

OSAGE NATION CONGRESS

100 W. MAIN
PAWHUSKA, OK 74065



9/25/18

Mr. Samuel Alexander
Treasurer of the Osage Nation

Mr. Treasurer,

Thank you for your remarks during the Government Operations Committee. I appreciate your willingness to visit with the committee and answer any questions we may have had regarding your service to the Osage Nation.

As stated during the meeting, I have concerns and reservations regarding your continued service to the Osage Nation.
Please address any of the concerns you feel necessary.

Line Item Shifting:

During the Committee meeting you stated that it is not a practice of the Treasury to shift monies into or out of the Salaries and Wages line item.

15 ONC § 1A-104A states: "except for non-tribal funds, no line item shifting shall be allowed into or out of the categories of "Salaries and Wages" and "Employee Benefits".

However, for the "lease/purchase" of the Skiatook Essentially Kids facility, this practice was in place, as you have subsequently acknowledged. Money was shifted out of Salaries and Wages and Employee Benefits as represented by your own monthly financial reports.

Yourself and others have stated that the practice was allowable by an Attorney General opinion that rendered all or parts of the Budget Parameters and Limitations Act to be null under a safe harbor provision.

I propose that two other sections of Osage Law were misinterpreted and were not covered by the Attorney General Opinion in question.

15 ONC § 2-202 A; "No money shall be drawn from the Treasury of the Osage Nation, except by appropriation in accordance with the Constitution and Osage Nation law".

And

15 ONC § 2-202 B; "All expenditures of funds of the Osage Nation must be in strict accordance with the appropriations and laws of the Osage Nation".

I believe 15 ONC § 2-202 A&B establishes an obligation to execute the expenditure of funds initially appropriated for Salaries and Wages as such; instead, funds were shifted from respective line items for another purpose.

This issue alone has caused the Nation to expend monies in the course of lawsuits that I believe were unnecessary had Osage Law been executed to its fullest extent.

Capital Asset and Improvement Fund Reporting:

Section 6 A of ONCA 16-58 states "The Executive Branch shall submit to the Osage Nation Congress a quarterly accounting of all monies expended by project and any unencumbered remaining balance to revert back to the general fund in the Treasury upon completion of the project." Passed in April of 2016.

It is my belief, that a similar report has been delivered only twice to the Osage Nation Congress. ONC 17-329 and ONC 17-392, (additional support).
ONC 18-146

The Congress is currently considering ONCA 18-55. This legislation will utilize residual funds from previously appropriated capital asset and improvement projects. I do not speak for all of Congress, but my consideration of this legislation is subject to availability of funds, which have not been communicated to the Congress.

Failure to comply with this particular section of Osage law has caused the Osage Nation Congress to delay our work and other projects that need the immediate attention of Osage Nation officials.

If you feel that this is in error, please provide such documentation.

Commercial Property Fund Reporting:

Section 2 F of ONCA 15-19 states "The Treasurer shall provide quarterly reports to the Congress on revenue, expenditures, and account balance."

At the request of Chairwoman Whitehorn, only the balance of the Commercial Property fund has been reviewed on a semiregular basis- on a report initially generated by my office as budget analyst.

The Nation is eager to move forward with the expansion of operations regarding Nation owned Commercial property. However, we do not have consistent and accurate reporting of our existing commercial property.

If you feel this is in error, please provide such documentation.

Osage Nation Health Benefit Plan Fund:

Section 2 D of ONCA 17-116 states "The Treasurer shall set the maximum amount payable for Members under age sixty-five (65) under the plan on or before Oct. 1 of each fiscal year for expenditure of the following calendar year."

This provision has remained constant since the original enacting legislation. (ONCA 08-46).

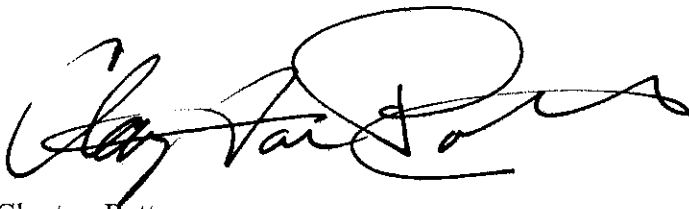
Only one such communication has been received, ONC 18-07, since your appointment as Treasurer of the Osage Nation in September of 2016.

Accurate planning and execution of the law is essential, and the absence of the Treasurer's contribution has an impact on the future planning of this benefit.

If you feel that this is in error, please provide such documentation.

I greatly appreciate your service to the Osage Nation.
However, as expressed in this letter, I have reservations regarding your continued service.

Kind Regards,

A handwritten signature in black ink, appearing to read "Clayton Potts". The signature is fluid and cursive, with a large loop at the end.

Clayton Potts
Member
Osage Nation Congress

17-329



Osage Nation
Department of the Treasury
Samuel S. Alexander

Osage Nation Treasury Department
Communication Receipt

I Shana Walker have received the following documents from the Treasury Department:

- Response to Speaker Pratts request dated February 22, 2017 in regards to Unspent monies for capital projects whose costs were covered by appropriations to the Capital Asset and Improvement Fund.

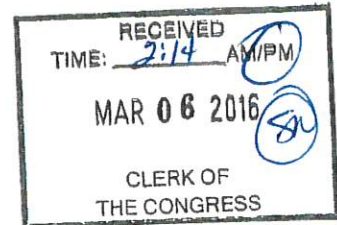
I am entrusted to accept such communications and documentations on behalf of the Congressional Office of the Osage Nation. My signature below verifies receipt of the treasury documents accompanied with the time and date of delivery.

Shana Walker
Signature

Kim Siedel
Delivered By

Date: 3.6.17 Time: 2:14 pm

THE OSAGE NATION
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March 6, 2017

Honorable Angela Pratt
Speaker, Osage Nation Congress
813 Grandview
Pawhuska, Oklahoma 74065

Re: Unspent monies for capital projects whose costs were covered by appropriations to the
Capital Asset and Improvement Fund

Dear Speaker Pratt,

Consistent with the request expressed in your letter dated February 22, 2017; please find enclosed
two copies of **CAPITAL ASSET AND IMPROVEMENT FUND PROJECT ANALYSIS**.

Should there be the need for additional information, please let me know.

Respectfully and cordially,

A handwritten signature in blue ink, appearing to read "Samuel S. Alexander".

Samuel S Alexander
Osage Nation Treasurer

RECEIVED
TIME: 2:14 AM PM

MAR 06 2016

CLERK OF
THE CONGRESS

**CAPITAL ASSET AND IMPROVEMENT FUND
PROJECT ANALYSIS**

FISCAL YEAR	LEGISLATIVE NUMBER	DESCRIPTION	APPROPRIATED FUND AMOUNT	SPENT	ENCUMBERED	REMAINING
ARCHITECTUAL DESIGN/PREPARATION OF						
2013	ONCA 12-87	THE PROPOSED FAIRFAX FAMILY CENTER	\$ 225,000	\$ 225,000.00	\$ -	\$ -
		CREATE REVOLVING FUND FOR CAPITAL				
	ONCA 12-107	ASSET AND IMPROVEMENTS	\$ 3,971,983	\$ 4,121,403.32	\$ -	\$ (149,420.32)
	ONCA 13-05	PURCHASED OF LAND	\$ 750,000	\$ 600,306.76	\$ -	\$ 149,693.24
		TOTAL REMAINING FUNDS				\$ 272.92
2014	ONCA 13-100	PURCHASE SPECIFIC REAL PROPERTY	\$ 400,000	\$ 272,283.00	\$ -	\$ 127,717.00
		RESTORATION ON RAILROAD RIGHT-OF-				
	ONCA 14-33	WAY IN PAWHUSKA	\$ 95,000	\$ 70,000.00	\$ -	\$ 25,000.00
		COMPLETION/PRESERVATION OF MURAL ON				
	ONCA 14-34	OSAGE CAMPUS	\$ 18,000	\$ 18,985.00	\$ -	\$ (985.00)
		MISCELLANEOUS IMPROVEMENTS				**
			\$	\$ 112,844.53	\$ -	\$ (112,844.53)
		TOTAL REMAINING FUNDS				\$ 38,887.47
FIRE SUPPRESSION/SECURITY SYSTEM AT						
2015	ONCA 14-55	OSAGE NATION MUSEUM	\$ 300,000	\$ 254,776.67	\$ -	\$ 45,223.33
		PAWHUSKA VILLAGE ARBOR DEMOLITION,				
	ONCA 14-56	DESIGN, CONSTRUCTION	\$ 2,400,000	\$ 2,139,458.75	\$ 4,048.50	\$ 256,492.75
	ONCA 14-58	BIRD CREEK FARMS	\$ 100,000	\$ 102,500.00	\$ -	\$ (2,500.00)
		STRUCTURAL IMPROVEMENTS TO AND				
		PURCHASING EQUIPMENT FOR OSAGE-				
	ONCA 15-05	OWNED FAIRFAX GROCERY STORE	\$ 300,000	\$ 220,707.97	\$ 79,292.03	\$ -
	ONCA 15-62	HOMINY VILLAGE ROUND HOUSE	\$ 75,000	\$ 60,700.00	\$ 11,800.00	\$ 2,500.00
		TOTAL REMAINING FUNDS				\$ 301,716.08
CLINIC RENOVATION-PATIENT						
2016	ONCA 16-21	REGISTRATION AREA REMODEL	\$ 38,500	\$ -	\$ -	\$ 38,500.00
	ONCA 16-21	NEW CEILING AND LIGHTING FOR MUSEUM	\$ 50,000	\$ 2,341.32	\$ 47,320.88	\$ 337.80

RECEIVED
 TIME: 2:14 AM/PM
 MAR 06 2016
 CLERK OF THE CONGRESS

CAPITAL ASSET AND IMPROVEMENT FUND
 PROJECT ANALYSIS

FISCAL YEAR	LEGISLATIVE NUMBER	DESCRIPTION	APPROPRIATED FUND AMOUNT	SPENT	ENCUMBERED	REMAINING
		CONGRESSIONAL OFFICE STOREFRONT				
	ONCA 16-21	DOORS	\$ 20,000	\$ 3,980.00	\$ -	\$ 16,020.00
		HOMINY VILLAGE COMMUNITY BUILDING, ARBOR REMODEL AND COMMUNITY BUILDING KITCHEN EQUIPMENT AND FURNISHINGS	\$ 4,000,000	\$ 191,078.41	\$ 335,759.71	\$ 3,473,161.88
	ONCA 16-38	PURCHASE REAL PROPERTY IN HOMINY 1ST NATIONAL BANK BUILDING	\$ 150,000	\$ 132,655.11	\$ -	\$ 17,344.89
	ONCA 16-48	RENOVATION	\$ 37,500	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00
	ONCA 16-55	HOMINY ROUNDHOUSE RESTORATION AND REPAIR	\$ 410,000	\$ 82,510.92	\$ 260,720.72	\$ 66,768.36
		TOTAL REMAINING FUNDS				\$ 3,624,632.93
2017	ONCA 16-105	DESIGN & SCULPTURE OF CHIEF CLAREMORE CONSTRUCTION OF GRAYHORSE COMMUNITY BUILDING	\$ 100,000	\$ -	\$ -	\$ 100,000.00
	ONCA 16-106		\$ 1,825,000	\$ -	\$ -	\$ 1,825,000.00
		TOTAL REMAINING FUNDS				\$ 1,925,000.00

** OVERAGES WERE EXPENSES REQUIRED TO COMPLETE THE PROJECTS. ALL ALLOWABLE COSTS WERE EXPENSED PRIOR TO ENACTMENT OF ONCA 16-58.

\$374,241.36 = FUNDS TO RETURN TO TREASURY



OSAGE NATION CONGRESS

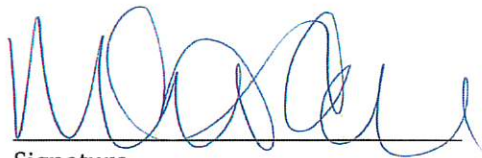
Communication Receipt

I Diana Murrell have received the following documents from EXECUTIVE BRANCH:
(Print Name) (Department, Organization, Person)

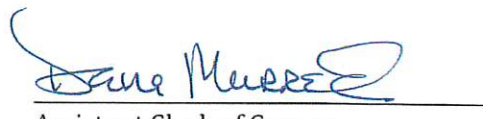
Document/Communication Description

Response to Request from Congresswoman Whitehorn for Tribal Development Information - Commercial Property Fund and Capital Asset Improvement Fund

I am entrusted to accept such communications and documentations on behalf of the Legislative Branch of the Osage Nation. My signature below verifies receipt of documents/communications accompanied with the time and date of delivery.



Signature




Assistant Clerk of Congress

Date: 2/16/18 Time: 4:57pm

THE OSAGE NATION
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~ M E M O ~

RECEIVED BY: 
TIME 4:57 AM/PM
FEB 16 2018

CLERK'S DIVISION
OSAGE NATION CONGRESS

TO: Congresswoman Maria Whitehorn

FROM: Christian Johnson

DATE: February 16, 2018

SUBJECT: Response to Request for Tribal Development Information – Commercial Property Fund and Capital Asset Improvement Fund

COMMENTS:


Please find the attached Capital Asset and Improvement Fund Project Analysis. Our office will send the Commercial Properties Information on Tuesday. We are including additional information to the report you normally receive.

RECEIVED BY
 TIME 4:01 AM/PM
 FEB 16 2018

CLERK'S DIVISION
 SAGE NATION CONGRESS


CAPITAL ASSET AND IMPROVEMENT FUND
 PROJECT ANALYSIS

FISCAL YEAR	LEGISLATIVE NUMBER	DESCRIPTION	APPROPRIATED AMOUNT	AMOUNT SPENT	AMOUNT ENCUMBERED	AMOUNT		REMAINING FUNDS
						RETURNED TO TREASURY		
2013	ONCA 12-87	ARCHITECTUAL DESIGN/PREPARATION OF THE PROPOSED FAIRFAX FAMILY CENTER CREATE REVOLVING FUND FOR CAPITAL ASSET AND IMPROVEMENTS	\$ 225,000	\$ 225,000.00	\$ -	\$ -	\$ -	\$ -
	ONCA 12-107	ASSET AND IMPROVEMENTS	\$ 3,971,983	\$ 4,121,403.32	\$ -	\$ -	\$ -	\$ (149,420.32)
	ONCA 13-05	PURCHASED OF LAND	\$ 750,000	\$ 600,306.76	\$ -	\$ -	\$ 272.92	\$ 149,420.32
		TOTAL REMAINING FUNDS						\$ -
2014	ONCA 13-100	PURCHASE SPECIFIC REAL PROPERTY RESTORATION ON RAILROAD RIGHT-OF-WAY IN PAWHUSKA	\$ 400,000	\$ 272,283.00	\$ -	\$ -	\$ 127,717.00	\$ -
	ONCA 14-33	COMPLETION/PRESERVATION OF MURAL ON OSAGE CAMPUS	\$ 95,000	\$ 70,000.00	\$ -	\$ -	\$ 25,000.00	\$ -
	ONCA 14-34	MISCELLANEOUS IMPROVEMENTS	\$ 18,000	\$ 18,985.00	\$ -	\$ -	\$ (985.00)	\$ -
		TOTAL REMAINING FUNDS		\$ 112,844.53	\$ -	\$ (112,844.53)	\$ -	\$ -
2015	ONCA 14-55	FIRE SUPPRESSION/SECURITY SYSTEM AT OSAGE NATTON MUSEUM	\$ 300,000	\$ 254,776.67	\$ -	\$ -	\$ 45,223.33	\$ (0.00)
	ONCA 14-56	PAWHUSKA VILLAGE ARBOR DEMOLITION, DESIGN, CONSTRUCTION	\$ 2,400,000	\$ 2,142,307.25	\$ 1,200.00	\$ 256,492.75	\$ -	\$ -
	ONCA 14-58	BIRD CREEK FARMS STRUCTURAL IMPROVEMENTS TO AND PURCHASING EQUIPMENT FOR OSAGE-OWNED FAIRFAX GROCERY STORE	\$ 100,000	\$ 102,500.00	\$ -	\$ -	\$ (2,500.00)	\$ -
	ONCA 15-05	HOMINY VILLAGE ROUND HOUSE	\$ 300,000	\$ 220,707.97	\$ 79,292.03	\$ -	\$ -	\$ -
	ONCA 15-62	CLINIC RENOVATION-PATIENT REGISTRATION AREA REMODEL	\$ 75,000	\$ 60,850.00	\$ 3,666.46	\$ -	\$ -	\$ 10,483.54
		TOTAL REMAINING FUNDS						\$ 7,983.54
2016	ONCA 16-21	NEW CEILING AND LIGHTING FOR MUSEUM CONGRESSIONAL OFFICE STOREFRONT DOORS	\$ 38,500	\$ 38,500.00	\$ -	\$ -	\$ -	\$ -
	ONCA 16-21	HOMINY VILLAGE COMMUNITY BUILDING, ARBOR REMODEL AND COMMUNITY BUILDING KITCHEN EQUIPMENT AND FURNISHINGS	\$ 50,000	\$ 50,603.21	\$ -	\$ -	\$ -	\$ (603.21)
	ONCA 16-21	PURCHASE REAL PROPERTY IN HOMINY	\$ 20,000	\$ 3,980.00	\$ -	\$ -	\$ 16,020.00	\$ -
	ONCA 16-28		\$ 4,000,000	\$ 1,905,511.38	\$ 1,626,228.19	\$ -	\$ -	\$ 468,260.43
	ONCA 16-38		\$ 150,000	\$ 132,655.11	\$ -	\$ 17,344.89	\$ -	\$ 0.00

RECEIVED BY: 
 TIME: 2:30 AM/PM
 FEB 16 2018
 CLERK'S DIVISION
 OSAGE NATION CONGRESS

CAPITAL ASSET AND IMPROVEMENT FUND
 PROJECT ANALYSIS

FISCAL YEAR	LEGISLATIVE NUMBER	DESCRIPTION	APPROPRIATED AMOUNT	AMOUNT SPENT	AMOUNT ENCUMBERED	AMOUNT RETURNED TO TREASURY	REMAINING FUNDS
2017	ONCA 16-48	1ST NATIONAL BANK BUILDING RENOVATION AND HOMINY ROUNDHOUSE RESTORATION AND REPAIR	37,500	12,500.00	-	-	25,000.00
	ONCA 16-55	REPAIR	410,000	349,690.25	-	-	60,309.75
	TOTAL REMAINING FUNDS						552,966.97
	ONCA 16-105	DESIGN & SCULPTURE OF CHIEF CLAREMORE (ONCR 17-11)	100,000	32,694.44	40,000.00	-	27,305.56
	ONCA 16-106	CONSTRUCTION OF GRAYHORSE COMMUNITY BUILDING ONCR 17-10	1,825,000	171.20	205,100.00	-	1,619,728.80
	ONCA 17-24	Wah-Zha-Zhi Health Clinic - Medical equipment	516,124	168,081.00	347,032.52	-	1,010.48
	ONCA 17-53	Hominy Property - Acquisition and Demo	25,000	25,186.83	-	-	(186.83)
	ONCA 17-53	Hominy WELA Playground equipment	25,000	-	25,000.00	-	-
	ONCA 17-53	Superintendent's House - Engineering Analysis	10,000	26,672.67	1,920.00	-	8,080.00
	ONCA 17-53	First National Bank - Highest and Best use	32,000	-	2,077.33	-	3,250.00
ONCA 17-53	Black Gold Restaurant demolition	10,000	10,000.00	-	-	-	
ONCA 17-53	Hominy Industrial Park Warehouse - Electrical Repairs	5,000	918.00	-	-	4,082.00	
ONCA 17-53	Tribal Court - Fire Alarm System	18,000	-	12,115.81	-	5,884.19	
ONCA 17-63	Wah-Zha-Zhi Health Clinic - Renovation	184,000	86,344.93	79,132.54	-	18,522.53	
ONCA 17-68	Fairfax Wellness Center (ICDBG Funds)	800,000	36,905.00	42,190.54	-	720,904.46	
ONCA 17-76	Capital Asset Purchase - Pawhuska City lots	70,000	-	-	-	70,000.00	
TOTAL REMAINING FUNDS						2,478,581.19	
2018	ONCA 17-102	Properties Complex Design	150,000	-	-	-	150,000.00
	ONCA 17-102	Head Start Playground Equipment	25,000	-	-	-	25,000.00
	ONCA 17-102	Heritage Center Structural Analysis Engineer	22,000	-	-	-	22,000.00
	ONCA 17-102	Skiatook WELA Playground Equipment	25,000	-	25,000.00	-	-
	ONCA 17-102	Pawhuska WELA Playground Equipment	25,000	-	25,000.00	-	-
	ONCA 17-102	Fairfax WELA Playground Equipment	25,000	-	25,000.00	-	-
	ONCA 17-102	Signage and Wayfinding Entire Campus	125,000	-	-	-	125,000.00
	ONCA 17-102	Visitor Center Renovation	50,000	-	-	-	50,000.00
	ONCA 17-102	100 W. Main Building Remediation and office Renovation	500,000	-	-	-	500,000.00
	TOTAL REMAINING FUNDS						872,000.00

RECEIVED BY: 
 TIME 4:57 AM/PM
 FEB 16 2018
 CLERK'S DIVISION
 SAGE NATION CONGRESS

CAPITAL ASSET AND IMPROVEMENT FUND
 PROJECT ANALYSIS

FISCAL YEAR	LEGISLATIVE NUMBER	DESCRIPTION	APPROPRIATED AMOUNT	AMOUNT SPENT	AMOUNT ENCUMBERED	AMOUNT RETURNED TO TREASURY	REMAINING FUNDS
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**
 OVERAGES WERE EXPENSES REQUIRED TO COMPLETE THE PROJECTS. ALL ALLOWABLE COSTS WERE EXPENSED PRIOR TO ENACTMENT OF ONCA 16-58.

\$ = FUNDS TO RETURN TO TREASURY

17-392

Shana Walker

From: Ron Shaw
Sent: Monday, March 27, 2017 3:46 PM
To: Joe Tillman; John Maker; James Norris; Maria Whitehorn; Angela Pratt
Cc: Clayton Eli Potts; Shana Walker
Subject: FW: Deposit to the General fund of the Treasury from the Cap Asset and Improvement fund
Attachments: Ltr to Dr Shaw 3 27 17.docx

Find attached a letter from the Treasurer documenting that \$374,241.36 has been deposited into the general fund of the Treasury.

From: Samuel Alexander [<mailto:samuel.alexander@osagenation-nsn.gov>]
Sent: Monday, March 27, 2017 2:49 PM
To: Ron Shaw
Subject: RE: Deposit to the General fund of the Treasury from the Cap Asset and Improvement fund

Dr Shaw

The letter you requested is attached.

Cordially,

Samuel S Alexander

From: Ron Shaw [<mailto:rshaw@osagecongress-nsn.gov>]
Sent: Friday, March 24, 2017 11:53 AM
To: Samuel Alexander
Cc: Clayton Potts
Subject: Deposit to the General fund of the Treasury from the Cap Asset and Improvement fund

Mr. Treasurer,

I am in receipt of the documents delivered to the Congressional Office on 3/23/17.

Would you be so kind as to send over a letter or E mail that summarizes by narrative that the monies have been deposited or moved to the general fund(~ \$374K +)

Thank you for your continued support of our joint mission.

THE OSAGE NATION
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March 27, 2017

Honorable Ronald Shaw, MD
OSAGE CONGRESS
813 Grandview
Pawhuska, Oklahoma 74056

Re: Capital Asset and Improvement Fund Project
Appropriations Committee Meeting of March 9, 2017

Chairman Shaw:

Please recall the discussion at the referenced meeting concerning a spreadsheet presentation reflecting an excess in the amount of \$374,241.36 in the Capital Asset and Improvement Fund. The Committee was advised this amount would be transferred out of this fund and returned to the General Fund. This transfer would be accomplished with a journal entry made into the accounting records.

One day last week, the details of the journal entry were delivered to your office, consistent with an appropriate legislative request.

The purpose of this letter is to advise the Committee that the journal entry was made into the accounting records. Should there be the need for clarification, please let me know.

Respectfully,

Samuel S Alexander
Osage Nation Treasurer

18-07



Osage Nation
Department of the Treasury
Samuel S. Alexander

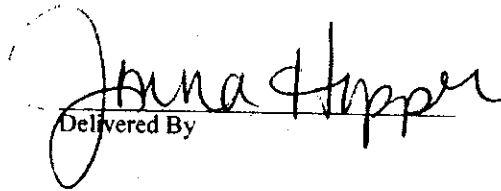
Osage Nation Treasury Department
Communication Receipt

I CLAYTON DOTTS have received the following documents from the Treasury Department:

- ***REVISED* Projected Revenue Memo dated 092617 signed by SA and TF**
- **Letter from Treasurer regarding ON Health Benefit Act**
- **Letter from Treasurer regarding Selection of CPA for annual audit for FY17**

I am entrusted to accept such communications and documentations on behalf of the Congressional Office of the Osage Nation. My signature below verifies receipt of the treasury documents accompanied with the time and date of delivery.


Signature


Delivered By

Date: Oct. 5th Time: 4:10 AM

THE OSAGE NATION
1838-2018



September 26, 2017

To: Congresswoman Maria Whitehorn, Appropriations Chair

From: Samuel S. Alexander, Treasurer
Tasha Fox, Controller

Subject: *Revised *FY 2018 Revenue Projections

Donna Fox
Samuel S. Alexander
ATK

The following are the Revenue Projections for FY 2018:

Casino Distribution	\$45,000,000.00
Tax Commission	\$ 2,200,000.00
Program and Other Income	\$ 4,185,793.00
Health Clinic 3 rd Party Income	\$ 3,700,000.00
Investment Income	\$ 850,000.00

Projected revenue is based upon returns from the Permanent Reserve and other funds invested with the Native American Fund Advisors and 3rd party income from the Health Clinic. The Tribal Projected Revenue is based on FY17 actual, reviewed and updated changes in FY2016. This includes revenue produced or generated by tribal entities, program income, lease revenue and interest income. Tax Commission revenue projection was prepared by Mr. Carpenter, attached is a copy of the detailed calculation.

Additionally, the plan to pay off the Master Campus Loans and liquidate a five million dollar Certificate of Deposit will result in approximately \$1,016,667 of cash flow for FY 2018.

cc: Geoffrey Standing Bear, Principal Chief
Angela Pratt, Speaker
Jason Zaun, Chief of Staff
Clayton Potts, Budget Analyst

THE OSAGE NATION
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September 20, 2017

Speaker Angela Pratt
OSAGE NATION CONGRESS
100 West Main
Pawhuska, Oklahoma 74056

Re: Selection of a CPA firm to perform the annual financial statement audit
As of and for the year ended September 30, 2017

Dear Madam Speaker,

According to Section 2-322 of ONCA 17-64, the Treasurer shall utilize the Certified Public Accountants approved by the Osage Nation Congress, or its designated Congressional Committee, to perform annual audits of the Nation.....

My office is satisfied with the Rose Rock CPA firm's performance during the FY 2016 audit, and would recommend engaging them for a three year period. Such an engagement would encompass FYs 2017, 2018 and 2019. Rose Rock has indicated to me their wish to continue this professional relationship. With your permission, my office can direct the Rose Rock CPA Firm to prepare an engagement letter suitable for approval by the Osage Nation Congress or designated Congressional Committee.

In performing governmental audits, the auditor learns a great deal of confidential and sensitive information about its client during the first engagement. Moreover, when the auditors return for the second and third year of continuity in performing their audits, they become experts in the financial history of their client. My belief is the Rose Rock firm has a good grasp of the Osage Nation and has performed in a professional manner.

My office would appreciate hearing your view and the view of other members of the Osage Congress related to this matter. With all due respect, we do not believe repeating the Request for Proposal process at this point would be beneficial to the Osage Nation.

Respectfully,

A handwritten signature in black ink, appearing to read "S. Alexander".

Samuel S Alexander
Osage Nation Treasurer

THE OSAGE NATION
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September 29, 2017

Honorable Speaker Angela Pratt
OSAGE NATION CONGRESS
100 West Main
Pawhuska, Oklahoma 74056

Re: Osage Nation Health Benefits Act

Madam Speaker:

According to 16 ONC Section 3-105 (D) and (E), the Treasurer shall set the maximum amount payable under the health benefits plan on or before October 1 of each fiscal year for expenditure of the following calendar year. The maximum amount payable under the plan for the approaching calendar year shall be the health benefit plan funds appropriated in the next fiscal year plus the unpaid benefit funds from the current calendar year.

A review of health benefit fund expenditures for calendar years 2016 and 2017 was conducted and expenditure totals carefully analyzed. Based in part upon this review, an anticipated funding shortfall required an additional appropriation in August, 2017. The maximum amount payable for the next fiscal year was adjusted accordingly.

It is believed the appropriation contained in ONCA 17-72 (An Act to authorize and appropriate \$9,300,000 to the Health Benefit Plan Fund from fiscal year 2018) is a sufficient provision for expenditures at this time. These expenditures will be carefully monitored on a monthly basis, or more frequently if required, throughout the balance of calendar year 2017 and 2018.

Should there be the need for additional information, please contact my office at your convenience.

Respectfully,

A handwritten signature in black ink, appearing to read "Samuel S. Alexander".

Samuel S Alexander
Treasurer