

U.S. Department of Education
Washington, D.C. 20202-5335

APPLICATION FOR GRANTS
UNDER THE

Indian Education Discretionary Grant Programs—Native Youth Community Program

CFDA # 84.299A

PR/Award # S299A220025

Grants.gov Tracking#: GRANT13598863

OMB No. 1810-0722, Expiration Date: 06/30/2023

Closing Date: Apr 19, 2022

PR/Award # S299A220025

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Abstract

Rocky Mountain Students-to-Teachers Education Program (STEP) for ALL

Education is The Great Equalizer and the foundation for one's self-sufficiency and quality of life. Without a quality education, it is difficult if not impossible to break the cycle of generational poverty. Native American students in Indigenous communities are at high risk of not graduating high school and not achieving proficiency in reading, mathematics, and science at a disproportionate rate compared to other students. Project *Rocky Mountain Students-to-Teachers Education Program (STEP) for ALL* is designed to address the needs of Native American students of the Crow and the Northern Cheyenne Tribes in two local education agencies (LEAs) in Big Horn County, Montana; Wyola School District #29 and Hardin School District 17H&1. The project will serve 1,122 students in the consortium LEAs. The project is designed to address the challenges experienced in the Native American community, using evidenced- and researched-based strategies and practices that are intended to engage those impacted by the project outcomes – students, educators, teachers, and families in the Native community – in the development, implementation, and evaluation of the project. To demonstrate a rationale for the project, we used The Career Construction Model to explain the design and implementation strategy (model discussed under *Need for Project*) (Mbiatong, Montandin, Pagani, Pastori, & Romijn (2019).

STEP is made up of a collaborative effort between multiple entities serving 1,122 students in two public school districts in Big Horn County, Montana that include:

Eligible Tribal Organization

Rocky Mountain Tribal Leaders Council (RMTLC) is a consortium of federally recognized Tribes in Montana, Wyoming, Idaho and the Piikani First Nation of Alberta, Canada.

Local Education Agencies (LEAs)

Wyola School District #29 Public Schools and Hardin School District 17H&1.

Foundations, Inc.

A national non-profit 501(c)(3), celebrating 30 years of a commitment to improving education by strengthening the skills of educators, both in school and afterschool.

RMTLC is eligible for the following Competitive Preference Priorities:

COMPETITIVE PREFERENCE PRIORITY #1: Tribal Lead Applicants

RMTLC is eligible for the priority because the applicant, RMTLC, is a Tribal Organization.

COMPETITIVE PREFERENCE PRIORITY #2: Tribal Partnerships

RMTLC is eligible for the priority because the application is submitted by a consortium that includes RMTLC, a Tribal Organization, two local education agencies (LEAs), and a non-profit educational organization.

COMPETITIVE PREFERENCE PRIORITY #3: Promoting Equity in Student Access to Educational Resources and Opportunities

RMTLC is eligible for this priority because the project will be implemented in 2 elementary schools, 2 middle schools, and 1 high school where 98% of the students are Native American or Alaska Native. Many of the teachers in our consortium schools are Native American, however, there is no “grow your own pipeline” of prospective future Native American teachers.

Project Narrative

Need for Project (10 points)

Requirement: Description of the defined geographic area to be served by the project

The *Rocky Mountain Students-to-Teachers Education Program (STEP) for ALL* is designed to address the needs of Native students of the Crow and Northern Cheyenne Tribes in two local education agencies (LEAs) in Big Horn County, Montana; Wyola School District #29 and Hardin School District 17H&1. According to the 2020 Decennial Census, the population of Montana is 1,084,225, of which 13,124 people live in Big Horn County, a county where 67% of the population is Native American and Alaska Native. The number of children ages 5 to 17 is 3,249. The two consortium LEAs for this project have an average student population of 98% Native American and Alaska Native.

Big Horn County has limited resources for education. The school districts and schools in Big Horn County depend on state funding and finite local funds. While County school districts received Coronavirus Aid, Relief, and Economic Security Act (CARES) funding and Elementary and Secondary School Emergency Relief Funds (ESSER), the funds were not sufficient to address the many needs of county schools, including those in Big Horn County. The ESSER



funds were helpful but provided a small portion of the allocations necessary to ensure that we accelerate learning and close gaps that were further exacerbated by the pandemic.

To address the multiple challenges experienced by the two consortium school districts, the RMTLC met with school administrators at each site to discuss and analyze students' needs, as well as their strengths and the assets of the community in which they live. We reviewed students' performance results, especially trends in performance on the Montana Comprehensive Assessment state testing programs, and discussed the anecdotal data reported by teachers on the effects of the pandemic on student learning. As Figure 1 indicates, students enrolled at the consortium LEAs (Wyola School District #29 (pre-kindergarten through grade 8) and Hardin School District 17H&1 (elementary, middle, and high school) have low achievement scores in reading and math on the Montana Comprehensive Assessment, as compared to the reading and math scores for Montana of 29% and 21%, respectively. Student achievement and performance is further impacted by a teacher shortage across Montana and within Big Horn County. In a recent study, Montana schools in rural-remote areas reported that 65 percent of all vacancies were difficult to fill, compared with 35 percent at non-rural schools. At the two consortium sites, school officials are experiencing teacher shortages across all content/subject areas (Yoon, Mihaly & Moore, 2019).

The consortium LEAs assess learning through a student-centered approach – students' grades, state assessment results, demonstration of skills, conversations with students and parents, and other student progress data. Based on discussions with the consortium LEAs and Tribal members across Big Horn County, as well as with the consortium LEA officials, the project was designed to provide a comprehensive and targeted approach to learning. Our assessment efforts revealed a need for academically based, career-focused and work ready programs that promote social and emotional growth, and that are designed to reflect the culture of the Native American community, by Native American people. To address the disrupted learning that Native

American students experienced during the pandemic, and to build on the positive lessons learned, we will provide in-school, afterschool, and summer academic enrichment programs at the consortium LEAs with a focus on reading, math, science, and the arts. Offering career-focused programs will not solve the current teacher shortage issues in the short term, however, exposing students to the profession through experiential teaching and learning will encourage an interest in the teaching field. To engage students’ interest in the teaching profession and other careers, such as those in science, technology, engineering, and math (STEM) fields, we will embed career and work ready exploration in the curriculum through activities during school and afterschool programs. Finally, we will work with local colleges and universities that have existing relationships with Hardin High School to design and implement dual enrollment opportunities for high school students.

Figure 1. Montana Comprehensive Assessment (MCA) Results for the two consortium LEAs

| LEAs within Big Horn County | Title I | % of Low Income Students | Montana Comprehensive Assessment Results (% proficient) (2018-2019) | | Target # of Participants |
|--|------------|--------------------------|---|-------------------|--------------------------|
| | | | Math | ELA | |
| Hardin High School Middle School Elementary School | Schoolwide | 100% | 15% 15% 12% | 17% 15% 19% | 1,032 |
| Wyola School District #29 | Schoolwide | 100% | 12% | 15% | 90 |

Requirement: Evidence of need, drawn from a needs assessment or other analysis of data

All schools in the consortium are designated Title I. According to the U.S. Census, families in the consortium LEAs have an annual mean household income of \$41,622 while Montana has a mean household income of \$57,153, a difference of \$15,531 per year. Nationally, the annual mean household income is \$65,712. The poverty level for the consortium LEAs falls between 39% and 48%. In December 2020, the unemployment rate for Big Horn County, as reported by the Department of Labor Statistics, was 6.6% compared to the Montana and national unemployment rates of 4.6% and 6.7%, respectively. Approximately 28% of people in the Big Horn County live in poverty. The Montana high school graduation rate is 68%, which is similar to the consortium LEA, Hardin High School’s graduation rate.

All students receive free lunch under the Free and Reduced School Meals program, and 40% of students live in households receiving Aid to Families with Dependent Children (AFDC).

Figure 2. Poverty Data and Income

| Local Education Agency | Poverty Level | Mean Family Income |
|-------------------------------|----------------------|---------------------------|
| Hardin School District 17H&1 | 47% | \$26,669 |
| Wyola School District #29 | 34% | \$41,667 |

In Big Horn County, the Crow Indian Reservation covers nearly two-thirds of Big Horn County’s land mass. Our Indian reservations are beautiful, but they are currently experiencing unemployment and drug epidemics. Tribal leaders are vocal about the two challenges that must be addressed - education and community resilience. Sidney Fitzpatrick, a Crow tribal elder and Big Horn County Commissioner, said, “Coal came in 1976. We’ve been relying on it for 50 years. It brought money, [but] it also brought problems: increased alcohol, drug abuse, and

opioids, but mostly meth” (June 2021). As our community transitions from one that relies on coal to one that offers an economy that encompasses many different industries, it requires a workforce that is educated and ready. This means that students in the consortium LEAs need to acquire a well-rounded education to be successful. They need to see and emulate adults who represent the very best of them in the classroom, at home and at work. Closing the achievement gap and preparing young tribal members for college and career is essential to successfully transition to a new economy. STEP is designed to target the specific needs of students through a focus on reading, math, science (through STEM), and art, and through student-to-teacher preparation, career exploration, and dual enrollment initiatives.

Requirement: Information demonstrating that the proposed project is based on scientific research, where applicable, or an existing program that has been modified to be culturally appropriate for Indian students (Demonstrates a rationale)

Considering the challenges delineated by the consortium to address students’ needs, a scientific research study was identified to support the rationale for the project design (see Attachment). In that study, based in the career construction theoretical framework, researchers proposed a career construction model that is based on the relationship between personal characteristics, psychological capacities, career behaviors, and career outcomes; and it assumes that optimal career outcomes (adaptation results) will be achieved by adequate career behaviors (adapting responses), which are facilitated by psychological capacities (adaptability resources) and personal traits (adaptive readiness). The research was designed to examine the relationships between measures of adaptive readiness, adaptability resources, adapting responses, and adaptation results. To test the model, the researchers conducted two studies on samples of high

school students in Croatia (N1 = 622; N2 = 299). The first study focused primarily on the cross-sectional relationships between adaptability resources and adapting responses, while the second study explored the full process of career adaptation in the longitudinal framework including all four dimensions of adaptation. Measures of adaptive readiness, GPA, personality traits and core self-evaluations were used. The adaptability resources were measured as four adaptability facets (concern, control, curiosity and confidence), while the adapting responses were operationalized as engagement in career construction and career decision-making difficulties. Adaptation results were operationalized as study satisfaction, study engagement and self-reported study performance. The results of the path analysis supported the career construction model of adaptation in both studies. Overall, the findings from the study supported the career construction model of adaptation indicating that adaptability resources and adapting behaviors had a mediating role in the process of career construction in adolescence. Furthermore, it was confirmed that adaptive readiness indirectly and directly influenced adaptability resources, adapting responses, and adaptation results. Since this study, multiple other studies have been conducted, using the model, and currently, several longitudinal studies are underway.

The study suggests that the career construction model of adaptation can be used as a framework for explaining afterschool career transition in adolescence. The results showed a clear correlation between concern and curiosity in that early consideration of a career is adversely impacted because adolescents are not only concerned about their future and the capacity to select a career, but they are curious about the future and career choices. As evidenced through the study design, when adolescents were given the support to consider and make career or higher education choices, concern reduced, and curiosity increased. The design for this proposed project goes to the heart of the scientifically based career construction model in

that students will be provided opportunities and supports to learn about careers that include the qualifications and requirements, where they can participate in mentoring programs and experience the teaching field through real-life experiences. The research study demonstrates a rationale for the approach used in STEP.

The *Promising Afterschool Programs Study*, a study of approximately 3,000 low-income, ethnically diverse elementary and middle school students, found that students who regularly attended high-quality afterschool programs demonstrated gains of up to 20 percentiles (elementary) and 12 percentiles (middle school) in standardized math test scores, compared to their peers who were routinely unsupervised during the afterschool hours (McComb, Whitaker, & Yoo, 2017). Other impacts of afterschool are experienced through decreased disciplinary incidents. The study findings include a statistically significant relationship between students regularly attending the afterschool program and fewer school-day disciplinary incidents. Further, studies have found that students participating in an afterschool program reported significantly higher self-regulation and significantly fewer problem behaviors than their peers who did not participate in the program. Students who attended afterschool programs managed their attention and emotions and were less likely to report selling and using drugs.

The project is designed to provide student-focused teacher prep, STEM and the Arts career exploration, resident and internships, and dual enrollment initiatives to give students an opportunity to learn about and experience different professions, including the teaching profession. Through already-established relationships that the consortium LEA has with local Tribal Community Colleges (TCCs), Montana State University (MSU), and other local universities, we will create and expand dual enrollment opportunities for high school students. These initiatives will help students improve academic performance and increase the likelihood

that they will complete high school and pursue post-secondary education. Research suggests that career exploration activities and experiences can improve young people's attitudes about their career possibilities and motivate them to persevere. Through STEP, students will have an opportunity to learn about different careers and to interact with professionals from a variety of career fields. Native Americans who work in their communities will serve as mentors and role models working side by side with prospective student teachers. STEP students will work with experienced Native American teachers in the classroom where they *practice* teaching, first with individual children, then small groups, and finally transitioning to whole class instruction.

The project will provide educational opportunities that will improve the achievement and life chances of Native American students in elementary and secondary schools. We are particularly excited to collaborate with the consortium members to accelerate student learning by addressing the literacy and math learning gaps that create barriers to college entrance. Working with consortium LEAs to provide Students-to-Teachers (SST), career exploration, and dual enrollment opportunities, we will prepare students for college and future careers. Our work will support student success by collaborating with local TCCs and universities to create a teacher education pipeline that reflects the demographics of our communities, and engages youth early with hands-on teaching experiences, guided support, and mentorship. Figure 3 below is the logic model that depicts our theory of change for STEP.

| | | | |
|---|--|---|--|
| <i>exploration, and dual enrollment initiatives</i> | teach lessons in the classroom and afterschool programs; students visit colleges/universities to observe college life; students learn about art and the performing arts; coordinate dual enrollment opportunities | teachers and cultural leaders across the schools in the County; students discuss college observations and participate in mentoring opportunities; students understand the concept of dual enrollment | motivation to participate in advanced career activities; students express an interest in participating in the teaching profession; more students participate in dual enrollment opportunities |
| <i>Professional Development (PD)</i> | PD provided with teachers on use of individual learning plans; introduce new instructional models and practices; introduce STT and Teach Cadet initiatives; round table discussions that include teachers, afterschool educators, parents, and community; facilitate sessions with stakeholders to define roles and responsibilities | Individual Learning Plans (ILP) created for 350 cohort students; PD provided in multiple content areas based on educators' needs; dual enrollment process and procedures are delineated and understood; delivery model for cooperating/student-teachers jointly defined | Teachers and afterschool educators develop lessons that are culturally relevant within multiple content areas; staff use ILPs to differentiate instruction; all staff demonstrates increased understanding of community assets to support learning; students develop sense of agency and self-confidence |

**RMTLC- Indian Education Discretionary Grant Programs
Native Youth Community Program**

**Year 1 Budget Justification
October 1st, 2022 to September 30th, 2023**

A. Salaries

FEDERAL REQUEST

| Position | Name | Annual Salary/Rate | Level of Effort | Cost |
|---------------------------|---------------|--------------------|-----------------|-----------------|
| (1) Finance Officer | Tafuna Tusi | IN KIND | 5% | IN KIND |
| (2) Project Director (PD) | Les Left Hand | \$64,251 | 100% | \$64,251 |
| | | | Total | \$64,251 |

JUSTIFICATION

- 1. Finance Officer (Tafuna Tusi)** Mr. Tusi will assist the Project Director in monitoring the expenditures and financial reporting for the project. He will oversee necessary budget management and reporting as it pertains to grant requirements and TLC policies and procedures. Mr. Tusi will devote 5% of his time to financial management.
- 2. Project Director (Les Left Hand)** Mr. Left hand will be responsible for administrative, personnel, and financial management of the project, including oversight for all contracts; meeting and coordinating with the school (Wyola Public School District and Hardin School District 17H&1). Mr. Left Hand will devote 100% of his time to the project's activities.

B. Fringe

FEDERAL REQUEST

| Component | Rate | Wage | Cost |
|--------------------|------|--------------|--------------------|
| Salaries and Wages | 30% | | \$19,275.30 |
| | | Total | \$19,275.30 |

JUSTIFICATION

Fringe Benefits are based on 30% of the total salary; this includes benefits such as health insurance along with a retirement package.

C. Consultative Services

FEDERAL REQUEST

| Component | Rate | Cost |
|------------------------------------|------|-----------|
| (1) Foundations, Inc. | | \$200,000 |
| (2) ██████████, External Evaluator | | \$10,000 |

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| | | | |
|-----|---------------------------------|--------------|------------------|
| (3) | [REDACTED], Cultural Consultant | | \$5,000 |
| | | Total | \$215,000 |

JUSTIFICATION

- (1) **Foundations, Inc.** Through contract services, Foundations, Inc. will provide significant support to the design and implementation of the project. The organization will provide contracted services that (but are not limited to) - 1) assist with the design and implementation of the project activities and initiatives; 2) facilitate collaboration with the project consortium members – tribal leaders, local education agencies, educators/teachers, parents, and others in the community who provide support to the project. Foundations, Inc. will provide culturally relevant academic materials for use across project activities. The organization will create materials needed to implement the initiatives, including templates for individual student learning plans. Foundations, Inc. will provide ongoing professional development and guided support to teachers and afterschool staff who deliver instruction and program services to students. The organization will assist the RMTLC PD Director in monitoring student progress and goal achievement allowing for mid-course corrections and refinement of the program to meet the needs of all students and staff. Foundations, Inc. will also co-design college and work ready afterschool programs with school leaders, staff, parents, and the community in each demonstration site.
- (2) **External Evaluator (Allyson Kelley)** The evaluator will assist in developing the project’s evaluation plan for each school district and will be responsible for monitoring and evaluating project activities. In addition, the evaluator will assist the PD in developing tracking documents to monitor the progress of the project, and for developing quarterly and annual reports. The evaluator will help develop the formative and summative assessments and will use the data to offer suggestions for program improvement.
- (3) **Cultural Consultant (Corbin Shangreaux)** The cultural consultant will provide TA as cultural consultant to the schools (Wyola and Hardin School District 17H&1).

D. Equipment

E. Supplies

FEDERAL REQUEST

| Items | Rate | Cost |
|-----------------------------|----------------------|-------------------|
| (1) General Office Supplies | \$41.67/month | \$500.00 |
| (2) Computer | \$2,000 per computer | \$2,000.00 |
| | Total | \$2,500.00 |

JUSTIFICATION

- (1) **Office supplies:** Paper, pens, staples, printer ink, etc.
- (2) **Computer:** \$2,000 per computer for the Project Director (new staff) = \$2,000.00

Rocky Mountain Tribal Leaders Council
10/01/2022 – 09/30/2023 Grant Application Budget Justification

F. Travel

FEDERAL REQUEST

| Purpose of Travel | Location | Item | Rate | Cost |
|----------------------|----------------------------------|--------------|---|-------------------|
| (1) Site Visits | Montana and Wyoming Reservations | Mileage | Average RT trip is 600 miles @ \$0.585/mile x 2 trips | \$702.00 |
| | | Lodging | \$89/night x 2 nights x 2 trips | \$356.00 |
| | | Per Diem | \$51x 3 days (whole day = \$51 and 38.25 for two travel days) x 2 trips | \$255.00 |
| | | | Total Site Visit | \$1,313.00 |
| (2) National meeting | TBD | Airfare | Average flight cost (\$650) x 1 trips | \$650.00 |
| | | Lodging | \$175/night x 2 nights x 1 trips | \$350.00 |
| | | Per Diem | \$56 x 2.5 days x 1 trips | \$140.00 |
| | | Taxi fees | \$50 round trip x 1 trips | \$50.00 |
| | | Baggage Fees | \$50 round trip x 1 trips | \$50.00 |
| | | | Total National | \$1,240.00 |
| | | | | |
| | | | Total | \$2,553.00 |

JUSTIFICATION

(1) **Site Visits** A total of two trips have been budgeted for staff to travel to all reservations (participating Tribes and will travel to other Tribes to discuss grant activities). The average roundtrip auto mileage to sites from Billings, Montana is 600 miles at \$0.585 /miles is \$351.00 per trip; a three-day (two travel days) stay at the site is budgeted at \$89/night hotel (\$178.00 = \$89 x 2) and \$51/day M&IE (75% for travel 2 days would amount to \$51 (whole day) + \$76.5 (\$51x75% = \$38.25 x 2) travel day = \$127.5 per diem). Total cost for a 3-day trip is \$351 (Mileage) + \$178 (Lodging) + \$127.5 (per Diem) = \$656.5. A total of \$1,313.00 has been budgeted for a total of 2 trips to Reservations in Montana and Wyoming for year one.

(2) **National Travel for Trainings, Annual Face Meetings and Conferences** At least one trip is budgeted for the Project Director to attend national conferences and meetings. The average cost of an airline ticket is \$650; lodging is estimated at a total of \$350.00 (\$175/night x 2 nights = \$350); per diem at \$56/day x 2.5 days = \$140; Taxi fees are averaged at \$50/trip and baggage fees at \$50/trip. The total average cost per trip is \$1,240.

G. Other

FEDERAL REQUEST

| Item | Cost |
|-------------------|-----------------|
| (1) Communication | \$500.00 |
| (2) Printing | \$466.15 |
| | \$966.15 |

JUSTIFICATION

- (1) **Communication:** Communication costs of cell phone.
- (2) **Printing:** Printing costs will be needed for quarterly newsletters, project informational brochures, and any flyers that the Tribes may need throughout the year.

H. Contractual

FEDERAL REQUEST

Crow and Northern Cheyenne Tribe- School Districts

| School | Sub-award |
|------------------------------|---------------------|
| Wyola Public School District | \$50,000.00 |
| Hardin School District 17H&1 | \$100,000.00 |
| Total | \$150,000.00 |

JUSTIFICATION

Contract The RMTLC will develop a workplan for project activities and data improvement (i.e., project strategies and practices, professional development/training, and materials/software...etc.) that focus on students’ needs. From the work plans a set of deliverables will be formulated through a MOU/MOA/contract agreement between RMTLC and each consortium member. Each partner will be responsible for invoicing RMTLC for the deliverables. Consortium members must provide documentation to support the expenditures on invoices. The Project Director will meet with consortium partners through a variety of communications via email, conference calls, site visits and other means of electronic and in-person communications; this will ensure successful reporting/tracking of all deliverables for audit purposes.

- I. **Indirect Charges (\$45,454.55):** Rocky Mountain Tribal Leaders Council has an approved fixed indirect cost (IDC) rate of 39.38% but for this grant the rate will be 10%.

Program Income None

Matching None

Rocky Mountain Tribal Leaders Council
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| Personnel | |
|---|---------------------|
| Salaries & Wages | \$64,215.00 |
| Fringe (30% Budgeted) | \$19,275.30 |
| Consultative Services | \$215,000.00 |
| Equipment | |
| Supplies | \$2,500.00 |
| Travel Local /National | \$2,553.00 |
| Other | \$966.15 |
| Total Personnel & Direct Costs | \$304,545.45 |
| Contractual (No IDC) | \$150,000.00 |
| Indirect Costs (39.38%) | \$45,454.55 |
| Grand Total | \$500,000.00 |

| RMTLC - Budget Line Items | | Indian Education |
|---|--------------------------|-------------------------|
| Budget Period: 10/01/2022 - 09/30/2023 | Specifications | Year 1 |
| A. Salaries | | |
| ██████████ Finance Officer (5% FTE) | | IN KIND |
| ██████████, Project Director (100% FTE) | \$ 64,251.00 | \$ 64,251.00 |
| | Total Salary | |
| | | |
| B. Fringe @ 30% | Total Fringe | |
| | | |
| C. Consultant | | |
| Foundation, Inc. | \$ 200,000 | \$ 200,000.00 |
| External Evaluator , Allyson Kelley | \$ 10,000 | \$ 10,000.00 |
| Cultural consultant , Corbin Shangreaux | \$ 5,000 | \$ 5,000.00 |
| | Total Consultant | \$ 215,000.00 |
| | | |
| D. Equipment | | |
| | Total Equipment | |
| | | |
| E. Supplies | | |
| Office Supplies | \$225/ month | \$ 500.00 |
| Laptop | \$2000/ one | \$ 2,000.00 |
| | Total Supplies | \$ 2,500.00 |
| | | |
| | | |
| F. Travel | | |
| Local Meetings/Site Visits | | |
| National meetings | | |
| | Total Travel | \$ 2,553.00 |
| | | |
| G. Other | | |
| | | \$ 466.15 |
| | Total Other | \$ 966.15 |
| | | |
| Total Direct Cost | Total Direct Cost | \$ 304,545.45 |
| | | |
| H. Contractual | | |
| Wyola School | \$ 50,000 | \$ 50,000.00 |
| Hardin School District 17H&I | \$ 100,000 | \$ 100,000.00 |
| | Total Contractual | \$ 150,000.00 |
| | | |
| I. Indirect Cost @ 10% (minus contractual) | | \$ 45,454.55 |
| | | |
| Grand Total | | \$ 500,000.00 |

| RMTLC - Budget Line Items | | Indian Education Year 2 | Indian Education Year 3 | Indian Education Year 4 | Indian Education Year 5 |
|---|-------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|
| Budget Period: | Specifications | | | | |
| A. Salaries | | | | | |
| | , Project Director (100% FTE) | \$ 64,251.00 | \$ 64,251.00 | \$ 64,251.00 | \$ 64,251.00 |
| | Total Salary | | | | |
| B. Fringe @ 30% | Total Fringe | | | | |
| C. Consultantative Services | | | | | |
| Foundations, Inc. (training...) | \$ 200,000 | \$ 200,000.00 | \$ 176,500.00 | \$ 156,000.00 | \$ 156,875.00 |
| External Evaluator , Allyson Kelley | \$ 10,000 | \$ 10,000.00 | \$ 10,000.00 | \$ 10,000.00 | \$ 10,000.00 |
| Cultural consultant , Corbin Shangreaux | \$ 5,000 | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 |
| | Total Consultant | \$ 215,000.00 | \$ 191,500.00 | \$ 171,000.00 | \$ 171,875.00 |
| D. Equipment | Total Equipment | | | | |
| E. Supplies | | | | | |
| Office Supplies | \$225/ month | \$ 2,472.15 | \$ 1,072.15 | \$ 200.00 | \$ 190.65 |
| Laptop | | | | | |
| | Total Supplies | \$ 2,472.15 | \$ 1,072.15 | \$ 200.00 | \$ 190.65 |
| F. Travel | | | | | |
| Local Meetings/Site Visits | | | | | |
| National meetings | | | | | |
| | Total Travel | \$ 2,547.00 | \$ 2,547.00 | \$ 1,307.00 | \$ 653.50 |
| G. Other | | | | | |
| | | \$ 500.00 | \$ 500.00 | \$ 100.00 | \$ 100.00 |
| | Total Other | \$ 1,000.00 | \$ 900.00 | \$ 512.15 | \$ 300.00 |
| Total Direct Cost | Total Direct Cost | \$ 304,545.45 | \$ 279,545.45 | \$ 256,545.45 | \$ 256,545.45 |
| H. Contractual | | | | | |
| Wyola School | | \$ 50,000.00 | \$ 55,000.00 | \$ 66,000.00 | \$ 66,000.00 |
| Hardin School District 17H&I | | \$ 100,000.00 | \$ 120,000.00 | \$ 132,000.00 | \$ 132,000.00 |
| | Total Contractual | \$ 150,000.00 | \$ 175,000.00 | \$ 198,000.00 | \$ 198,000.00 |
| I. Indirect Cost @ 10% (minus contractual) | | \$ 45,454.55 | \$ 45,454.55 | \$ 45,454.55 | \$ 45,454.55 |
| Grand Total | | \$ 500,000.00 | \$ 500,000.00 | \$ 500,000.00 | \$ 500,000.00 |



INDEPENDENT AUDITOR’S REPORT

To the Executive Board
Rocky Mountain Tribal Leaders Council
Billings, Montana

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Rocky Mountain Tribal Leaders Council (the Council) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Council’s basic financial statements as listed in the table of contents.

Management’s Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

| | | | | |
|---------------------------|----------------------------------|-------------|-----------------------|--------------|
| Madison Office | 205 North Egan Avenue | PO Box 505 | Madison, SD 57042 | 605.256.9165 |
| Yankton Office | 207 Douglas Avenue | PO Box 1018 | Yankton, SD 57078 | 605.665.4401 |
| Sioux Falls Office | 507 West 10 th Street | PO Box 876 | Sioux Falls, SD 57101 | 605.336.0372 |

Toll Free: 1-800-456-0889

email: wrc@wrccpa.com

Member of: Private Companies Practice Section American Institute of CPAs, South Dakota Society of CPAs



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Council, as of December 31, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2021, on our consideration of the Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.

 JLL

Yankton, South Dakota
June 21, 2021

ROCKY MOUNTAIN TRIBAL LEADERS COUNCIL

STATEMENT OF NET POSITION
DECEMBER 31, 2019

| | <u>Governmental Activities</u> |
|---|------------------------------------|
| ASSETS | |
| Cash and cash equivalents | \$ 556,365 |
| Accounts receivable, net of allowance for doubtful accounts of \$-0- | 10,667 |
| Grants receivable | 394,675 |
| Prepaid expenses and other assets | 16,369 |
| Capital assets: | |
| Being depreciated, net of accumulated depreciation | <u>26,457</u> |
| Total capital assets | <u>26,457</u> |
| Total assets | <u>1,004,533</u> |
| LIABILITIES | |
| Accounts payable | 18,944 |
| Accrued payroll and related liabilities | 45,992 |
| Unearned revenue | 233,459 |
| Compensated absences | <u>71,214</u> |
| Total liabilities | <u>369,609</u> |
| NET POSITION | |
| Investment in capital assets | 26,457 |
| Unrestricted | <u>608,467</u> |
| Total net position | <u>\$ 634,924</u> |

The accompanying notes are an
integral part of these financial statements

ROCKY MOUNTAIN TRIBAL LEADERS COUNCIL

STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2019

| <u>Functions/Programs</u> | <u>Expenses</u> | <u>Program Revenues</u> | | <u>Governmental Activities</u> |
|--------------------------------|---------------------|-----------------------------|---|--------------------------------|
| | | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> | |
| Governmental activities: | | | | |
| General government | \$ 911,884 | \$ - | \$ 60,000 | \$ (851,884) |
| Behavioral health and recovery | 819,397 | - | 988,278 | 168,881 |
| Community health programs | 1,795,779 | - | 2,223,507 | 427,728 |
| Epidemiology | 387,890 | - | 531,335 | 143,445 |
| Total governmental activities | <u>\$ 3,914,950</u> | <u>\$ -</u> | <u>\$ 3,803,120</u> | <u>(111,830)</u> |
| General revenues: | | | | |
| | | | | 113 |
| | | | | <u>138,765</u> |
| | | | | <u>138,878</u> |
| | | | | 27,048 |
| | | | | <u>607,876</u> |
| | | | | <u>\$ 634,924</u> |

The accompanying notes are an
integral part of these financial statements

ROCKY MOUNTAIN TRIBAL LEADERS COUNCIL

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019

| | Major Funds | | | | | |
|---|-------------------------|-------------------|-------------------|---------------------|-------------------|---------------|
| | General Fund | BIA | SAMHSA | Epidemiology | CDC | PHWEIC |
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 127,182 | \$ 117,850 | \$ - | \$ 119,521 | \$ 39,184 | \$ - |
| Accounts receivable | - | - | - | - | - | - |
| Grants receivable | - | - | 272,699 | 18,685 | 97,041 | - |
| Prepaid expenses and other assets | 16,721 | (203) | - | (50) | (99) | - |
| Due from other funds | <u>275,518</u> | <u>8,833</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total assets | <u>\$ 419,421</u> | <u>\$ 126,480</u> | <u>\$ 272,699</u> | <u>\$ 138,156</u> | <u>\$ 136,126</u> | <u>\$ -</u> |
| LIABILITIES AND FUND BALANCES | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | \$ 5,104 | \$ 11 | \$ 8,307 | \$ 189 | \$ 5,333 | \$ - |
| Accrued payroll and related liabilities | 10,520 | 1,945 | 4,790 | 10,636 | 18,038 | - |
| Due to other funds | - | - | 259,602 | 105,189 | 102,676 | - |
| Unearned revenue | - | 89,393 | - | 22,142 | 10,079 | - |
| Total liabilities | <u>15,624</u> | <u>91,349</u> | <u>272,699</u> | <u>138,156</u> | <u>136,126</u> | <u>-</u> |
| Fund balances: | | | | | | |
| Nonspendable: | | | | | | |
| Prepays | 16,721 | - | - | - | - | - |
| Assigned for health conference | 15,419 | - | - | - | - | - |
| Unassigned | 371,657 | 35,131 | - | - | - | - |
| Total fund balances | <u>403,797</u> | <u>35,131</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities and fund balances | <u>\$ 419,421</u> | <u>\$ 126,480</u> | <u>\$ 272,699</u> | <u>\$ 138,156</u> | <u>\$ 136,126</u> | <u>\$ -</u> |

The accompanying notes are an
integral part of these financial statements

ROCKY MOUNTAIN TRIBAL LEADERS COUNCIL

RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2019

Total fund balances for governmental funds \$ 679,681

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds. Those assets consist of:

Furniture and equipment, net of \$85,316 accumulated depreciation
Total capital assets 26,457

Long-term liabilities, including compensated absences, are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position.

Balances at December 31, 2019 are:

Compensated absences
Total long-term liabilities (71,214)

Total net position of governmental activities \$ 634,924

The accompanying notes are an
integral part of these financial statements

ROCKY MOUNTAIN TRIBAL LEADERS COUNCIL

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2019

| | Major Funds | | | | | |
|--------------------------------------|---------------------|------------------|----------------|---------------------|------------------|----------------|
| | General Fund | BIA | SAMHSA | Epidemiology | CDC | PHWEIC |
| REVENUES | | | | | | |
| Revenue from federal sources | \$ - | \$ 172,757 | \$ 988,278 | \$ 531,335 | \$ 1,360,562 | \$ 518,986 |
| Indirect revenue | 804,328 | - | - | - | - | - |
| Tribal contributions | 60,000 | - | - | - | - | - |
| Other revenue | 37,166 | - | 268 | - | - | - |
| Earnings on investments and deposits | 113 | - | - | - | - | - |
| Total revenues | <u>901,607</u> | <u>172,757</u> | <u>988,546</u> | <u>531,335</u> | <u>1,360,562</u> | <u>518,986</u> |
| EXPENDITURES | | | | | | |
| Program Services | | | | | | |
| Behavioral Health and Recovery | - | - | 988,546 | - | - | - |
| Community Health Programs | - | 172,757 | - | - | 1,360,562 | 518,986 |
| General Government | 908,548 | - | - | - | - | - |
| Epidemiology | - | - | - | 531,335 | - | - |
| Total expenditures | <u>908,548</u> | <u>172,757</u> | <u>988,546</u> | <u>531,335</u> | <u>1,360,562</u> | <u>518,986</u> |
| Net change in fund balances | (6,941) | - | - | - | - | - |
| Fund balances - beginning | <u>410,738</u> | <u>35,131</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances - ending | <u>\$ 403,797</u> | <u>\$ 35,131</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

The accompanying notes are an
integral part of these financial statements

ROCKY MOUNTAIN TRIBAL LEADERS COUNCIL

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

3. CHANGES IN CAPITAL ASSETS

A summary of changes in capital assets for the year ended December 31, 2019 is as follows:

| | Beginning Balance | Increases | Decreases | Ending Balance |
|---|----------------------|-----------------|-----------|-------------------|
| <i>Capital assets being depreciated:</i> | | | | |
| Equipment | \$ 111,773 | \$ - | \$ - | \$ 111,773 |
| Total capital assets being depreciated | 111,773 | - | - | 111,773 |
| <i>Less accumulated depreciation:</i> | | | | |
| Equipment | 74,379 | 10,937 | - | 85,316 |
| Total accumulated depreciation | 74,379 | 10,937 | - | 85,316 |
| Total capital assets being depreciated, net | 37,394 | (10,937) | - | 26,457 |
| Capital assets, net | \$ 37,394 | \$ (10,937) | \$ - | \$ 26,457 |

Depreciation expense was charged to governmental activities – general government in the amount of \$10,937.

4. GRANTS RECEIVABLE

Balances by funding agency at December 31, 2019 consisted of the following:

| | |
|--|-------------------|
| Department of Health and Human Services - Substance Abuse & Mental Health Services Administration (SAMHSA): | |
| State Incentive Grant (SPF-SIG) | \$ 272,699 |
| Center for Disease Control - National Public Health Improvement Initiative | 97,041 |
| Indian Health Service - Epidemiology | 18,685 |
| Department of Health and Human Services - Biomedical Research and Research Training - Passed through MSU Bozeman | 6,250 |
| | <u>\$ 394,675</u> |

ROCKY MOUNTAIN TRIBAL LEADERS COUNCIL

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

5. INTERFUND BALANCES

The Council aggregates the cash accounts of various funds to maximize cash management efficiency and returns. When one fund has overdrawn its share of cash assets, that fund reports an interfund liability (Due to Other Funds) to the fund that management deems to have loaned the amount to the overdrawn fund. The fund deemed to have loaned the amount then reports an interfund receivable (Due from Other Funds) from the borrowing fund.

Interfund balances at December 31, 2019 consisted of the following:

| | Due From | Due To |
|--------------------------|------------|------------|
| Major Funds: | | |
| General Fund | \$ 275,518 | \$ - |
| BIA | 8,833 | - |
| SAMHSA Fund | - | 259,602 |
| Epidemiology Fund | - | 105,189 |
| CDC Fund | - | 102,676 |
| Nonmajor Funds: | | |
| MT Healthcare Foundation | 52 | - |
| MSU - Bozeman | 591 | 5,272 |
| GONA | 4,751 | - |
| PHS/IHS | 198,086 | 15,092 |
| | \$ 487,831 | \$ 487,831 |

The Council expects all interfund balances to be repaid within one year.

6. UNEARNED REVENUE

At December 31, 2019, the Council reports unearned revenue as follows:

| | |
|---|------------|
| Department of Interior - Bureau of Indian Affairs | \$ 89,393 |
| MT Healthcare Foundation | 59,439 |
| Healthy Homes | 30,610 |
| Indian Health Service - Epidemiology | 22,142 |
| Indian Health Service - Public Health Service | 21,796 |
| Center for Disease Control - National Public Health Improvement Initiative | 10,079 |
| | \$ 233,459 |

ROCKY MOUNTAIN TRIBAL LEADERS COUNCIL

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

7. RELATED PARTIES

Each of the member tribes of the Council is considered a related party. Some member tribes are vendors, providing services under certain grants received and administered by the Council. Additionally, the Council bills member tribes an annual fee, which is used to supplement general operations of the Council. As of December 31, 2019, the Council did not owe the member tribes, nor did the tribes owe the Council.

8. LONG-TERM LIABILITIES

A summary of changes in long-term liabilities for the year ended December 31, 2019 is as follows:

| | Beginning Balance | Additions | Reductions | Ending Balance | Due Within One Year |
|------------------------|----------------------|-----------|-------------|-------------------|------------------------|
| Government activities: | | | | | |
| Compensated absences | \$ 78,815 | \$ 89,641 | \$ (97,242) | \$ 71,214 | \$ 71,214 |

9. OPERATING LEASES

The Council leases a copy machine. The 60-month lease began on October 1, 2016 and requires monthly payments in the amount of \$542 plus a meter charge. Equipment lease expense for the year ended December 31, 2019, amounted to \$6,623.

The Council executes several lease agreements with J.E.M. LLC for office space. The most recent agreements terminate on January 31, 2021. The lease agreement expense for the year ended December 31, 2019 was \$99,528.

The Council executed a lease agreement with Rocky Mountain Bank on October 15, 2019 for \$8,000 per month, with increases on November 1, 2020 and November 1, 2021. The lease agreement is for 7,529 square feet and for a period of three years beginning October 15, 2019 and ending October 14, 2022. After the lease term expires, the continuing lease agreement is on a month-to-month basis. The lease agreement expense for the year ended December 31, 2019 was \$16,000.

ROCKY MOUNTAIN TRIBAL LEADERS COUNCIL

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

9. OPERATING LEASES, continued

Future minimum rental commitments for these non-cancelable operating leases are as follows:

| <u>Year Ending December 31,</u> | <u>Amount</u> |
|-------------------------------------|-------------------|
| 2020 | \$ 118,915 |
| 2021 | 106,773 |
| 2022 | <u>81,256</u> |
| | <u>\$ 306,944</u> |

10. CONTINGENCIES

The Council receives significant financial assistance from the federal government in the form of grants and entitlements, which are generally conditioned upon compliance with terms and conditions of the grant agreements and applicable federal regulations, including the expenditure of the resources for eligible purposes. Substantially all grants are subject to financial and compliance audits by federal agencies. Any disallowance as a result of these audits could become a liability of the Council. As of December 31, 2019, the Council is unable to estimate what liabilities may result from such audits.

11. EMPLOYEE RETIREMENT PLAN

The Council has authorized a Simplified Employee Pension (SEP) plan, as defined by Internal Revenue Code section 408(K), for its employees starting on January 1, 2008. For all employees who are at least 18 years old, the Council contributes 10% of each employee's gross wage to the employee's SEP retirement account or individual retirement account (IRA). Employees are eligible to participate immediately upon employment. The SEP plan includes employees whose total compensation during the year is less than \$450. The Council's retirement contribution for the year ended December 31, 2019 totaled \$139,684.

ROCKY MOUNTAIN TRIBAL LEADERS COUNCIL

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2019

| | <u>GONA</u> | <u>Colorado Trailhead</u> | <u>Healthy Homes</u> | <u>Blackfeet Crystal Creek</u> | <u>Great Falls IFHC</u> | <u>MT Healthcare Foundation</u> | <u>MSU Bozeman</u> |
|--------------------------------------|-----------------|-------------------------------|--------------------------|------------------------------------|-----------------------------|-------------------------------------|--------------------|
| ASSETS | | | | | | | |
| Cash and cash equivalents | \$ - | \$ 7,955 | \$ 30,610 | \$ - | \$ - | \$ 59,439 | \$ 28,392 |
| Accounts receivable | - | - | - | - | - | - | - |
| Grants receivable | - | - | - | - | - | - | 6,250 |
| Due from other funds | <u>4,751</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>52</u> | <u>591</u> |
| Total assets | <u>\$ 4,751</u> | <u>\$ 7,955</u> | <u>\$ 30,610</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 59,491</u> | <u>\$ 35,233</u> |
| LIABILITIES AND FUND BALANCES | | | | | | | |
| Liabilities: | | | | | | | |
| Payroll liabilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 52 | \$ - |
| Unearned revenue | - | - | 30,610 | - | - | 59,439 | - |
| Due to other funds | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>5,272</u> |
| Total liabilities | <u>-</u> | <u>-</u> | <u>30,610</u> | <u>-</u> | <u>-</u> | <u>59,491</u> | <u>5,272</u> |
| Fund balances: | | | | | | | |
| Unassigned | <u>4,751</u> | <u>7,955</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>29,961</u> |
| Total fund balances | <u>4,751</u> | <u>7,955</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>29,961</u> |
| Total liabilities and fund balances | <u>\$ 4,751</u> | <u>\$ 7,955</u> | <u>\$ 30,610</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 59,491</u> | <u>\$ 35,233</u> |

SEE INDEPENDENT AUDITOR'S REPORT

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ROCKY MOUNTAIN TRIBAL LEADERS COUNCIL

COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2019

| | <u>GONA</u> | <u>Colorado Trailhead</u> | <u>Healthy Homes</u> | <u>Blackfeet Crystal Creek</u> | <u>Great Falls IFHC</u> | <u>MT Healthcare Foundation</u> | <u>MSU Bozeman</u> |
|------------------------------|-------------|---------------------------|----------------------|--------------------------------|-------------------------|---------------------------------|--------------------|
| REVENUES | | | | | | | |
| Revenue from federal sources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 94,729 |
| Other revenues | - | 10,000 | 21,585 | 50,000 | 4,185 | 15,561 | - |
| Total revenues | - | 10,000 | 21,585 | 50,000 | 4,185 | 15,561 | 94,729 |
| EXPENDITURES | | | | | | | |
| Community Health Program: | | | | | | | |
| Consultants/Contractual | - | - | 20,100 | 35,000 | - | - | 59,332 |
| Salary | - | - | - | - | 2,969 | 14,201 | - |
| Indirect cost expense | - | - | - | 15,000 | 280 | - | 3,654 |
| Travel and training | - | - | 1,485 | - | - | - | 2,373 |
| Fringe benefits | - | - | - | - | 936 | 1,360 | - |
| Meeting expenses | - | - | - | - | - | - | - |
| Supplies | - | 2,045 | - | - | - | - | - |
| Dues and registration | - | - | - | - | - | - | - |
| Total expenditures | - | 2,045 | 21,585 | 50,000 | 4,185 | 15,561 | 65,359 |
| Net change in fund balances | - | 7,955 | - | - | - | - | 29,370 |
| Fund balances - beginning | 4,751 | - | - | - | - | - | 591 |
| Fund balances - ending | \$ 4,751 | \$ 7,955 | \$ - | \$ - | \$ - | \$ - | \$ 29,961 |

ROCKY MOUNTAIN TRIBAL LEADERS COUNCIL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2019

| Federal Grantor/ Program Title | Federal CFDA Number | Pass-Through Identifying Number | Expenditures | |
|---|---------------------------|---------------------------------------|----------------|--------------------|
| | | | Detail | Total |
| U.S. Department of Health and Human Services | | | | |
| Direct Funding: | | | | |
| A Comprehensive Approach to Good Health and Wellness in Indian Country | 93.762 | | | |
| CDC - GHWIC YR5 (9/30/18) | | | \$455,204 | |
| CDC Tobacco Supplement YR4 | | | 123,223 | |
| CDC - TECPHI Opioid Supplement YR2 (09/30/18) | | | 63,151 | |
| CDC - TECPHI Evaluation Supplement YR (09/30/18) | | | 43,229 | |
| CDC - TECPHI Oral Health YR2 (09/30/18) | | | 10,354 | |
| CDC - TECPHI YR2 (9/30/18) | | | 428,683 | |
| CDC - TECPHI Opioid Supplement YR3 (09/30/19) | | | 27,323 | |
| CDC - TECPHI YR3 (09/30/19) | | | <u>121,637</u> | |
| Subtotal A Comprehensive Approach to Good Health and Wellness in Indian Country | | | | \$1,272,804 |
| Good Health and Wellness in Indian Country | | | | |
| CDC - GHWIC YR1 (09/30/19) | 93.479 | | | 87,758 |
| Tribal Public Health Capacity Building & Quality Improvement Umbrella | 93.772 | | | |
| Cooperative Agreement | | | | |
| CDC - PHWEIC YR1 (09/30/18) | | | 416,862 | |
| CDC - PHWEIC YR2 (09/30/19) | | | <u>102,124</u> | |
| Subtotal Tribal Public Health Capacity Building & Quality Improvement Umbrella Cooperative Agreement | | | | 518,986 |
| Epidemiology Cooperative Agreements | 93.231 | | | |
| 2018 - 9/30 Epidemiology | | | 375,097 | |
| 2019 - 9/30 Epidemiology | | | <u>96,993</u> | |
| Subtotal Epidemiology Cooperative Agreements | | | | 472,090 |
| Injury Prevention Program for American Indians and Alaskan Natives Cooperative Agreements | 93.284 | | | |
| Injury Prevention Year 4 | | | 54,502 | |
| Injury Prevention Year 5 | | | <u>4,743</u> | |
| Subtotal Injury Prevention Program for AI/AN Cooperative Agreements | | | | 59,245 |
| Substance Abuse and Mental Health Services-Projects of Regional and National Significance | 93.243 | | | |
| Northern Cheyenne Partnerships for Success (NCPS) Yr 1 | | | 25,424 | |
| Tribal Prevention Initiative (TIPI) Year 5 (09/30/18) | | | 450,419 | |
| Tribal Prevention Initiative (TiPI) Year 5 (09/30/18) CO | | | 66,183 | |
| Transitional Recovery and Culture (TRAC II 9/30/17) YR 2 | | | 32,585 | |
| Transitional Recovery and Culture (TRAC II 9/30/18) YR 3 | | | <u>196,173</u> | |
| Subtotal Substance Abuse and Mental Health Services - Projects of Regional and National Significance | | | | 770,784 |
| State Targeted Response to the Opioid Crisis | 93.788 | | | |
| CDC - TOR (09/30/19) Yr2 Opioid Prevention | | | 50,682 | |
| CDC - TOR (09/30/18) Yr1 Opioid Prevention | | | <u>166,812</u> | |
| Subtotal State Targeted Response to the Opioid Crisis | | | | 217,494 |
| Indirect Funding: | | | | |
| Pass Through State of Colorado | | | | |
| Affordable Care Act (ACA) Public Health Training Centers Program | 93.516 | | | |
| Colorado Foundation for Public Health and the Environment | | PHTCHRSA-RMTLC2018 | | 2,045 |
| Pass Through MSU Bozeman | | | | |
| Nurse Education, Practice Quality and Retention Grants | 93.359 | | | |
| MSU Nursing NEPQR Year1 | | G120-19-W7224 | 40,360 | |
| MSU Nursing NEPQR Year2 | | G120-19-W7224 | <u>25,000</u> | |
| Subtotal Biomedical Research and Training | | | | 65,360 |
| Total U.S. Department of Health and Human Services | | | | <u>3,466,566</u> |
| U.S. Department of Interior: Bureau of Indian Affairs | | | | |
| Direct Funding: | | | | |
| Aid to Tribal Governments | 15.020 | | | |
| Tribal Consultation Services (ICWA-Meth) | | | 58,418 | |
| Tribal Interior Budget Council | | | 24,934 | |
| Tying Resources/Services Together in Indian Country | | | 39,405 | |
| Western Region (ICWA-Meth) | | | <u>50,000</u> | |
| Total U.S. Department of Interior: Bureau of Indian Affairs | | | | <u>172,757</u> |
| Total Federal Expenditures | | | | <u>\$3,639,323</u> |

See Independent Auditor's Report

PR/Award # S299A220025



**U.S. DEPARTMENT OF EDUCATION
BUDGET INFORMATION
NON-CONSTRUCTION PROGRAMS**

OMB Number: 1894-0008
Expiration Date: 09/30/2023

Name of Institution/Organization

Rocky Mountain Tribal Leaders Council

Applicants requesting funding for only one year should complete the column under "Project Year 1." Applicants requesting funding for multi-year grants should complete all applicable columns. Please read all instructions before completing form.

**SECTION A - BUDGET SUMMARY
U.S. DEPARTMENT OF EDUCATION FUNDS**

| Budget Categories | Project Year 1 (a) | Project Year 2 (b) | Project Year 3 (c) | Project Year 4 (d) | Project Year 5 (e) | Project Year 6 (f) | Project Year 7 (g) | Total (h) |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------|
| 1. Personnel | 64,251.00 | 64,251.00 | 64,251.00 | 64,251.00 | 64,251.00 | | | 321,255.00 |
| 2. Fringe Benefits | 19,275.30 | 19,275.30 | 19,275.30 | 19,275.30 | 19,275.30 | | | 96,376.50 |
| 3. Travel | 2,553.00 | 2,547.00 | 2,547.00 | 1,307.00 | 653.50 | | | 9,607.50 |
| 4. Equipment | | | | | | | | |
| 5. Supplies | 2,500.00 | 2,472.15 | 1,072.15 | 200.00 | 190.65 | | | 6,434.95 |
| 6. Contractual | 150,000.00 | 150,000.00 | 175,000.00 | 198,000.00 | 198,000.00 | | | 871,000.00 |
| 7. Construction | 215,000.00 | 215,000.00 | 191,500.00 | 171,000.00 | 171,875.00 | | | 964,375.00 |
| 8. Other | 966.15 | 1,000.00 | 900.00 | 512.15 | 300.00 | | | 3,678.30 |
| 9. Total Direct Costs (lines 1-8) | 454,545.45 | 454,545.45 | 454,545.45 | 454,545.45 | 454,545.45 | | | 2,272,727.25 |
| 10. Indirect Costs* | 45,454.55 | 45,454.55 | 45,454.55 | 45,454.55 | 45,454.55 | | | 227,272.75 |
| 11. Training Stipends | | | | | | | | |
| 12. Total Costs (lines 9-11) | 500,000.00 | 500,000.00 | 500,000.00 | 500,000.00 | 500,000.00 | | | 2,500,000.00 |

***Indirect Cost Information (To Be Completed by Your Business Office):** If you are requesting reimbursement for indirect costs on line 10, please answer the following questions:

(1) Do you have an Indirect Cost Rate Agreement approved by the Federal government? Yes No

(2) If yes, please provide the following information:

Period Covered by the Indirect Cost Rate Agreement: From: 01/01/2018 To: 12/31/2018 (mm/dd/yyyy)

Approving Federal agency: ED Other (please specify): Department of the Interior , Interior Business Center

The Indirect Cost Rate is 39.38%.

(3) If this is your first Federal grant, and you do not have an approved indirect cost rate agreement, are not a State, Local government or Indian Tribe, and are not funded under a training rate program or a restricted rate program, do you want to use the de minimis rate of 10% of MTDC? Yes No If yes, you must comply with the requirements of 2 CFR § 200.414(f).

(4) If you do not have an approved indirect cost rate agreement, do you want to use the temporary rate of 10% of budgeted salaries and wages? Yes No If yes, you must submit a proposed indirect cost rate agreement within 90 days after the date your grant is awarded, as required by 34 CFR § 75.560.

(5) For Restricted Rate Programs (check one) -- Are you using a restricted indirect cost rate that:

Is included in your approved Indirect Cost Rate Agreement? Or, Complies with 34 CFR 76.564(c)(2)? The Restricted Indirect Cost Rate is %.

(6) For Training Rate Programs (check one) -- Are you using a rate that:

Is based on the training rate of 8 percent of MTDC (See EDGAR § 75.562(c)(4))? Or, Is included in your approved Indirect Cost Rate Agreement, because it is lower than the training rate of 8 percent of MTDC (See EDGAR § 75.562(c)(4))?

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| Name of Institution/Organization Rocky Mountain Tribal Leaders Council | Applicants requesting funding for only one year should complete the column under "Project Year 1." Applicants requesting funding for multi-year grants should complete all applicable columns. Please read all instructions before completing form. | |
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**SECTION B - BUDGET SUMMARY
NON-FEDERAL FUNDS**

| Budget Categories | Project Year 1 (a) | Project Year 2 (b) | Project Year 3 (c) | Project Year 4 (d) | Project Year 5 (e) | Project Year 6 (f) | Project Year 7 (g) | Total (h) |
|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------|
| 1. Personnel | | | | | | | | |
| 2. Fringe Benefits | | | | | | | | |
| 3. Travel | | | | | | | | |
| 4. Equipment | | | | | | | | |
| 5. Supplies | | | | | | | | |
| 6. Contractual | | | | | | | | |
| 7. Construction | | | | | | | | |
| 8. Other | | | | | | | | |
| 9. Total Direct Costs (lines 1-8) | | | | | | | | |
| 10. Indirect Costs | | | | | | | | |
| 11. Training Stipends | | | | | | | | |
| 12. Total Costs (lines 9-11) | | | | | | | | |

SECTION C - BUDGET NARRATIVE (see instructions)

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| Name of Institution/Organization Rocky Mountain Tribal Leaders Council | Applicants requesting funding for only one year should complete the column under "Project Year 1." Applicants requesting funding for multi-year grants should complete all applicable columns. Please read all instructions before completing form. |
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IF APPLICABLE: SECTION D - LIMITATION ON ADMINISTRATIVE EXPENSES

(1) List administrative cost cap (x%):

(2) What does your administrative cost cap apply to? (a) indirect and direct costs or, (b) only direct costs

| Budget Categories | Project Year 1 (a) | Project Year 2 (b) | Project Year 3 (c) | Project Year 4 (d) | Project Year 5 (e) | Project Year 6 (f) | Project Year 7 (g) | Total (h) |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|
| 1. Personnel Administrative | <input type="text"/> | <input type="text"/> |
| 2. Fringe Benefits Administrative | <input type="text"/> | <input type="text"/> |
| 3. Travel Administrative | <input type="text"/> | <input type="text"/> |
| 4. Contractual Administrative | <input type="text"/> | <input type="text"/> |
| 5. Construction Administrative | <input type="text"/> | <input type="text"/> |
| 6. Other Administrative | <input type="text"/> | <input type="text"/> |
| 7. Total Direct Administrative Costs (lines 1-6) | <input type="text"/> | <input type="text"/> |
| 8. Indirect Costs | <input type="text"/> | <input type="text"/> |
| 9. Total Administrative Costs | <input type="text"/> | <input type="text"/> |
| 10. Total Percentage of Administrative Costs | <input type="text"/> | <input type="text"/> |

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