

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 of the enrolled members thereof; and
- WHEREAS, The Three Affiliated Tribes have received an Indirect Cost Rate from the Department of the Interior since at least fiscal year (FY) 1987; and
- WHEREAS, The Three Affiliated Tribes contracts a significant number of Bureau of Indian Affairs Programs under P.L. 93-638; and
- WHEREAS, The Office of Management and Budget requires compliance with OMB Circular A-87 and Circular A-128 for those Tribes contracting under P.L. 93-638; and
- WHEREAS, A deadline of June 30, 1995 has been placed on the Three Affiliated Tribes by the Bureau of Indian Affairs for completion of the FY 1995 Indirect Cost Proposal in order to receive FY 1995 funding for contract support; and
- WHEREAS, The Three Affiliated Tribes have contracted with Johnson Associates, Orangevale, California to develop the Three Affiliated Tribes FY 1995 Indirect Cost Proposal; and
- WHEREAS, The Three Affiliated Tribes are in receipt of the Proposed FY 1995 Indirect Cost Proposal, have reviewed said Proposal, and are desirous of adopting and approving said Proposal.
- NOW, THEREFORE, BE IT RESOLVED, That the Three Affiliated Tribes Tribal Business Council hereby adopts and approves the attached Indirect Cost Proposal for FY 1995 that includes a Provisional Rate of 39.6.

**Three Affiliated Tribes
Indirect Cost Rate Proposal
For the Period From October 1, 1994, Through September 30, 1995**

CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost proposal submitted herewith and that to the best of my knowledge and belief:

(1) All costs included in this proposal dated June 16, 1995, to establish billing or final indirect costs rates for the period from October 1, 1994, through September 30, 1995, are allowable in accordance with the requirements of the Federal agreement(s) to which they apply and with the cost principles applicable to those agreements.

(2) This proposal does not include any costs which are not allowable under applicable cost principles, such as (without limitation): Advertising and public relations costs, entertainment costs, fines and penalties, lobbying costs, and defense and prosecution of criminal and civil proceedings.

(3) Any costs excluded from this proposal, such as Tribal enterprises, gaming operations, and Tribal schools and programs, including all or portions of the general fund, are separately administered and do not benefit from Tribal administration included in the indirect cost pool.

(4) All costs included in this proposal are properly allocable to Federal agreements on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare under penalty of perjury that the foregoing is true and correct.

Signature

Russell Mason, Sr.
Name

Chairperson
Title

Three Affiliated Tribes
Tribe

Date

Johnson Associates

*P.O. Box 1836
Orangevale, California 95662-1836
(916) 988-3170
Fax: (916) 988-3170*

FAX TRANSMISSION COVER SHEET

Date: *June 16, 1995*
To: *John Danks, Three Affiliated Tribes*
Fax: *701/627-3805*
Re: *Revised FY 1995 Direct Cost Base & Indirect Cost Pool*
Sender: *Bruce P. Johnson*

YOU SHOULD RECEIVE 10 PAGE(S), INCLUDING THIS COVER SHEET. IF YOU DO NOT RECEIVE ALL THE PAGES, PLEASE CALL (916) 988-3170.

John, here are the revised base and indirect cost pool for FY 1995. Please review changes and let me know if there are any more revisions. I have recomputed the provisional rate at 39.6% based on indirect costs of \$3,502,131 divided by a base of \$8,844,593. I will review schedules again for accuracy before submission to the OIG. Also, I have included a copy of the new certification for the Chairman's signature.

Attachment to R#95-137-DSB

**Three Affiliated Tribes
Calculation of Indirect Cost Rate and Carryforward Computation
For the Nine-Months Ended September 30, 1993 and FY 1995**

FIXED RATE CALCULATION	Year Ended September 30 1993	Year Ending September 30 1995
Fixed Rate Per Negotiation Agreement	33.1%	39.6% *
A. Indirect Cost Pool		
Proposed Indirect Costs	\$2,202,994	\$3,502,131
FY 1991 Carryforward to FY 1993 (FINAL RATE)	<u>0</u>	
FY 1993 Carryforward to FY 1995		<u>0</u>
FY 1993 Negotiated Indirect Cost Pool	\$2,202,994	\$3,502,131
	=====	=====
B. Direct Cost Base	\$6,660,158	\$8,844,593
	=====	=====
ACTUAL COSTS 1/		
Actual Direct Expenditures		
Actual Indirect Expenditures		
FY 1991 Carryforward to FY 1993	<u>0</u>	
Total Indirect Cost Pool	=====	

Footnotes:

FY 1995 Base: Total Direct Costs Less Passthrough Funds

1/ Actual costs to be completed at a later date and for a 9-month period (see page 1 of proposal).

* Note: Request a Provisional Rate until the FY 1993 Actual Costs, based on a 9-Month period, Computation/Shortfall computations are completed.

**Three Affiliated Tribes
FY 1995 Proposed Indirect Cost Pool**

<u>Title/Description</u>	FY 1995 Proposed Indirect Costs	Remarks
Tribal Finance:		
Salaries-		
Chief Financial Officer	\$34,817	Terminated 5/10/95
Special Finance Manager	0	Not Filled FY 1995
General Finance Manager	48,173	
Computer Systems Support Analyst	0	Not Filled FY 1995
Contracts Specialist (IHS)	37,814	
Contracts Specialist (BIA)	37,814	
Payroll Clerk	27,518	
Accounts Payable Clerk	22,006	
Travel Officer/Data Entry	27,518	
Cash Receipts/Data Entry	30,264	
Receptionist	16,640	
Contract Support/Indirect Cost Clerk	27,518	
Clerical Support Clerk	27,818	
Overtime Hours-		Projected OT FY 95 Based Actual Costs
CFO Assistant (Property and Supply Officer)	10,385	
Contract Specialist (2)	7,038	
Travel Officer/Data Entry Clerk	1,112	
Accounts Payable Clerk	3,213	
Payroll Clerk	973	
Cash Receipts/Data Entry Clerk	4,753	
Subtotal Salaries	365,177	
Fringe Benefits on Above Salaries	62,080	
Training/Travel	54,260	
Supplies	11,252	
Office Equipment Rental	10,282	
Reproduction	9,240	
Telephone	3,520	
Postage and Freight	1,968	
Audit (A-128)/Technical Consultants	122,024	
Computer Technical Representative	31,900	
Lease-		
AS-400 Computer System (@ \$6,995/mo)	83,940	
Miscellaneous	1,000	
Subtotal Tribal Finance	<u>756,643</u>	

**Three Affiliated Tribes
FY 1995 Proposed Indirect Cost Pool**

<u>Title/Description</u>	FY 1995 Proposed Indirect Costs	Remarks
Tribal Administration:		
Salaries -		
Tribal Council-		
Chairman (50%)	27,760	
Vice Chairman (50%)	15,922	
Treasurer (50%)	24,345	
Tribal Secretary (50%)	13,975	
Tribal Council (50%) (3)	83,769	
Administrative Council Aides (6)- (50%)		
Districts: NE, E, S, W, N, & Four Bears	78,000	
Recording Secretary (50%)	12,480	
Tribal Attorney (50%)	31,312	
Chairman's Assistant	27,040	
Veterans Service Officer-Director (50%)	13,978	50% Direct Base
Veterans Service Officer-Assistant (50%)	11,648	50% Direct Base
Tribal Program Manager (11 Months)	40,792	New Position 11/94
Executive Secretary	24,960	
Tribal Program Analyst (11 Months)	40,792	New Position 11/94
Administrative Assistant	24,960	
Receptionist/ Secretary	<u>24,960</u>	
Subtotal Salaries	496,691	
Fringe Benefits on Above Salaries	84,438	
Council-Travel/Training (50%)	137,226	
Council-Other Costs (50%)	57,588	
Health Insurance	438,660	Direct and Indirect
Worker's Compensation Insurance	<u>151,284</u>	Direct and Indirect
Subtotal Tribal Administration	<u>1,365,867</u>	
Tribal Personnel:		
Salaries -		
Personnel Director (Acting)	40,647	
Employee Benefits Specialist	21,893	
Data (Records) Clerk	<u>19,720</u>	
Subtotal Salaries	82,260	
Fringe Benefits on Above Salaries	13,984	
Training/Travel	1,952	
Supplies	4,130	
Telephone	1,732	
Professional Fees	1,016	
Miscellaneous	<u>1,530</u>	

**Three Affiliated Tribes
FY 1995 Proposed Indirect Cost Pool**

<u>Title/Description</u>	FY 1995 Proposed Indirect Costs	Remarks
Subtotal Personnel	<u>106,604</u>	
Comprehensive Management Assistance:		
Salaries -		
Comprehensive Manager	41,382	
Human Resources Manager	0	Vacant FY 95
Educational Services Manager	0	Direct Charge FY 95
Natural Resources Manager (87%)	52,078	13% Direct Charge
Judicial Resources Manager (50%)	28,512	50% Tribal-Legal
Office Secretary	<u>26,648</u>	
Subtotal Salaries	148,620	
Fringe Benefits on Above Salaries	25,265	
Training/Travel	3,720	
Telephone	5,020	
Office Equipment Maintenance	2,890	
Reproduction and Publications	<u>2,354</u>	
Subtotal Comp. Management Assistance	<u>167,869</u>	
Tribal Property and Supply and Facilities:		
Salaries -		
Property and Procurement Officer	45,074	
Assistant Property Officer (11 Months)	22,880	
Property and Supply Clerk	23,920	
Mail Room Clerk	20,800	
Assistant Mail Room Clerk	16,640	
Maintenance Technician-Administration	26,000	
Assistant Maintenance Technician	20,155	
Maintenance (White Shield) (2)	39,520	
Maintenance (North Segment) (2)	37,440	
Maintenance (Twin Buttes) (2)	41,600	
Maintenance (Mandaree) (2)	37,440	
Maintenance (Four Bears) (1)	20,800	
Maintenance (Parshall) (2)	41,600	
Security Officer Supervisor	24,960	
Security Officer (3)	<u>56,160</u>	
Subtotal Salaries	474,989	
Fringe Benefits on Above Salaries	80,748	
Training/Travel	208	
Insurance (Buildings)	115,878	
Supplies	184,854	

**Three Affiliated Tribes
FY 1995 Proposed Indirect Cost Pool**

<u>Title/Description</u>	FY 1995 Proposed Indirect Costs	Remarks
Leases-		
Mailing Machine (\$2,331/Qtr)	9,324	
Model 5065-Copy Machine (\$924/Mo)	11,088	
Model 5028-Copy Machine (4 @ \$193/Mo)	9,264	
Postage and Freight	31,688	
Utilities	65,050	
Telephone	20,572	
Solid Waste Collection (50%)	43,906	50% Direct Base
Gas and Oil	7,584	
Maintenance and Repair	22,506	
Vehicle Equipment and Rental	6,586	
Miscellaneous	923	
Subtotal Property and Supply and Facilities	<u>1,085,148</u>	
 Total FY 1995 Indirect Cost Pool	 \$3,502,131 =====	

**Three Affiliated Tribes
FY 1995 Proposed Direct Cost Base**

<u>Program Title</u>	<u>Proposed FY 1995 Direct Costs</u>	<u>Adjustments</u>	<u>Proposed FY 1995 Direct Base</u>	<u>Comments</u>
P.L. 93-638 PROGRAMS				
Department of the Interior:				
Bureau of Indian Affairs-				
Reservation Programs	\$45,300		\$45,300	
Road Maintenance	501,200		501,200	
Social Services	619,030		619,030	
Janitorial Service	15,000		15,000	
Fish, Game and Recreation	367,295		367,295	
Tribal Reality	109,650		109,650	
Criminal Justice	303,212		303,212	
Credit and Financing	76,003		76,003	
Higher Education	489,282		489,282	
Agency Education	174,289		174,289	
477 Demonstration Project	329,536		329,536	
Range Improvement	50,000		50,000	
Johnson O'Malley	89,900		89,900	
Water Resources Plan	99,630		99,630	
Geographical Information Systems	25,778		25,778	
Tribal Enrollment	25,202		25,202	
Noxious Weed	35,000		35,000	
Home Improvement Program	41,000		41,000	
Fire Management	55,030		55,030	
Transportation Planting	22,181		22,181	
Indian Child Welfare	85,227	(17,481)(A)	67,746	Contract Support
Mineral Assessment	53,240	(53,240)(B)	0	Passthrough
Seal and Chip Project	655,325	(655,325)(C)	0	Contract
Bureau of Reclamation-				
M R & I Phase II Water System	150,000	(90,000)(C)	60,000	Contract
M R & I for Operation and Maintenance	100,000		100,000	
Subtotal	<u>4,517,310</u>	<u>(816,046)</u>	<u>3,701,264</u>	
Department of Health and Human Services:				
Indian Health Service-				
Dialysis Administration	493,750		493,750	
Community Health Representative	254,137		254,137	
Alcoholism	169,329		169,329	Additional Funding
PL 99-570	49,112		49,112	Additional Funding
PL 100-690	22,178		22,178	

**Three Affiliated Tribes
FY 1995 Proposed Direct Cost Base**

<u>Program Title</u>	<u>Proposed FY 1995 Direct Costs</u>	<u>Adjustments</u>	<u>Proposed FY 1995 Direct Base</u>	<u>Comments</u>
H & C -				
Health Administrator	51,464		51,464	Additional Funding
Physical Extender	136,461		136,461	Additional Funding
Janitorial	46,641		46,641	Additional Funding
Contract Support	<u>22,840</u>		<u>22,840</u>	
Subtotal	<u>1,245,912</u>		<u>1,245,912</u>	
NON P.L. 93-638 PROGRAMS				
Department of Health and Human Services:				
Headstart	870,623	(35,000)(A)	835,623	Contract Support
Maternal and Child Health	27,224	(2,722)(A)	24,502	
Child Care and Development Block Grant	77,837	(5,531)(A)	72,306	
Child Welfare Services	7,113	(7,113)(B)	0	Passthrough
CSBG/Homeless	35,288	(1,765)(A)	33,523	Contract Support
CSBG/Homeless	3,662	(3,662)(B)	0	Passthrough
Title VI Aging	81,600	(32,912)(B)	48,688	Passthrough(Food)
Family Violence Prevention	39,730	(39,730)(C)	0	Contract
LIHEAP/Administration	295,183	(263,665)(B)	31,518	Passthrough stipen
Subtotal	<u>1,438,280</u>	<u>(392,100)</u>	<u>1,046,160</u>	
Department of Agriculture:				
Women, Infants, Children	515,887	(321,348)(B)	194,539	Passthrough stipen
FmHa Cattle Relending Program	82,414		82,414	
Subtotal	<u>598,301</u>	<u>(321,348)</u>	<u>276,953</u>	
Department of Labor:				
JTPA Administration	20,470		20,470	
JTPA Training	21,908		21,908	
Subtotal	<u>42,378</u>		<u>42,378</u>	
Department of Commerce:				
Economic Development Administration- Planning	49,000	(17,444)(A)	31,556	Contract Support
Environmental Protection Agency:				
Land Feasibility	50,000		50,000	
Water Pollution Control	66,498	(22,011)(A)	44,487	Contract Support
Pollution Prevention	60,000	(9,000)(A)	51,000	Contract Support
Pesticides Enforcement	54,000	(8,100)(A)	45,900	Contract Support
Air Pollution Control	35,000	(11,585)(A)	23,415	Contract Support
Subtotal	<u>265,498</u>	<u>(50,696)</u>	<u>214,802</u>	
Total Federal Programs	<u>8,156,659</u>	<u>(1,597,634)</u>	<u>6,559,025</u>	

**Three Affiliated Tribes
FY 1995 Proposed Direct Cost Base**

<u>Program Title</u>	<u>Proposed FY 1995 Direct Costs</u>	<u>Adjustments</u>	<u>Proposed FY 1995 Direct Base</u>	<u>Comments</u>
State and Other Programs:				
Emergency Food & Shelter	530		530	
TAT Aids Task Force	1,530		1,530	
North Dakota DPI Commodity Food Program	165,024	(54,619) (A)	110,405	Contract Support
North Dakota DOT Public Transit Grant	10,000		10,000	
Native American Drug and Alcohol Abuse	38,500		38,500	
Children's Service Coordinator	25,200	(2,520) (A)	22,680	Contract Support
High Risk Youth	38,215	(11,785) (A)	26,430	Contract Support
Subtotal	<u>278,999</u>	<u>(68,924)</u>	<u>210,075</u>	
TRIBAL PROGRAMS				
General Fund-				
Tribal Business Council	2,636,592	(1,042,841) (D)	1,593,751	Travel (50%) Pool
Veteran Service Office (50%)	59,965	(29,982) (E)	29,982	50% Sal & Fringes
Tribal Employment Rights Office	144,770		144,770	
Solid Waste Collection	87,812	(43,906) (E)	43,906	50% to Pool
Four Bears Day Care	128,664		128,664	
Buffalo-Operating Fund Expenses	92,394		92,394	
Fiduciary-Dockets Fund-				
Community Development	25,468	(25,468) (F)	0	6 Checks-Minimum
Child Welfare	25,986		25,986	
Alcoholism	16,040		16,040	
Total Tribal Programs	<u>3,217,691</u>	<u>(1,142,197)</u>	<u>2,075,493</u>	
FY 1995 Direct Cost Base	<u>\$11,653,349</u>	<u>(\$2,808,755)</u>	<u>\$8,844,593</u>	
Adjustments (Exclusions):				
	Detail	Totals		
(A) Contract Support included in contract/grant		(199,583) (A)		
(B) Passthrough funds/stipends etc.		(681,940) (B)		
(C) Contracted Services		(785,055) (C)		
(D) Tribal Business Council-	\$2,636,592			
Less: Salaries & Fringes (Council & Other)	(679,110)			
Travel/Training (50% Indirect Pool)	(137,226)			
Council Other Costs (50% Indirect Po	(57,569)			
Donations & Grants (Unallowable)	(95,514)			
Emergency - Misc (Pmt Assistance)	(73,422)			
Subtotal Excluded Costs		(1,042,841) (D)		
Net Tribal Business Council	<u>\$1,593,751</u>			
(E) Solid Waste Collection and Veterans Service Office Salaries 50% in Indirect Cost Pool		(73,888) (E)		
(F) Fiduciary-Dockets Fund		(25,468) (F)		
Total Net Exclusions		<u>(\$2,808,755)</u>		

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 7 members of whom 5 constitute a quorum, 6 were present at a Special Meeting thereof duly called, noticed, convened, and held on the 16th day of June, 1995; that the foregoing Resolution was duly adopted at such Meeting by the affirmative vote of 5 members, 0 members opposed, 0 members abstained, 1 members not voting, and that said Resolution has not been rescinded or amended in any way.

Dated the 16th day of June, 1995.

Daylon Spotted Bull
Secretary, Tribal Business Council

ATTEST


Chairman, Tribal Business Council