

HISTORICAL BACKGROUND

The Oneida Tribe of Indians has its origins in central New York State, as members of the Iroquoian Six Nations Confederacy. The Oneida's had permanently established, well constructed settlements, protected by log palisades. They lived by agricultural practices, especially by growing corn, beans and squash, supplemented by hunting and fishing, and by the gathering of natural vegetation.

The Oneida's were comprised of three clans: The Wolf, the Bear and the Turtle. Each group was headed by three Sachems or chiefs, who governed with a stern hand and were responsible for the moral, social, and economic life of their people. The Sachems represented the Tribe in its outside dealings and sat on the Council of the Six Nations. The best known of these was Shenandoah, whose name appears on many treaties with the colonial authorities, and who was highly honored and trusted.

The Oneida's supported the colonists during the American Revolution, providing much-needed provisions, and fighting along side the colonists in several campaigns. Like their allies, the Oneida's suffered the privations of war. The Oneida villages were burned, and their fields laid waste.


After the war, a grateful national government reimbursed the Oneida's for losses incurred in the war, awarding \$5,000.00 in compensation and promising to build a grist mill, church and sawmill. In addition, the Oneida's were to share in a perpetual annuity. It was because of the Oneida's direct and indirect support to the continental rebels during the Revolution that members of the Oneida Tribe yet today receive an annuity by Treaty.

The State of New York, however, was more interested in land than in obligations. Taking advantage of the disruption of the tribal, social and economic structure following the revolutionary conflict, New York, in a series of 26 treaties executed between 1785 and 1846, acquired all of the Oneida lands within the State.

During 1817, the Reverend Eleazer Williams visited the Oneida's, where he was well received. Upon obtaining a commission from his Episcopal Bishop, Williams set about converting the Tribe to Christianity.

He quickly won the support of the few Christians among the Oneida's, known as the First Christian Party. Concentrating next upon the so-called Pagan Party, he converted them by 1818 and received an assignment of land for the support of his church. With the Tribe at least nominally Christian, Williams proposed that the Oneida's move west to the area of Green Bay. This suggestion was initially rejected, but later reconsidered.

The reasons for this reconsideration are varied. For some, it was a way of protecting the Oneida's from the worst effects of white acculturation, permitting time for adjustment. For the Ogden Land Company, which had purchased pre-emptive rights to Iroquoian lands, it meant a way to clear title by securing alternative lands for the New York Indians, and it put appropriate pressure upon the state and national governments. For Williams, it meant the establishment of an Iroquoian ecclesiastical empire with himself as its leader, an empire that would include the bulk of the Six Nations of the United States and Canada, re-settled in the vastness of Wisconsin.



The first group of Oneida's came to Wisconsin in 1822. The first Christian Party, led by Williams, consisted of 115 men, 112 women, and 221 children. They settled in what is now the northern portion of the present Reservation. The Second Christian Party, led by Neddy Ostisque, migrated in 1823 and settled on the southern half of the Reservation. It consisted of 53 men, 52 women and 101 children. At the time of the signing of the Treaty of Green Bay, (1838), which set the final boundaries of the Reservation, there were 654 Oneida's living in Wisconsin. A third group, the Orchard Party, migrated in 1841. Consisting of a total of 44 individuals, it located first near what is now Little Chute, and later moved into the southern portion of the Reservation.

The original agreement with the Menominee and Winnebago Tribes for the acquisition of Wisconsin lands by New York Indians called for a transfer of over six and one-half million acres. This was later reduced by order of President Monroe.

Meanwhile, many of the New York tribes, including some of the Oneida's refused to leave New York and the Oneida claim in Wisconsin was reduced to about 500,000 acres. Finally, the Treaty of Green Bay reduced the average to 65,400, within the current Reservation boundaries.

The area in Wisconsin where the Oneida's settled was similar to the region from which they had emigrated. The land was heavily forested, and interspersed with streams which provided the principal food supply for the community during the early period of its settlement. Farming was largely of a subsistence nature. Cash was derived from the sale of berries, braided cornhusks used for bedding and mats and maple syrup. As the fur trade upon which the town of Green Bay depended declined, there was a shift to lumbering with the bulk of the timber coming from the Oneida Reservation at this time.

The General Allotment Act of 1887, (also known as the Dawes Act) became effective for the Oneida's in 1892, with patents in fee simple being completed by 1908. For the Oneida's, the results were disastrous. Under the law, heads of households received 90 acres, individuals over 21 years of age were allotted 45 acres each and those under 21 received 26 acres. Many allotments were fractionated by several parcels in widely dispersed areas. Land speculators quickly set out to separate the individual allottee from his property. By the 1920's all but a few hundred acres of the 65,000 were in white hands.

With the passage of the Indian Reorganization Act of 1934, the newly organized tribal government was able to begin reacquisition of lands for tribal use.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that this is essential for ensuring the integrity of the financial statements and for providing a clear audit trail. The text notes that any discrepancies or errors in the records can lead to significant complications during an audit and may result in the disallowance of certain expenses.

2. The second part of the document outlines the specific requirements for record-keeping. It states that all receipts, invoices, and other supporting documents must be retained for a minimum of three years. Furthermore, it is required that these records be organized in a systematic and logical manner, such as by date or by category, to facilitate the audit process. The document also mentions that digital records are acceptable, provided they are secure and accessible.

3. The third part of the document addresses the issue of documentation for travel expenses. It specifies that travel costs must be substantiated with appropriate documentation, including receipts for transportation, lodging, and meals. The text also notes that certain types of expenses, such as entertainment and gifts, are not deductible and should not be included in the records. Additionally, it is advised that travel expenses should be clearly identified as such in the accounting records.

4. The fourth part of the document discusses the importance of maintaining accurate records of all income and deductions. It states that all income, including wages, salaries, and interest, must be reported to the IRS. Similarly, all deductions, including charitable contributions and mortgage interest, must be properly documented and reported. The text emphasizes that failure to accurately report income and deductions can result in penalties and interest charges.

5. The fifth part of the document provides a summary of the key points discussed. It reiterates the importance of maintaining accurate and complete records of all financial transactions and the consequences of failing to do so. It also provides a final reminder to consult with a tax professional for more detailed guidance on record-keeping requirements.