

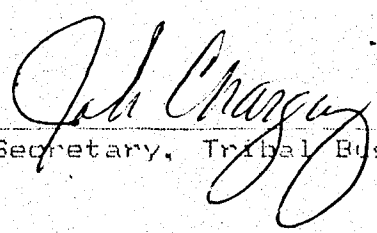
RESOLUTION OF THE GOVERNING BODY OF  
THE THREE AFFILIATED TRIBES OF THE  
FORT BERTHOLD RESERVATION

- WHEREAS, This Nation having accepted the Indian Reorganization Act of June 18, 1934, and the authority under said Act; and
- WHEREAS, The Constitution of the Three Affiliated Tribes generally authorizes and empowers the Tribal Business Council to engage in activities on behalf of and in the interest of the welfare and benefit of the Tribes and Tribal members; and
- WHEREAS, The Three Affiliated Tribes' Tribal Business Council has reviewed the FY1986 Indirect Cost Proposal, and
- WHEREAS, The FY1984 Attachment P Audit has been completed and accepted by the Tribal Business Council, and
- WHEREAS, The FY1986 Indirect Cost Rate has yet to be negotiated.
- NOW, THEREFORE, BE IT RESOLVED, That the Three Affiliated Tribes' Tribal Business Council hereby requests the Inspector General's Office of the Department of Interior to accept the enclosed FY1986 Indirect Cost Proposal.

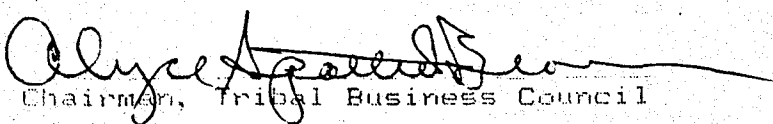
C E R T I F I C A T I O N

I, the undersigned, as Secretary of the Tribal Business Council of the Three Affiliated Tribes of the Fort Berthold Reservation, hereby certify that the Tribal Business Council is composed of 11 members of whom 7 constitutes a quorum. 7 were present at a Special meeting thereof duly called, noticed, convened, and held on the 3 day of June, 1986; that the foregoing Resolution was duly adopted at such meeting by the affirmative vote of 7 members, 0 members opposed, 0 members abstained, 0 members not voting, and that said Resolution has not been rescinded or amended in any way.

Dated this 3 day of June, 1986.

  
Secretary, Tribal Business Council

ATTEST:

  
Chairman, Tribal Business Council

THREE AFFILIATED TRIBES  
INDIRECT COST PROPOSAL  
FY 1986

INDIAN CERTIFICATION

I hereby certify that the information contained in the Indirect Cost Proposal for the fiscal year ended 30 September 1986 and which is attached to this certification is prepared in conformance with Federal Management Circular 74-4 and the implementing instructions contained in the Guide OASC-10 published by the Department of Health, Education and Welfare. I further certify: (1) that no costs other than those incurred by the grantee/contractor or allocated to the grantee/contractor via an approved central service cost allocation plan were included in its indirect cost pool as finally accepted, and that such incurred costs are legal obligations of the grantee/contractor and allowable under the governing cost principles, (2) that the same costs that have been treated as indirect costs have not been claimed as direct costs, (3) that similar types of costs have been accorded consistent accounting treatment, and (4) that the information provided by the grantee/contractor which was used as a basis for acceptance of the rate agreed to herein is not subsequently found to be materially inaccurate.

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Signature

Alyce Spotted Bear  
Name

Tribal Chairperson  
Title

Three Affiliated Tribes

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Date



THREE AFFILIATED TRIBES • FORT BERTHOLD RESERVATION

*Mandan, Hidatsa and Arikara Tribes*

TRIBAL FINANCE

P.O. Box 579 • New Town, North Dakota 58763 • (701) 627-4785/4786

Financial Management System Description

The Three Affiliated Tribal Finance utilizes cash disbursements, cash receipts, petty cash, journal entries and payroll to record all income and expense for all programs.

Currently we are managing approximately 150 programs. Each program has its own unique chart of accounts which prevents costs from a program to be recorded against the wrong program.

Cash disbursements are requested from program approved purchase orders with invoices attached. Each purchase order is coded for the specific program and approved budgeted line item. Checks are run twice weekly with summary reports after each run. The final step of each check run is to post the costs to the General Ledger where all activity is recorded in full detail for the monthly summary report.

Cash receipts are recorded when deposited into the bank. Using the proper account codes, each receipt is recorded to the proper program as revenue. Monthly, the deposits are reconciled to the bank account statement to ensure all cash received is properly booked. All cash receipts are posted to the General Ledger for the monthly summary report.

Petty cash is used exclusively for transactions under \$25.00 each that require cash payments. All activity for the month is recorded through cash disbursements system when the petty cash fund is reimbursed.

Journal entries are used to record the costs incurred for indirect support, reproduction, utilities and maintenance, each month. Also, journal entries are used for activities which occur between programs which do not require cash or check transaction. A good example is OJT reimbursements from our D.O.L. program to the program which is employing the OJT trainee. Instead of writing an unnecessary check, a purchase order is submitted to Finance and the reimbursement is recorded as miscellaneous OJT Revenue. Journal entries are also used to correct coding errors which may occur during the month's activity. All journal entries are recorded to the General Ledger in complete detail using the individual chart of account codes.

## Financial Management System Description

Page Two

Finally, the cost of employment is processed and recorded through our payroll system. Each employee is assigned a specific program and line code from the proper program chart of accounts. Each payroll is processed bi-weekly based upon the administrator approved submission of timecards. During the processing of payroll, the costs of payroll taxes and insurance payable by the program are calculated and reported by the payroll summary report. As with the other systems, all payroll activity is recorded in detail to the General Ledger.

The monthly summary report, the Income/Expense Report, reports all activity for each program for the current month, current quarter, tribal fiscal year-to-date and the program year-to-date. The tribal fiscal year is 1 October to 30 September. Any activity for a program after the fiscal year is recorded in the next fiscal year. However, the cumulative total is recapped for the program and is reported in the program-to-date column.

The income/expense report is formatted to report the current approved budget, the current, quarter, year-to-date, and program-to-date revenue (cash receipts) and expenses. The report calculates the balance of budget remaining (Budget less Program-to-Date) and shows the balances by line item in the last column. This report also discloses the cash-on-hand each month. If the bottom line total (Revenue less Expense) is reported as a negative in the Program-to-Date column, then this program has cash on hand. If this total is a positive amount, there is a positive amount, there is a cash shortage for this program.

The cash-on-hand amount is crucial to our management system. We attempt to maintain just the required amount of cash to pay for the current month's expense estimated by our staff. If excessive cash is on hand, then the next reimbursement request is reduced. If a cash shortage exists, the next reimbursement is increased. At no time do we estimate cash to be in excess of one week's costs upon the completion of the month.

Occasionally, we will receive cash from sources other than the awarding agency. If employees are paying for personal telephone calls or other costs charged to the program, then the expense line item is reduced by the employee's payment. If a program receives a payment from another source not specifically reimbursing an expense, the payment is recorded to that program as miscellaneous income. This is taken into account when calculating the cash-on-hand each month.

As I have tried to disclose, the Three Affiliated Tribes Finance system accounts for every transaction incurred for each program. Each program utilizes its own unique account codes to allow us to maintain complete separation of costs and cash. Management reports are prepared to present the overall position of the Tribe, but controls are kept at the individual program level to guarantee all transactions are correct and reported accurately.

Sincerely,

THREE AFFILIATED TRIBES

Stephen H. Francis  
Tribal Comptroller

xc: Alyce Spotted Bear, Chairman  
Paul Good Iron, Treasurer  
Contract Specialist  
Program Director  
Department Administrator  
File

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**Eide Helmeke & Co.**  
Certified Public Accountants & Consultants

AUDITORS' REPORT  
ON INTERNAL ACCOUNTING CONTROL

Tribal Business Council  
Three Affiliated Tribes  
New Town, North Dakota

We have examined the financial statements of the Three Affiliated Tribes as of and for the twelve month period ended September 30, 1984, and have issued our report thereon dated January 7, 1986.

Our examination was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the U. S. General Accounting Office Standards for Audit of Governmental Organizations, Programs, Activities, and Functions. Solely to assist us in planning and performing our examination, we made a study and evaluation of the internal accounting controls of the Three Affiliated Tribes. That study and evaluation was limited to a preliminary review of the system to obtain an understanding of the control environment and the flow of transactions through the accounting system. Because we concluded our examination could be performed more efficiently by expanding substantive audit tests, thus placing very little reliance on the internal control system, our study and evaluation of the internal accounting controls did not extend beyond this preliminary review phase. Accordingly, we do not express an opinion on the system of internal accounting control taken as a whole. Also, our examination, made in accordance with the standards mentioned above, would not necessarily disclose material weaknesses in the system of internal accounting control. However, our preliminary evaluation and the performance of our substantive audit tests disclosed the following condition that we believe could result in material undetected errors in the financial statements which would not necessarily be detected within a timely period:

The Three Affiliated Tribes has a limited number of office personnel and, accordingly, does not have adequate internal accounting controls in certain areas because of a lack of segregation of duties.

A good system of internal accounting control contemplates an adequate segregation of duties so that no one individual handles a transaction from its inception to its completion. While we recognize that the office staff may not be large enough to permit an adequate segregation of duties in all respects for an effective system of internal accounting control, it is important that you be aware of this condition.

The foregoing conditions were considered in determining the nature, timing and extent of audit tests to be applied in our examination of the financial statements and this report of such conditions does not modify our report dated January 7, 1986, on such financial statements.

Our comments on specific accounting and financial matters and other comments and recommendations developed during our examination, which do not represent material internal control weaknesses are set forth on the following pages.

This report is intended solely for the use of the Tribal Business Council, state agencies, the federal cognizant audit agency (U.S. Department of Interior) and other federal audit agencies and should not be used for any other purpose.

*Eide Helme & Co.*

January 7, 1986  
Minot, North Dakota

THREE AFFILIATED TRIBES  
INDIRECT COST PROPOSAL  
FY 1986

**Policy Statement on Direct vs. Indirect Costs**

In accordance with Federal Management Circular 74-4, Attachment A, Sections E and F, incorporated within the U. S. Department of Health, Education and Welfare Guide OASC-10, the Three Affiliated Tribes uses the following policy for classifications of costs:

- A. Direct Costs - those costs that are identified specifically with a particular cost objective - grants, contracts or other programs - that directly benefits only that cost objective. Typical direct costs charged are as follows:  
Salaries, fringe, materials, equipment and services furnished specifically for the cost objective.
- B. Indirect Costs - the costs incurred for a common or joint purpose benefiting more than one cost objective specifically benefited, without effort disproportionate to the results received. Typical indirect costs charged are as follows:  
Salaries and fringe paid to the Tribal Business Council (50%) and to the staff and Administrators of the specified indirect cost department, and (2) indirect cost department operating expenses such as - space cost, travel, training, telephone, postage, and computer costs.

Other direct and/or indirect costs may be included in the administration of each program and/or indirect cost department. Those costs indicated above are the most common for the Tribe. The restrictions placed on direct and indirect costs should not be one of object class, but rather a test of each expenditure to ensure that said expenditure complies with the required definition of direct or indirect costs.

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Nathan P. Goodiron  
Tribal Treasurer



THREE AFFILIATED TRIBES  
PROGRAM MANAGEMENT  
STRUCTURE

ELECTORATE

TRIBAL BUSINESS COUNCIL

TRIBAL PROGRAM MANAGEMENT TEAM				
JUDICIARY	MATERIAL RESOURCES	HUMAN RESOURCES	NATURAL RESOURCES	E. E. R. D.
COMMITTEE	COMMITTEE	COMMITTEE	COMMITTEE	COMMITTEE
TRIBAL COURT	MATERIAL RESOURCES	HUMAN RESOURCES	NATURAL RESOURCES	E. E. R. D.
ADMINISTRATOR	ADMINISTRATOR	ADMINISTRATOR	ADMINISTRATOR	ADMINISTRATOR

TRIBAL COURT PROGRAMS

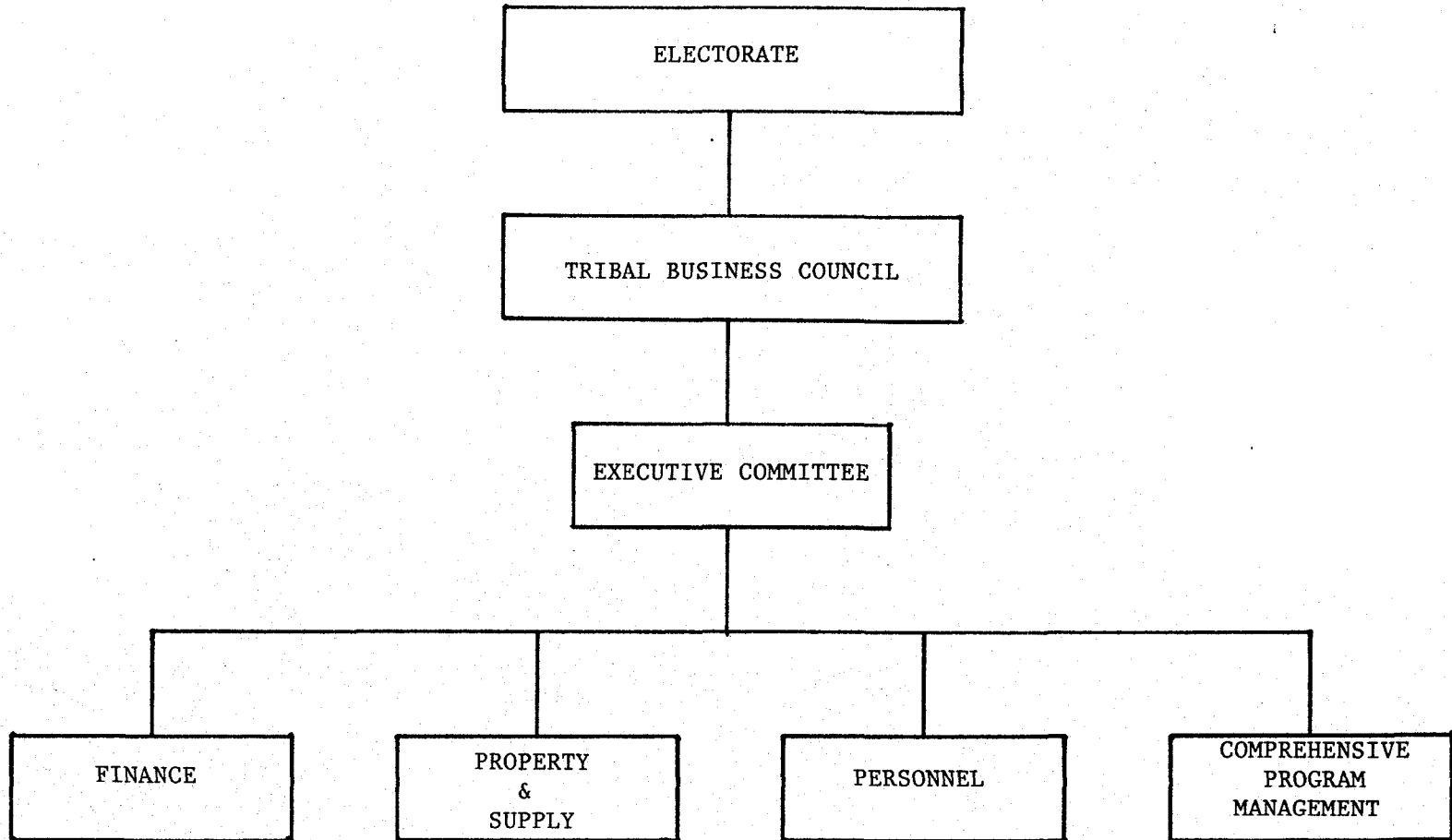
MATERIAL RESOURCES PROGRAMS

HUMAN RESOURCES PROGRAMS

NATURAL RESOURCES PROGRAMS

ECONOMIC & EMPLOYMENT RESOURCES PROGRAMS

THREE AFFILIATED TRIBES  
INDIRECT MANAGEMENT  
STRUCTURE



THREE AFFILIATED TRIBES  
INDIRECT COST PROPOSAL  
FY 1986

**Carry-Forward Computation and Rate Calculation**

	FY1984	FY1986
<p>(a) Fixed Rate Per Negotiation Agreement (A/B) - Computed as Follows:</p>		
	24.6% =====	24.9% =====
Direct Cost Base	\$ 2,611,794 (B) =====	\$ 2,422,743 (B) =====
Indirect Cost Pool:		
Departmental Costs	\$ 643,607	\$ 542,738
Carry-Forward	<u>          -0-</u>	<u>          60,213</u>
Total Pool	\$ 643,607 (A) =====	\$ 602,951 (A) =====
<p>(b) Actual Costs Negotiated Computed as Follows:</p>		
Actual Direct Expended	\$ 2,367,384 =====	
Actual Indirect Cost Pool:		
Departmental Costs	\$ 637,655	
Carry-Forward from FY85	<u>          4,934</u>	
Total Pool	\$ 642,589 =====	
<p>(c) Carry-Forward Computation: Recovered:</p>		
Fixed Rate * Actual Direct (24.6% * \$ 2,367,384)	\$ 582,376	
Actual Indirect Costs	<u>          642,589</u>	
Under-Recovery Carry-Forward	\$ 60,213 =====	See Page 30 for Schedule

THREE AFFILIATED TRIBES  
INDIRECT COST PROPOSAL  
FY 1986

FY1986 SCHEDULE OF COSTS  
DIRECT COST BASE

PROGRAM NAME	EST. COSTS
Realty Office Operations	\$ 41,120
Jailer/Dispatch	67,777
Criminal Justice	146,098
Social Services	161,870
Child Welfare	40,650
Buffalo Project	49,000
Fish & Game	59,176
Tribal Realty	30,864
Home Improvement	16,794
Johnson O'Malley	73,100
Adult Education	25,041
Economic & Employment Development	6,702
Aid to Tribal Government (C/O)	19,883
Aid to Tribal Government	27,398
Mineral Lease Compliance	<u>12,195</u>
<b>BIA Programs Total</b>	<b>\$ 777,668</b>
Community Health Representative	\$ 178,504
Alcoholism	69,115
Physician Extender	135,450
Custodian	18,530
Comm Services Block Grant (CY 1985)	4,800
Headstart (3 months only)	128,500
Title VI Aging Services	67,161
Comm Services Block Grant (CY 1986)	13,881
L I H E A P - Administration	25,356
ANA - Land Use	14,400
ANA - Transportation Ordinance	17,214
ANA - Proposal (3 months)	<u>15,000</u>
<b>HHS Programs Total</b>	<b>\$ 687,911</b>
WIC - Administration	<u>\$ 56,785</u>
<b>USDA Program Total</b>	<b>\$ 56,785</b>

THREE AFFILIATED TRIBES  
INDIRECT COST PROPOSAL  
FY 1986

Weatherization - Administration	\$ <u>5,958</u>
<b>DOE Programs Total</b>	<b>\$ 5,958</b>
Comm Devel Block Grant - Admin	\$ <u>8,500</u>
<b>HUD Program Total</b>	<b>\$ 8,500</b>
JTPA - Admin Cost Pool	\$ <u>32,300</u>
<b>DOL Program Total</b>	<b>\$ 32,300</b>
Air Quality	\$ 38,150
Pesticides	<u>14,702</u>
<b>EPA Programs Total</b>	<b>\$ 52,852</b>
Alcohol & Drug Prevention	\$ 4,500
N.A. Alcohol & Drug Abuse	28,000
Commodities	73,669
Maternal Child Health	14,000
Transport Services	<u>1,500</u>
<b>State Programs Total</b>	<b>\$ 121,669</b>
Legal Department - Docket	36,100
Alcoholism - Docket	65,700
Child Welfare - Docket	<u>19,200</u>
<b>Restricted Programs Total</b>	<b>\$ 121,000</b>
Tribal Business Council - T2	\$ 296,600
Legal Department - T2	122,400
Fines & Costs	17,200
Permitting Fees	100
TERO Fees	34,000
Utilities Commission	54,500
Small Loan Program	32,600
Tribal Tax Fees	<u>700</u>
<b>Tribal Programs Total</b>	<b>\$ 558,100</b>
 <b>Total Estimated Direct Costs-FY1986</b>	 <b>\$ 2,422,743</b> =====

THREE AFFILIATED TRIBES  
INDIRECT COST PROPOSAL  
FY 1986

FY1986 SCHEDULE OF COSTS  
INDIRECT COST POOL BUDGETS

LINE ITEMS	BUDGET	
<b>TRIBAL FINANCE</b>		
Controller	\$ 31,500	
Asst. Controllers (2)	49,506	
Management Support	38,670	
Accounting Support	27,972	
Clerical Support	14,207	
Fringe-		
FICA	11,305	
SUTA	6,602	
Medical/Life	14,916	
Workmens Compensation	76	
Training	<u>1,600</u>	
TOTAL PERSONNEL COSTS		\$ 196,354
Travel - Local	\$ 340	
- Out of Town	1,125	
Space Costs	9,700	
Supplies	3,000	
Postage	800	
Telephone	6,000	
Office Equipment Rent	4,200	
Reproduction	500	
Subscriptions	1,250	
Computer - Lease Cost	14,400	
- Supplies	2,300	
- Tech Rep	400	
- Upgrade	5,812	
- Maintenance	5,000	
Audit	47,500	
Miscellaneous	<u>500</u>	
TOTAL OPERATING COSTS		<u>\$ 102,827</u>
<b>TOTAL TRIBAL FINANCE BUDGET</b>		<b>\$ 299,181</b> =====

THREE AFFILIATED TRIBES  
INDIRECT COST PROPOSAL  
FY 1986

TRIBAL ADMINISTRATION

Councilmen - Payroll (50%)	67,160.78
- Stipend (50%)	30,805.72
Administrative Assistant	9,009.02
Executive Secretary	8,792.63
Staff Assistant III	1,410.79
Staff Assistant II	1,632.15
Fringe -	
FICA	6,286.08
SUTA	952.31
Medical/Life	1,585.52
Workmens Compensation	<u>45.00</u>

TOTAL TRIBAL ADMINISTRATION BUDGET

\$ 127,680  
=====

TRIBAL PERSONNEL

Director	\$ 22,344.09
Clerk	12,353.00
Fringe -	
FICA	2,474.00
SUTA	1,442.00
Medical/Life	2,977.30
Workmens Compensation	16.56
Training	385.00
Travel - Out of Town	800.00
Space Costs	3,341.05
Postage	500.00
Telephone	1,700.00
Reproduction	700.00
Supplies	<u>1,900.00</u>

TOTAL TRIBAL PERSONNEL BUDGET

\$ 50,933  
=====

THREE AFFILIATED TRIBES  
INDIRECT COST PROPOSAL  
FY 1986

COMPREHENSIVE MANAGEMENT ASSISTANCE OFFICE

Comprehensive Manager	\$ 25,164.61
Fringe -	
FICA	1,793.64
SUTA	756.00
Medical/Life	2,921.76
Workmens Compensation	8.27
Travel - Local	152.70
- Out of Town	849.08
Space Costs	1,165.32
Supplies	280.00
Postage	25.00
Telephone	568.68
Office Equipment Rent	485.00
Reproduction	<u>142.94</u>

TOTAL COMP. MGMT. ASST. BUDGET

\$ 34,313  
=====

TRIBAL PROPERTY & SUPPLY

Property Lead Supervisor	\$ 11,865.00
Property Clerk	6,788.75
Fringe -	
FICA	1,333.29
SUTA	1,218.09
Medical/Life	2,176.00
Workmens Compensation	16.56
Training	810.00
Travel - Local	250.00
Space Costs	1,119.50
Supplies	4,001.81
Postage	22.00
Telephone	630.00
Reproduction	250.00
Miscellaneous	<u>150.00</u>

TOTAL PROPERTY & SUPPLY BUDGET

\$ 30,631  
=====

Total Estimated Indirect Costs - FY1986

\$ 542,738  
=====



THREE AFFILIATED TRIBES  
INDIRECT COST PROPOSAL  
FY 1986

FY1986 INDIRECT COST POOL JUSTIFICATIONS

TRIBAL FINANCE:

Controller	Salary increase of 5%
Asst. Controllers	Two (2) staff promoted to assume duties of contract management and general accounting system control previously assigned at the Controller level
Management Support	Data processing systems support analyst and one (1) contracts clerk
Accounting Support	Accounts Payable Clerk and Payroll/Cash Receipts Clerk
Clerical Support	Executive Secretary
Training	Computer classes for Asst. Controllers and Contracts Clerk
Travel	Trips required to Washington, DC, Aberdeen and Denver Mileage for local needs
Subscriptions	Costs required to start-up and maintain a library of CFR's
Computer Costs	Detail list of costs necessary to use the automated Centralized Fiscal Management System
Other Costs	Normal costs to operate department

TRIBAL ADMINISTRATION:

Tribal Business Council	One-half of each council member's time is required for the administration of awards through the respective committee. As has been allowed in the past, the costs budgeted are within the restrictions of past allowable limits.
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THREE AFFILIATED TRIBES  
INDIRECT COST PROPOSAL  
FY 1986

Although the intent was to remove these costs from the indirect pool, the Tribal discretionary funds are not available to incur the necessary increase.

Therefore, the costs budgeted as indirect are allowable, necessary and actual and are not to be construed as a cost not properly allocated to another funding source.

**TRIBAL PERSONNEL:**

Director & Clerk	Salary with less than 4% increase
Training	Train personnel staff in automating many personnel functions
Travel	On reservation mileage to conduct position audits for the classification project and employee meetings at satellite offices
	One day sessions in Minot to set up data base management system on office computer
	Mileage to obtain domain programs for use by all programs
Other Costs	Required costs to operate department

**COMP. MGMT. ASST. OFFICE:**

Comp. Manager	Salary at less than FY1985
Other Costs	Required costs to operate department with one out-of-town trip to Aberdeen, SD

THREE AFFILIATED TRIBES  
INDIRECT COST PROPOSAL  
FY 1986

PROPERTY & SUPPLY:

Lead Supervisor	New position to put in place and enforce Procurement and Record keeping system not previously a part of the Tribal Fiscal System
Property Clerk	New position to assist Lead Supervisor
Training	Certified sessions to ensure Lead Supervisor is properly trained and is in full compliance with CFR regulations
Travel	Mileage to prepare and maintain Tribal inventory of vehicles and equipment purchased from contract and/or grant funds
Other Costs	Required to operate department

THREE AFFILIATED TRIBES  
INDIRECT COST PROPOSAL  
FY 1986

FY1984 SCHEDULE OF COSTS  
DIRECT COSTS EXPENDED

PROGRAM NAME	DIRECT COSTS	PASS-THRU COSTS	NET COSTS
Summer Youth	\$ 25,200	\$ -0-	\$ 25,200
Fish & Game	65,340	15,277	50,063
Home Improvement	66,534	-0-	66,534
Child Welfare	32,340	-0-	32,340
Tribal Work Experience	25,580	-0-	25,580
Ag Range Improvement	122,478	3,000	119,478
Mineral Lease Compliance	14,810	-0-	14,810
Electrical Logging/Shotholes	3,280	2,000	1,280
Tribal Water Project	131,314	99,139	32,175
Computer Upgrade	18,141	670	17,471
Criminal Justice	133,572	-0-	133,572
Johnson O'Malley	77,443	-0-	77,443
Jailer/Dispatch	69,000	-0-	69,000
Adult Education	34,705	-0-	34,705
Aid to Tribal Government	14,511	-0-	14,511
Tribal Communications	22,307	-0-	22,307
Environmental Assessment	2,675	1,903	772
Indian Land Claims	24,156	-0-	24,156
Social Services	144,630	34,972	109,658
<b>BIA Programs Total</b>	<b>\$ 1,028,016</b>	<b>\$ 156,961</b>	<b>\$ 871,055</b>
Headstart - CY1983	\$ 138,929	\$ 114,631	\$ 24,298
Headstart - CY1984	222,513	207,970	14,543
ANA - CY1983	113,747	-0-	113,747
ANA - CY1984	17,212	-0-	17,212
Community Services Block Grant	14,778	12,103	2,675
Child Welfare Title IV	4,208	4,208	-0-
L. I. H. E. A. P.	326,429	303,335	23,094
Community Health Rep	161,602	130	161,472
Alcoholism	51,096	-0-	51,096
Physician Extender	83,086	-0-	83,086

THREE AFFILIATED TRIBES  
INDIRECT COST PROPOSAL  
FY 1986

Custodian (10/83-11/83)	2,115	2,115	-0-
Custodian (12/83-9/84)	13,102	-0-	13,102
White Shield Clinic	7,593	7,593	-0-
Construction Inspector	7,124	7,124	-0-
<b>HHS Programs Total</b>	<b>\$ 1,163,534</b>	<b>\$ 659,209</b>	<b>\$ 504,325</b>
WIC - Administration	\$ 48,478	\$ -0-	\$ 48,478
- Food	184,579	184,579	-0-
<b>USDA Programs Total</b>	<b>\$ 233,057</b>	<b>\$ 184,579</b>	<b>\$ 48,478</b>
Weatherization CY1983	\$ 56,384	\$ 52,194	\$ 4,190
Weatherization CY1984	28,145	26,053	2,092
<b>DOE Programs Total</b>	<b>\$ 84,529</b>	<b>\$ 78,247</b>	<b>\$ 6,282</b>
CDBG - 1984 - Administration	\$ 11,700	\$ -0-	\$ 11,700
- 1983 - Program	60,794	60,794	-0-
- 1982 - Program	57,130	57,130	-0-
<b>HUD Program Total</b>	<b>\$ 129,624</b>	<b>\$ 117,924</b>	<b>\$ 11,700</b>
JTPA - Summer Youth	\$ 54,374	\$ 46,143	\$ 8,231
NAPSIP - CETA 1984	81,273	81,273	-0-
JTPA - 1984	67,050	67,050	-0-
JTPA - 1985	12,021	12,021	-0-
JTPA - Admin Cost Pool 1984	6,995	-0-	6,995
JTPA - Admin Cost Pool 1985	893	-0-	893
NAPSIP - Admin Cost Pool 1984	23,149	-0-	23,149
NAPSIP - 1983	3,949	3,949	-0-
NAPSIP - Summer Youth 1983	1,975	1,975	-0-
Title III	6,523	6,523	-0-
DINAP Admin Cost Pool 1983	\$ 12,759	\$ 12,759	\$ -0-
<b>DOL Programs Total</b>	<b>\$ 270,961</b>	<b>\$ 231,693</b>	<b>\$ 39,268</b>
Air Quality	\$ 76,262	\$ 29,764	\$ 46,498
Pesticides - CY1984	11,644	-0-	11,644
Pesticides - CY1985	6,507	-0-	6,507
Waste Water Treatment	12,020	12,020	-0-
<b>EPA Programs Total</b>	<b>\$ 106,433</b>	<b>\$ 41,784</b>	<b>\$ 64,649</b>

THREE AFFILIATED TRIBES  
INDIRECT COST PROPOSAL  
FY 1986

EDA - CY1983	\$ 25,948	\$ 21,500	\$ 4,448
EDA - CY1984	11,852	-0-	11,852
<b>EDA Programs Total</b>	<b>\$ 37,800</b>	<b>\$ 21,500</b>	<b>\$ 16,300</b>
EEOC - CY1983	\$ 6,808	\$ 6,808	\$ -0-
EEOC - CY1984	26,059	26,059	-0-
<b>EEOC Programs Total</b>	<b>\$ 32,867</b>	<b>\$ 32,867</b>	<b>\$ -0-</b>
N. A. Alcohol & Drug Abuse 84	\$ 27,338	\$ 269	\$ 27,069
Alcohol	1,924	-0-	1,924
Commodities	68,829	-0-	68,829
Nutrition & Physical Fitness	27,165	23,890	3,275
Transport Services	17,618	-0-	17,618
Child Abuse Investigator	2,559	2,559	-0-
Water Treatment	4,004	4,004	-0-
N. A. Alcohol & Drug Abuse 85	4,055	-0-	4,055
Carl Schildt Project	14,529	-0-	14,529
<b>State Programs Total</b>	<b>\$ 168,021</b>	<b>\$ 30,722</b>	<b>\$ 137,299</b>
Revenue Sharing	\$ 80,715	\$ 80,715	\$ -0-
Legal Department	144,941	3,062	141,879
Child Welfare	15,950	1,455	14,495
Alcoholism	12,546	12,325	221
Others	921,761	921,761	-0-
<b>Restricted Programs Total</b>	<b>\$ 1,175,913</b>	<b>\$ 1,019,318</b>	<b>\$ 156,595</b>
Tribal Business Council	\$ 338,322	\$ -0-	\$ 338,322
Attorney Fees	78,943	78,943	-0-
Tribal Realty	13,617	-0-	13,617
Alcoholism	8,164	8,164	-0-
Election Commission	12,971	12,971	-0-
Fines & Costs	16,878	-0-	16,878
Restitution	1,708	1,708	-0-
Bonds	5,992	5,992	-0-
Child Support	8,994	8,994	-0-
Permitting Fees	54,840	-0-	54,840
TERO Fees	4,388	-0-	4,388
Maintenance	79,369	79,369	-0-
Utilities Commission	74,903	-0-	74,903
Tribal Resources Fund	8,485	-0-	8,485
Debt Service Fund	16,164	16,164	-0-
<b>Tribal Programs Total</b>	<b>\$ 803,825</b>	<b>\$ 292,392</b>	<b>\$ 511,433</b>
<b>Total Direct Costs Expended</b>	<b>\$ 5,234,580</b>	<b>\$ 2,867,196</b>	<b>\$ 2,367,384</b>
	=====	=====	=====

THREE AFFILIATED TRIBES  
INDIRECT COST PROPOSAL  
FY 1986

FY1984 SCHEDULE OF COSTS  
INDIRECT COSTS EXPENDED

PROGRAM NAME	EXPENDED	
Tribal Finance Office:		
Personnel Costs	\$ 219,798	
Travel	7,738	
Contractual/Consultant	68,460	
Supplies	10,909	
Space Costs/Telephone/Utilities	14,874	
Other Operating	<u>40,921</u>	
Total Finance		\$ 362,700 =====
Tribal Business Council:		
Personnel Costs	\$ 85,457	
Travel	49,657	
Supplies	<u>997</u>	
Total Council		\$ 136,111 =====
Tribal Mail Carrier:		
Personnel	\$ 12,641	
Travel	<u>252</u>	
Total Mail Carrier		\$ 12,893 =====
Tribal Personnel Office:		
Personnel	\$ 49,784	
Travel	2,352	
Space Costs/Occupancy	3,027	
Contractual/Consultant	2,348	
Supplies	5,225	
Telephone/Utilities	<u>2,298</u>	
Total Personnel		\$ 65,034 =====

THREE AFFILIATED TRIBES  
INDIRECT COST PROPOSAL  
FY 1986

Tribal Management & Assistance:

Personnel	\$ 51,126
Travel	3,077
Supplies	1,157
Space Costs/Telephone/Utilities	4,246
Other Operating	<u>1,311</u>

Total Management

\$ 60,917  
=====

Total Indirect Costs Expensed - FY1984

\$ 637,655  
=====



THREE AFFILIATED TRIBES  
INDIRECT COST PROPOSAL  
FY 1986

FY 1984 PASS-THRU DETAIL

AGENCY	PROGRAM	AMOUNT	DESCRIPTION
B. I. A.	Fish & Game	\$ 15,277	Capital Expenditures
	AgRange - 84	3,000	Independent Consultant
	Elec. Logging	2,000	Independent Consultant
	84 Water Project	99,139	Independent Consultant
	Comp. Upgrade	670	Independent Consultant
	Environ. Assess	1,903	Independent Consultant
	Soc. Ser. Supplemt	<u>34,972</u>	Not Administered by IC Pool
	TOTAL	\$ 156,961	
H. H. S.	Headstart - 83	\$ 114,631	Not Administered by IC Pool
	Headstart - 84	207,970	Not Administered by IC Pool
	CSBG - 81-83	1,620	Not Administered by IC Pool
	CSBG - 84	10,483	Not Administered by IC Pool
	Ch Wel Title III	4,208	Not Administered by IC Pool
	L. I. H. E. A. P.	303,335	Participant Costs
	CHR	130	Capital Expenditure
	IMC Custodian	2,115	Not Administered by IC Pool
	White Shield	7,593	Not Administered by IC Pool
	Construction Inspe	<u>7,124</u>	Not Administered by IC Pool
TOTAL	\$ 659,209		
U. S. D. A.	WIC - Food	\$ <u>184,579</u>	Participant Costs
TOTAL	\$ 184,579		
D. O. E.	Weather - FY83	\$ 52,194	Not Administered by IC Pool
	Weather - FY84	<u>26,053</u>	Not Administered by IC Pool
TOTAL	\$ 78,247		
H. U. D.	CDBG - 83	\$ 60,794	Independent Contractor
	CDBG - 82	<u>57,130</u>	Independent Contractor
TOTAL	\$ 117,924		
D. O. L.	JTPA-Sum Youth	\$ 46,143	Not Administered by IC Pool
	NAPSIP-CETA 84	81,273	Not Administered by IC Pool
	JTPA - 84	67,050	Participant Costs
	JTPA - 85	12,021	Participant Costs
	NAPSIP - 83	3,949	Not Administered by IC Pool
	NAPSIP-SYP 83	1,975	Participant Costs
	Title III	6,523	Not Administered by IC Pool
	DINAP-ACP 83	<u>12,759</u>	Not Administered by IC Pool
TOTAL	\$ 231,693		

THREE AFFILIATED TRIBES  
INDIRECT COST PROPOSAL  
FY 1986

E. P. A.	Air Quality	\$ 29,764	Capital/Consultant Costs Independent Consultant
	Waste Water	<u>12,020</u>	
	TOTAL	\$ 41,784	
E. D. A.	CY 1983	\$ 12,403	Consultant Costs Prior Years I/C Recovery
	CY 1983	<u>9,097</u>	
	TOTAL	\$ 21,500	
E. E. O. C.	CY 1983	\$ 2,186	Direct Costs-Bookkeeping Not Administered by IC Pool
	CY 1983	4,622	
	CY 1984	<u>26,059</u>	
	TOTAL	\$ 32,867	
State	NA Drug Abuse 84	\$ 269	Independent Consultant Independent Consultant Not Administered by IC Pool Independent Consultant
	Nutrition	23,890	
	Child Abuse Inv	2,559	
	Waste Water	<u>4,004</u>	
	TOTAL	\$ 30,722	
Restricted	Revenue Sharing	\$ 80,715	Participant Costs Independent Consultant Independent Consultant Independent Consultant Participant Costs
	Legal Department	3,062	
	Child Welfare	1,455	
	Alcoholism	12,325	
	Others	<u>921,761</u>	
	TOTAL	\$1,019,318	
General	Attorney Fees	\$ 78,943	Independent Consultant Independent Consultant Not Administered by IC Pool Not Administered by IC Pool Not Administered by IC Pool Not Administered by IC Pool Direct Charged as SpaceCost Not Administered by IC Pool
	Alcoholism	8,164	
	Election Comm	12,971	
	Restitution	1,708	
	Bonds	5,992	
	Child Support	8,994	
	Maintenance	79,369	
	Debt Service	<u>16,164</u>	
	TOTAL	\$ 292,392	
TOTAL PASS-THRU COSTS FY1984		\$2,867,196	=====

THREE AFFILIATED TRIBES  
INDIRECT COST PROPOSAL  
FY 1986  
FY1984 INDIRECT RECOVERY ANALYSIS

FUNDING AGENCY	NET DIRECT COSTS	I/C PER PROPOSAL	I/C ACTUALLY RECOVERED	THEORETICAL VARIANCE (- Good/+ BAD)
B. I. A.	\$ 871,055	\$ 214,280	\$ 213,935	\$ 345
H. H. S.	504,325	124,064	124,102	-38
U. S. D. A.	48,478	11,926	11,926	-0-
D. O. E.	6,282	1,545	1,577	-32
H. U. D.	11,700	2,878	2,878	-0-
D. O. L.	39,268	9,660	9,660	-0-
E. P. A.	64,649	15,904	15,914	-10
E. D. A.	16,300	4,010	4,010	-0-
E. E. O. C.	-0-	-0-	-0-	-0-
STATE	137,299	33,775	32,602	1,173
DOCKET	156,595	38,522	3,207	35,315
TRIBAL	511,433	125,812	124,038	1,774
Direct Charges	-0-	-0-	13,718	-13,718
<b>TOTALS</b>	<b>\$ 2,367,384</b> =====	<b>\$ 582,376</b> =====	<b>\$ 557,567</b> =====	<b>\$ 24,809</b> =====

FY1984 Indirect Costs Expensed	\$ 637,655
Prior Year Carry-Forward	<u>4,934</u>

**TOTAL Indirect Costs** **\$ 642,589**

Total Indirect Recovered	
- From Fed & State	\$ 416,604
- From Restricted & Tribal	127,245
- From Direct Charges	<u>13,718</u>

**Total Actually Recovered** **557,567**

Actual Carry-Forward (Under-recovery)	85,022
Less Theoretical Variance	<u>24,809</u>

**Carry-Forward per IG Regulations** **\$ 60,213**  
(Under-recovery) =====