

An Act

LEGISLATIVE ACT 28-22

AN ACT AMENDING LEGISLATIVE ACT #44-21 AUTHORIZING THE COMPREHENSIVE OPERATING BUDGET FOR FISCAL YEAR 2022 – Mod. 11; 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 #44-21 Authorizing the Comprehensive Operating Budget for FY 2022 – Mod. 11**”.

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 2022” or subsequent amendment. The cumulative total of the budget is increased by **\$ 9,763,862** for a total budget authority of **\$ 3,546,745,828**. The following items are identified as components of such change:

Grants Received & Authorized per LA 44-21 (detail attached)	\$ 2,771,698
Modification Request (see Section 4 below)	<u>6,992,164</u>
Cumulative change in budget authority	<u>\$ 9,763,862</u>

SECTION 3. LEGISLATIVE HISTORY

The provisions of compliance, policy of accountability, authorities and severability provided in Legislative Act #44-21 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 budget authorization by an increase of **\$ 6,992,164** to wit:

- A. An increase in the **Tribally Funded** budget authority of **\$ 5,876,659**.
- B. An increase in the **Indirect Cost Pool** budget authority of **\$ 202,720**.
- C. An increase in the **Enterprise** budget authority of **\$ 662,785**.
- D. An increase in the **NAHASDA** budget authority of **\$ 250,000**.

SECTION 5. PROVISIONS AS CUMULATIVE

The provisions of this Act shall be cumulative to existing law.

SECTION 6. SEVERABILITY

The provisions of this Act are severable and if any part or provision hereof shall be held void, the decision of the court so holding shall not affect or impair any of the remaining parts or provisions of this Act.


SECTION 7. EFFECTIVE DATE: EMERGENCY DECLARED

It being immediately necessary for the welfare of the Cherokee Nation, the Council hereby declares that an emergency exists, by reason whereof this Act shall take effect immediately upon its approval and signatures.

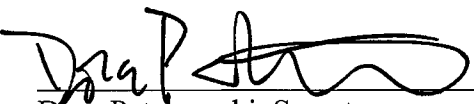
SECTION 8. SELF-HELP CONTRIBUTIONS

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

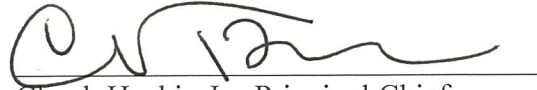
Enacted by the Council of the Cherokee Nation on the 12th day of September, 2022


Mike Shambaugh, Speaker
Council of the Cherokee Nation

ATTEST:

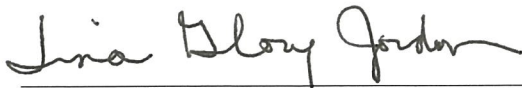

Dora Patzkowski, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 19th day of September, 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>	Dora Smith-Patzkowski	<u>Yea</u>
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>
Joshua Sam	<u>Yea</u>	Julia Coates	<u>Absent</u>
Shawn Crittenden	<u>Yea</u>	Johnny Jack Kidwell	<u>Yea</u>
Mike Shambaugh	<u>Yea</u>	Victoria Varquez	<u>Yea</u>
Wes NoFire	<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
20-DOI - General	1	3201000 Sequoyah High Schl Facilities	LA 44-21	567,384	567,384	\$ -
20-DOI - General Total				\$ 567,384	\$ 567,384	\$ -
40-DHHS-General	2	3401580 Harm Reduction	New	398,960	398,960	\$ -
	3	3405330 Kinship Navigator	LA 44-21	22,785	22,785	\$ -
	4	3405350 Connecting Kids to Coverage	Mar. Grants	(60,644)	(60,644)	\$ -
40-DHHS-General Total				\$ 361,101	\$ 361,101	\$ -
45-USDA	5	3453500 WIC Administration	LA 44-21	164,265	164,265	\$ -
	6	3453502 WIC Nutrition Ed	LA 44-21	50,000	50,000	\$ -
	7	3453504 WIC Operational Adj	LA 44-21	41,400	41,400	\$ -
45-USDA Total				\$ 255,665	\$ 255,665	\$ -
62-EPA	8	3622520 Clean Air ARP	New	88,768	88,768	\$ -
62-EPA Total				\$ 88,768	\$ 88,768	\$ -
70-US Department of Labor	9	3702600 NDWG Disaster Recovery	Mar Grants	1,323,439	1,323,439	\$ -
70-US Department of Labor Total				\$ 1,323,439	\$ 1,323,439	\$ -
75-Federal Other	10	3753310 Enhanced Mobilty Senior Dsablty	New	175,341	175,341	\$ -
75-Federal Other Total				\$ 175,341	\$ 175,341	\$ -
Grand Total				\$ 2,771,698	\$ 2,771,698	\$ -

August Operating Grants - Reporting Only

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	1010230 Tribal Youth Council	LA 44-21	18,335	18,335	\$ -
	2	1010280 General Fund Operations	LA 44-21	1,309,813	-	\$ 1,309,813
	3	1010296 Unappropriated Reserve	LA 25-22	-	(284,853)	\$ 284,853
	4	1010563 Economic Development	LA 44-21	2,891,269	2,891,269	\$ -
	5	1010925 HJSCA Cherokee Community Bldgs	LA 44-21	3,151,908	3,151,908	\$ -
	6	1013000 Cherokee National Holiday	LA 25-22	-	100,000	\$ (100,000)
01-Cherokee Nation Total				\$ 7,371,325	\$ 5,876,659	\$ 1,494,666
04-Indirect Cost Pool	7	2040000 Indirect Cost Pool Recovery	LA 22-22	202,720	-	\$ 202,720
	8	2041111 Call Center	New	-	5,283	\$ (5,283)
	9	2041175 Risk Management	LA 44-21	-	197,437	\$ (197,437)
04-Indirect Cost Pool Total				\$ 202,720	\$ 202,720	\$ -
10-Enterprise	10	4103000 Tsa La Gi Apartments	LA 44-21	662,785	662,785	\$ -
10-Enterprise Total				\$ 662,785	\$ 662,785	\$ -
56-NAHASDA	11	3566060 Transitional Emergency Housing	LA 44-21	250,000	250,000	\$ -
56-NAHASDA Total				\$ 250,000	\$ 250,000	\$ -
Grand Total				\$ 8,486,830	\$ 6,992,164	\$ 1,494,666

Operating Mod #11 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	288,028,025	10,723,873	298,751,898	269,580,869	6,221,511	22,949,518	298,751,898	-
Motor Fuels Tax Funding Srce	11,309,014	20,856,346	32,165,360	22,589,895	72,465	9,503,000	32,165,360	-
Motor Vehicle Tax Funding Srce	39,646,061	1,499,449	41,145,510	39,195,560	719,423	1,230,527	41,145,510	-
Permanent Fund Funding Source	9,100	0	9,100	9,100	0	0	9,100	-
DOI General Funding Source	22,793,977	0	22,793,977	21,174,284	1,619,693	0	22,793,977	-
DOI Self Gov Funding Source	37,407,759	79,600	37,487,359	35,709,857	1,767,502	10,000	37,487,359	-
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	97,275,481	240,948	100,000	97,616,429	-
DOI PL102-477 Funding Source	212,363,929	0	212,363,929	173,234,922	2,628,827	36,500,180	212,363,929	-
IHS Self Gov Health Funding Sr	1,211,671,798	0	1,211,671,798	955,601,931	45,406,126	210,663,741	1,211,671,798	-
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 Srce	100,500	0	100,500	75,000	0	25,500	100,500	-
DHHS General Funding Source	96,649,731	678,560	97,328,291	91,542,942	5,785,349	0	97,328,291	-
USDA Funding Source	26,901,753	1,160,423	28,062,176	27,179,754	882,422	0	28,062,176	-
Dept of Education Funding Srce	1,219,455	82,222	1,301,677	1,199,441	87,236	15,000	1,301,677	-
HUD Funding Source	65,568,643	575,000	66,143,643	64,133,000	235,643	1,775,000	66,143,643	-
Housing Proceeds Funding Src	0	0	0	0	0	0	0	-
EPA Funding Source	2,425,380	0	2,425,380	2,210,602	214,778	0	2,425,380	-
Dept of Labor Funding Source	16,815,340	0	16,815,340	15,761,798	1,053,542	0	16,815,340	-
Dept of Treasury Funding Source	1,380,072,057	0	1,380,072,057	1,198,678,515	6,143,542	175,250,000	1,380,072,057	-
Federal Other Funding Source	18,959,762	198,360	19,158,122	18,330,590	696,382	131,150	19,158,122	-
State of Oklahoma Funding Srce	775,563	0	775,563	738,954	36,609	0	775,563	-
Private Funding Source	6,346,529	0	6,346,529	6,334,034	12,495	0	6,346,529	-
Indirect Cost Pool Funding Src	65,039,314	11,390	65,050,704	65,050,704	0	0	65,050,704	-
Fringe Pool Funding Source	0	0	0	0	0	0	0	-
Internal Lease Pool Funding Sr	5,571,702	0	5,571,702	5,571,702	0	0	5,571,702	-
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 Sourc	252,057,568	245,743,243	497,800,811	497,755,920	44,891	0	497,800,811	-
Total	\$ 3,886,986,135	\$ 283,156,616	\$ 4,170,142,751	\$ 3,637,630,033	\$ 74,356,102	\$ 458,156,616	\$ 4,170,142,751	\$ -

Non Grant Requests

Oper Mod #11	6,992,164	07/11 Council
Cap Mod #6	184,853	07/11 Council

Total after pending Mod's \$ 4,177,319,768

Operating (LA 44-21)	\$ 3,546,745,828	Cumulative Oper
Capital (LA 43-21)	630,573,940	Cumulative Cap
Grand Total	\$ 4,177,319,768	

CAPITAL RECONCILIATION

LA 43-21	\$ 418,527,411
Cap Mod #1	1,181,059
Cap Mod #2	5,021,217
Cap Mod #3	(7,347,121)
Cap Mod #4	430,690
Cap Mod #5	212,575,831
Cap Mod #6	184,853
Total Capital	\$ 630,573,940

CHEROKEE NATION TRIBAL COUNCIL

Jody S. Reece, CPA, CIA, CMA

Executive Director of Financial Oversight



M e m o

To: Keith Austin, Chairman, Executive & Finance Committee
From: Jody S. Reece
CC: Executive & Finance Committee
Date: 08/10/2022
Re: Review of Operating Budget Mod #11 – Total \$ 9,763,862

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	1	\$ 567,384
DHHS General	3	361,101
USDA	3	255,665
EPA	1	88,768
US Dept of Labor	1	1,323,439
Federal Other	1	175,341
Total Grant Reporting		<u>\$ 2,771,698</u>

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

Cash Out: Grant Required	\$ 1,196,336
Appropriated for Cash Match (future grants)	<u>1,520,179</u>
Original Total Budget	<u>\$ 2,716,515</u>

Original Appropriated for Cash Match – for future grants	\$ 1,520,179	
Used: Reduction used to fund increase in AG budget	(192,095)	Mod #2
Reduction used to fund CTT donation and comp. committee	(68,378)	Mod #3
Cash Match for SHS School Violence Prevention Program grant	(52,025)	Mod #5
Reduction used to fund increase in Charitable Donations	(125,000)	Mod #5A
Restore amounts used for non-grant use	385,473	Mod #7
Cash Match for Food Distribution Other	(823,720)	Mod #10
Balance Available for Future Grant Matching	<u>\$ 644,434</u>	

B. MOD #11 Request - Increase in budget authority - \$ 6,992,164

1. Tribal Youth Council – 1010230 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$18,335 for one week travel to Cherokee, NC for a history tour. Funding provided by a CNB donation. The new expenditure total is \$52,345 with the net expenditure remaining at \$34,010.
2. General Fund Operations – 1010280 – Tribally Funded: Modification requesting an increase in Transfer In request of \$1,309,813 to close out the Tsa La Gi budget item 11. This will show as a surplus in General Fund Operations.
3. Unappropriated Reserve – 1010296 – Tribally Funded: Modification requesting a decrease in expenditure authorization of \$(284,853) in the Reserve by Appropriation account, to provide funding for the Cherokee Holiday budget item 6 and the Facilities Improvement in the Capital Modification #6. The funding is provided by General Fund carryover.
4. Economic Development – 1010563 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$2,891,269 to budget all carryover from MOU's with CNB. A new objective is the renovations and needs for the Pryor office in Mid America Industrial Park. The new expenditure total is \$3,890,322.
5. HJSCA Cherokee Community Bldgs – 1010925 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$3,151,908 for the Housing, Jobs, and Sustainable Communities Act. The funding is provided by CNB special dividend per the 2019 act. The new expenditure total is \$7,136,908.
6. Cherokee National Holiday – 1013000 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$100,000 for several areas of increased costs. The new net budgeted expenditure total is \$456,114. The additional funding is provided by General Fund carryover from budget 3 above.
7. Indirect Cost Recovery – 2040000 – Indirect Cost Pool: Modification requesting an increase in IDC Recovery authorization of \$202,720 to fund the budgets in 8 and 9.
8. Call Center – 2041111 – Indirect Cost Pool: New budget requesting expenditure authorization of \$5,283. This originally started during the COVID crisis using CARES Act funding but has expanded for other purposes and will now need to be a permanent IDC program. See budget narrative for more details.
9. Risk Management – 2041175 – Indirect Cost Pool: Modification requesting an increase in expenditure authorization of \$197,437 to cover the increased cost of excess liability insurance. The new budgeted expenditure total is \$2,031,995.
10. Transitional Emergency Housing – 3566060 – NAHASDA: Modification requesting an increase in expenditure of \$250,000 to finish the fiscal year. The new budgeted expenditure total is \$1,298,452.
11. Tsa La Gi – 4103000 – Enterprise: Modification requesting an increase in expenditure and transfer authorization of \$662,785 to close out budget as operations are being transferred to the Housing Authority. The new budgeted expenditure total is \$1,559,866.

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