



# The Grand Traverse Band of Ottawa and Chippewa Indians

2605 N. West Bay Shore Drive • Peshawbestown, MI 49682-9275 • (231) 534-7750

November 21, 2018

Dear Tribal Members:

On behalf of the Tribal Council, as your Tribal Chairperson, I am pleased to send you your per capita gaming revenue check for the second half of 2018 in the amount of \$2,238.24. Currently our Tribal Nation has 4,177 tribal members. This check reflects the net gaming revenues generated by our enterprises that are subject to per capita distribution under tribal law. This tribal law, generally referred to as the Revenue Allocation Ordinance (“RAO”), forms the basis of not only our per capita distribution but also the base rates for the GTB government’s operating budget, long-term investment budget, and economic development. On the back of this letter, consistent with the RAO tribal law, you will find the RAO calculations and accounting methodology used to determine the per capita amount. The RAO can be accessed at [www.narf.org/nill/codes/grand\\_traverse/index.html](http://www.narf.org/nill/codes/grand_traverse/index.html) for review.

As the year draws to a close, on behalf of Tribal Council, I want to reiterate some information that I have previously reported on in the tribal newsletter. First and foremost, your Tribal Council has worked diligently to make sure services are provided to you. This year we increased the emergency funds for tribal elders, and we are working with the Tribal Manager on making the process more efficient so that services to tribal elders are not interrupted. We have also made several changes in upper management of the enterprises. These changes have been made with the tribal membership in mind. Our financial health and strategic planning will help strengthen short and long-term financial goals so that overall, our gaming enterprises and government services will be optimized, again, for the benefit of our tribal membership.

The calculation of the RAO is subject to Generally Accepted Accounting Principles (GAAP). Different Tribal Councils can make meaningful and valid accounting and policy arguments on the method of calculation that achieves different net results for the Tribe and complies with the requirements of GAAP. However, the important point, regardless of the policy and GAAP principles controlling the calculation, is that the calculation method must be open and transparent to tribal members/citizens. In that tradition, this Tribal Council has elected to change the calculation method of the RAO by passing Resolution #18-36.3051, “RAO Revoke Four Walls Accounting Methodology<sup>1</sup>.” This change will begin next year, and we believe it will have a positive impact on the amount of per capita each tribal member receives.

These are exciting times for all of us! We continue to welcome your contribution as stakeholders in our Tribal Nation through open forum or direct contact with us. On behalf of Tribal Council, we wish you a very Merry Christmas and Happy New Year!

On Behalf of the Council  
Megwetch,

Thurlow “Sam” McClellan  
Tribal Chairperson

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<sup>1</sup> Due to cost limitation, the RAO Document Review-which forms the basis of the calculation-- will be provided to tribal members upon request by emailing the GTB Legal Department: [Mary.Kelley@gtbindians.com](mailto:Mary.Kelley@gtbindians.com)