,548,550	\$ 37,012,777	\$ 22,296,540	\$ 904,857,867	\$ -

CAPITAL RECONCILIATION

LA 25-17	\$ 246,713,097
Cap Mod #1	2,000,000
Total Capital	\$ 248,713,097

Non Grant Requests

Cap Mod #1 Req	2,000,000	12/11 Council
Oper Mod #3 Req	2,292,974	12/11 Council
Oper Mod #4 Req	1,226,266	12/12 E&F
Total after pending Mod's	\$ 910,377,107	

Operating (LA 26-17)	661,664,010	Cumulative Oper
Capital (LA 25-17)	248,713,097	Cumulative Cap
Grand Total	\$ 910,377,107	



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: 11/30/2017
Re: Review of Operating Budget Modification #4 – **Total \$ 3,239,253**

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	3 – New awards	\$ 963,700
40 – DHHS General	2 – New awards and carryover reconciliation	(21,304)
75 – Federal Other	3 – New awards	853,713
80 – Oklahoma	1 – Carryover reconciliation	216,878
TOTAL GRANTS		<u>\$ 2,012,987</u>

General Fund Cash Match for Grants (1010315)

Cash Out: Grant Required	\$ 1,977,583
Appropriated for Cash Match (future grants)	<u>708,489</u>
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	<u>\$ 641,403</u>
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B. MOD #4 Request - (5 budgets) Increase in budget authority - \$ 1,226,266

- Cash Match for Grants – 1010315 – General Fund: Modification requesting an increase in transfer out of \$50,984 to ICDBG Retail Incubator in item 3. The offset is a \$50,984 reduction to the appropriated for cash match account. See the summary of the appropriated for cash match account in section A.
- Rural Business Development Grant – 3455100 – USDA: New budget requesting expenditure authorization of \$671,473 that includes a \$500,000 transfer to the RBDG Loan Fund in item 4.
- ICDBG Retail Incubator – 3552600 – HUD: Modification requesting a net increase in expenditure authorization of \$48,380. Funding is provided from \$50,984 transfer in from cash match for grants in item 1

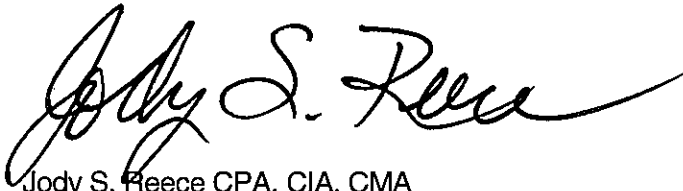
and reconciled grant carryover reduced by \$2,604. The total expenditures increased by \$67,067 and the transfer out to ICDBG loan fund in item 5 is reduced by \$18,687.

4. RBDG Loan Fund – 4109055 – Enterprise: New budget requesting expenditure authorization of \$525,100. Funding is provided by a \$500,000 transfer in from the Rural Business Development Grant in item 2 and \$25,100 in interest and loan fee income.
5. ICDGB Loan Fund – 4109095 – Enterprise: Modification requesting a decrease in expenditure authorization of \$18,687 due to the reduced transfer in from the ICDBG Retail Incubator in item 3.

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, reading "Jody S. Reece". The signature is fluid and cursive, with the first letters of each name being capitalized and prominent.

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 - FY2018 BUDGET REQUEST FORM

PART-1

Budget Period:	10/01/2017 - 09/30/2018	Budget Preparer	Phone:	5305
Contract Period:		Name:	Jamie Cole	
Contract Number:		Accounting Unit Director/Manager	Phone:	5305
Accounting Fund:	1-General Fund	Name:	Jamie Cole	
Funding Source:	01-Cherokee Nation	Executive Director	Phone:	3902
AU Description:	Cash Match For Grants	Name:	Lacey A. Horn	
Accounting Unit:	1010315	1st Person Responsible		
Place IDC Rate in Part 4 Below		Employee #	101613	
Date/Time Printed:	17-Nov-17 12:38 PM			

Notes: To furnish additional cash match of \$50,984 for AU 3552600, ICDBG Retail Incubator.

PART-2

Staffing Summary:	FY 2018 REVISION 2	FY 2018 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:	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 - >>>		\$ -
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		\$ -
Appropriated for cash match	760065		\$641,403		\$692,387	\$ (50,984)
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		\$ -	\$ 641,403	\$ -	\$ 692,387	\$ (50,984)
Expenditures SUBJECT to IDC		\$ -		\$ -		\$ -
Indirect Cost Rate (If blank or zero, must explain in Notes above)		13.10%		11.85%		
Indirect Cost Allocation	970000	\$ -		\$ -		\$ -
Total Expenditures		\$ -	\$ 641,403	\$ -	\$ 692,387	\$ (50,984)
Revenues OVER \ (UNDER) Expenditures			\$ (641,403)		\$ (692,387)	\$ 50,984

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		\$2,044,669		\$1,993,685	\$ 50,984
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			\$ (2,044,669)		\$ (1,993,685)	\$ (50,984)
Take to Narrative ==>			\$ 2,686,072		\$ 2,686,072	
Excess\ (Deficit) of Revenues, Expenditures and Net Transfers			\$ (2,686,072)		\$ (2,686,072)	\$ -

CHEROKEE NATION - FY2018 BUDGET REQUEST FORM

PART-1

Budget Period:	10/01/2017 - 09/30/2018	Budget Preparer:	Phone: 5285
Contract Period:		Name:	Mary Campbell
Contract Number:		Accounting Unit Director/Manager:	Phone: 5534
Accounting Fund:	3-Special Revenue	Name:	Shay Smith
Funding Source:	45-USDA	Executive Director:	Phone: 5532
AU Description:	Rural Business Development Grant (RBDG)	Name:	Anna Knight
Accounting Unit:	3455100	1st Person Responsible:	
	Place IDC Rate in Part 4 Below:	Employee #:	101074
Date/Time Printed:	17-Nov-17 02:53 PM		

Notes: USDA RBDG Enterprise award. Cash out to AU 4109055, RBDG Loan Fund, for commercial lending.

PART-2

Staffing Summary:	FY 2018 ORIG REQUEST	FY 2017 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	\$500,000	\$ 500,000
Contributions: in-kind revenue	480030	\$171,473	\$ 171,473
Please enter a valid account number - >>>			\$ -
Please enter a valid account number - >>>			\$ -
DO NOT COPY TO, COPY BELOW, OR REMOVE THIS LINE!			
Total Revenues		\$ 671,473	\$ - \$ 671,473

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				\$ -
Contributions: in-kind	750020		\$171,473			\$ 171,473
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			\$ 171,473		\$ -	\$ 171,473
Expenditures SUBJECT to IDC		\$ -		\$ -		\$ -
Indirect Cost Rate (if blank or zero, must explain in Notes above)		13.10%		11.85%		
Indirect Cost Allocation	970000	\$ -		\$ -		\$ -
Total Expenditures			\$ 171,473		\$ -	\$ 171,473

Revenues OVER \ (UNDER) Expenditures		\$ 500,000	\$ -	\$ 500,000
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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				\$ -
Cash out: grant required	900021	\$500,000			\$ 500,000
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		\$ (500,000)		\$ -	\$ (500,000)

Take to Narrative ==>		\$ 671,473	\$ -	
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Excess\ (Deficit) of Revenues, Expenditures and Net Transfers		\$ -	\$ -	\$ -
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Cherokee Nation FY 2018 Comprehensive Budget Narrative

Department/Program	Executive Director		ED Phone #
12 - Commerce Services	Anna Knight		5532
Accounting Unit	Accounting Unit Name		
3455100	Rural Business Development Grant (RBDG)		
Program Director/Manager	Pgm Dir/Mgr Phone #	Period Budget Covers	
Shay Smith	5534	10/01/2017 - 09/30/2018	
FY2017 Budget Approved	FY2018 Budget Request	\$ Increase/(Decrease) Requested - Approved	% Increase/(Decrease) (Request - Approved) / Approved
\$ -	\$ 671,473	\$ 671,473	100.00%
Staffing Plan (FTE)	FY2018 Budget Request	FY2017	Net Change in Staffing
Regular Full-Time	-	-	-
Regular Part-Time	-	-	-
Temporary Full-Time	-	-	-
Temporary Part-Time	-	-	-
IPA/MOA/Other	-	-	-
Total	-	-	-

PROGRAM NARRATIVE:

The Rural Business Development Grant is an enterprise program for a revolving loan fund.

SIGNIFICANT CHANGES:

New Budget

RURAL BUSINESS AND COOPERATIVE SERVICE GRANT AGREEMENT

This Grant Agreement, which includes the applicable Program Attachment, any continuation sheets, and those documents referenced in paragraph III (A) of this Grant Agreement, for the Project and Grant Amount described below and for the Program identified in the Program Attachment, is between the undersigned Grantee (also referred to herein as "you") and the United States of America acting through the Rural Business-Cooperative Service, (RBS or Grantor).

I. GRANT DESCRIPTION

1. Case No. (provided by Grantor): 42-011-730757033	2. Grant No. (provided by Grantor): 20
3. Grantee Name: Cherokee Nation	4. Address of Grantee: PO Box 1669 Tahlequah, OK 74465-1669
5. DUNS Number: (not applicable to individuals)	077345494
6. Agency Approved Eligible Project Costs: \$671,473.14	7. Maximum Amount of Grant Funds: \$500,000.00
8. Grant Amount as Percent of Agency Approved Eligible Project Costs: 74.46	9. Amount of Matching Funds provided by the Grantee or other eligible sources: \$171,473.14
10. Project Description. (Indicate the Project location or areas to be served, as applicable. You may elect to attach a copy of the Project description from the application if the description is current. Use continuation sheets as necessary.) Continue Revolving Loan Fund activity	

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is [0570-0050]. The time required to complete this information collection is estimated to average 45 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

ARC for LAH

CHEROKEE NATION - FY2018 BUDGET REQUEST FORM

PART-1

Budget Period:	10/01/2017 - 09/30/2018	Budget Preparer	Phone:	5285
Contract Period:	08/05/13 - 09/30/18	Name:	Mary Campbell	
Contract Number:	B13SR400578	Accounting Unit Director/Manager	Phone:	5534
Accounting Fund:	3-Special Revenue	Name:	Shay Smith	
Funding Source:	\$5-HUD	Executive Director	Phone:	5532
AU Description:	ICDBG Retail Incubator	Name:	Anna Knight	
Accounting Unit:	3552600	1st Person Responsible		
		Employee #	10-1074	
Date/Time Printed:	20-Nov-17 10:18 AM			

Notes: Carryover from ICDBG Award \$800,000. CN's match rate is 39.4% of loans and 84.7% of space costs. Cash in from AU 1010315. Cash out of \$17,313 to AU 4109095 for the loan pool.

PART-2

Staffing Summary:	FY 2018 REVISION 1	FY 2018 ORIG REQUEST	Incr \ (Decr)
# of Regular Full-Time Employee Equivalents:	2.72	2.16	0.56
# 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	2.72	2.16	0.56

PART-3

Revenues: (Show as positive #)	Account #			Incr \ (Decr)
Grants / contracts revenue	400000	\$179,181	\$181,785	\$ (2,604)
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		\$ 179,181	\$ 181,785	\$ (2,604)

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	\$99,902		\$81,477		\$ 18,425
Fringe benefits	610000	\$33,568		\$27,377		\$ 6,191
Contract services < \$5K	640000	\$3,778		\$0		\$ 3,778
Supplies	680000	\$7,183		\$0		\$ 7,183
Equipment < \$5K	680070	\$673		\$0		\$ 673
Direct billed: space cost	700080	\$39,046		\$39,046		\$ -
Building improvements >= \$5K	770030		\$50,000		\$23,932	\$ 26,068
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		\$ 184,150	\$ 50,000	\$ 147,900	\$ 23,932	\$ 26,068
Expenditures SUBJECT to IDC						\$ 36,250
Indirect Cost Rate (If blank or zero, must explain in Notes above)		13.10%		13.10%		
Indirect Cost Allocation	970000	\$ 24,124		\$ 19,375		\$ 4,749
Total Expenditures		\$ 258,274		\$ 191,207		\$ 67,067
Revenues OVER \ (UNDER) Expenditures		\$ (79,093)		\$ (9,422)		\$ (69,671)

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		\$96,406	\$45,422	\$ 50,984
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		\$17,313	\$36,000	\$ (18,687)
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			\$ 79,093	\$ 9,422	\$ 69,671
Take to Narrative ==>			\$ 275,587	\$ 227,207	
Excess\ (Deficit) of Revenues, Expenditures and Net Transfers		\$ -		\$ -	\$ -

0 PAYROLL WORKSHEET

Accounting Unit Description: ICDBG Retail Incubator For Budget Period: 10/01/2017 - 09/30/2018 Printed Date: 20-Nov-17
 Accounting Unit Name: 3552600 Prepared by: Mary Campbell Printed Time: 10:18 AM

Job Title	Position Vacant=V Existing=E	Salary Class: Salary = S Hourly = H MOA/IPA = N	Grade Range	Emp. #	Pay Rate	Expected Hours To Pay on this AU		Expected Wages (Gross)	Series-Status	Fringe Rate%	% Charged to this AU	On Multiple AUs	Expected Wages (Gross)	Expected Fringe Benefits
						Regular	Overtime							
1 Cultural Specialist	E	H	C07	109741	\$17.50	2,080	0	\$36,400	Full Time	33.60%	X	\$5,460	\$1,835	
2 Business Coach	E	H	P09	102878	\$20.86	2,080	0	\$43,389	Full Time	33.60%	X	\$43,389	\$14,579	
3 Admin Assistant	E	H	A05	104742	\$11.26	2,080	0	\$23,421	Full Time	21%	X	\$4,918	\$1,652	
4 Clerk III	E	H	A03	500019	\$9.25	2,080	0	\$19,240	Full Time	33.60%	X	\$8,850	\$2,974	
5 Admin Assistant	E	H	A05	100431	\$11.04	2,080	0	\$22,963	Full Time	30%	X	\$6,889	\$2,315	
6 Budget Analyst H	E	H	P07	500199	\$14.93	2,080	0	\$31,054	Full Time	33.60%	X	\$3,105	\$1,043	
7 Business Coach	V	H	P09	000000	\$19.71	1,040	0	\$20,498	Full Time	33.60%		\$0	\$6,887	
8										0.00%		\$0	\$0	
9										0.00%		\$0	\$0	
10										0.00%		\$0	\$0	
11										0.00%		\$0	\$0	
12										0.00%		\$0	\$0	
13										0.00%		\$0	\$0	
14										0.00%		\$0	\$0	
15										0.00%		\$0	\$0	
16										0.00%		\$0	\$0	
17										0.00%		\$0	\$0	
18										0.00%		\$0	\$0	
19										0.00%		\$0	\$0	
20										0.00%		\$0	\$0	
21										0.00%		\$0	\$0	
22										0.00%		\$0	\$0	
23										0.00%		\$0	\$0	
24										0.00%		\$0	\$0	
25										0.00%		\$0	\$0	
26										0.00%		\$0	\$0	
27										0.00%		\$0	\$0	
28										0.00%		\$0	\$0	
29										0.00%		\$0	\$0	
30										0.00%		\$0	\$0	
31										0.00%		\$0	\$0	
32										0.00%		\$0	\$0	
33										0.00%		\$0	\$0	
34										0.00%		\$0	\$0	
35										0.00%		\$0	\$0	
36										0.00%		\$0	\$0	
37										0.00%		\$0	\$0	
38										0.00%		\$0	\$0	
39										0.00%		\$0	\$0	
40										0.00%		\$0	\$0	
41										0.00%		\$0	\$0	
42										0.00%		\$0	\$0	
43										0.00%		\$0	\$0	
44										0.00%		\$0	\$0	
45										0.00%		\$0	\$0	
46										0.00%		\$0	\$0	
47										0.00%		\$0	\$0	
48										0.00%		\$0	\$0	
49										0.00%		\$0	\$0	
50										0.00%		\$0	\$0	
51 Anticipated Turnover												\$0	\$0	
52 Adjustment to Fringe Benefits												\$2,793	\$939	
53 AU 3% Merit Increase												\$0	\$0	
54 Shift Differential												\$4,000	\$1,344	
55 Christmas Bonus - Regular Full Time												\$0	\$0	
56 Christmas Bonus - Regular Part Time												\$0	\$0	
Totals													\$99,902	\$33,568

Please input these totals on the Budget Request Form!

CHEROKEE NATION AUDIT WORKSHEET

COMPONENT NAME:	RETAIL INCUBATOR		
COMPONENT NUMBER:	3552600		
GRANT NUMBER:	B13SR400578		
GRANT PERIOD:	08/18/13	COMPLETE	
GRANT AGENCY:	HUD		
ACCOUNTANT:	Chris Campbell		
PREPARED BY:	Chris Campbell		
REVIEWED BY:	Ashley Canoe		

GRANT HISTORY

GRANT PERIOD	TOTAL		
New Awards:			
FY14	800,000.00		
FY15	0.00		
FY16			
FY17			
TOTAL GRANT AMOUNT		800,000.00	

AMOUNT RECEIVED			
FY13	0.00		
FY14	43,353.82		
FY15	154,563.25		
FY16	157,867.87		
FY17	262,528.88		
TOTAL RECIEPTS		618,313.82	
Amount Remaining:		181,686.18	

OTHER RECEIPTS			
FY13	0.00		
FY14	0.00		
FY15	0.00		
FY16	0.00		
FY17	0.00		
TOTAL OTHER RECEIPTS			

EXPENDITURES			
FY13	0.00		
FY14	48,480.91		
FY15	179,608.89		
FY16	159,306.00		
FY17	233,424.03		
TOTAL EXPENDITURES		620,819.83	

UNEXPENDED BALANCE	179,180.17	★ (179,180.17)	0.00
GRANT REC / (PAY)	2,506.01	(2,506.01)	(0.00)

CHEROKEE NATION - FY2018 BUDGET REQUEST FORM

PART-1

Budget Period:	10/01/2017 - 09/30/2018	Budget Preparer	Phone: 5285
Contract Period:		Name:	Mary Campbell
Contract Number:		Accounting Unit Director/Manager	Phone: 5534
Accounting Fund:	4-Enterprise	Name:	Shay Smith
Funding Source:	10-Enterprise	Executive Director	Phone: 5532
AU Description:	RBDG Loan Fund	Name:	Anna Knight
Accounting Unit:	4109055	1st Person Responsible	
Place IDC Rate in Part 4 Below		Employee #	10-1074
Date/Time Printed:	21-Nov-17 02:18 PM		

Notes: Cash in from AU 3455100, RBDG for loan fund disbursement. Amount budgeted in 670007, client services, is only placed there to balance the budget.

PART-2

Staffing Summary:	FY 2018 ORIG REQUEST	FY 2017 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)
Interest income	440010	\$100	\$ 100
Interest income - loans/notes	441000	\$15,000	\$ 15,000
Loan processing fee income	499021	\$10,000	\$ 10,000
Please enter a valid account number - >>>			\$ -
DO NOT COPY TO, COPY BELOW, OR REMOVE THIS LINE!			
Total Revenues		\$ 25,100	\$ - \$ 25,100

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		\$508,000			\$ 508,000
Bad debts	760050		\$17,100			\$ 17,100
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			\$ 525,100		\$ -	\$ 525,100
Expenditures SUBJECT to IDC		\$ -		\$ -		\$ -
Indirect Cost Rate (if blank or zero, must explain in Notes above)		13.10%		11.85%		
Indirect Cost Allocation	970000	\$ -		\$ -		\$ -
Total Expenditures			\$ 525,100		\$ -	\$ 525,100

Revenues OVER \ (UNDER) Expenditures		\$ (500,000)		\$ -	\$ (500,000)
---	--	---------------------	--	-------------	---------------------

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		\$500,000		\$ 500,000
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			\$ 500,000		\$ - \$ 500,000
Take to Narrative ==>			\$ 525,100		\$ -
Excess(Deficit) of Revenues, Expenditures and Net Transfers		\$ -		\$ -	\$ -

Cherokee Nation FY 2018 Comprehensive Budget Narrative

Department/Program	Executive Director		ED Phone #:
12 - Commerce Services	Anna Knight		5532
Accounting Unit	Accounting Unit Name		
4109055	RBDG Loan Fund		
Program Director/Manager	Pgm Dir/Mgr Phone #:	Period Budget Covers	
Shay Smith	5534	10/01/2017 - 09/30/2018	
FY2017 Budget Approved	FY2018 Budget Request	\$ Increase/(Decrease) Requested – Approved	% Increase/(Decrease) (Request – Approved) / Approved
\$ -	\$ 525,100	\$ 525,100	100.00%
Staffing Plan (FTE)	FY2018 Budget Request	FY2017	Net Change in Staffing
Regular Full-Time	-	-	-
Regular Part-Time	-	-	-
Temporary Full-Time	-	-	-
Temporary Part-Time	-	-	-
IPA/MOA/Other	-	-	-
Total	-	-	-

PROGRAM NARRATIVE:

Program Description: The Consumer Loan Fund budget is used to record loan revenue and expenses associated with Cherokee Nation Economic Development Trust Authorities' consumer loans for both tribal citizens and employees. CNEDTA as a community lender is a higher risk lender than traditional financial institutions. In fact CNEDTA loan clients cannot typically obtain traditional financing due to collateral, experience or credit issues. Lending decisions over \$3,500 are made by a Loan Committee of the Board, which includes professional lenders. SBAC staff manages the day to day operations, including portfolio management. It is important to note that the 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 we have made.

Eligibility Criteria: Cherokee Nation citizens living in the full fourteen counties of the Cherokee Nation or employees of the Cherokee Nation or CN entities.

Service Area: Cherokee Nation's 14 county jurisdictional area

Program Outcomes: **Metric**
Portfolio delinquency rate—4.68% Less than industry standard—10.9%
Charge off Rate 1.41% which is less than industry standard—4.4%

Participants Served: Consumer Loans made since FY 15 \$4,778,332

External Entity Collaboration: Regional Banks, including Grand Federal Savings Bank, Arvest Bank, Armstrong Bank, ONB Bank and Trust, BancFirst, and Bank 2
Consumer Credit Counseling Services
Housing Authority of the Cherokee Nation

Cost Saving Measures: Grants are sought to offset staffing and training costs. Expenditures are reviewed for necessity and effectiveness and lending portfolio managed to minimize loss.

SIGNIFICANT CHANGES:

The FY18 budget reflects anticipated income, loan loss reserves and an entry in the client services line item to balance the budget. Significant change in anticipated income is a result of increased loan program fees. Consumer loan program interest rates are based on New York prime; as New York Prime increases, so do the consumer loan program fees. Additionally, the Trust Authority Board voted to slightly increase origination fees for refinanced loans.

CHEROKEE NATION - FY2018 BUDGET REQUEST FORM

PART-1

Budget Period:	10/01/2017 - 09/30/2018	Budget Preparer	Phone: 5285
Contract Period:		Name:	Mary Campbell
Contract Number:		Accounting Unit Director/Manager	Phone: 5534
Accounting Fund:	4-Enterprise	Name:	Shay Smith
Funding Source:	10-Enterprise	Executive Director	Phone: 5532
AU Description:	ICDBG Loan Fund	Name:	Anna Knight
Accounting Unit:	4109095	1st Person Responsible	
Place IDC Rate in Part 4 Below		Employee #	10-1074
Date/Time Printed:	21-Nov-17 02:19 PM		

Notes: Cash in from AU 3552600, ICDBG Retail Incubator for the loan fund. No revenues or loan loss reserve established for this loan fund as all payments are revolved into the commercial loan fund (AU 4109030). Amount budgeted in acct 670007 is the amount of the loan fund - this is only entered to balance the budget.

PART-2

Staffing Summary:	FY 2018 REVISION 1	FY 2018 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)
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				\$ -
Fringe benefits	610000	\$0				\$ -
Client services - Comm Svcs	670007		\$17,313		\$36,000	\$ (18,687)
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			\$ 17,313		\$ 36,000	\$ (18,687)
Expenditures SUBJECT to IDC		\$ -		\$ -		\$ -
Indirect Cost Rate (If blank or zero, must explain in Notes above)		13.10%		11.85%		
Indirect Cost Allocation	970000	\$ -		\$ -		\$ -
Total Expenditures			\$ 17,313		\$ 36,000	\$ (18,687)
Revenues OVER \ (UNDER) Expenditures			\$ (17,313)		\$ (36,000)	\$ 18,687

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		\$17,313		\$36,000	\$ (18,687)
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			\$ 17,313		\$ 36,000	\$ (18,687)
Take to Narrative ==>			\$ 17,313		\$ 36,000	
Excess\ (Deficit) of Revenues, Expenditures and Net Transfers			\$ -		\$ -	\$ -

Cherokee Nation Act/Resolution Proposal Form

Act Resolution

AN ACT AMENDING LEGISLATIVE ACT #26-17 AUTHORIZING
THE COMPREHENSIVE BUDGET FOR FISCAL YEAR 2018

TITLE: OPERATING – MOD 04 ; AND DECLARING AN EMERGENCY

DEPARTMENT CONTACT: Gaylon Thompson

RESOLUTION PRESENTER: _____

COUNCIL SPONSOR: _____

NARRATIVE:

**ADMINISTRATIVE
CLEARANCE**

Dept/Program:

Signature/Initial Date

Executive Director:

Signature/Initial Date

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

LRC for LAH 11/29/17
Signature/Initial Date

Government Resources:

Signature/Initial Date

Administration Approval:

Bill J. Baker 11/27/17
Signature/Initial Date

LEGISLATIVE CLEARANCE:

Legal & Legislative Coordinator:

[Signature] 11/29/17
Signature/Initial Date

Standing Committee & Date:

Executive of Finance
12/12/17

Chairperson:

Taylor
Signature/Initial Date

Returned to Presenter: _____

Date