

IN THE UNITED STATES DISTRICT COURT
DISTRICT OF NEW MEXICO

FILED
UNITED STATES DISTRICT COURT
ALBUQUERQUE, NEW MEXICO

JUN 11 2003

Robert M. Marshall
CLERK

**RAMAH NAVAJO CHAPTER,
OGLALA SIOUX TRIBE, and
PUEBLO OF ZUNI**, for themselves
and on behalf of a class of persons
similarly situated,

Plaintiffs,

vs.

No. CIV 90-0957 LH/WWD ACE

GALE NORTON, Secretary of the
Interior, in her official capacity,
**UNITED STATES DEPARTMENT OF
INTERIOR, NEIL McCALEB**, Assistant
Secretary of Interior for Indian Affairs,
in his official capacity, **EARL DEVANEY**,
Inspector General, in his official capacity,
and **UNITED STATES OF AMERICA**,

Defendants

**THIRD STIPULATED ORDER
TO IMPLEMENT BENCHMARKING METHODOLOGY**

The parties, by and through counsel, in a further attempt to clarify the Order of August 5, 2002, and the Order of June 1, 2001 (Docket Numbers 666 and 557), hereby agree as follows:

1. As of December 30, 2002, the National Business Center ("NBC") an entity within the Department of the Interior took over the responsibilities and duties of the Office of Inspector General of the Department of the Interior (hereinafter "DOI") in regard to negotiating and setting indirect cost rates.

2. All provisions of the Orders of June 1, 2001, and August 5, 2002, which are not expressly altered by this Order shall remain in full force and effect and in particular nothing in this Order is intended to replace or alter Paragraph 6 of the June 1, 2001, Order, which shall

remain in effect.

3. After the issuance of this Order, plaintiffs shall seek no further changes, adjustments, or clarifications to the benchmarking methodology as set forth in this Order and the Orders of June 1, 2001 and August 5, 2002 until after the two-year benchmarking trial period has expired at the end of fiscal year 2004 when the parties will have the opportunity to brief the Court on the effects of the benchmarking methodology. There shall be no further amendments to any of the benchmarking Orders prior to the expiration of the two-year benchmarking trial period unless the parties reach a final settlement, approved by this court, that fully resolves the plaintiffs' claim for equitable relief relating to the method by which defendants calculate indirect contract support costs.

4. The Benchmarking procedure, which was ordered by the June 1, 2001, and August 5, 2002, Orders, and which is being clarified in this Order, is intended to produce two indirect cost rates - one for the Bureau of Indian Affairs ("BIA") (the Benchmarked rate) and one for all other federal agencies (the "standard indirect cost rate").

5. Exhibit A to the June 1, 2001 Order is revised to reflect the change from "contractor's negotiated amounts" to "contractor's actual amounts" that are reconcilable to audited financial statements. This Order amends and clarifies that, for the remaining period of the benchmarking study, defendants shall use actual audited financial data in computing the Benchmarked increase for each contractor's BIA rate. A revised Exhibit A attached hereto as Attachment 1 reflects this change and incorporates and supercedes Exhibit A to the June 1, 2001 Order.

6. This Order also amends the previous orders by requiring defendants to exclude the

BIA benchmarked increase from the carryforward adjustment for the finalizing years 2001 and 2002. This shall be done by first calculating the indirect cost rates for 2003 and 2004 by applying the normal carryforward adjustment for the finalizing years 2001 and 2002 respectively, and only then adding the BIA benchmarked increase from Column S of the new Benchmarking Template to the standard indirect cost rate to arrive at a tribe's BIA Benchmarked rate. See new Benchmarking Template set forth hereto as Attachment 2 which incorporates and supercedes the provisions and terms of Exhibit "B" to the Order of June 1, 2001, and provides additional explanation to the tribes on how benchmarking will be implemented.

7. DOI shall cease using the OIG/NBC carryforward template put in place in October 2002 in calculating the benchmarked increase, and shall instead use the template set forth hereto as Attachment 2 in calculating the benchmarked increase for the remainder of the benchmarking study period. NBC is authorized to continue using the carryforward template attached hereto as Attachment 3 and set forth on their website, www.nbc.gov/icshome.cfm for purposes of applying the carryforward computation in its calculation of the tribes' standard indirect cost rates to which the benchmarked increase will then be added, subject to the provisions of Paragraph 6 of the June 1, 2001 Order.

8. The fifty-five tribes or tribal organizations who have already received a 2003 BIA benchmarked rate prior to the issuance of this Order have the option of keeping the 2003 rate already negotiated with NBC or re-negotiating their BIA 2003 rate based upon the provisions set forth in paragraph 6 of this Order. See Attachment 4 setting forth the list of the fifty-five tribes and the change in percentage (if any) for each such Tribe based on the revised benchmarking methodology as set forth in Paragraph 6. Plaintiffs' Counsel shall notify each of the fifty-five

tribes and organizations to alert them to their opportunity to accept a recalculated BIA Benchmarked rate reflecting the percentage increases (if any) shown on Attachment 4. The Plaintiff Class is authorized by this Order to use Reserve Funds from the First Partial Settlement Agreement (PSA-1) in reasonable amounts to notify each of the fifty-five tribes or tribal organizations and to provide any assistance to the fifty-five tribes or organizations as may be needed.

9. The benchmarking adjustment for tribal contractors who use provisional/final indirect cost rates (as opposed to the fixed with carryforward rates discussed in paragraph 6 above) will continue to be applied in the manner previously set forth in paragraph 2 of the August 5, 2002 Order, except that actual costs instead of negotiated costs will be used to calculate the incremental benchmarked increase as discussed in Paragraph 5 of this Order.

10. When calculating a tribe's carryforward during the benchmarking two-year trial period, defendants shall not adjust a tribe's indirect cost rate downward on the basis of funding that was reprogrammed from the tribe's direct program base for payment of contract support costs if (1) the tribe has provided to DOI audited financial statements that clearly demonstrate that such reprogramming of funds actually occurred and (2) the audited financial statements reflect that the reprogrammed funds were ultimately not expended for contract support costs during the relevant fiscal year.

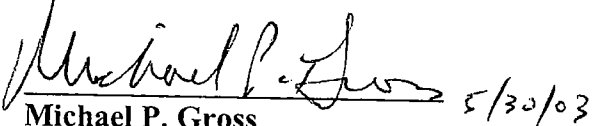
11. Nothing contained in this Stipulated Order shall be deemed to be an approval or adoption by any party of any party's proposed methodologies at the end of the two-year benchmarking study period. Nor do defendants, by stipulating to this Order, waive the right to challenge the benchmarking methodology set forth in this and previous Orders after the two-year

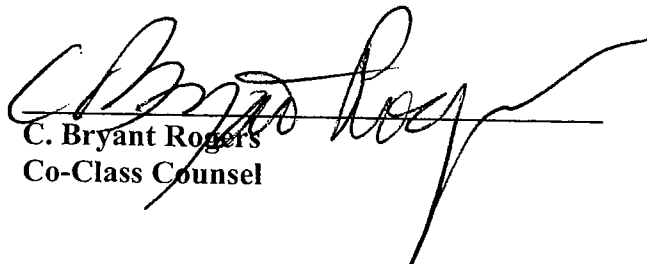
trial period has expired.

C. LeROY HANSEN

UNITED STATES DISTRICT JUDGE

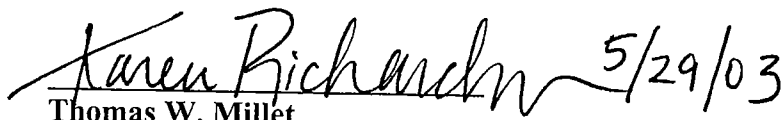
Approved:


Michael P. Gross 5/30/03
Class Counsel

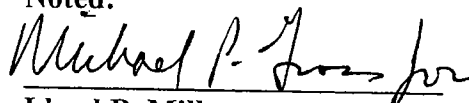

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Noted:


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Co-Class Counsel for Direct Contract Support Costs

Attachment 1 - 5/28/03

**REVISED EXHIBIT "A" TO STIPULATED ORDER REGARDING EQUITABLE
RELIEF TO IMPLEMENT BENCHMARKING METHODOLOGY**

This Exhibit sets out the "benchmarking methodology" approved by the Court in the "Stipulated Order Regarding Equitable Relief to Implement Benchmarking Methodology," to which this Exhibit is attached. That methodology requires defendant OIG to calculate a benchmarking adjustment to the Class members' Indirect cost ("IDC") rates as established under OMB Cir. A-87, and for BIA and OIG to implement and apply that adjusted rate as to BIA programs in the IDC base in calculating BIA indirect cost obligations for the periods covered by said Order, as set forth in said Order and pursuant to the methodology set out on the Excel template appended hereto as Exhibit B.

All numbers on the template are hypothetical. The methodology is set out in the column headings and in fns.1, 2, 3, and 4 to the template.

STEP 1: (Columns A-L)

Column A=identifies examples of the benchmarking calculation.

Columns B-F of the template simply identify the data and factors needed to carry out the calculations called for on the template, as follows:

Column B= The Contractor's actual indirect cost pool expenditures reconcilable to audited financial statements.

Column C= The amount of BIA expenditures in the Contractor's IDC base reconcilable to audited financial statements.

Column D= The non-federal expenditures in the Contractor's IDC base, including tribal, state and private monies, reconcilable to audited financial statements.

Column E= Other federal expenditures in the Contractor's IDC base, reconcilable to audited financial statements. This does not include IHS funds.

Column F= The IHS expenditures in the Contractor's base, reconcilable to audited financial statements.

Column G = The IDC rate for a given period computed under OMB Circular A-87 using expenditures reconcilable to audited financial data. Rate is rounded up to two (2) decimal places. For provisional final rate contractors, Column G shows the final standard indirect cost rate before addition of the benchmarking adjustment shown in Column S. For contractors using fixed with carry-forward rates, Column G shows a recalculated rate used to compute the Column S benchmarking adjustment.

Column H= An IDC rate that excludes all federal funds, except BIA and IHS funds, from the IDC base to reflect the 10th Circuit's decision in *Ramah*. Rate is rounded up to 2 decimal places.

Column I = The difference between the adjusted IDC Rate under the *Ramah* ruling (Col. **H**) and the actual/recalculated IDC Rate determined per OMB Circular A-87 (Col. **G**). Rate is rounded up to 2 decimal places.

Column J = The maximum theoretical IDC dilution caused by the inclusion of other federal agencies in the IDC Base assuming no IDC funds were collected from them.

Column J1 = **Column J1** is the amount of indirect costs allocated to other federal agencies under the actual/recalculated OMB A-87 IDC rate as shown in Col. **G**. Col. **J1** is calculated by multiplying each of the other federal agencies funds included in the IDC base (Col. **E**) times the contractor's approved IDC rate (Col. **G**).

Column K = The actual audited amount of IDC collections (recoveries) from other federal agencies (other than BIA and IHS).

Column K1 = Amount of other agencies shortfall in paying IDC amount shown in Col. **J1**. This shortfall is calculated by deducting the actual IDC amount collected from the other federal agencies from the amount of IDC due from those other federal agencies (Col. **J1** minus Col. **K**). If the audit shows that the contractor actually recovered more from other federal agencies than was needed to cover their share of IDC under the A-87 methodology, the amount actually recovered will be entered in Col. **K**. (Any negative carry forward adjustment which would result from such an actual over-recovery under the A-87 methodology will be handled through the normal A-87 process for addressing such over-recovery, but will not result in a negative benchmarking adjustment).

Column L= The net additional indirect costs that are attributable to BIA programs to offset the effect of the IDC rate dilution caused by the application of the OMB Circular A-87 methodology under the *Ramah* decision, without taking account of section 113 of Pub. L. 106-113, Department of the Interior Appropriations Act for fiscal year 2000. When the amount entered in Col. **K1** reflects an actual over-recovery from another federal agency, a \$-0- will be entered in Col. **L**. If the IDC shortfall attributable to other federal agencies shown in Col. **K1** is greater than the maximum theoretical IDC dilution caused by inclusion of other federal funds in the contractors IDC base (as shown in Col. **J**.) the amount shown in Col. **J** will be entered under Col. **L**.

STEP 2: Calculate the benchmarking percentage:

(1) This adjustment is a necessary step in the benchmarking methodology mandated since the enactment of § 114 of the Interior Appropriations Acts of 1999, subsequently reenacted and made applicable to all future years by § 113 of Pub. L. 106-113. That statutory provision narrowed the law of this case as established by the 10th Circuit. This step is thus required to ensure that the BIA does not pay for any contract support costs associated with any contract, grant, cooperative agreement or compact between a tribe and any other entity other than the Department of the Interior. The benchmarking percentage is determined by identifying within which of 21 benchmarks the following ratio falls:

$$\text{Col. C}/(\text{Col. C} + \text{Col. E} + \text{Col. F}) = \text{Col. M}$$

Where Columns **C**, **E** and **F** have the same definitions as shown in **Step 1** and the percentage shown in Column **M** is defined as the “benchmarking ratio.” Column **M** shows the ratio of BIA funds to total federal funds in a given Class member’s IDC base. The ratio shown in Column **M** is stated in percentage terms, rounded to the nearest whole percentage point.

(2) The 21 benchmarks to be used in this **Step 2** are set out on fn. 1 of the template where Column **M** constitutes the benchmarking ratio and Column **N** shows the “benchmarking percentage” which will be applied in **Step 3** to calculate the “benchmarking adjustment.”

If $M = 0$ then $N = 0$
If $1 < M \leq 5$ then $N = 5\%$
If $5 < M \leq 10$ then $N = 10\%$
If $10 < M \leq 15$ then $N = 15\%$
If $15 < M \leq 20$ then $N = 20\%$
If $20 < M \leq 25$ then $N = 25\%$
If $25 < M \leq 30$ then $N = 30\%$
If $30 < M \leq 35$ then $N = 35\%$
If $35 < M \leq 40$ then $N = 40\%$
If $40 < M \leq 45$ then $N = 45\%$
If $45 < M \leq 50$ then $N = 50\%$
If $50 < M \leq 55$ then $N = 55\%$
If $55 < M \leq 60$ then $N = 60\%$
If $60 < M \leq 65$ then $N = 65\%$
If $65 < M \leq 70$ then $N = 70\%$

If $70 < M \leq 75$ then $N = 75\%$
If $75 < M \leq 80$ then $N = 80\%$
If $80 < M \leq 85$ then $N = 85\%$
If $85 < M \leq 90$ then $N = 90\%$
If $90 < M \leq 95$ then $N = 95\%$
If $95 < M \leq 100$ then $N = 100\%$

STEP 3: Calculate the benchmarking adjustment. Multiply the benchmarking percentage determined in **Step 2** and shown in Column **N** times the result of **Step 1** (**Col. L** x **Col. N** = **Col. P**) where

Column N= The percentage of inelasticity of indirect costs attributable to operating BIA programs.

Column O= The amount of the BIA's IDC per the OMB A-87 methodology.

Column P= Benchmarking adjustment: net additional BIA IDC required to offset rate dilution caused by other Fed Agencies in base.

Column Q = Column Q is a step in the calculation producing the Column S benchmarking adjustment.

STEP 4: Calculate the IDC rate to be used by BIA to implement the benchmarking adjustment for a given contract year.

Column R Column R shows the benchmarked final rate for provisional/final contractors obtained by adding the Column S percentage to the Column G percentage.

Column R is a step in the calculation producing the Column S benchmarking adjustment to be used for contractors which have fixed with carry forward rates.

Column S

The benchmarked percentage increase to be added to the standard IDC rate to be used for BIA programs

- (1) for contractors using fixed with carry-forward rates per Paragraph 6 of the Third Stipulated Order; and
- (2) for contractors using provisional final rates per Paragraph 2 of the Second Stipulated Order (August 5, 2002).

ATTACHMENT 2 (05/28/2003) - Revised Exhibit B - NEW BENCHMARKING TEMPLATE

A	B	C	D	E	F	G	H	I	J	J1	K	K1	L	M	N	O	P	Q	R	S
Actual IDC Pool Reconcilable to Audited Financial Statements	Actual BIA IDC Base Reconcilable to Audited Financial Statements	Actual Non- IDC Base (Tribal, State, Private) Reconcilable to Audited Financial Statements	Actual HS Base (Excludes BIA and HS) Reconcilable to Audited Financial Statements	Actual HS Base Reconcilable to Audited Financial Statements	DC Rate Per OMB Circular A-87 Using Expenditures Reconcilable To Audited Financial Data (See NOTE 2)	Rate Reflecting Excl. of other Fed Funds from IDC Base per 10th Circuit's Ruling: Pure Ramah Adjusted Rate	Difference Between H and G Rates	Maximum Dilution Caused by Other Fed Funds in OMB A-87 IDC Base	Other Fed Agencies Amount Under A-87	Actual IDC Collections from Other Fed Agencies Which Must Be Created to Prevent Double Recovery	Actual IDC Dilution Caused by Other Fed Funds in IDC Base	Actual IDC Dilution Caused by Other Fed Funds in IDC Base	Benchmark 9 Ratio BIA Funds in IDC Federal Base	Benchmarking Adjustment of Column J to Reflected Degree of Inelasticity Attributable to Operation of BIA Programs and to Avoid Violation of sec 113, P.L. 106-113	BIA IDC Amount Under OMB A-87 Before Benchmarking Adjustment	Benchmarking Adjustment Net Additional BIA (DC) Required to Produce the Column S Benchmarking Adjustment (See Note 3)	Another Step in the Calculation Producing the Column S Benchmarking Adjustment (See Note 4)	Net Increase in BIA IDC Rate Under Benchmarking (See Note 4)		
#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Example1 2,000,000	Example1 2,800,000	Example1 6,000,000	Example1 2,300,000	Example1 500,000	Example1 23.53%	Example1 30.769231%	Example1 119.302	Example1 398.582	Example1 60,000	Example1 34,118	Example1 34,118	Example1 119,332	Example1 76%	Example1 80%	Example1 305,882.35	Example1 27,294.12	Example1 333,176.47	Example1 25.63%	Example1 2.10%	
Example2 700,000	Example2 900,000	Example2 720,000	Example2 1,200,000	Example2 750,000	Example2 17.24%	Example2 21.563176%	Example2 89.382	Example2 235.264	Example2 20,000	Example2 215,284	Example2 89,332	Example2 32%	Example2 50%	Example2 482,758.62	Example2 59,695.86	Example2 542,454.58	Example2 19.37%	Example2 2.13%		
Example3 210,000	Example3 730,000	Example3 35,000	Example3 193,000	Example3 210,000	Example3 17.98%	Example3 21.538462%	Example3 25.981	Example3 34,700	Example3 2,000	Example3 2,000	Example3 89,332	Example3 64%	Example3 35%	Example3 176,470.59	Example3 31,275.27	Example3 207,743.86	Example3 23.08%	Example3 3.47%		
Example4 300,000	Example4 500,000	Example4 30,000	Example4 50,000	Example4 200,000	Example4 38.45%	Example4 41.085890%	Example4 13,172	Example4 18,221	Example4 4,000	Example4 13,231	Example4 13,172	Example4 67%	Example4 70%	Example4 131,250.00	Example4 6,305.22	Example4 137,555.22	Example4 18.84%	Example4 0.86%		
Example5 1,700,000	Example5 3,100,000	Example5 700,000	Example5 1,700,000	Example5 1,800,000	Example5 23.22%	Example5 30.357143%	Example5 219.154	Example5 395.880	Example5 200,000	Example5 193,689	Example5 193,689	Example5 63%	Example5 50%	Example5 729,307.69	Example5 9,226.23	Example5 738,533.92	Example5 36.21%	Example5 3.16%		
Example6 4,200,000	Example6 6,000,000	Example6 850,000	Example6 2,500,000	Example6 2,100,000	Example6 28.57%	Example6 48.275862%	Example6 1,482.286	Example6 1,714.286	Example6 1,000,000	Example6 909,167	Example6 909,167	Example6 43%	Example6 45%	Example6 1,714,285.71	Example6 276,428.57	Example6 1,990,714.29	Example6 33.18%	Example6 7.04%		
Example7 850,000	Example7 2,000,000	Example7 200,000	Example7 300,000	Example7 250,000	Example7 20.41%	Example7 25.641026%	Example7 51.515	Example7 102.041	Example7 20,000	Example7 32,041	Example7 32,041	Example7 67%	Example7 70%	Example7 306,122.45	Example7 22,428.57	Example7 328,551.02	Example7 21.90%	Example7 1.50%		
Example8 1,250,000	Example8 4,200,000	Example8 250,000	Example8 500,000	Example8 645,000	Example8 20.44%	Example8 21.312923%	Example8 78.403	Example8 36.585	Example8 300,000	Example8 248,899	Example8 248,899	Example8 82%	Example8 85%	Example8 858,544.56	Example8 0.00	Example8 859,544.56	Example8 20.44%	Example8 0.00%		
Example9 300,000	Example9 600,000	Example9 400,000	Example9 1,000,000	Example9 70,000	Example9 45.10%	Example9 57.500000%	Example9 186.029	Example9 495.078	Example9 180,000	Example9 316,078	Example9 186,029	Example9 29%	Example9 30%	Example9 676,470.59	Example9 55,808.82	Example9 732,279.41	Example9 48.82%	Example9 3.72%		

Note 1: Benchmarking percentage calculation (Column M):

If M=0 then N=0%

If 1-K<M<=5 then N=5%

If 5-K<M<=10 then N=10%

If 10-K<M<=15 then N=15%

If 15-K<M<=20 then N=20%

If 20-K<M<=25 then N=25%

If 25-K<M<=30 then N=30%

If 30-K<M<=35 then N=35%

If 35-K<M<=40 then N=40%

If 40-K<M<=45 then N=45%

If 45-K<M<=50 then N=50%

If 50-K<M<=55 then N=55%

If 55-K<M<=60 then N=60%

If 60-K<M<=65 then N=65%

If 65-K<M<=70 then N=70%

If 70-K<M<=75 then N=75%

If 75-K<M<=80 then N=80%

If 80-K<M<=85 then N=85%

If 85-K<M<=90 then N=90%

If 90-K<M<=95 then N=95%

If 95-K<M<=100 then N=100%

Note 2: Provisional final rate contracts. Column G shows the final standard index cost rate before addition of the benchmarking adjustment shown in Column S. For contractors using fixed with carry-forward rates, Column G shows a recalculated rate used to compute the Column S benchmarking adjustment.

Note 3: Column R shows the benchmarked final rate for provisional final contractors obtained by adding the Column S percentage to the Column G percentage. Column R is a step in the calculation producing the Column S benchmarking adjustment to be used for forward rates which have fixed with carry forward rates.

Note 4: The benchmarked percentage increase to be added to the standard IDC rate to be used for BIA programs (1) for contractors using fixed with carry-forward rates per Paragraph 6 of the Third Stipulated Order; and, (2) for contractors using provisional final rates per Paragraph 2 of the Second Stipulated Order (August 5, 2002).

FY 2001 Carryforward and FY 2003 Rate Computation
 Revised Methodology

Programs	FY 2001	%	FY 2001	Indirect	Indirect	Shortfall	Carryforward
	Actual Direct	of	Indirect	Rate @	Indirect		
	Costs	Total	Cost	0.00%	Cost		
			Pool		Collections		
BIA (638)	\$0	#DIV/0!	#DIV/0!	\$0	\$0	#DIV/0!	#DIV/0!
BIA (100-297)	0	#DIV/0!	#DIV/0!	0	0		
IHS (638)	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!
HHS (Non-638)	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!
Interior (Non-BIA)	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!
Agriculture	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!
Commerce	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!
Education	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!
EEOC	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!
Energy	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!
EPA	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!
FEMA	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!
HUD	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!
Justice	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!
Labor	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!
Transportation	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!
USPS	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!
State	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!
City/County	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!
Private	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!
Tribal	0	#DIV/0!	#DIV/0!	0	1/		
Total	\$0	#DIV/0!	\$0	\$0	\$0	#DIV/0!	#DIV/0!

2/

Accepted FY 2003 Indirect Costs	\$0
FY 2001 Overrecovery Carryforward to FY 2003	#DIV/0! 3/
Accepted FY 2003 Indirect Cost Pool	<u>#DIV/0!</u>
Accepted FY 2003 Direct Cost Base	<u>\$0</u>
Accepted FY 2003 Indirect Cost Rate	<u>#DIV/0!</u>

55 Tribal Organizations That Received Benchmarking BIA Rates

<u>Tribal Organizations</u>	<u>Change in Percentage (+)</u>
1854 Authority	5.68%
Ak-Chin Indian Community	0.35%
Alamo Navajo School Board	0.00%
Assiniboine & Sioux Tribes	1.90%
Burns Paiute Tribe	0.00%
Cheesh'na Tribal Council	0.00%
Chickasaw Nation	0.00%
Chitimacha Tribe of Louisiana	0.21%
Citizen Potawatomi Nation	0.66%
Cook Inlet Tribal Council, Inc.	0.00%
Grand Portage Reservation	0.40%
Grand Traverse Band of Ottawa and Chippewa Indians	2.17%
Inter-Tribal Council of Michigan, Inc.	0.00%
Jamestown S'Klallam Tribe	0.72%
Kalispel Tribe of Indians	0.00%
Keweenaw Bay Indian Community	1.89%
Kootenai Tribe of Idaho	1.63%
Lac du Flambeau Band of Lake Superior Chippewa Indians	0.00%
Lower Elwha Klallam Tribe	2.13%
Mashantucket Pequot Tribal Nation	0.00%
Mechoopda Indian Tribe of Chico Rancheria	3.24%
Mentasta Traditional Council	0.01%
Metlakatla Indian Community	0.00%
Moapa Band of Paiute	1.14%
Mooretown Rancheria of Maidu Indians	5.62%
Native Village of Eyak	0.54%
Native Village of Kwinhagak	0.00%
Native Village of Tanana Tribal Council	0.00%
Northwest Indian Fisheries Commission	0.00%
Northwest Intertribal Court System	3.42%
Ouzinkie Tribal Council	3.12%
Owens Valley Indian Water Commission	4.72%
Peoria Tribe of Indians of Oklahoma	7.94%
Ponca Tribe of Nebraska	2.11%
Pueblo of Pojoaque	2.45%

