



Kaibab Band of Paiute Indians Tribe

Water Meter Replacement Project

Funding opportunity Announcement No. BOR-DO-19-F005

Replacing 20+ year old inaccurate manual read mechanical meters upgraded to Census 3G Automatic Meter Reading meters and technology.

Water SMART Grant: Small-Scale Water Efficiency Projects for Fiscal Year 2018

CFDA: 15.507

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928-643-8314

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Executive Summary

Application due date: April 24th, 2019

Applicant: Kaibab Band of Paiute Indians Tribe

City: Fredonia

County: Mohave

State: Arizona

Start date: November 1st, 2019

End date: December 31st, 2020

Project location: Kaibab Paiute Indian Reservation, Trust Lands

The Water Meter Replacement Project for the Kaibab Band of Paiute Indians Tribe is located in four villages on the Kaibab Paiute Indian Reservation in northern Arizona.

The project will involve the purchase of all materials required to replace outdated 20 year old manual read meters and upgrade 80 domestic and commercial water meters on the Kaibab Paiute Indian Reservation. We will also be adding 20 meters: one home, cattle line meters connected to the drinking water system and several Tribal buildings currently not metered. The meters will be replaced in the following villages: Kaibab, Juniper, Red Hills and Steamboat. Currently, meters are old and outdated of a myriad of brands with unknown dates of installation. We would like to replace these meters with Master Meter Automatic Meter Reading meters. The Tribe has an estimated 65% loss of water, water that is unaccounted for currently when assessing all villages. This is in part due to the homes and buildings that have no meters, and mostly in part due to old meters that do not account for water loss caused by customer low flow leaks (faucet drips, toilet tanks running, defective swamp cooler float valves, etc.)

Background Data

General:

The Kaibab Band of Paiute Indians resides on the Kaibab Paiute Indian Reservation located in northern Arizona. It is located between Fredonia AZ and Colorado City AZ. Its northern boundary is the Utah state line. The villages of Kaibab, Red Hills and Juniper are served by the Kaibab Public Water System #0400274 out of the Kaibab Aquifer. Steamboat Village is served by the Town of Fredonia. Steamboat is metered and billed by the Tribe.

The Department of Public Works and the Water Resources Program manage all drinking water systems, sewer systems, and garbage pick-up. The Department of Public Works reads meters and is responsible for billing, and water shut-offs. The Water Resources Program maintains and operated all water systems on the reservation and complies with the Safe Drinking Water Act and reports to the EPA on all testing and monitoring requirements.

The Kaibab Aquifer the Tribe pumps out of is located on the reservation along the Sevier Fault Line. Pipe Springs National Monument run by the National Park Service is also utilizing this aquifer. Studies done in conjunction by the Tribe with the National Park Service shows a steady decline over the past ten years. In order to curb this decline, water usage must be managed better, and the new metering system will help in that. The Tribe has water rights to the aquifer. All water systems serving customers is six inch PVC, except in Kaibab Village which has original lines in place from the 1970 of four inch mainline. It has two storage tanks, one at 70,000 gallons and one at 30,000 gallons.

Steamboat Village receives its water from the Town of Fredonia. There is a contract in place allowing a 400,000 gallons/year with no charge being distributed to the Tribe in exchange for right-of-way for the Town to access its wellfields located in Utah. The Tribe has one storage tank for Steamboat with a capacity of 35,000 gallons.

The Tribe has a declining aquifer it gets its drinking water from and these meters will help greatly in finding leaks quickly and getting infrastructure repaired immediately. We can drastically increase our water efficiency and water usage by metering where water is going and it will help with water conservation efforts as we continue to try and use water more efficiently as we pump out of the declining aquifer.

The Tribe has a shortfall in accounting for water usage at an incredible amount of 14,920,981 gallons. Total is the difference of the amount being pumped/delivered of 23,481,731, and what we meter (all manually read) of 8,560,749. This means 63.54% of water pumped/delivered is unaccounted for as it goes through the water system.

There will be cost savings as well in the following ways:

- Time spent manually reading meters will be reduced
- Time spent manually entering data for billing will be reduced
- Customers will be billed for actual water usage increasing revenue
- Customers with no meters will be billed for water usage
- Tribal buildings with no meters will now be metered and charged appropriately
- Cattle Line meters connected to the drinking water system will now be metered and charged
- Costs associated with pumping water will be reduced due to finding leaks quickly through the alert capabilities of the new system

This will be a one time project and includes the Master Meter Automatic Meter Reading Technology.

Project duration will be one year from award date, not to exceed December of 2020.

The project location is on Federal Trust lands of the Kaibab Band of Paiute Indians Reservation located in norther Arizona. The Kaibab Band of Paiute Indians is a Federally Recognized Tribe.

DATA:

2018 Pumped/delivered gallons vs. metered gallons:

- 1) Steamboat Village: Served by the Town of Fredonia (Tribe receives 400,000 gallons a year free of charge in exchange for Right-of-Way through the Reservation for Fredonia).

Fredonia Metered to serve Steamboat: 4,763,000

Steamboat Metered usage: 1,829,240

Unaccounted for amount of water: 2,933,760 gallons

- 1) Kaibab PWS serving Kaibab and Juniper Villages

Amount pumped at wellhouse: 10,451,830

Kaibab and Juniper Village metered usage: 3,477,822

Unaccounted for water: 6,974,008 gallons

- 2) Park Service Pumped Water serving Red Hills and Administration buildings

Total water sent to Tribe from Park Service: 8,266,900

Red Hills and Admin Metered usage: 3,253,687

Unaccounted for water: 5,013,213 gallons

Project Location

The Meter Replacement Project will occur on the Kaibab Paiute Indian Reservation, in four villages: Kaibab, Juniper, Red Hills and Steamboat. See attached maps “Location; Reservation.” Kaibab Village is located three miles north of Hwy 389 with Juniper and Red Hills in between Kaibab and the Highway. Steamboat Village is located 13 miles to the east. Please see maps for reference. (Note: Steamboat Village is called Eagle Mountain on the second map.)

Technical Project Description

Due to the state of the declining aquifer and the large amounts water usage not being fully accounted for (combination of both lack of meters and old meters that may not be tracking all usage), the Tribe is in need to better account for its water usage and stress better water usage methods through its water conservation programs by metering, and being able to bill for actual water usage. Through a project previously done by the Tribe where the park irrigation system was taken off the culinary water system only using spring water, we saw a leveling off of the aquifer, showing that water conservation does indeed make an impact on the aquifer. With the new meters and accounting for water usage, we anticipate another leveling off and ensuring the longevity of the aquifer.

Work will entail acquiring the Automatic Meter Reading devices, and installing them on 78 homes and 7 other Tribally owned buildings. 13 meters will be installed on buildings, cattle lines and homes that do not currently have a meter. Installation will include some excavation where

the waterline is three feet below ground (approximately 25% of meters). Meters easily accessible will be replaced as any other meter would be. New meter installation will require excavation over existing service lines, installing the new meter with a meter box. These will be added to the billing system.

2018 Pumped/delivered gallons vs. metered gallons:

- 2) Steamboat Village: Served by the Town of Fredonia (Tribe receives 400,000 gallons a year free of charge in exchange for Right-of-Way through the Reservation for Fredonia).

Fredonia Metered to serve Steamboat: 4,763,000

Steamboat Metered usage: 1,829,240

Unaccounted for amount of water: 2,933,760 gallons

- 3) Kaibab PWS serving Kaibab and Juniper Villages

Amount pumped at wellhouse: 10,451,830

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Unaccounted for water: 6,974,008 gallons

- 4) Park Service Pumped Water serving Red Hills and Administration buildings

Total water sent to Tribe from Park Service: 8,266,900

Red Hills and Admin Metered usage: 3,253,687

Unaccounted for water: 5,013,213 gallons

The Tribe has a shortfall in accounting for water usage in the amount of 14,920,981 gallons. Total is the difference of the amount being pumped/delivered of 23,481,731, and what we meter (all manually read) of 8,560,749. This means 63.54% of water pumped/delivered is unaccounted for as it goes through the water system.

Evaluation Criteria

E.1.1 Evaluation Criterion A – Project Benefits

Describe the expected benefits and outcomes of implementing the proposed project.

- Hours to manually read meters will be reduced by 8 hours monthly.
- Hours to manually input and create documents for billing will be reduced by 12 hours monthly
- Billing revenues will increase due to customers (and new metered customers) being billed based on actual usage.
- Customers will be able to see usage and may be able to track their own conservation efforts.

- Alerts of extreme water use through meters (line breaks and other excessive water usage) will help the utility better respond to water line breaks, thus saving water in the aquifer and saving pumping hours on the well.
- Working with the Park Service who also utilize the same aquifer, we can work together collectively to enhance our water conservation efforts through actual data, and continue to take measures to stop the aquifer from declining.
- Those not being billed for water have no incentive to conserve, we feel the water being metered will have more of an impact by showing actual usage and waste amounts.

E.1.2 Evaluation Criterion B – Planning Efforts Supporting the Project

A massive planning effort has taken place over the past ten years resulting in data showing a decline in the aquifer. Because of old meters, building and homes not being metered, and users not being billed for actual usage has proven that the Tribe cannot pay for its current operating costs associated with serving drinking water to customers. This coupled with a drought that has also affected the aquifer, it has been shown that something needs to be done. Because the Tribe cannot account for up to 65% of the water it is pumping out of the aquifer, it is no wonder cost exceeds revenue. With new meters, and informing users of their actual usage (especially the Tribe's Cattleman's Association whose drinkers are branched off the culinary water system currently not metered) we feel this knowledge will help all users realize how much water actually being used and can help with outreach efforts to take conservation measures.

E.1.3 Evaluation Criterion C – Project Implementation

Once the Tribe enters into a financial assistance agreement with the Bureau of Reclamation, it will be capable of proceeding with the proposed project through its Financial systems in place, and department roles and responsibilities outlined through job descriptions including proper certifications.

We anticipate this project taking one year given the Tribe's available resources, with a completion date not to exceed December 30th of 2019. Once the grant is approved, we anticipate one month for procurement and acquiring the system. We anticipate installing 10 meters per month through the duration of the project. Because the project will include excavation work on some of the deeper meters, we feel this is an appropriate timeline to be able for the Tribe to install all meters.

E.1.4 Evaluation Criteria D Nexus to Reclamation

The project does not connect to a Reclamation project or activity. Even so, the Tribe looks forward to partnering with the Bureau of Reclamation in submitting this project that falls within BOR goals for the Water SMART program.

The project will benefit the Kaibab Band of Paiute Indians Tribe, a federally recognized Tribe.

E.1.5 Evaluation Criteria E – Department of the Interior Priorities

The Water Replacement Project will address best practices to manage water resources and adapting to changes in the environment (drought). In the Tribe's effort to conserve it's water resources, this project will be an incredibly important step in the management of the Tribe's aquifer, and preservation for many generations to come. We estimate a 75% loss of water by looking at gallons pumped from the aquifer and what is metered on the reservation.

The Tribe utilizes an aquifer also needed by two other entities, the National Park Service and the Town of Moccasin. Partnerships with the federal agency and the local community proved that we all have the same goal, and that is water management through better practices and ensuring the longevity of the aquifer for future generations. The meters we hope to install will give a better understanding of where water is going, how it's being used and how we can better manage usage. Bringing this awareness to users will also help in our conservation efforts through users having the knowledge of water use and how it affects the community as a whole.

This project would support the White House Public/Private Partnership Initiative by modernizing and upgrading old, outdated infrastructure on our water system. The project will serve American needs by preserving water resources on the Kaibab Paiute Indian Reservation and bring water conservation awareness to the community. The Tribe has operations and maintenance schedules in place to keep the system running smoothly. The upgrade of meters will fall under that policy. By upgrading the old manually read meters, we will better understand water usage and better track water waste.

Project Budget

- 1) See attached letter of funding commitment from the Tribe.
- 2) Budget Proposal

Budget Item Description	Computation		Quantity Type	TOTAL COST
	\$/Unit	Quantity		
Wages				
Employee 1	19.38	208	Installer	4,031.04
Employee 2	19.67	208	Installer	4,091.36
Employee 3	16.75	208	Clerical	3,484.00
Fringe Benefits				
Based on Employee Wages				4,548.17
Equipment				
Backhoe w/operator	80.00/hr	31.7		2,536.00
Supplies and Materials				
Allegro 4G Mobile Laptop System		1		11,312.13
2 Day Training Onsite	2868.5	2		5,737.00
Harmony Annual Mobile Hosting				1,200.00
FCC License Application	750	1		750.00
5/8" x 3/4" USG Meter	226.52	100		22,652.00
2" 4G Meter Flanged	680.3	5		3,401.50
Other				
Contingency	1			10,000.00
Total Direct Costs				73,743.20
Indirect Costs				
	24%			17,698.37
TOTAL				91,441.57

3) Budget Narrative

There are no pre-award costs for environmental and cultural compliance nor engineering/design incurred before the start of the project.

Attached is a letter of commitment from the Tribe utilizing Infrastructure and Capital Improvement funds through the Tribe's Economic Development Department totaling \$10,000, line item: Contingency.

The Tribe will match Indirect costs totaling \$17,698.37.

The Tribe will use labor (fringe benefits included) to use as matching funds as well. This is the time it will take employees for the duration of the project to process financial documents and

complete installation of the meters. Total: \$16,154.57. Please see spreadsheet for hours/wages/benefits. These salaries and benefits are direct costs. The labor rates included in the budget proposal are the actual labor rates of the identified personnel and can be verified through the Tribe's finance department. Please see 2019 Indirect Cost Rate Agreement attached with this application.

Employee 1: Project Manager

Name: Meghann Olson; Kaibab Paiute Tribe employee

Title: Water Resources Director

Employee 2: Project Manger

Name: Don Johnson; Kaibab Paiute Tribe employee

Title: Housing Executive Director

Employee 3: Finance Clerk

Name: Katherine King; Kaibab Paiute Tribal employee

Title: Finance Clerk

The Tribe will use equipment at a total of \$2,536. This number is based on local contractor rates had the Tribe needed to contract this work out. Documentation can be provided on determining the \$80.00 per hour rate of use of backhoe and operator.

Supplies include all the meters and equipment needed to run the new Automatic Meter Read Program. Total: \$45,052.63.

Federal Funds: \$45,052.63

Tribal Match: 46,388.94.

The Tribe meets the 50/50 match requirement. All documentation of Tribal salaries and fringe benefits can be confirmed through the Tribe's Finance Department if requested. The Tribe adheres to and is compliant with all applicable administrative and cost principles criteria established in 2 Code of Federal Regulations (CFR) Part 200.

The funds will be available November 1st 2019 at the start date of the project. Once the Tribal Council has reviewed, signed and approved all contract documents provided by the BOR if the award is given, funds will be available to start the project.

Environmental and Cultural resources Compliance

The project will have minimal impact on the surrounding environment as most of the meters can be replaced within the meter well already in place. Some impact will be incurred when new meters have to be installed where there are currently no meters. Work will be done within normal working hours as to not disturb home owners. Proper signage and cones will be staged around site. Any dust created will be watered down if need be. Because the new meter installation will

occur over already disturbed land, cultural/environmental clearances would have already been completed. The Tribe will conduct it's own Cultural and Environmental Worksheet through the Tribe's Environmental Department. There are no species habitat that will be affected by the project. No threatened or endangered species will be affected by activities associated with the proposed project.

There are no wetlands or other surface waters inside the project boundaries that fall under CWA jurisdictions.

The water delivery system was constructed in the late 70's on the Kaibab Public Water System and in the early 80's for the Steamboat PWS.

The proposed project will not result in any modifications to individual features of an irrigation system.

There are no buildings, structures, or features in the district listed on the National Register of Historic Places.

There are no archeological sites in the proposed project area.

The proposed project will not have disproportionately high and adverse effect on low income or minority populations.

The project will not limit access to and ceremonial use of Indian sacred sites nor will result in any other impacts on Tribal lands that would affect cultural sites or values of the Tribe.

The project will not contribute to the introduction or spread of noxious weeds or non-native species known to occur in the area. On the meters that will be installed where there was no meter before, the environment will be returned to it's original state and the Tribe will disburse native seed identified through the Cultural Department to reduce the possibility of invasive species establishing.

H.2.1 National Environmental and Cultural Resource Laws

The Tribe will consider this project a Categorical Exclusion (CE) according to NEPA. A Categorical Exclusion Checklist will be completed, to go along with the Tribe's internal Environmental and Cultural Review through it's Environmental Department.

H.2.2 National Historic Preservation Act

The Tribe with Section 106, the proposed project does not have the potential to cause effects to historic properties. The Tribe will work with Reclamation officials in this matter and in this determination.

H.2.3 Endangered Species Act

The proposed project will not jeopardize the continued existence of any endangered or threatened species or destroy or adversely modify any designated critical habitat. An IPac Report from the Fish and Wildlife Service will be documentation for this determination.

Required permits or approvals

No permits or approvals are required by the Tribe for this project.

Official Resolution

An official resolution will be submitted within 30 days after the application deadline, April 24th, 2019. Due to council loads, and a cancelled Tribal Council meeting, one could not be obtained prior to the submittal of this grant. It is on the agenda for the May Tribal Council meeting and resolution will be submitted to the BOR once obtained.

D.3 Unique Entity Identifier and System for Award Management

- (i) The Tribe is registered in SAM (see attachment)
- (ii) The valid unique entity identifier is in the SF-424A form; 145854212
- (iii) The Tribe continues to maintain an active SAM registration with current information.

Kaibab Band of Paiute Indians

2019 Indirect Cost Proposal

**Kaibab Band of Paiute Indians
2019 Indirect Cost Proposal**

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Attachment 1: Indirect Cost Pool Depreciation Schedule

Attachment 2: A-133 Audit Report

Contact persons for this proposal:

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Pipe Spring, AZ 86022
928 / 643-7245

Christopher R. Corliss
Certified Public Accountant
1232 West Mustang Blvd.
Williams, AZ 86046
928 / 635-1181
chris@corlisscpa.com

Tribal email contacts:

Ona Segundo, Tribal Chairwoman
Cathy Fisher, Finance Director

osegundo@kaibabpaiute-nsn.gov
cfisher@kaibabpaiute-nsn.gov

**Kaibab Band of Paiute Indians
2019 Indirect Cost Proposal
Tribal Certification**

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 November 21, 2018 to establish billing or a final indirect cost rate for the period January 1, 2019, through December 31, 2019, are allowable in accordance with the requirements of the Federal agreements(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, penalties, lobbying costs, defense and prosecution of criminal, or civil proceedings.
3. Any costs excluded from this proposal, such as Tribal enterprises, gaming operations, 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 the 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 the penalty of perjury that the foregoing is true and correct.

Signature

November 21, 2018
Date

Ona Segundo
Chairwoman
Kaibab Band of Paiute Indians

Indirect Cost Proposal (ICP) Checklist – Kaibab Band of Paiute Indians

2019 Indirect Cost Proposal

Please explain any box not checked on a separate page

Part 1

1. **Contact person information:**
- Entity Name and mailing address
 - Employer Identification Number (EIN)
 - Point-of-Contact Name and position title
 - Email address (very important)
- Phone & fax numbers Table of Contents
2. Signed **Certificate of Indirect Costs** should indicate period covered by rate that is proposed. (original required). Page: 1
3. Entity's written policy for allocating and identifying direct and indirect costs, i.e. **Policy Statement on Direct versus Indirect Costs**. Page: 4
4. **Organization Chart**. See prior proposals
5. **Indirect Cost Personnel Justifications** for all positions listed in the pool. Page: 27-28
6. **Type of Rate and Fiscal Period(s)** covered by the proposal. Page: 19
7. Description of the **Base used in the Rate Computation**. Page: 19

Part 2

8. **Rate Computation**, use the Exhibit most applicable to the type of rate requested. (Exhibits A-1, A-2, or A-3) Page: 19
9. **Carryforward Computation** (required for 3rd year or later, Exhibit B). Page: 18
10. **Direct Cost Base** (Exhibits C and D) detailed to include all activities that benefit from the indirect cost pool. Must include the following:
- Total expenditures (reconcilable to the audit if using actual numbers);
 - all exclusions; including all indirect cost collections;
 - list all programs (grouped by funding agency) with Federal programs listed on top.
- The amount of federal program expenditures identified must reconcile with the amount of federal expenditures identified on the Schedule of Expenditures of Federal Awards (SEFA) included in the audited financial statements.** Pages: 7-12
11. **Indirect Cost Collections (Revenue Received)** must be reconcilable to the financial statements. If Indirect Cost Collections cannot be traced to the financial statements, the Entity must provide one of the following to support these numbers: (1) a copy of the audited general ledger showing the grand total for the indirect cost collections, (2) documents from the funding agency, or (3) a letter from the CPA who performed the audit. Page: 7-12
12. Indirect Cost Pool (Exhibits E-1 & E-2) detailed to include a breakdown of (1) **indirect salaries** by position title, amount, and indirect percentage, and (2) all other **indirect costs** by line item. **If actual indirect cost pool expenditures cannot be traced to the financial statements, the entity must provide one of the following to support these numbers: (1) a copy of the audited general ledger showing the grand total for the indirect cost pool or (2) a letter from the CPA who performed the audit.** Page: 17
13. **Reconciliation of Audited Financial Statement Costs to Indirect Cost Proposal** Exhibit F, applicable to 3rd year or later (unless audited costs are used). Page: 5
14. **Depreciation schedule** (Exhibit G) if depreciation is included as indirect costs. Attachment 1
15. **Professional Services schedule** (Exhibit H) Pages 14 & 15, item [F]

Part 3

16. Applicable **audited financial statements** that meet the requirements of the Single Audit Act of 1984, Public Law 98-502, as amended. If Entity is under the A-133 threshold (\$500,000) and does not have an audit, then a copy of the Profit and Loss Statement or general ledger is required. Attachment 2

**Kaibab Band of Paiute Indians
2019 Indirect Cost Proposal
Statement of Accounting Principles**

Costs incurred are charged to the applicable cost center. Costs such as wages, fringe benefits and travel follow the individual. In the case of the administrative cost center, these categories are for those individuals assigned to overall Tribal administration such as our Tribal manager and centralized accounting personnel.

Costs such as supplies, phone and utilities are charged in whole to the cost center incurring the expenditure. In the case of the administrative cost center, phone calls made and supplies consumed by administrative personnel are charged in whole to administration. Utilities are for the Tribal Affairs Building, used in whole by administrative personnel.

Certain other unallocable costs, such as umbrella liability coverage, are charged to the administrative cost center for allocation via an indirect cost rate. These types of costs are only charged to the administrative cost center when a reasonable method of allocation does not exist.

**Kaibab Band of Paiute Indians
2019 Indirect Cost Proposal
Policy Statement on Direct Versus Indirect Costs**

Direct costs consist of those costs that can be readily identified as a direct contract, grant, or program cost and addressed as benefiting a particular cost objective.

The following indirect costs incurred for the operation of the administration of the Kaibab Band of Paiute Indians have been classified as indirect costs in accordance with the standards for indirect costs as described in applicable circulars issued by the Office of Management and Budget. For reasons itemized below, these costs have been determined to comply with the above stated criteria and are therefore to be consistently charged as indirect costs within the funding formulas determined by the cognizant agencies. All items listed below have been determined to benefit more than one cost objective and are not readily allocable to benefiting contracts, grants, and programs.

1. Salaries paid to the administrative staff of the Kaibab Band of Paiute Indians.
2. Fringe benefits, including payroll taxes and medical insurance for the administrative staff.
3. Travel, including meals, lodging, and transportation costs for indirect personnel conducting the Tribe's business that is of an indirect nature (i.e., the benefit is not directly related to one program, but instead benefits many programs). Per diem follows the guidelines established for the Federal Government by the General Services Administration.
4. Insurance costs for the general umbrella policy and the fidelity bond of the Tribe.
5. Office supplies and non-interest bank fees, including office supplies used that cannot be specifically identified with a particular contract, grant, or program.
6. Telephone and utilities incurred in support of the administrative staff.
7. Consultants, including attorney fees, audit fees, and preparation of the indirect cost proposal incurred in support of the administrative staff.
8. Legal fees paid to attorneys for legal information and representation related to allowable indirect activities (such as areas of accounting, personnel, and HR) are included in the indirect cost pool. Legal fees related to a direct cost activity or function is direct charged to that applicable activity or function. Legal fees related to general government activities (such as water rights and election issues) are direct charged to the applicable functions in the direct cost base.
9. Repairs and maintenance of Tribal facilities that are utilized by contracts, grants, and programs.

Other indirect costs may be included in the administration of the indirect cost pool. Costs included in the indirect cost pool may not be limited to the above list; however, they are the only such costs foreseen at this time. Each cost is examined for compliance with prescribed criteria before being classified as an indirect cost.

**Kaibab Band of Paiute Indians
2019 Indirect Cost Proposal
Reconciliation of Audit Report to Indirect Cost Proposal**

COSTS PER AUDITED FINANCIAL STATEMENTS

Governmental Funds - page 15 of audit		8,230,114
Proprietary Funds - page 18 of audit report		5,108,897
 Total costs to be accounted for		 13,339,011

Costs included in this proposal

Indirect cost pool		921,171
Direct cost base		3,635,831
 Total		 4,557,002

Plus costs eliminated from this proposal:

Indirect cost expenditures	459,503		
Capital expenditures	234,979		
Major subcontracts	925,434		
Assistance and flow through payments	2,750,428		
Cost of goods sold	4,258,457		
Depreciation	127,781		8,756,582

Less revenue added to this proposal

Copy machine revenue	19,005		
Advance payroll fees generated	3,049		
Vehicle usage revenue	10,718		32,772

Less costs added to this proposal:

Depreciation		(7,345)
 Total costs accounted for		 13,339,011

Difference

-

FEDERAL FUNDS PER AUDITED FINANCIAL STATEMENTS

Federal funds expended per SEFA - page 35 of audit		3,009,888
 Federally funded programs per page 12 of this proposal	 2,627,818	
Federal flow through funds:		
State of Arizona per page 11 of this proposal	102,371	
ITCA per page 11 of this proposal	58,694	
Southern California Tribal Chairman's Association per page 7 of this proposal	5,818	
 Grant and contract revenue recognized by the Proprietary fund:		
Tribal Ranch (page 18 of audit)	215,073	
 Grant and contract expenditures less than fixed price grant and contract revenue:		
EQIP South Moccasin Wash (page 43 of audit)	114	3,009,888

Difference

-

**Kaibab Band of Paiute Indians
2019 Indirect Cost Proposal
Narrative for Reconciliation of Audit Report to Indirect Cost Proposal**

Costs presented in this proposal are based on the accompanying **Schedule of 2017 Costs Incurred and Proposed 2019 Costs**. The audit referred to is the Tribe's 2017 A-133 single audit report, attached as a supplement to this proposal.

Please note that general fund costs are presented on page 15 of the audit. The audit contains supplemental schedules on pages 37 through 40 which lists each department that comprises the total general fund cost. These supplemental schedules include line item activity for the seven general fund departments that aggregate costs included in the indirect cost pool - Tribal Administration, Indirect Cost Pool, Gaming Administration, Facilities Maintenance, Human Resources, Grant Writer, and Information Technology - are all listed in this section.

Items requiring additional explanation are as follows:

A)	Indirect cost expenditures reported in proposal		459,503
	Indirect cost revenue presented on page 15 of audit		<u>459,503</u>
	Difference		<u>-</u>
B)	Capital expenditures reported in proposal		234,979
	Governmental funds capital expenditures presented on page 15 of audit	1,026,010	
	Less departmental costs treated as capital for purposes of the audit but listed in line item format for purposes of this proposal because the Tribe served as general contractor for the program:		
	Government to government - Chip seal 3 (audit page 43)	519,611	
	HUD RV Park (audit page 45)	41,296	
	HUD Senior Complex (audit page 45)	<u>230,124</u>	<u>234,979</u>
	Difference		<u>-</u>
C)	These items are listed directly from column totals on the accompanying Schedule of 2017 Costs Incurred and Proposed 2019 Costs .		
D)	Cost of goods sold reported in proposal		4,258,457
	Cost of goods sold presented on page 18 of the audit	4,078,640	
	Tribal taxes presented on page 18 of the audit	85,259	
	Card fees presented on page 18 of the audit	75,720	
	Theft loss presented on page 18 of the audit	<u>18,838</u>	<u>4,258,457</u>
	Difference		<u>-</u>
E)	Depreciation expense reported in proposal		127,781
	Depreciation expense reported on page 18 of the audit		<u>127,781</u>
	Difference		<u>-</u>
F)	\$32,772 is the amount of indirect cost pool revenue received by providing services to direct programs for indirect cost pool copiers, services and vehicles. This amount recognizes IDC pool activities on behalf of direct cost base programs which are then included as costs in those direct cost base departments. To prevent double-counting, these items are removed. In the audit report, this item is grouped as "miscellaneous revenue" and needs to be included in this reconciliation to arrive at audit expenditures as reported in the audit.		
G)	Indirect cost fund depreciation of \$7,345 was included in this proposal per the accompanying Narrative for Schedule of 2017 Costs Incurred and Proposed 2019 Costs , item [H]. The reason for the addition is the basic financial statements used from the audit as a basis for costs incurred was the fund level financial statement package, which does not include depreciation.		

**Kaibab Band of Paiute Indians
2019 Indirect Cost Proposal
Schedule of 2017 Costs Incurred and Proposed 2019 Costs**

Category	2017 Costs Incurred	Indirect Cost Expenditures	Capital Expenditures	Major Subcontracts	Assistance/ Flow-Through Costs	Cost of Goods Sold	Depreciation	2017 Actual			2019 Proposed		
								Net Expenditures	Indirect Cost Pool	Direct Cost Base	Indirect Cost Pool	Direct Cost Base	
GOVERNMENTAL FUNDS													
GENERAL FUND													
Tribal Administration													
Salaries	403,154							403,154	349,182	53,972	A	382,000	57,000
Fringe benefits	150,823							150,823	130,632	20,191	B	135,000	22,000
Tribal Council costs	32,400							32,400	16,200	16,200	C	15,000	15,000
Supplies	46,674							46,674	46,674			46,000	
Direct department revenue received for copies	(19,005)							(19,005)	(19,005)		L	(20,000)	
Direct department revenue received for payroll advances	(3,049)							(3,049)	(3,049)		L	(3,000)	
Travel and training	11,102							11,102	8,327	2,775	E	9,000	3,000
Professional fees	21,179							21,179	21,179	-	F	24,000	
Phone	24,477							24,477	24,477			25,000	
Utilities	11,013							11,013	11,013			13,000	
Repairs and maintenance	17,045							17,045	17,045			15,000	
Vehicle operations	17,964							17,964	17,964			18,000	
Direct department revenue received for vehicle use	(10,718)							(10,718)	(10,718)		L	(12,000)	
Insurance	64,000							64,000	64,000			63,000	
Capital	39,676		39,676					-	-				
Other	19,120							19,120	9,560	9,560	G	5,000	5,000
Depreciation	-	-	-	-	-	-	(7,345)	7,345	7,345	-	H	8,000	-
Total Tribal Administration	825,855	-	39,676	-	-	-	(7,345)	793,524	690,826	102,698		723,000	102,000
Nez Pierce settlement	97,600		64,600		33,000			-	-	-			1,000
Early education:													
Federal Flow Through Funds from Southern California Tribal Chairman's Association:													
Child Care and Development Block Grant	5,818							5,818		5,818			6,000
State of Arizona Flow Through Funds:													
Association of Supportive Child Care	4,575							4,575		4,575			5,000
Tribally Funded	34,086							34,086		34,086			36,000
Gaming Administration													
Tribal Council costs	26,706							26,706	13,353	13,353	C D	14,000	14,000
Supplies	215							215	215	-	D	1,000	
Professional fees	54,457			54,457				-	-	-	F		
Insurance	8,453							8,453	8,453		D	9,000	
Donations	300				300			-	-				
Per capita	1,782,427				1,782,427			-	-				
Other	26,783	-	-	-	-	-	-	26,783	-	26,783		-	29,000
Total Gaming Administration	1,899,341	-	-	54,457	1,782,727	-	-	62,157	22,021	40,136		24,000	43,000

Kaibab Band of Paiute Indians
2019 Indirect Cost Proposal
Schedule of 2017 Costs Incurred and Proposed 2019 Costs

Category	2017 Costs Incurred	Indirect Cost Expenditures	Capital Expenditures	Major Subcontracts	Assistance/ Flow-Through Costs	Cost of Goods Sold	Depreciation	2017 Actual			2019 Proposed	
								Net Expenditures	Indirect Cost Pool	Direct Cost Base	Indirect Cost Pool	Direct Cost Base
Facility maintenance	88,012							88,012		88,012		102,000
Social service	57,497			38,280				19,217		19,217		23,000
Human Resources												
Salaries	31,900							31,900	31,900		D	38,000
Fringe benefits	15,741							15,741	15,741		D	17,000
Supplies	5,157							5,157	5,157		D	5,000
Travel and training	2,483							2,483	2,483		D	3,000
Professional fees	6,896							6,896	6,896		DF	7,000
Phone	2,352							2,352	2,352		D	3,000
Utilities	1,198							1,198	1,198		D	1,000
Other	195	-	-	-	-	-	-	195	195	-	D	-
Total Human Resources	65,922	-	-	-	-	-	-	65,922	65,922	-		74,000
Heritage Day	24,555							24,555		24,555		27,000
Language program	9,510							9,510		9,510		11,000
Queen committee	960							960		960		1,000
Elders	8,771							8,771		8,771		10,000
Tribal Trust office	17,016							17,016		17,016		20,000
Substance abuse	16,865				3,855			13,010		13,010		16,000
Grant Writer												
Salaries	3,560							3,560	3,560		D	
Fringe benefits	1,632							1,632	1,632		D	
Travel and training	860							860	860		D	
Professional fees	11,241	-	-	-	-	-	-	11,241	11,241	-	DF	18,000
Total Grant Writer	17,293	-	-	-	-	-	-	17,293	17,293	-		18,000
Funeral assistance	18,056				18,056			-		-		
Cultural Preservation	33,176							33,176		33,176		36,000
Investment	87,952			87,952				-		-	I	
Park maintenance	45,264							45,264		45,264		49,000
Local government	250							-		-		1,000
Tribal Judge	55,086					250		55,086		55,086		59,000
Tuition	95,181							250		250		1,000
Education	60,521				3,554			56,967		56,967		60,000
Education committee	2,065							2,065		2,065		3,000
Information Technology												
Salaries	60,232							60,232	60,232		D	69,000
Fringe benefits	12,248							12,248	12,248		D	16,000

Kaibab Band of Paiute Indians
2019 Indirect Cost Proposal
Schedule of 2017 Costs Incurred and Proposed 2019 Costs

Category	2017 Costs Incurred	Indirect Cost Expenditures	Capital Expenditures	Major Subcontracts	Assistance/ Flow-Through Costs	Cost of Goods Sold	Depreciation	2017 Actual			2019 Proposed		
								Net Expenditures	Indirect Cost Pool	Direct Cost Base	Indirect Cost Pool	Direct Cost Base	
Supplies	44,384							44,384	44,384		D	45,000	
Professional fees	1,617							1,617	1,617		D F	2,000	
Phone and communications	3,418							3,418	3,418		D	3,000	
Utilities	3,141							3,141	3,141		D	3,000	
Donations	214				214			-	-		D	-	
Other	69	-	-	-	-	-	-	69	69	-	D	1,000	
Total Information Technology	125,323	-	-	-	214	-	-	125,109	125,109	-		139,000	
Support services	19,423							19,423		19,423		22,000	
Library	33,511							33,511		33,511		36,000	
Southern Paiute Consortium	29,133							29,133		29,133		37,000	
Water resources	43,268							43,268		43,268		50,000	
CHR	76,057				1,251			74,806		74,806		90,000	
Early learning center	61,755							61,755		61,755		65,000	
Donations	2,750				2,750			-		-			
Title 3	31,747							31,747		31,747		33,000	
Title 6	6,614							6,614		6,614		8,000	
Title 20	7,487							7,487		7,487		9,000	
TMVCIPP	2,722							2,722		2,722		-	
Water quality	1,483							1,483		1,483		2,000	
Environmental	336							336		336		1,000	
Cemetery committee	206							206		206		1,000	
Probation officer	5,745							5,745		5,745		26,000	
Contingency	9,851							9,851		9,851		20,000	
Economic development	241,141		119,221					121,920		121,920		192,000	
EPA match	4,705	-	-	-	-	-	-	4,705	-	4,705	-	6,000	
TOTAL GENERAL FUND	4,274,484	-	223,497	180,689	1,940,588	-	(7,345)	1,937,055	921,171	1,015,884		978,000	1,210,000
GRANTS AND CONTRACTS FUND													
Federally Funded Programs													
Bureau of Indian Affairs 638													
CTGP - Grant assistance	41,053				40,262			791		791		1,000	
CTGP - Judicial services	48,633	7,431	11,482					29,720		29,720		32,000	
CTGP - Social services	38,496	7,699						30,797		30,797		33,000	
CTGP - Higher education	23,000				22,750			250		250		1,000	
CTGP - Fire protection	2,693	539						2,154		2,154		2,000	
CTGP - Fish and wildlife	65,621	13,124						52,497		52,497		55,000	
CTGP - Summer youth	19,124	3,825						15,299		15,299		17,000	
CTGP - Indian child welfare	2,517	503	-	-	-	-	-	2,014	-	2,014	-	2,000	
Subtotal - CTGP	241,137	33,121	11,482	-	63,012	-	-	133,522	-	133,522		-	143,000

Kaibab Band of Paiute Indians
2019 Indirect Cost Proposal
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Category	2017 Costs Incurred	Indirect Cost Expenditures	Capital Expenditures	Major Subcontracts	Assistance/ Flow-Through Costs	Cost of Goods Sold	Depreciation	2017 Actual			2019 Proposed	
								Net Expenditures	Indirect Cost Pool	Direct Cost Base	Indirect Cost Pool	Direct Cost Base
Roads maintenance	21,397	4,279						17,118		17,118		19,000
Noxious weed	132,246			90,219				42,027		42,027		45,000
Siler Cactus removal	25,191							25,191		25,191		28,000
Bighorn sheep management	61,391							61,391		61,391		65,000
Dam safety	108,107	-	-	93,164	-	-	-	14,943	-	14,943	-	16,000
Subtotal - BIA 638	589,469	37,400	11,482	183,383	63,012	-	-	294,192	-	294,192	-	316,000
Indian Health Service (IHS 638)												
CHR	210,076	42,015						168,061		168,061		205,000
Substance abuse prevention	91,246	18,249						72,997		72,997		76,000
Mental health	64,557	12,911	-	-	-	-	-	51,646	-	51,646	-	55,000
Subtotal - IHS 638	365,879	73,175	-	-	-	-	-	292,704	-	292,704	-	336,000
Health and Human Services (Non - 638)												
Special diabetes	150,466	30,093	-	-	-	-	-	120,373	-	120,373	-	135,000
Department of the Interior (Non - 638)												
Cultural resource management	65,908	13,201						52,707		52,707	-	80,000
Paiute youth camp	15,910	3,182						12,728		12,728		14,000
Grand Canyon / Parashant interns	25,079	5,016	-	-	-	-	-	20,063	-	20,063	-	-
Subtotal - Interior - Non 638	106,897	21,399	-	-	-	-	-	85,498	-	85,498	-	94,000
Environmental Protection Agency												
Performance partnership	88,010	17,773	-	-	-	-	-	70,237	-	70,237	-	85,000
Department of Transportation												
Formula grants for rural areas - operations	96,577	19,315						77,262		77,262		81,000
Flow Through Programs to the Bureau of Indian Affairs												
Government to government	555,189	19,136	-	459,512	-	-	-	76,541	-	76,541	-	160,000
Subtotal - DOT	651,766	38,451	-	459,512	-	-	-	153,803	-	153,803	-	241,000
Department of Housing and Urban Development												
Indian housing block grant	407,436	67,906						339,530		339,530		405,000
Senior complex	211,866	35,311	-	-	-	-	-	176,555	-	176,555	-	50,000
Subtotal - HUD	619,302	103,217	-	-	-	-	-	516,085	-	516,085	-	455,000
Department of Agriculture												
Animal & plant health inspection service	55,998	7,304						48,694		48,694		70,000
EQIP South Moccasin Wash	31	-	-	-	-	-	-	31	-	31	-	1,000

Kaibab Band of Paiute Indians
2019 Indirect Cost Proposal
Schedule of 2017 Costs Incurred and Proposed 2019 Costs

Category	2017 Costs Incurred	Indirect Cost Expenditures	Capital Expenditures	Major Subcontracts	Assistance/ Flow-Through Costs	Cost of Goods Sold	Depreciation	2017 Actual			2019 Proposed	
								Net Expenditures	Indirect Cost Pool	Direct Cost Base	Indirect Cost Pool	Direct Cost Base
Subtotal - Dept of Agriculture	56,029	7,304	-	-	-	-	-	48,725	-	48,725	-	71,000
Subtotal - federally funded programs	2,627,818	328,812	11,482	642,895	63,012	-	-	1,581,617	-	1,581,617	-	1,733,000
State of Arizona - Federal Flow Through Programs												
Arizona Department of Economic Security												
Title XX	6,920							6,920		6,920		8,000
Arizona Department of Health Services												
Tobacco prevention	44,340	8,892						35,448		35,448		58,000
Public health preparedness	51,111	-	-	-	-	-	-	51,111	-	51,111	-	55,000
Subtotal - State of Arizona (all flow-through)	102,371	8,892	-	-	-	-	-	93,479	-	93,479	-	121,000
Inter Tribal Council of Arizona - Federal Flow Through Programs												
TMVCIPP	21,125	7,217						13,908		13,908		-
Title III	10,888							10,888		10,888		12,000
Title VI	26,681	5,336	-	-	-	-	-	21,345	-	21,345	-	24,000
Subtotal - ITCA (all flow-through)	58,694	12,553	-	-	-	-	-	46,141	-	46,141	-	36,000
Private												
Bear dance	5,820	1,164						4,656		4,656		6,000
Cultural site preservation	11,532	-	-	-	-	-	-	11,532	-	11,532	-	-
Subtotal - Private	17,352	1,164	-	-	-	-	-	16,188	-	16,188	-	6,000
Tribally Funded Programs												
CTGP - Fish and wildlife	11,100	2,220						8,880		8,880		10,000
Roads maintenance	8,882	832						8,050		8,050		10,000
Dam safety	1,252							1,252		1,252		2,000
Cultural resource management	95							95		95		1,000
General assistance	(30)							(30)		(30)		-
TMVCIPP	3,773	1,289						2,484		2,484		-
Tobacco prevention	323							323		323		1,000
Housing general	176,642	35,267						141,375		141,375		160,000
ICDBG - R V Park	41,296			29,421				11,875		11,875		-
ICDBG - Senior Complex	18,258	7,062						11,196		11,196		15,000
Subtotal - Tribal	261,591	46,670	-	29,421	-	-	-	185,500	-	185,500	-	199,000

**Kaibab Band of Paiute Indians
2019 Indirect Cost Proposal
Schedule of 2017 Costs Incurred and Proposed 2019 Costs**

Category	2017 Costs Incurred	Indirect Cost Expenditures	Capital Expenditures	Major Subcontracts	Assistance/ Flow-Through Costs	Cost of Goods Sold	Depreciation	2017 Actual			2019 Proposed	
								Net Expenditures	Indirect Cost Pool	Direct Cost Base	Indirect Cost Pool	Direct Cost Base
TOTAL GRANTS AND CONTRACTS FUND	<u>3,067,826</u>	<u>398,091</u>	<u>11,482</u>	<u>672,316</u>	<u>63,012</u>	<u>-</u>	<u>-</u>	<u>1,922,925</u>	<u>-</u>	<u>1,922,925</u>	<u>-</u>	<u>2,095,000</u>
CHILDREN'S TRUST FUND	<u>819,257</u>	<u>-</u>	<u>-</u>	<u>72,429</u>	<u>746,828</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>J</u>	<u>-</u>
OTHER GOVERNMENTAL FUNDS												
Range resources	2,320							2,320		2,320		5,000
Tribal court	<u>33,455</u>	<u>6,691</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,764</u>	<u>-</u>	<u>26,764</u>	<u>-</u>	<u>33,000</u>
TOTAL OTHER GOVERNMENTAL FUNDS	<u>35,775</u>	<u>6,691</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,084</u>	<u>-</u>	<u>29,084</u>	<u>-</u>	<u>38,000</u>
TOTAL GOVERNMENTAL FUNDS	<u>8,197,342</u>	<u>404,782</u>	<u>234,979</u>	<u>925,434</u>	<u>2,750,428</u>	<u>-</u>	<u>(7,345)</u>	<u>3,889,064</u>	<u>921,171</u>	<u>2,967,893</u>	<u>978,000</u>	<u>3,343,000</u>
BUSINESS-TYPE ACTIVITIES												
Red Cliffs Convenience Mart	4,582,560					4,213,681	31,531	337,348		337,348	<u>K</u>	410,000
Department of Public Works	104,331					39,221	26,181	38,929		38,929		60,000
Tribal Ranch	302,140	54,721					33,055	214,364		214,364		265,000
R V Park	<u>119,866</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,555</u>	<u>37,014</u>	<u>77,297</u>	<u>-</u>	<u>77,297</u>	<u>-</u>	<u>99,500</u>
TOTAL BUSINESS-TYPE ACTIVITIES	<u>5,108,897</u>	<u>54,721</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,258,457</u>	<u>127,781</u>	<u>667,938</u>	<u>-</u>	<u>667,938</u>	<u>-</u>	<u>834,500</u>
GRAND TOTAL	<u>13,306,239</u>	<u>459,503</u>	<u>234,979</u>	<u>925,434</u>	<u>2,750,428</u>	<u>4,258,457</u>	<u>120,436</u>	<u>4,557,002</u>	<u>921,171</u>	<u>3,635,831</u>	<u>978,000</u>	<u>4,177,500</u>
SUPPLEMENTAL SCHEDULE BY FUNDING SOURCE:												
General Fund	4,264,091	-	223,497	180,689	1,940,588	-	(7,345)	1,926,662	921,171	1,005,491	978,000	1,199,000
Grants and Contracts Fund	261,591	46,670	-	29,421	-	-	-	185,500	-	185,500	-	199,000
Children's Trust Fund	819,257	-	-	72,429	746,828	-	-	-	-	-	-	-
Other Governmental Funds	35,775	6,691	-	-	-	-	-	29,084	-	29,084	-	38,000
Business-type Activities	<u>5,108,897</u>	<u>54,721</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,258,457</u>	<u>127,781</u>	<u>667,938</u>	<u>-</u>	<u>667,938</u>	<u>-</u>	<u>834,500</u>
Total Tribal Funds	<u>10,489,611</u>	<u>108,082</u>	<u>223,497</u>	<u>282,539</u>	<u>2,687,416</u>	<u>4,258,457</u>	<u>120,436</u>	<u>2,809,184</u>	<u>921,171</u>	<u>1,888,013</u>	<u>978,000</u>	<u>2,270,500</u>
Federally funded programs	2,627,818	328,812	11,482	642,895	63,012	-	-	1,581,617	-	1,581,617	-	1,733,000
State of Arizona funded programs	106,946	8,892	-	-	-	-	-	98,054	-	98,054	-	126,000
Privately funded programs	<u>81,864</u>	<u>13,717</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>68,147</u>	<u>-</u>	<u>68,147</u>	<u>-</u>	<u>48,000</u>
GRAND TOTAL	<u>13,306,239</u>	<u>459,503</u>	<u>234,979</u>	<u>925,434</u>	<u>2,750,428</u>	<u>4,258,457</u>	<u>120,436</u>	<u>4,557,002</u>	<u>921,171</u>	<u>3,635,831</u>	<u>978,000</u>	<u>4,177,500</u>

**Kaibab Band of Paiute Indians
2019 Indirect Cost Proposal
Narrative for Schedule of 2017 Costs Incurred and Proposed 2019 Costs**

Subcontracts are expenditures made to outside parties where the operational control of the function is the responsibility of the subcontracting party. There is minimal administrative work involved. Indirect costs are not charged to these expenditures. Accordingly, these expenditures are removed from the direct cost base. \$25,000 is the floor for subcontracted portions. However, some subcontracts span more than one year, and some programs have split fiscal years. Therefore, amounts less than \$25,000 may occasionally be presented in this proposal.

Pass-through funds normally require minimal administrative effort and include scholarships, stipends, direct assistance payments, payments to participants, etc. There is minimal administrative work involved. Indirect costs are not charged to these expenditures. Accordingly, these expenditures are removed from the direct cost base

Program line item activity is listed for governmental departments on pages 37 through 45 of the audit report. Specific line items references in the attached schedule are presented below:

A) Fiscal year 2017 administrative salaries and 2019 proposed administrative salaries charged to Tribal Administration are as follows:

	<u>2017 Actual</u>	<u>2019 Proposed</u>
Tribal Administration wages treated as indirect costs:		
Chairperson @ 50%	19,711	21,000
Council Secretary @ 50%	14,061	14,000
Administrator	72,978	73,000
Receptionist	22,459	25,000
File Clerk	5,692	25,000
Comptroller	103,559	90,000
Assistant Comptroller	35,930	42,000
Bookkeeper	20,613	23,000
Payroll	28,722	36,000
Custodian	9,731	15,000
Janitor	15,726	18,000
Temps	-	-
Totals	<u>349,182</u>	<u>382,000</u>
Tribal Administration wages treated as direct costs:		
Chairperson @ 50%	19,711	21,000
Council Secretary @ 50%	14,061	14,000
All personnel Christmas bonus	20,200	22,000
Totals	<u>53,972</u>	<u>57,000</u>
Total wages incurred in Tribal Administration	<u><u>403,154</u></u>	<u><u>439,000</u></u>

**Kaibab Band of Paiute Indians
2019 Indirect Cost Proposal
Narrative for Schedule of 2017 Costs Incurred and Proposed 2019 Costs**

B) The ratio of incurred wages in this department (\$403,154) to administrative wages and direct wages is calculated below for application against incurred fringe benefits in this department (\$150,823).

Admin. fringe: admin wages of \$349,182 / total wages of \$403,154 X fringe benefits incurred of \$150,823 (86.6%) = \$130,632

Direct fringe: direct wages of \$53,972 / total wages of \$403,154 X fringe benefits incurred of \$150,823 (13.4%) = \$20,191

The same principle has been used to allocate proposed 2019 fringe benefits from the Tribe's 2019 budget.

C) A portion of the Tribe's Tribal Council Costs are recorded in Tribal administration and the other portion is recorded in gaming administration. In accordance with prior custom, one-half of these costs have been excluded as political in nature, and the other half is considered administrative in the absence of detailed time records. This percentage agrees current OMB Circulars.

D) All these costs are considered administrative in nature. They are referred to as "Gaming Revenues" by the Tribe because their immediate budget authorization comes from the Tribe's gaming machine transfer agreements. However, the function of this department is administrative in nature, as it serves the direct activities of the Tribe. For purposes of this proposal, these costs are considered part of the indirect cost pool.

E) One fourth is the estimated amount of travel and training costs that do not relate to administration, but instead applies to inter-Tribal gatherings and similar non-administrative functions.

F) Professional fees incurred during 2017 and proposed for 2019 consist of the following:

	<u>2017 Actual</u>	<u>2019 Proposed</u>
Tribal Administration:		
Attorney	7,224	8,000
Admin building maintenance	-	1,000
Software support for accounting system	4,052	5,000
Audit	7,422	8,000
Temps	2,481	2,000
Totals	<u>21,179</u>	<u>24,000</u>
Gaming Administration:		
Attorney fees (treated as a subcontracts over \$25K)	<u>54,457</u>	-
Totals	<u>54,457</u>	-

**Kaibab Band of Paiute Indians
2019 Indirect Cost Proposal
Narrative for Schedule of 2017 Costs Incurred and Proposed 2019 Costs**

	<u>2017 Actual</u>	<u>2019 Proposed</u>
Human Resources:		
Pre employment screening	<u>6,896</u>	<u>7,000</u>
Grant Writer		
Grant writer	<u>11,241</u>	<u>18,000</u>
Information Technology:		
Network outsourcing	<u>1,617</u>	<u>2,000</u>
Subtotal	95,390	51,000
Less attorney fees treated as subcontracts	<u>54,457</u>	-
Total indirect cost pool professional fees	<u><u>40,933</u></u>	<u><u>51,000</u></u>

- G)** Other costs may include specific functions that may not be administrative in nature, but by definition are not material. Using conservative estimates, one-half has been considered as a direct cost, and the remaining half has been considered administrative.
- H)** The Tribe records and tracks its fixed assets, including those purchased with Tribal funds which are used by personnel assigned to Tribal administration. Items meeting the Tribe's fixed asset capitalization criteria are listed on **Attachment 1 - Indirect Cost Pool Depreciation Schedule**. The cost for current year and projected depreciation has been added to the Tribe's indirect cost pool. The basis for the schedule of costs incurred is the fund level financial statements, which do not record depreciation, hence its inclusion via this adjustment. The Tribe uses the half-year convention for asset transactions during the year.
- I)** This is the fee charged by the agent in charge of the Tribe's permanent fund (Raymond James). As this function requires minimal Tribal oversight, it is considered a subcontract for this proposal.
- J)** This includes flow-through costs of \$746,828 disbursed by the Tribe's trustee to Tribal members meeting the requirements for per capita payments as well as the quarterly fee (\$72,429) charged by the trustee in charge of the Tribe's Children's Trust fund (Providence First). As the trustee fees require minimal Tribal oversight, it is considered a subcontract for this proposal.
- K)** Card fees of \$75,720 are considered part of cost of goods sold. This is an automatic fee taken from all card sales by the store's oil jobber as part of their exclusive delivery and signing arrangement. This fee requires no additional work on the part of the Tribe. In effect, card fees are part of the cost of gasoline sales. Tribal taxes imposed on tobacco sales of \$85,259 are also considered part of cost of goods sold, as it is charged at the point of sale and requires no significant work on the part of the Tribe's indirect cost personnel. The theft loss of \$18,838 is also included as cost of goods sold item as it is not considered a direct cost for purposes of this proposal.

**Kaibab Band of Paiute Indians
2019 Indirect Cost Proposal
Narrative for Schedule of 2017 Costs Incurred and Proposed 2019 Costs**

- L) These are revenue items that are generated by indirect cost pool operations. For example, when a program uses the administration copy machine, a computerized log is prepared. At month end, the copies used by that program are recorded by:

DR: Direct Program Supplies
CR: Indirect Cost Pool Copy Revenue

Since this proposal only considers expenditures, the revenue generated from indirect cost pool operations needs to be included to arrive at indirect cost pool operations that apply to all programs equally. The same circumstance exists with small programs that use an administration vehicle. At month end, the vehicle log is used to charge vehicle usage for that program by:

DR: Direct Program Travel
CR: Indirect Cost Pool Vehicle Revenue

The indirect cost pool revenue needs to be included in the proposal to arrive at indirect cost pool operations that apply to all programs equally.

**Kaibab Band of Paiute Indians
2019 Indirect Cost Proposal
Schedule of 2017 and 2019 Indirect Cost Pools**

<u>Title/Description</u>	<u>2017 Actual</u>	<u>2019 Proposed</u>
Wages and Salaries:		
Chairperson (50%)	19,711	21,000
Council Secretary (50%)	14,061	14,000
Administrator	72,978	73,000
Receptionist	22,459	25,000
File Clerk	5,692	25,000
Comptroller	103,559	90,000
Assistant Comptroller	35,930	42,000
Bookkeeper	20,613	23,000
Payroll	28,722	36,000
Custodian	9,731	15,000
Janitor	15,726	18,000
Human Resources	31,900	38,000
Grant Writer	3,560	-
Information Technology	60,232	69,000
Temps	-	-
Subtotal - wages and salaries	444,874	489,000
Council stipends (50%)	29,553	29,000
Fringe benefits	160,253	168,000
Supplies	74,376	74,000
Travel and training	11,670	12,000
Professional fees (item [F], pages 14 & 15)	40,933	51,000
Phone and communications	30,247	31,000
Utilities	15,352	17,000
Repairs and maintenance	17,045	15,000
Vehicle operations	7,246	6,000
Insurance	72,453	72,000
Depreciation	7,345	8,000
Facilities maintenance	-	-
Other	9,824	6,000
TOTALS	921,171	978,000

**Kaibab Band of Paiute Indians
2019 Indirect Cost Proposal
Calculation of Carry Over**

FY 2017 Carryforward Computation

Program	2017 Actual Direct Costs	% of Total	2017 Indirect Cost Pool	Indirect Rate at 25.00%	Indirect Costs Collection	Underfunded Indirect	Overfunded Indirect	Under/(Over) Carryforward
BIA (638)	294,192	8.09%	\$77,829	\$73,548	37,400	\$36,148	\$0	\$4,281
IHS (638)	292,704	8.05%	77,444	73,176	73,175	1	0	4,268
HHS (Non-638)	120,373	3.31%	31,843	30,093	30,093	0	0	1,750
Interior (Non-638)	85,498	2.35%	22,608	21,375	21,399	0	0	1,209
EPA	70,237	1.93%	18,567	17,559	17,773	0	0	794
Transportation	153,803	4.23%	40,694	38,451	38,451	0	0	2,243
HUD	516,085	14.19%	136,513	129,021	103,217	25,804	0	7,492
Agriculture	48,725	1.34%	12,891	12,181	7,304	4,877	0	710
State of Arizona	98,054	2.70%	25,975	24,514	8,892	15,622	0	1,461
Private - ITCA	46,141	1.27%	12,218	11,535	12,553	0	335	0
Private - Southern California Assn	5,818	0.16%	1,539	1,455	0	1,455	0	84
Private - Other	16,188	0.45%	4,329	4,047	1,164	2,883	0	282
Tribal	1,888,013	51.93%	499,586	472,003	108,082	1/		
Totals	3,635,831	100.00%	962,038	\$908,958	\$459,503	\$86,790	\$335	\$24,576

2/

3/

Current year indirect cost pool was calculated as:

Indirect cost pool per Schedule of 2017 and 2019 Indirect Cost Pools	921,171
2015 underrecovery carryforward to 2017	<u>40,867</u>
Current year recoverable indirect costs	<u><u>962,038</u></u>

1/ Over or underrecovery from Tribal accounts is internal and therefore not included in the carryforward computation.

2/"The amount of "Indirect Cost Collection" need not include direct funds (including direct program funds, direct CSC, or indirect CSC funds lawfully redirected to pay for unfunded direct CSC), private funds, or tribal funds diverted to pay indirect costs in the pool, provided that the amount listed is consistent with the tribal contractors' audited financial statements or post-audit statements, pursuant to Section III.B.1(a) and (b) of PSA III."

3/ Underfunded indirect should be reported to the respective granting agencies. Underfunded amounts may be, but are not necessarily, due to shortfalls in appropriations. The presence of an amount in either of these columns does not constitute a determination or admission that either the government or the contractor is liable to the other for any amount.

Note: The amounts shown as Indirect Costs Collections are based on the Tribe's audited financial statements.

**Kaibab Band of Paiute Indians
2019 Indirect Cost Proposal
Calculation of 2019 Fixed Carry Over Indirect Cost Rate**

NOTE: The Tribe is aware of the Ramah Navajo decision and wishes to retain just one overall rate for 2019

Indirect cost pool expenditures proposed	978,000
Plus: Under recovery carry forward	<u>\$24,576</u>
Recoverable indirect costs	1,002,576
Direct cost base proposed	<u>4,177,500</u>
Proposed fixed carry over indirect cost rate	<u><u>24.00%</u></u>

Base: Total direct costs, less capital expenditures and passthrough funds.
Passthrough funds are normally defined as major subcontracts, payments to participants, stipends to eligible recipients, and subgrants, all of which normally require minimal administrative effort.

**Kaibab Band of Paiute Indians
2019 Indirect Cost Proposal
Reconciliation of Proposal to Tribal 2017 General Ledger**

The Tribal indirect cost pool is maintained in six different departments. Copies of the current year revenue and expenditure reports for each respective department is attached:

General Fund - Administration	1,143,495
General Fund - Indirect Cost Pool	564,681
Gaming - Administration	116,914
Gaming - Human Resources	65,922
Gaming - Grant Writer	17,293
Gaming - Information Technology	<u>125,323</u>

Total administrative costs per ledger	2,033,628
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Adjustments made for audit presentation:

Tribal Administration

Remove account 01-00-00-7999 as transfers out on audit	(849,549)
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Adjustments made for indirect cost pool:

Tribal Administration and Indirect Cost Pool

Remove political wages as direct per pages 7 and 13, item [A]	(53,972)
Remove political fringe benefits as direct per pages 7 and 14, item [B]	(20,191)
Remove political Tribal Council costs as direct per pages 7 and 14, item [C]	(16,200)
Subtract copy machine revenue received from direct cost programs per pages 7 and 16 item [L]	(19,005)
Subtract early paycheck revenue received from operation of indirect cost pool per pages 7 and 16 item [L]	(3,049)
Portion of travel and training considered direct costs per pages 7 and 14, item [E]	(2,775)
Subtract vehicle operations revenue received from direct cost programs per pages 7 and 16 item [L]	(10,718)
Remove capital costs per page 7	(39,676)
Portion of other costs considered direct per pages 7 and 15, item [G]	(9,560)
Add indirect cost pool depreciation per pages 7 and 15, item [H]	7,345

Gaming Administration

Remove political Tribal Council costs as direct per pages 7 and 14, item [C]	(13,353)
Remove professional fees treated as subcontracts per pages 7 and 14/15, item [F]	(54,457)
Remove donations per page 7	(300)
Remove other costs considered direct per page 7	(26,783)

Human Resources

None

Grant Writer

None

Information Technology

Remove donations per page 9	<u>(214)</u>
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Indirect cost pool	<u><u>921,171</u></u>
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KAIBAB BAND OF PAIUTE INDIANS
 WORKING TRIAL BALANCE
 12/31/2017

Account	Description	12/31/17	audit adjustments		audit ending
		(as of 6/28/18) Ledger Balance	DR	CR	balance 12/31/17
		DR (CR)			DR (CR)
<u>General Fund</u>					
01-00-00-4201	National Parks Service Lease	(75,615.64)			(75,615.64)
01-00-00-4202	ZNHA Book Store	(7,500.00)			(7,500.00)
01-00-00-4207	YESCO Signs	(4,000.00)			(4,000.00)
01-00-00-4208	Law Office	(22,860.30)			(22,860.30)
01-00-00-4210	NEVADA ENERGY	(30,000.00)			(30,000.00)
01-00-00-4310	Permit Revenue	(290.00)			(290.00)
01-00-00-4321	Rent/Tribal House	(10,800.00)			(10,800.00)
01-00-00-4322	Townhome Income	(17,040.00)			(17,040.00)
01-00-00-4330	Business Activity Tax	(36,173.01)			(36,173.01)
01-00-00-4340	K5 Revenue	(1,921.80)			(1,921.80)
01-00-00-4350	Campground Revenue	0.00			0.00
01-00-00-4560	Horse Sales	0.00			0.00
01-00-00-4570	Cattle Sales	0.00			0.00
01-00-00-4580	Hay Sales	0.00			0.00
01-00-00-4801	NPS ENTRANCE FEE	(4,783.80)			(4,783.80)
01-00-00-4805	TOBACCO TAX REVENUE	(85,259.00)			(85,259.00)
01-00-00-4810	Indirect Costs Recovered	0.00			0.00
01-00-00-4820	Payroll Advance Fee	(3,048.90)			(3,048.90)
01-00-00-4910	Interest Revenue	(39,074.04)			(39,074.04)
01-00-00-4940	HUNTING PERMITS	(45,500.00)			(45,500.00)
01-00-00-4950	COPIES	(19,004.61)			(19,004.61)
01-00-00-4951	Mileage Reimbursement	(10,717.69)			(10,717.69)
01-00-00-4992	FORFITED PER CAP CKS	(66,259.70)			(66,259.70)
01-00-00-4999	transfers in from other funds	(45.00)			(45.00)
					<u>(479,848.49)</u>
01-00-00-6010	Wages	20,200.00			20,200.00
01-00-00-6110	Payroll Taxes	1,577.25			1,577.25
01-00-00-6120	Health Insurance	0.00			0.00
01-00-00-6125	Dental Insurance	0.00			0.00
01-00-00-6210	General Fund Travel	11,101.55			11,101.55
01-00-00-7010	General Fund Insurance	34,000.00			34,000.00
01-00-00-7011	General Fund Vehicle Insurance	5,775.00			5,775.00
01-00-00-7060	General Fund Office/Computer Supplies	32,786.16			32,786.16
01-00-00-7061	General Fund Supplies	5,488.42			5,488.42
01-00-00-7062	General Fund Janitorial Supplies	8,187.85			8,187.85
01-00-00-7065	TRIBAL COUNCIL Travel/Training	10,000.00			10,000.00
01-00-00-7067	General Fund Tribal Council Expenses	10,000.00			10,000.00
01-00-00-7069	General Fund Council Compensation	12,400.00			12,400.00
01-00-00-7110	General Fund Professional Fees	4,052.25			4,052.25
01-00-00-7120	General Fund Legal Fees	7,224.18			7,224.18
01-00-00-7130	Audit Fees	7,422.00			7,422.00
01-00-00-7210	General Fund Utilities	11,012.85			11,012.85
01-00-00-7220	General Fund Telephone	24,477.15			24,477.15
01-00-00-7230	General Fund Advertising	0.00			0.00
01-00-00-7240	Extra Ordinary Store Maintenance	39,125.23			39,125.23
01-00-00-7241	General Fund Repair and Maintenance-Office	0.00			0.00
01-00-00-7242	General Fund Repair and Maintenance-Auto	8,527.65			8,527.65
01-00-00-7243	General Fund Gas/Oil	3,661.36			3,661.36
01-00-00-7310	General Fund Donations	0.00			0.00
01-00-00-7330	Elections	964.33			964.33
01-00-00-7343	Seasonal Activities	13,914.44			13,914.44
01-00-00-7344	Youth Activities	3,853.39			3,853.39
01-00-00-7920	Contingency	17,983.83			17,983.83
01-00-00-7989	BANK CHRGS & ADJ	211.50			211.50
01-00-00-7999	TRANSFER OUT TO PROGRAMS	849,548.62			849,548.62
					<u>1,143,495.01</u>

KAIBAB BAND OF PAIUTE INDIANS
 WORKING TRIAL BALANCE
 12/31/2017

<u>Account</u>	<u>Description</u>	12/31/17	<u>audit adjustments</u>		audit ending
		(as of 6/28/18)	DR	CR	balance 12/31/17
		<u>Ledger Balance</u>			<u>DR (CR)</u>
		DR (CR)			DR (CR)
<u>Indirect Cost Pool</u>					
01-01-00-4810	INDIRECT RECOVERED	(459,503.19)			(459,503.19)
01-01-00-4811	IDC Revenue General Fund Programs	(343,676.68)			0.00
					<u>(459,503.19)</u>
01-01-00-6010	Wages	0.00			0.00
01-01-00-6090	Wages - Indirect	382,953.64			382,953.64
01-01-00-6110	Payroll Taxes	39,124.87			39,124.87
01-01-00-6120	Health Insurance	107,041.73			107,041.73
01-01-00-6125	Dental Insurance	3,079.56			3,079.56
01-01-00-7010	Insurance	30,000.00			30,000.00
01-01-00-7011	VEHICLE INSURANCE	0.00			0.00
01-01-00-7110	Professional Fees	2,480.70			2,480.70
					<u>564,680.50</u>

KAIBAB BAND OF PAIUTE INDIANS
 WORKING TRIAL BALANCE
 12/31/2017

<u>Account</u>	<u>Description</u>	12/31/17	<u>audit adjustments</u>		audit ending
		(as of 6/28/18)	DR	CR	balance 12/31/17
		<u>Ledger Balance</u>			<u>DR (CR)</u>
		DR (CR)			DR (CR)
<u>Gaming</u>					
01-13-00-4010	GAMING/MACHINE REVENUE	(5,191,253.31)			(5,191,253.31)
01-13-00-7010	Gaming - Admin - Insurance	8,453.00			8,453.00
01-13-00-7030	Gaming - Admin - Membership Dues	14,859.75			14,859.75
01-13-00-7060	Gaming - Admin - Office/Computer Supplies	131.75			131.75
01-13-00-7066	Gaming - Admin - Annual Meeting Expense	3,365.14			3,365.14
01-13-00-7067	Gaming - Admin - Tribal Council Expenses	26,706.22			26,706.22
01-13-00-7110	Gaming - Admin - Professional Fees	650.00			650.00
01-13-00-7120	Gaming - Admin - Legal Fees	53,056.69			53,056.69
01-13-00-7130	Gaming - Admin - Audit Fees	750.00			750.00
01-13-00-7310	Gaming - Admin - Donations	300.00			300.00
01-13-00-7340	Gaming - Admin - Employee Party	8,558.12			8,558.12
01-13-00-7910	CONTRACT SUPPORT	0.00			0.00
01-13-00-7911	CONTRACT SUPPORT	29,156.34			0.00
01-13-00-7989	BANK FEES	83.70			83.70
					<u>116,914.37</u>

KAIBAB BAND OF PAIUTE INDIANS
 WORKING TRIAL BALANCE
 12/31/2017

<u>Account</u>	<u>Description</u>	12/31/17	<u>audit adjustments</u>		audit ending
		(as of 6/28/18)	DR	CR	balance 12/31/17
		<u>Ledger Balance</u>			<u>DR (CR)</u>
<u>Gaming - Human Resources</u>					
01-13-03-6010	Gaming - Human Resources - Wages	31,899.65			31,899.65
01-13-03-6110	PAYROLL TAXES HUMAN RESOURCES	2,640.03			2,640.03
01-13-03-6120	HEALTH INS HUMAN RESOURCES	12,750.84			12,750.84
01-13-03-6125	E Dental/Gaming/HumanRes	350.27			350.27
01-13-03-6210	Gaming - Human Resources - Travel	2,483.25			2,483.25
01-13-03-7060	Gaming - Human Resources -Office/Computer Supplies	3,131.47			3,131.47
01-13-03-7061	Gaming - Human Resources - Supplies	2,025.91			2,025.91
01-13-03-7110	Gaming - Human Resources - Professional Fees	6,395.55			6,395.55
01-13-03-7130	Gaming - Human Resources - Audit Fees	500.00			500.00
01-13-03-7210	Gaming - Human Resources - Utilities	1,197.98			1,197.98
01-13-03-7220	Gaming - Human Resources - Telephone	2,352.14			2,352.14
01-13-03-7230	Gaming - Human Resources - Advertising	195.00			195.00
01-13-03-7910	CONTRACT SUPPORT	0.00			0.00
01-13-03-7911	CONTRACT SUPPORT	16,312.02			0.00
					<u>65,922.09</u>

KAIBAB BAND OF PAIUTE INDIANS
 WORKING TRIAL BALANCE
 12/31/2017

<u>Account</u>	<u>Description</u>	12/31/17	<u>audit adjustments</u>		audit ending
		(as of 6/28/18)	DR	CR	balance 12/31/17
		<u>Ledger Balance</u>			
		DR (CR)			DR (CR)
<u>Gaming - Grant Writer</u>					
01-13-11-6010	Gaming - Grant Writer - Wages	3,559.68			3,559.68
01-13-11-6110	PAYROLL TAXES GRANTS WRITER	280.46			280.46
01-13-11-6120	Gaming - Grant Writer - Health Insurance	1,314.05			1,314.05
01-13-11-6125	Gaming - Grant Writer - Dental Insurance	37.02			37.02
01-13-11-6210	Gaming - Grant Writer - Travel	860.46			860.46
01-13-11-7110	Gaming - Grant Writer - Professional Fees	11,241.68			11,241.68
01-13-11-7910	CONTRACT SUPPORT	0.00			0.00
01-13-11-7911	CONTRACT SUPPORT	4,323.34			0.00
					<u>17,293.35</u>

KAIBAB BAND OF PAIUTE INDIANS
 WORKING TRIAL BALANCE
 12/31/2017

<u>Account</u>	<u>Description</u>	12/31/17	<u>audit adjustments</u>		audit ending
		(as of 6/28/18) <u>Ledger Balance</u>	DR	CR	<u>balance 12/31/17</u>
		DR (CR)			DR (CR)
<u>Gaming - Information Technology</u>					
01-13-29-6010	Gaming - IT - Wages	60,231.96			60,231.96
01-13-29-6110	Gaming - IT - Payroll Taxes	4,939.87			4,939.87
01-13-29-6120	Gaming - IT - Health Insurance	7,146.65			7,146.65
01-13-29-6125	Gaming - IT - Dental Insurance	161.08			161.08
01-13-29-6210	Gaming - IT - Travel	(71.04)			(71.04)
01-13-29-7060	Gaming - IT - Office/Computer Supplies	43,161.34			43,161.34
01-13-29-7061	Gaming - IT - Supplies	709.22			709.22
01-13-29-7110	Gaming - IT - Professional Fees	366.76			366.76
01-13-29-7130	Gaming - IT - Audit Fees	1,250.00			1,250.00
01-13-29-7210	Gaming - IT - Utilities	3,141.12			3,141.12
01-13-29-7220	Gaming - IT - Telephone	3,417.65			3,417.65
01-13-29-7230	IT advertizing	69.00			69.00
01-13-29-7250	Gaming IT Equipment Expense	584.96			584.96
01-13-29-7310	Gaming - IT - Donations	214.44			214.44
01-13-29-7910	CONTRACT SUPPORT	0.00			0.00
01-13-29-7911	CONTRACT SUPPORT	31,266.50			0.00
					<u>125,323.01</u>

**Kaibab Band of Paiute Indians
2019 Indirect Cost Proposal
Indirect Cost Personnel Justifications**

The following is a listing each position included in the indirect cost pool.

PARTIALLY POLITICAL: The position of Tribal Chair, as well as Tribal Council members (paid by stipend), are responsible for the overall coordination and management of all Tribal activities. These positions have the responsibility of instituting and operating all Tribal activities in accordance with Tribal member desires. These positions are also responsible for meeting Tribal obligations and commitments to other levels of government as well as to neighboring communities. The position of Council Secretary serves the Council as a whole, so is also considered a partially political position.

NON POLITICAL: The position of Administrator is responsible for reporting and monitoring policy level decisions made by the Tribe and assigning responsibility for specific functions to program managers, including those funded by federal and state grants and contracts. This position also coordinates communication from program managers to the policy levels of the Tribe.

Receptionist: This is the first position of communication for phone calls and visitors for the Tribe as a whole. As the position serves the entire Tribe, including all functions funded by federal funds, this position is considered part of the Tribe's indirect cost pool.

File Clerk: This position files and retrieves program and administrative information required by federal agencies and Tribal administration. As the position serves the entire Tribe, including all functions funded by federal funds, this position is considered part of the Tribe's indirect cost pool.

Comptroller: This position is responsible for all accounting and financial activities of the Tribe, including investing of idle funds, preparing financial reports, and supervising general ledger maintenance, payroll, and grant/contract accounting. This is the supervisory position for the finance department and is involved in all program and enterprise activities.

Assistant Comptroller: This position is responsible as assigned for portions of the Tribe's accounting and financial activities, which includes preparing financial reports, and supervising general ledger maintenance, payroll, and grant/contract accounting.

Bookkeeper and Payroll: These positions are responsible for processing day-to-day transactions and maintaining the general ledger, including accounts receivable, accounts payable, payroll, and ensuring compliance with federal and Tribal regulations. These positions are also responsible for reconciling and verifying transactions as directed.

Custodian and Janitor: These positions provide the maintenance and custodial (inside and outside) needs of the Tribe. They are responsible for most preventive maintenance work and functions not economical to contract out.

Kaibab Band of Paiute Indians
2019 Indirect Cost Proposal
Indirect Cost Personnel Justifications

Human Resources: This position is responsible for developing and maintaining personnel systems and policies, including file maintenance, employee benefit enrollment, hiring and termination of personnel, and providing for promotions and pay increases. This department exists to serve the other departments of the Tribe.

Information Technology: This position is responsible for instituting, monitoring, and maintaining the computer systems and networks used by all departments of the Tribe. This position also monitors program usage and determines which software licensing packages are most economical for the Tribe as a whole.

**Kaibab Band of Paiute Indians
2019 Indirect Cost Proposal**

Attachment 1

Indirect Cost Pool Depreciation Schedule

**Kaibab Band of Paiute Indians
2019 Indirect Cost Proposal
Attachment 1 - Indirect Cost Pool Depreciation Schedule**

<u>Description</u>	<u>year of acquisition</u>	<u>life in years</u>	<u>Cost</u>	<u>Previous accumulated depreciation</u>	<u>2017 depreciation</u>	<u>Accumulated depreciation at 12/31/17</u>
Buildings:						
Admin building	2003	30	124,103	55,849	4,137	59,986
Admin building	2004	30	23,936	9,975	798	10,773
Infrastructure:						
Admin building sewer connection	2014	20	31,460	3,933	1,573	5,506
Equipment and furniture:						
Communication system	2016	10	<u>8,365</u>	<u>419</u>	<u>837</u>	<u>1,256</u>
Administrative depreciation			<u>187,864</u>	<u>70,176</u>	<u>7,345</u>	<u>77,521</u>

**Kaibab Band of Paiute Indians
2019 Indirect Cost Proposal**

Attachment 2

A-133 Audit Report

MEMORANDUM

To: Jim Madsen, Economic Development Director
Meghann Olson, Water Resource
Don Johnson, DPW



From: Ona M. Segundo, Tribal Chairwoman

Date: November 7, 2018

Re: Water Resource - Grant

While reviewing our proposed 2019 program gaming budgets it was noticed the need for matching dollars to apply for a grant through Bureau of Reclamation for installation of Automatic Read Meters for our entire water system. Also, a request for funds for repairs to culinary water system and/or sewer system that is not covered by grant funds, Indian Health Service and Department of Public Works.

As part of the gaming funds infrastructure and capital improvements is included in the Economic Development funds. I have spoken with Jim Madsen, Economic Development Director on the need to have matching funds for the grant. Please coordinate these grants and any infrastructure (water, sewer) with him so assistance can be given from these funds.

Should you have any questions let me know.

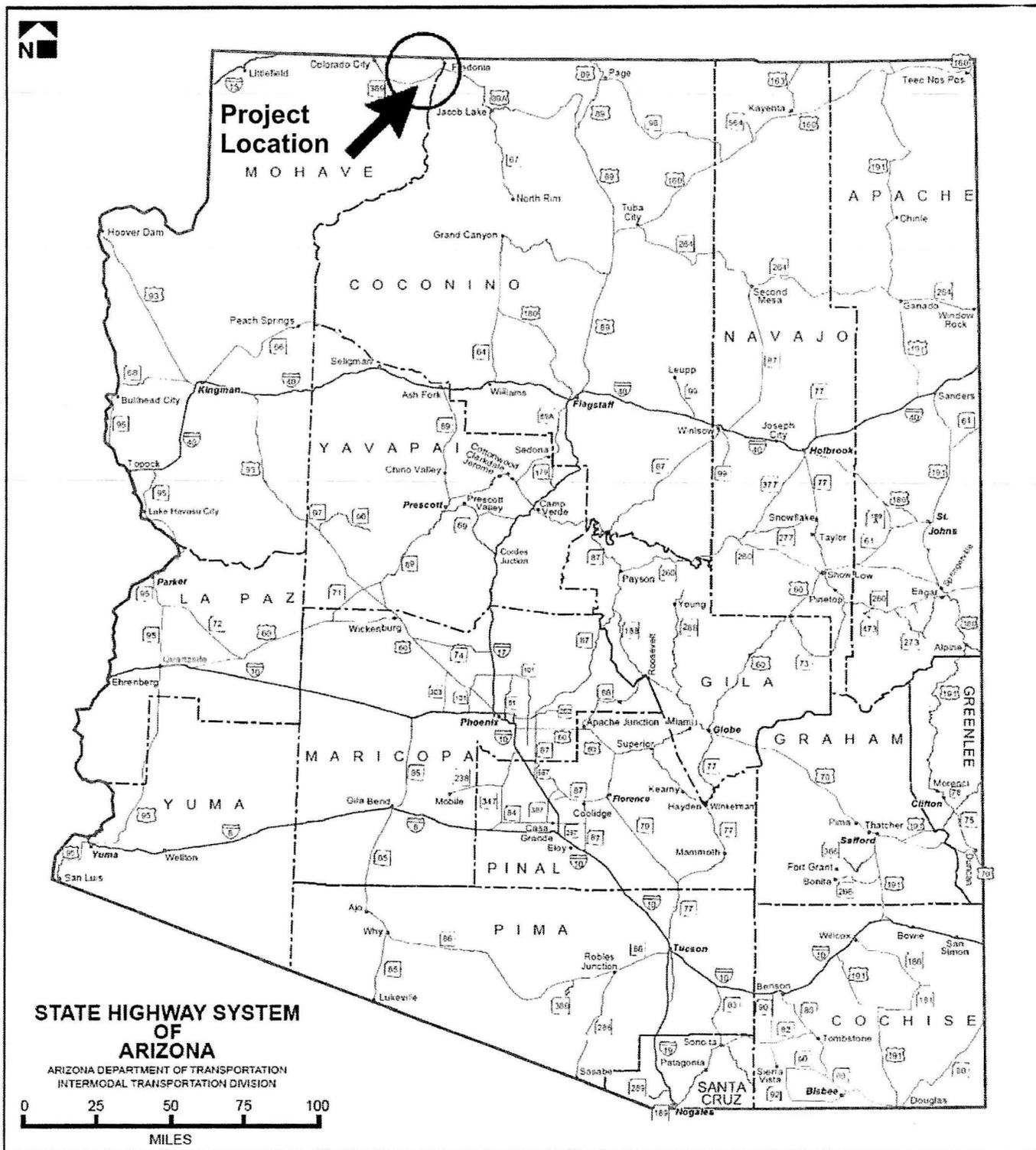
xc: V. Toya, Tribal Administrator
C. Fisher, Finance Director
C. Jake, Assistant Comptroller
G. Stanfield, Economic Development Committee Chairperson

SAM Search Results
List of records matching your search for :

Record Status: Active
DUNS Number: 145854212

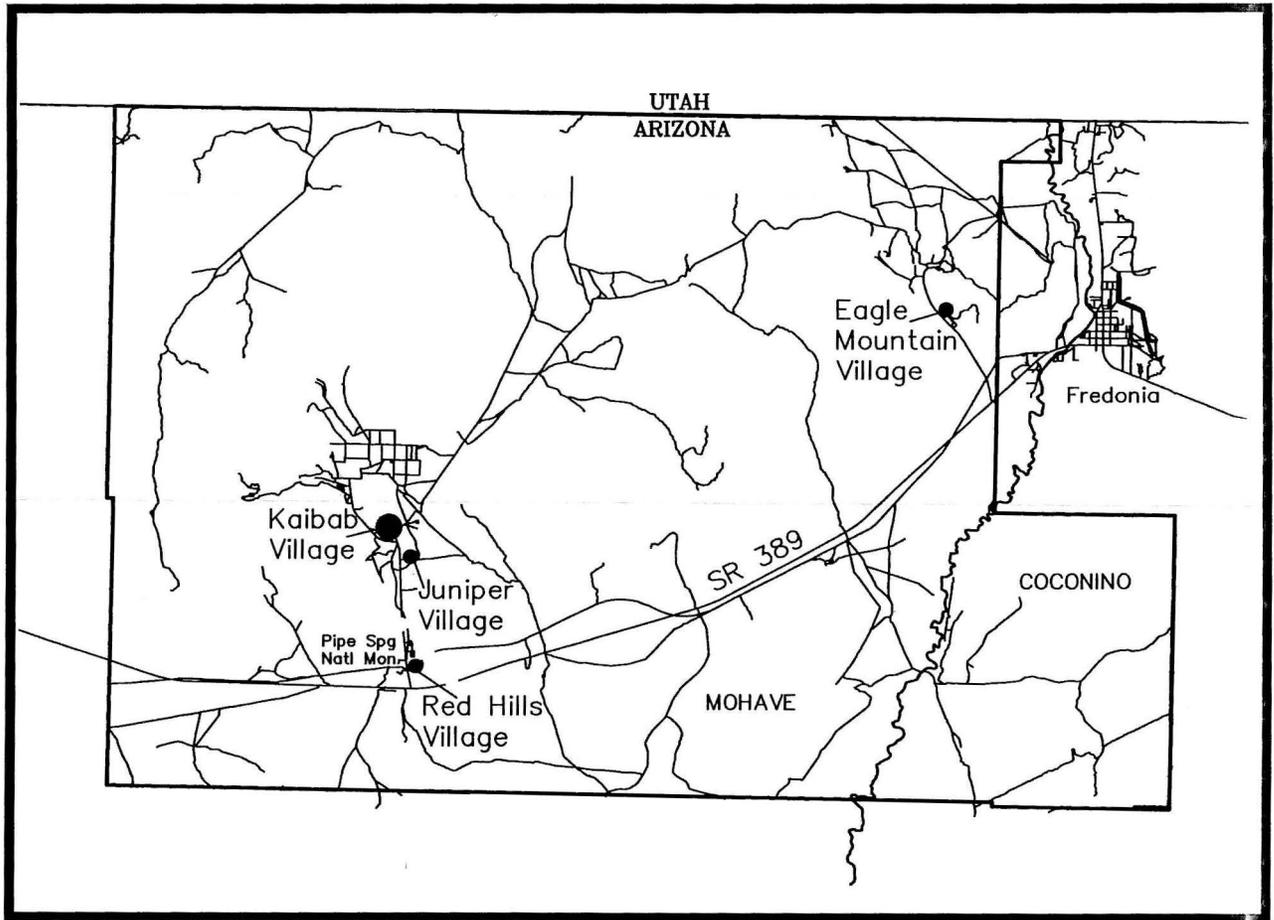
ENTITY Kaibab Band of Paiute Indians	Status: Active
DUNS: 145854212 +4:	CAGE Code: 32HC3 DoDAAC:
Expiration Date: 11/20/2019	Has Active Exclusion?: No Debt Subject to Offset?: No
Address: One North Pipe Spring Road	
City: Fredonia	State/Province: ARIZONA
ZIP Code: 86022	Country: UNITED STATES

State Map

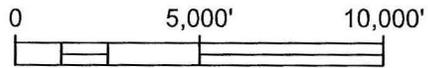


Kaibab Band of Paiute Indians Kaibab Indian Reservation, AZ

State Location Map



Kaibab Indian Reservation



SCALE
1 in = 5,000 ft

Kaibab Band of Paiute Indians Kaibab Indian Reservation , AZ

Reservation Location Map