

# ROLL CALL MATRIX

Meeting Date: 12-4-2017

P	A	Res. Number 2017	232	233	234	235	236	237
		Unanimous	U					U
X		Michael McKerchie				Y		Y
X		Kim Gravelle	2		1	Y		Y
X		Denny McKelvie				N	N	Y
X		DJ Hoffman		N	N	Y		Y
X		Jennifer McLeod		A		Y	1	Y
X		Lana Causley		1	N	2Y		Y
X		Cath Hollowell				1Y		Y
X		Bridgett Sorenson	1	2		Y		1Y
X		Keith Massaway			2	Y	2	2Y
X		Denise Chase				Y		Y
X		Darcy Morrow				Y		Y
X		Anita Nelson				Y		Y
X		Aaron Payment						

- 1 = Made Motion
- Y = Voted Yes
- A = Abstained
- 2 = Second/Support Motion
- N = Voted No
- U = Unanimous



RESOLUTION NO: 2017-232

UNITED WAY MINI GRANT

WHEREAS, the Sault Ste. Marie Tribe of Chippewa Indians is a federally recognized Indian Tribe organized under the Indian Reorganization Act of 1934, 25 U.S.C. 467 et seq; and

**Min Waban Dan**

**Administrative Office**

523 Ashmun Street  
Sault Ste. Marie  
Michigan  
49783

**Phone**

906.635.6050

**Fax**

906.635.4969

**Government Services**

**Membership Services**

**Economic Development Commission**

WHEREAS, the Sault Ste. Marie Tribe of Chippewa Indians' mission is to improve the health, welfare, and education of its members and their families.

NOW, THEREFORE, BE IT RESOLVED the Board of Directors hereby supports and recommends acceptance of a mini grant from United Way to provided educational opportunities for the family's enrolled in the Early Childhood Education Programs.

CERTIFICATION

We, the undersigned, as Chairperson and Secretary of the Sault Ste. Marie Tribe of Chippewa Indians, hereby certify that the Board of Directors is composed of 13 members, of whom 13 members constituting a quorum were present at a meeting thereof duly called, noticed, convened, and held on the 4 day of December 2017; that the foregoing resolution was duly adopted at said meeting by an affirmative vote of 12 members for, 0 members against, 0 members abstaining, and that said resolution has not been rescinded or amended in any way.

Aaron A. Payment  
Aaron A. Payment, Chairperson  
Sault Ste. Marie Tribe of  
Chippewa Indians

Bridgett Sorenson  
Bridgett Sorenson, Secretary  
Sault Ste. Marie Tribe of  
Chippewa Indians



RESOLUTION NO: 2017-233

**AUTHORIZING FUND BALANCE POLICY**

WHEREAS, the Sault Ste. Marie Tribe of Chippewa Indians is a federally recognized Indian Tribe organized under the Indian Reorganization Act of 1934, as amended.

**Min Waban Dan**

**Administrative Office**

523 Ashmun Street

Sault Ste. Marie

Michigan

49783

**Phone**

906.635.6050

**Fax**

906.635.4969

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**Membership Services**

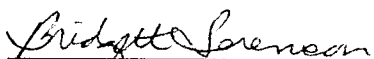
**Economic Development Commission**

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Sault Ste. Marie Tribe of Chippewa Indians hereby adopts the attached Fund Balance policy.

**CERTIFICATION**

We, the undersigned, as Chairperson and Secretary of the Sault Ste. Marie Tribe of Chippewa Indians, hereby certify that the Board of Directors is composed of 13 members, of whom 13 members constituting a quorum were present at a meeting thereof duly called, noticed, convened, and held on the 4 day of December 2017; that the foregoing resolution was duly adopted at said meeting by an affirmative vote of 10 members for, 1 members against, 1 members abstaining, and that said resolution has not been rescinded or amended in any way.

  
Aaron A. Payment, Chairperson  
Sault Ste. Marie Tribe of  
Chippewa Indians

  
Bridgett Sorenson, Secretary  
Sault Ste. Marie Tribe of  
Chippewa Indians

# Sault Tribe of Chippewa Indians

## Fund Balance Policy

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**Purpose.** The policy is created in consideration of unanticipated events that could adversely affect the financial condition of the Sault Tribe and jeopardize the continuation of necessary member and administrative services. This policy will work to ensure that the Sault Tribe maintains adequate fund balances and reserves in order to:

- a. Provide sufficient cash flow for daily financial needs,
- b. Secure and maintain investments,
- c. Offset significant economic downturns or revenue shortfalls, and
- d. Provide funds for unforeseen expenditures related to emergencies.

This policy and the procedures promulgated under it supersede all previous regulations regarding the Sault Tribe's fund balance and reserve policies.

**Fund type definitions.** The following definitions will be used in reporting activity in governmental funds across the Sault Tribe. The Sault Tribe may or may not report all fund types in any given reporting period, based on actual circumstances and activity.

The **general fund** is used to account for all financial resources not accounted for and reported in another fund.

**Special revenue funds** are used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

**Permanent funds** are used to account for resources restricted to the extent that only earnings, and not principal, may be used for purposes that support the District's purposes.

**Fund balance reporting in governmental funds.** Fund balance will be reported in governmental funds under the following categories using the definitions provided by GASB Statement No. 54:

### **Nonspendable fund balance**

*Definition* – includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained in---tact.

Fund Balance Policy  
Approved [Date]

**Classification** – Nonspendable amounts will be determined before all other classifications and consist of the following items (as applicable in any given fiscal year):

- The Sault Tribe will maintain a fund balance equal to the value of inventory balances and prepaid items (to the extent that such balances are not offset with liabilities and actually result in fund balance)
- The Sault Tribe will maintain a fund balance equal to the corpus (principal) of any permanent funds that are legally or contractually required to be maintained in-tact

### **Restricted fund balance**

*Definition* – includes amounts that can be spent only for the specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.

### **Committed fund balance**

*Definition* – includes amounts that can be used only for the specific purposes determined by a formal action of the Sault Tribe's highest level of decision-making authority (i.e., the Board of Directors).

### **Assigned fund balance**

*Definition* – includes amounts intended to be used by the Sault Tribe for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.

The responsibility for designating funds to specific classifications shall be as follows:

**Committed Fund Balance** – The Tribal Board of Directors is the Sault Tribet's highest level of decision-making authority, and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Board.

**Assigned Fund Balance** – The Tribal Board of Directors has authorized the Executive Director and the Chief Financial Officer as officials authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

**Sault Tribe of Chippewa Indians**  
Fund Balance Policy  
Approved [Date]

## **Unassigned fund balance**

*Definition* – includes the residual classification for the Sault Tribe’s general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

***Operational guidelines.*** The following guidelines address the classification and use of fund balance in governmental funds:

**Classifying fund balance amounts** – Fund balance classifications depict the nature of the net resources that are reported in a governmental fund. An individual governmental fund may include nonspendable resources and amounts that are restricted, committed, or assigned, or any combination of those classifications. The general fund may also include an unassigned amount.

**Prioritization of fund balance use** – When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the Sault Tribe to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the Sault Tribe that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

Footnote – this is to be consistent with GASB no. 54.



RESOLUTION NO: 2017-234

**AUTHORIZING PROPERTY ACQUISITION POLICY**

WHEREAS, the Sault Ste. Marie Tribe of Chippewa Indians is a federally recognized Indian Tribe organized under the Indian Reorganization Act of 1934, as amended.

**Min Waban Dan**

**Administrative Office**

523 Ashmun Street

Sault Ste. Marie

Michigan

49783

**Phone**

906.635.6050

**Fax**

906.635.4969

**Government Services**

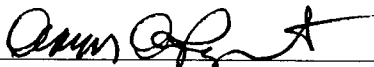
**Membership Services**

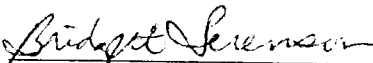
**Economic Development Commission**

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Sault Ste. Marie Tribe of Chippewa Indians hereby adopts the attached Property Acquisition policy.

**CERTIFICATION**

We, the undersigned, as Chairperson and Secretary of the Sault Ste. Marie Tribe of Chippewa Indians, hereby certify that the Board of Directors is composed of 13 members, of whom 13 members constituting a quorum were present at a meeting thereof duly called, noticed, convened, and held on the 4 day of December 2017; that the foregoing resolution was duly adopted at said meeting by an affirmative vote of 10 members for, 2 members against, 0 members abstaining, and that said resolution has not been rescinded or amended in any way.

  
\_\_\_\_\_  
Aaron A. Payment, Chairperson  
Sault Ste. Marie Tribe of  
Chippewa Indians

  
\_\_\_\_\_  
Bridgett Sorenson, Secretary  
Sault Ste. Marie Tribe of  
Chippewa Indians

## PROPERTY ACQUISITION POLICY

- I. **Purpose:** To ensure the Proper acquisition activities are properly performed.
- II. **Scope:** Government Entities and Tribal Enterprises of the Sault Ste Marie Tribe of Chippewa Indians
- III. **Policy**  
Government entities and tribal enterprises of the Sault Ste Marie Tribe of Chippewa Indians will properly acquire their property per this policy. This policy will be supported by Tribal Executive Directors, Tribal CFO's, Casino CEO or their Designees. Unless otherwise required by grant funding source, property will be acquired using existing procedures, these procedures will be updated and maintained to ensure internal control to protect the Tribe's property and to ensure the acquisition activities are properly performed.
- IV. **Legislative History**  
In accordance with Sault Tribe Resolution 2017-??? Property acquisition policy.
- V. **Definition**  
**Fixed Asset:** Tangible property having a useful life of more than one year, with a cost equal to or greater than \$5,000.00 per unit.

**Property:** any tangible property acquired during the operations of business which have an economic value.





RESOLUTION NO: 2017-235

**CONTINUING FUNDING AUTHORITY  
GOVERNMENTAL SCHEDULE C  
FOR FISCAL YEAR 2018**

**Min Waban Dan**

**Administrative  
Office**

523 Ashmun Street

Sault Ste. Marie

Michigan

49783

**Phone**

906.635.6050

**Fax**

906.635.4969

**Government  
Services**

**Membership  
Services**

**Economic  
Development  
Commission**

WHEREAS, the Sault Ste. Marie Tribe of Chippewa Indians ("Tribe") is a federally recognized Indian Tribe organized under the Indian Reorganization Act of 1934, 25 U.S.C. 467 et seq; and

WHEREAS, the Board of Directors and tribal staff have not completed the process of reviewing budgets for their respective budget year 2018; and

WHEREAS, the attached governmental center list, for budget year 2018 is still under review and will not be completed until after the fiscal year start date of January; and

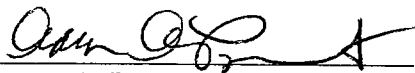
WHEREAS, the Board of Directors wants to ensure that services are not left unfunded for a period between the expiration of the fiscal year 2017 budgets and approval of the fiscal year 2018 budgets.

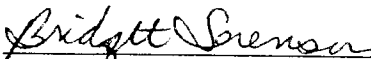
NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors approves continuing funding for the attached cost centers for fiscal year 2018, at their 2017 spending levels, for a period not to exceed March 1<sup>st</sup>, 2018.

BE IT FURTHER RESOLVED, that this continuing resolution shall not impair or delay implementation of the COLA increases previously mandated by Resolution #2015-264 and #2016-280.

**CERTIFICATION**

We, the undersigned, as Chairperson and Secretary of the Sault Ste. Marie Tribe of Chippewa Indians, hereby certify that the Board of Directors is composed of 13 members, of whom 13 members constituting a quorum were present at a meeting thereof duly called, noticed, convened, and held on the 4 day of December 2017; that the foregoing resolution was duly adopted at said meeting by an affirmative vote of 11 members for, 1 members against, 0 members abstaining, and that said resolution has not been rescinded or amended in any way.

  
Aaron A. Payment, Chairperson  
Sault Ste. Marie Tribe of  
Chippewa Indians

  
Bridgett Sorenson, Secretary  
Sault Ste. Marie Tribe of  
Chippewa Indians

Budget Department - Cost Center Schedule C FY 2018

Cost Center #	Division	Program/Cost Center Name
2050	ACFS	Indian Child Welfare
2110	ACFS	Lodge of Bravery
2340	ACFS	Social Work
2400	ACFS	Binogii Placement Agency
2500	ACFS	Staffing Operations
3100	ACFS	ACFS Department - Fundraising
3740	ACFS	General Assistance
3860	ACFS	Victim's Services Vehicle
3861	ACFS	Victim's Services Fundraising
3920	ACFS	Foster Care
4060	ACFS	ACFS Government Vehicle
4540	ACFS	Employee Assistance
4541	ACFS	Emergency Assistance
4542	ACFS	Elder Heating
9070	ACFS	Funeral Assistance
NEW	ACFS	ARC - New Grant
1211	Big Bear	CRC - Administration
1215	Big Bear	CRC - Youth Programs
1216	Big Bear	CRC - Events Management
1217	Big Bear	CRC - Building Operations
6813	Big Bear	CRC - Pro Shop
6814	Big Bear	CRC - Concessions
1069	Cultural	New Year's Eve Pow Wow
1070	Cultural	Pow Wows
1073	Cultural	Pow Wow General
1080	Cultural	Cultural Camp
1182	Cultural	Cultural - Ojibway Language
1191	Cultural	Cultural - Repatriation
NEW	Cultural	Cultural - Fee Based Consultation
2060	Education	Higher Education
2080	Education	Youth Education & Activities
2083	Education	Sponsorships
3960	Education	Child Care Center
4052	Education	Education Administration
9050	Education	Higher Education
1168	Elder	Elder Recreation
3830	Elder	Eldercare Services
3831	Elder	Eldercare Transportation
3832	Elder	Elder Ramp Program
9090	Elder	Elder Health Care
3950	Employment	Tribal Employment
3951	Employment	Elder Employment
3952	Employment	WIA Youth/Senior Employment
2460	Natural Resources	Inter - Tribal Fisheries
2870	Natural Resources	Nunn's Creek Fisheries
2871	Natural Resources	Rehab Hatchery
4101	Natural Resources	Trap Net Consent - COFTMA
11361	Natural Resources	Epoufette Harbor
4490	Natural Resources	Inland Fish & Wildlife
11191	Natural Resources	Tribal Climate Change Program
11403	Natural Resources	GLRI - Adaptive Management
11404	Natural Resources	Ruffed Grouse
11751	Natural Resources	Secretive Marshbirds
11771	Natural Resources	BIA Forrestry Funds
4000	Fund	BIA
4510	Fund	Federal Subrecipient
9100	Fund	Sault Tribe Memorial & Honorary
1022	General	Youth Development Fund
1160	General	Tribal Operations
1164	General	Land Management
1173	General	Debt
1180	General	Tribal Gaming Commission
6010	Utility Authority	Utility Authority - Admin
6012	Utility Authority	Utility Authority - Hessel
6014	Utility Authority	Utility Authority - Manistique
6015	Utility Authority	Utility Authority - Wetmore

Cost Center #	Division	Program/Cost Center Name
1015	Governmental	Enrollment
1025	Governmental	Chairperson Travel
1155	Governmental	EDC
1161	Governmental	Special Events
1163	Governmental	Elections
1165	Governmental	Board of Directors
1201	Governmental	Executive Office
1202	Governmental	Strategic Director
1203	Governmental	Admin Staff
1205	Governmental	Admin to Exec
1206	Governmental	Service Leave
2930	Governmental	Transportation Grant
2931	Governmental	IRR Roads Maintenance
2932	Governmental	IRR Roads
2934	Governmental	Road Maintenance
2936	Governmental	Bridge Maintenance
4041	Governmental	Environmental Contracts
4042	Governmental	Environmental Services
2040	Health	Detention Therapist
11621	Health	IHS Special Diabetes Grant
2022	Weatherization	HIP Weatherization
8250	Internal Service	Northern Travel
8500	Internal Service	Central Supply
8506	Internal Service	Central Supply - St. Ignace
8510	Internal Service	Accounting
8511	Internal Service	Accounting - Fixed Asset Manager
8512	Internal Service	Payroll
8520	Internal Service	M.I.S.
8531	Internal Service	Communications - W.A.N.
8540	Internal Service	Indirect Costs
8541	Internal Service	Indirect Costs - Planning & Development
8543	Internal Service	Indirect Costs - Membership Services
8545	Internal Service	Indirect Costs - Office Management
8546	Internal Service	Indirect Costs - Executive Director
8551	Internal Service	Human Resources - Administration
8560	Internal Service	OMB
8570	Internal Service	Telecommunications
8571	Internal Service	Telecommunications Sales
8580	Internal Service	Internal Auditor
76300	Internal Service	Sault Tribe Construction - Commercial
76600	Internal Service	Sault Tribe Construction - Public Works
76733	Internal Service	Sault Tribe Construction - Fleet
8750	Internal Service	Self Insurance - Administration
8751	Internal Service	Self Insurance - Worker's Compensation
8753	Internal Service	Self Insurance - Except WC, Health
8755	Internal Service	Self Insurance - Safety
8756	Internal Service	Self Insurance - Health
2480	Law Enforcement	Conservation Management
2481	Law Enforcement	Permitting
2580	Law Enforcement	Public Safety Enforcement
2582	Law Enforcement	Trident Forfeiture Fund
2940	Law Enforcement	Juvenile Detention Ops
3180	Law Enforcement	Juvenile Detention Repairs & Maint.
11501	Law Enforcement	Adult Incarceration
1019	Legal	Legal Special Projects
1020	Legal	Tribal Attorney
1050	Legal	Tax Agreement Admin
1169	Legal	Government Relations
1204	Legal	Employee Specialist
9080	Self Sufficiency	Land Claims
9091	Self Sufficiency	Employment
2780	Tribal Court	Judicial Services
2781	Tribal Court	Appellate Court
2782	Tribal Court	Juvenile Detention
2783	Tribal Court	Appellate Defense
3850	Tribal Court	Tribal Court
3851	Tribal Court	Tribal Court
3853	Tribal Court	Tribal Court Drug Court
3854	Tribal Court	Tribal Court Juvenile Fund



RESOLUTION NO: 2017-236

**AMENDING TRIBAL CODE 41: LIQUOR CONTROL ORDINANCE  
PROVIDING LIQUOR**

NOW, THEREFORE, BE IT RESOLVED, that Tribal Code 41: Liquor Control Ordinance is amended by amending subsection 41.405.

**Min Waban Dan**

**Administrative  
Office**

523 Ashmun Street

Sault Ste. Marie

Michigan

49783

**Phone**

906.635.6050

**Fax**

906.635.4969

**Government  
Services**

**Membership  
Services**


**Economic  
Development  
Commission**

**CERTIFICATION**

We, the undersigned, as Chairperson and Secretary of the Sault Ste. Marie Tribe of Chippewa Indians, hereby certify that the Board of Directors is composed of 13 members, of whom 13 members constituting a quorum were present at a meeting thereof duly called, noticed, convened, and held on the 4 day of December 2017; that the foregoing resolution was duly adopted at said meeting by an affirmative vote of 11 members for, 1 members against, 0 members abstaining, and that said resolution has not been rescinded or amended in any way.

  
\_\_\_\_\_

Aaron A. Payment, Chairperson  
Sault Ste. Marie Tribe of  
Chippewa Indians

  
\_\_\_\_\_

Bridgett Sorenson, Secretary  
Sault Ste. Marie Tribe of  
Chippewa Indians

**41.405 Giving Away.**

The giving away of intoxicating liquor, beer or wine in connection with a business operated within the reservation, except manufactures for consumption on the premises only, is permitted upon adoption of policy from the appropriate regulatory body.



RESOLUTION NO: 2017-237

**ADAM WALSH IMPLEMENTATION  
ESTABLISHMENT OF FY 2018 BUDGET**

BE IT RESOLVED, that the Board of Directors of the Sault Ste. Marie Tribe of Chippewa Indians hereby approves the establishment of a FY 2018 budget for the Adam Walsh Implementation (SORNA) Grant with Federal DOJ Revenue monies of \$68,537.09. No effect on Tribal Support

**Min Waban Dan**

**Administrative  
Office**

523 Ashmun Street

Sault Ste. Marie

Michigan

49783

**Phone**

906.635.6050

**Fax**

906.635.4969

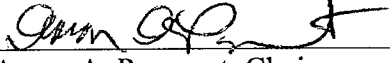
**Government  
Services**

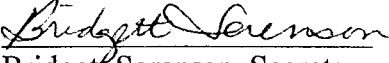
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Bridgett Sorenson, Secretary  
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