

# REDDING RANCHERIA TRIBAL GOVERNMENT POLICIES

## Chapter TP 4–300

### Fund Authorization



May 11, 2021

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SECTION 1: PURPOSE (Reserved)

SECTION 2: BACKGROUND AND INTENT

Authority related to each separate fund and account established by the Tribal Council, for the purpose of accounting for financial and other resources made available shall be summarized within this Chapter.

SECTION 3: DEFINITIONS (Reserved)

SECTION 4: DELEGATED AUTHORITY (Reserved)

SECTION 5: AUTHORIZATION OF PROGRAMS AND SERVICES (Reserved)

SECTION 6: CREATION OF SEPARATE FUNDS

Whenever resources are received by the Tribe for a special purpose for which the Tribe has not previously authorized a separate fund, but for which a separate fund is necessary, the Chief Financial Officer shall establish a fund for the purpose of accounting for such resources until such time as the Tribal Council adopts a policy statement formally establishing a new fund to account for such resources. The Chief Financial Officer shall provide direction for such temporary fund and shall submit a draft policy statement to the Chief Executive Officer.

SECTION 7: STANDARD PROVISIONS OF FUND AUTHORIZATION POLICIES

Whenever a policy is recommended to the Tribal Council for the purpose of establishing a separate fund, the policy shall set forth the following provisions;

- (a) The name of the fund.
- (b) The purpose of the fund.
- (c) The intent of Tribal Council in establishing the fund in order to guide the fund's long-term management.
- (d) Description of the fund: background/history and the circumstances which created the fund and the expectations and intentions of the Tribal Council regarding the future of the fund.
- (e) Fund authorization: a policy statement authorizing the creation of the fund and identifying the type of fund for accounting purposes.
- (f) Contribution to the fund: a statement regarding the source of contributions or revenues to the fund including a statement regarding the disposition of earnings on the fund.

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- (g) Custody of the fund: a statement regarding the authorized depositories for the purpose of holding the funds on behalf of the Tribe.
- (h) Management of fund assets: a statement regarding the management of the assets which direct their investment. The statement shall identify which investment account(s) the funds are to be managed in, whether they may be commingled with other Tribal funds, and any other pertinent direction.
- (i) Authorized uses of the fund: a statement regarding the types of expenditures that may be made from the fund.
- (j) Appropriation procedures for the fund: a statement indicating the process for appropriating amounts from the fund for expenditure.
- (k) Authority for margin borrowing or leveraging the fund assets if applicable, including procedures and approvals required for such actions.
- (l) Financial and budget reporting: identification or reporting requirements and deadlines for reporting.
- (m) Restrictions on spending: to the extent that any restrictions are placed on the amount of funds which may be appropriated and expended, a statement to the affect.
- (n) Target fund balance: a statement regarding any minimum fund balance targets or other fund balance objectives.
- (o) Implementation and review of the policy: a statement directing the implementation of the fund, the provision for an annual review and the official responsible for such review, and any specific information required by the review.

#### SECTION 8: FUNDS AUTHORIZED FOR USE

To the extent that funds have been authorized for use by the Tribal Council, the policies establishing such funds are hereby incorporated by reference in this policy. Such funds shall be listed in this Section, in order according to fund type, along with their date of adoption and any amendment thereto. The Chief Executive Officer shall amend this Section without further approval of the Tribal Council to include the listing of any new fund authorized or amended by action of the Tribal Council.

- (a) General Funds
  - (1) General Fund (TP 4-310): To account for all revenues not legally required to be accounted for within another fund. Established 1984, policy adoption March 12, 1996. Amended by Resolutions 4-29-98 b, 049-11-21-05, and 014-02-12-19.

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- (2) Tax Receipts Fund (TP 4-751): To account for receipts and disbursements of taxes collected pursuant to the Tribal Tax Ordinance. Established by Resolution 036-08-08-06. Amended by Resolution 063-11-16-06, and 14-02-12-19.
  - (3) Tribal Programs Account (TP 4-321): To account for 40% of net revenues of the Tribal gaming enterprise which is dedicated to Tribal programs. Established pursuant to the Tribal Gaming Distribution Ordinance, 1994, with Fund Policy adopted August 8, 1995. Amended by Resolutions 4-29-98 b, 083-11-30-04 and 014-02-12-19.
  - (4) Disaster Recovery Fund (TP 4-330): To account for funds set aside to provide income to members in event of a declared disaster. Established through Tribal budget. Established by Tribal Council Resolution 023-05-04-21 on May 4, 2021.
- (b) Special Revenue Funds
- (1) Self-Determination Fund (TP 4-320): To account for the proceeds of all Self-Determination government-to-government agreements with the United States Government. Established by policy of the Tribal Council on July 7, 1995. Amended by Resolutions 4-29-98 b, 022-09-10-02, 083-11-30-04 and 14-02-12-19.
  - (2) Tribal Health Services Fund (TP 4-322): To account for all collections for services rendered from the Redding Rancheria Health Services Program. Established April 1, 1991 by Tribal Council Resolution 3-25-91A, with Fund Policy adopted May 11, 1994. Amended by Resolutions 4-29-98 B, 022-09-10-02, 009-02-03-04, 083-11-30-04, and 014-02-12-19.
  - (3) Economic Diversification Fund (TP 11-300): To account for distribution from non-gaming businesses. Adopted by Resolution 037-08-08-06. Amended by Resolution 014-03-11-14 and 014-02-12-19.
  - (4) Federal & State Grants: Established 1988
- (c) Debt Service Funds (Reserved)
- (d) Capital Projects Funds (Reserved)
- (e) Permanent Funds

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- (1) Scholarship Trust Fund (TP 4-363): Established 1998, Resolution 4-29-98-B. Amended by Resolution 022-09-10-02, 055-11-09-16, and 014-02-1-19.
  - (2) Burial Trust Fund (TP 4-360): Established 1998, Resolution 4-29-98-B. Amended by Resolution 022-09-10-02, and 014-02-12-19.
  - (3) Government Operations Trust Fund (TP 4-362): Established 1998, Resolution 4-29-98-B. Amended by Resolution 022-09-10-02 and 014-02-12-19.
  - (4) Elder Benefit Permanent Fund (TP 4-361): Established 1998, Resolution 4-29-98-B. Amended by Resolution 022-09-10-02, 035-08-08-06, 026-03-10-09, 050-10-22-13 and 014-02-12-19.
- (f) Enterprise Funds (Reserved)
- (g) Internal Service Funds
- (1) Health Services Revenue Fund (TP 4-322): To account for assets, liabilities and fund balances, and the revenues and expenditures associated with the Tribal Clinic Facilities. Established 2012, fund policy pending.
  - (2) Community Center Facility Fund: To account for assets, liabilities and fund balances, and the revenues and expenditures associated with rental charges and debt service for the facility. Later incorporated into General Fiscal Policy 4-000.
  - (3) Gaming Commission: To account for operation of the Gaming Commission as established by the Gaming Ordinance adopted December 30, 1989, amended by Tribal Council Resolution #10-1-98, 8-12-99, 6-13-00, and 11-13-01.
  - (4) Employee Benefit Burden Pool: To account for pooled employee benefit charges to Tribal departments and employee contributions for benefit programs, and the expenditures associated with providing such benefits. Established pursuant to TP 4-150 “Cost Allocation”
  - (5) Tribal Self-Insurance Funds (TP 4-340): To account for contributions and expenditures of self-insurance programs for medical and worker’s compensation. Established in 2010 by Resolution 078-12-07-10, amended by Resolution 014-02-12-19.

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- (6) Equipment Fund: To account for cost and recovery of funds advanced to acquire equipment for multi-year use. Authorized through annual budget.
- (7) Facility Improvement Internal Service Fund (TP 4-345): To account for resources advanced and reimbursed for facility improvements over multiple years. Approved by Resolution 043-10-18-16. Amended by Resolution 014-02-12-19.
- (h) Pension Trust Fund
  - (1) Employee Pension Fund
- (i) Private Purpose Trusts
  - (1) Minors Trust Funds: Established 1994, pursuant to the Redding Rancheria Distribution Ordinance. Trust Instrument established by General Council Resolution 02-08-08-06, last amended by Resolution 092-12-05-17.

Legislative History:

Originally adopted by Tribal Council

Amended by Tribal Council Resolution #7-21-98, dated July 21, 1998.

Amended by Tribal Council Resolution #038-09-02-03, dated September 2, 2003.

Amended by Tribal Council Resolution #011-02-11-14, dated February 11, 2014.

Amended by Tribal Council Resolution #026-05-11-21, dated May 11, 2021.

Administrative Note: Section 8 of this policy is updated administratively to list and provide action dates on authorized funds. **Last update is April 2, 2018.**