

**RESOLUTION OF THE TOHONO O'ODHAM LEGISLATIVE COUNCIL
(Establishing Guidelines for Expenditure of the
District Allocation of Gaming Revenues)**

RESOLUTION NO. 94-305

WHEREAS, by Resolution No. 93-296 the Legislative Council enacted the Ordinance for the Regulation of Gaming Activities within the Tohono O'odham Nation (the "Gaming Ordinance") authorizing the conduct of gaming activities within the Nation; and

WHEREAS, Section 302 of the Gaming Ordinance requires that net revenues received by the Nation from all Gaming Activities be utilized for funding government operations or programs of the Nation or Districts, providing for the general welfare of the Nation and its members, promoting the Nation's economic development, or benefiting charitable organizations providing services within the Nation; and

WHEREAS, by Resolution No. 93-311, the Nation established pursuant to Charter the Tohono O'odham Gaming Authority ("Gaming Authority"), as the enterprise of the Nation charged with managing and operating all Gaming Facilities (as that term is defined in the Gaming Ordinance) within the Nation; and

WHEREAS, Article VI, Section 1(d)(2) of the Nation's Constitution obligates the Legislative Council to manage the Nation's

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funds for the benefit of the Nation and its members, and mandates that all expenditures of tribal funds be pursuant to appropriations or budgets authorized under resolutions or in accordance with ordinances of the Legislative Council; and

WHEREAS, by Resolution No. 94-098, the Nation established a distribution formula for Gaming Revenues (as defined in such Resolution); and

WHEREAS, Resolution No. 94-098 required the Budget and Finance Committee and the Commerce Committee to develop guidelines for approved expenditures of the District Allocation (as that term is used in Resolution No. 94-098) for purposes of providing guidance to the Districts in developing budgets and appropriate audit and internal control procedures for all Districts expending gaming revenues; and

WHEREAS, the Committees recommend adoption of the following guidelines.

NOW, THEREFORE, BE IT RESOLVED THAT:

- 1. After allocating thirty percent (30%) of the District Allocation to the District where the Gaming Facility**

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which generated the Gaming Revenue is located, the remainder of the District Allocation shall be allocated to each District under paragraph 1(b)(ii)(B) of Resolution No. 94-098 proportionate to the number of registered voters in each District.

2. Commencing August 1, 1994, and annually thereafter, the District Allocation (as that term is used in Resolution No. 94-098) shall be apportioned to the separate District accounts in accordance with the foregoing allocation formula and shall be made available for expenditure subject to: (a) budgets approved in accordance with Article VI, § 1(d)(2) of the Nation's Constitution and § 302 of the Gaming Ordinance; (b) actual expenditures which have been budgeted for, and expended in compliance with, Article IX, § 7 of the Nation's Constitution and § 302 of the Gaming Ordinance; (c) an annual audit of each District's books of accounts and activities for compliance with the requirements of this Resolution, the Nation's Constitution and Section 302 of the Gaming Ordinance, as more fully identified below;

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and (d) the establishment and maintenance of a system of internal controls, as more fully identified below.

3. Annual Audit. Commencing with fiscal year 1995, each District's books of accounts and activities shall be audited annually by the independent certified public accountants retained by the Nation to prepare the Nation's annual audit. To facilitate the completion of such audits, each District shall make and maintain complete, accurate and legible records of all financial transactions of the District. Each District shall maintain general accounting records on a double-entry system of accounting with detailed, supporting subsidiary records sufficient to furnish the information required for the standard financial reports to adequately reflect gross income and expenses. Such records as well as all original entry transaction records shall be maintained for at least five years from the date on which they are made. The auditors shall submit to the Chairman of the Nation an audit report expressing an unqualified

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or qualified opinion or, if appropriate, disclaim an opinion on the statement taken as a whole in accordance with generally accepted auditing standards of the accounting profession. The examination and audit shall disclose whether the accounts, records, expenditures and internal controls and accounting procedures maintained by the District are in compliance with this Resolution, Section 302 of the Gaming Ordinance, and the Nation's Constitution.

4. Internal Controls. Commencing with fiscal year 1995, each District shall establish and maintain a system of internal controls to safeguard assets, check the accuracy and reliability of accounting data, and promote operational efficiency. Such system of internal controls must provide for an appropriate segregation of functional responsibilities and sound practices to be followed in the performance of those duties by competent and qualified personnel. Such system of internal controls must permit reasonable

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assurance that the following objectives will be maintained:

- a. safeguarding of assets;**
- b. reliability of financial records;**
- c. execution of transactions in accordance with the District Council's general or specific authorization;**
- d. recording of transactions as necessary to permit recording of revenue and to maintain accountability for assets;**
- e. access to assets only in accordance with the lawful authorization of the District Council;**
- f. comparison of records of assets with existing assets at reasonable intervals with provision for appropriate action with respect to any differences; and**
- g. compliance with this Resolution, Section 302 of the Gaming Ordinance and the Nation's Constitution.**

5. The expenditure of any Gaming Revenue by a District prior to fiscal year 1995 shall comply with the foregoing conditions and requirements, including, without limitation, the requirements for an audit and the establishment and maintenance of internal controls.

6. The Gaming Authority is hereby directed to

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separately report by Gaming Facility location all
sums paid to the Nation pursuant to Section 7(d) of
the Gaming Authority Charter.

The foregoing Resolution was passed by the Tohono O'Odham
Legislative Council on the 19TH day of JULY, 1994 at a meeting at
which a quorum was present with a vote of 1,164.0 FOR; 475.0
AGAINST; -0- NOT VOTING; and 124.0 [10] ABSENT, pursuant to the
powers vested in the Council by Section 1(d) of Article VI and Section
7 of Article IX of the Constitution of the Tohono O'Odham Nation,
adopted by the Tohono O'Odham Nation on January 18, 1986; and
approved by the Acting Deputy Assistant Secretary - Indian Affairs
(Operations) on March 6, 1986, pursuant to Section 16 of the Act of
June 18, 1934 (48 Stat. 984).

TOHONO O'ODHAM LEGISLATIVE COUNCIL

Earl A. Ramon
for **Alex J. Ramon, Legislative Chairman**

20 day of July, 1994

ATTEST:

Teresa M. Choyguha
Teresa M. Choyguha, Legislative Secretary

20th day of July, 1994.

Said Resolution was submitted for approval to the office of the
Chairman of the Tohono O'Odham Nation on the 20 day of
July, 1994 at 2:48 o'clock, P.M., pursuant to the
provisions of Section 5 of Article VII of the Constitution and will
become effective upon his approval or upon his failure to either
approve or disapprove it within 48 hours of submittal.

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TOHONO O'ODHAM LEGISLATIVE COUNCIL

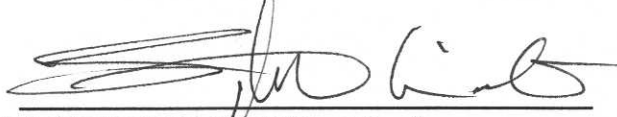

for **Alex J. Ramon, Legislative Chairman**

APPROVED

on the 20 day of July, 1994

DISAPPROVED

at 5:59 o'clock, P..M.



SYLVESTER LISTO, Chairman
TOHONO O'ODHAM NATION

Returned to the Legislative Secretary on the 21st day of

July, 1994, at 10:15 o'clock, A..M.


Teresa M. Choyguha, Legislative Secretary

ACTION: ESTABLISHING GUIDELINES FOR EXPENDITURE OF THE DISTRICT ALLOCATION OF GAMING REVENUES

Moved: COUNCILMAN ANDREW PATRICIO

SECOND: COUNCILMAN WILLARD ANITA

DATE: JULY 19, 1994

DISTRICT	LEGISLATIVE REPRESENTATIVES	# OF VOTES	FOR	AGAINST	NOT VOTING	ABSENT
SIF OIDAK 151.0	1. WILLARD JUAN, SR. (Delbert Thomas)	75.5	X			
	2. MARY ANN ANTONE (Nellie Miguel)	75.5	X			X
SELLS 290.0	1. ANDREW M. PATRICIO (Lucille Encinas)	145.0	X			
	2. JOSEPH T. JOAQUIN (Allen W. Garcia, Jr.)	145.0	X			X
SCHUK TOAK 113.0	1. FRANCES FRANCISCO ()	56.5		X		X
	2. KENNETH J. ANTONE ()	56.5		X		
SAN XAVIER 135.0	1. EUGENE ENIS, SR. ()	67.5	X			
	2. DENNIS RAMON ()	67.5	X			X
BABOQUIVARI 230.0	1. FRANCES MIGUEL ()	115.0	X			
	2. EARL A. FRANCISCO ()	115.0	X			
GU ACHI 180.0	1. WILLARD ANITA ()	90.0	X			
	2. ALEX J. RAMON (Marian Johnson)	90.0	X			X
PISINEMO 128.0	1. CHESTER ANTONE (Fernando Valentine)	64.0		X		
	2. JOHNSON M. JOSE (Roseleen Antone)	64.0		X		
SAN LUCY 98.0	1. JOHN RENO ()	49.0		X		
	2. ALBERT MANUEL, JR. (Ernestine Marquez)	49.0		X		X
GU VO 124.0	1. EMILIO LEWIS ()	62.0				X
	2. MICHAEL FLORES (Fern Salcido)	62.0				X
HICKIWAN 136.0	1. MANUEL OSEQUEDA, JR. ()	68.0		X		X
	2. LLOYD FRANCISCO ()	68.0		X		
CHUKUT KUK 178.0	1. (VACANT)	89.0	X			X
	2. KENNETH WILLIAMS ()	89.0	X			
TOTAL		1,763.0	1,164.0	475.0	-0-	124.0 [10]

****PASSED VOTES**