

LEGISLATIVE SUMMARY SHEET

Tracking No. 0053-19

DATE: March 12, 2019

SUBJECT: RELATING TO HEALTH, EDUCATION AND HUMAN SERVICES COMMITTEE; APPROVING THE DINE BI OLTA SCHOOL BOARD ASSOCIATION'S PROPOSAL TO RE-CONTRACT TO CONTINUE ADMINISTERING BUREAU OF INDIAN AFFAIRS AND BUREAU OF INDIAN EDUCATION CONTRACT FUNDS UNDER PUBLIC LAW 93-638, INDIAN SELF-DETERMINATION ACT, FOR THE PERIOD OF JULY 1, 2019 AND ENDING JUNE 30, 2023

PURPOSE: To approve reauthorization of Dine Bi Olta School Board Association's 638 contract and funding through the United States Department of Interior.

This written summary does not address recommended amendments as may be provided by the standing committees. The Office of Legislative Counsel requests each Council Delegate review the proposed resolution in detail.-

5-DAY BILL HOLD PERIOD: Revised
Website Posting Time/Date: _____
Posting End Date: 3/17/19
Eligible for Action: 3/18/19

PROPOSED STANDING COMMITTEE RESOLUTION
24th NAVAJO NATION COUNCIL – First Year, 2019

INTRODUCED BY

Daniel G. Joo

(Prime Sponsor)

TRACKING NO. 0053-19

AN ACTION

RELATING TO HEALTH, EDUCATION AND HUMAN SERVICES COMMITTEE;
APPROVING THE DINE BI OLTA SCHOOL BOARD ASSOCIATION'S PROPOSAL TO
RE-CONTRACT TO CONTINUE ADMINISTERING BUREAU OF INDIAN AFFAIRS
AND BUREAU OF INDIAN EDUCATION CONTRACT FUNDS UNDER PUBLIC
LAW 93-638, INDIAN SELF-DETERMINATION ACT, FOR THE PERIOD OF JULY 1,
2019 AND ENDING JUNE 30, 2023

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Health, Education and Human Services Committee of the Navajo Nation Council is empowered to review and recommend resolutions regarding matters concerning education. 2 N.N.C. § 401(B)(6)(a).
- B. The Health, Education and Human Services Committee of the Navajo Nation Council has final authority for “ applications, reapplications, reauthorizations for Indian Self-Determination and Education Assistance Act contracts and grants under the Tribally Controlled Schools Act for operation of education programs. 2 N.N.C. § 401 (B)(4)(b).

- 1 C. The Navajo Nation has a government-to- government relationship with the United States
2 of America and holds the government of the United States responsible for the education
3 of the Navajo People, pursuant to the Treaty of 1868, August 12 ,1868.

4
5 **SECTION TWO. FINDINGS**

- 6 A. The Navajo Sovereignty in Education Act of 2005 (hereinafter "NSEA"), mission
7 statement provides, "[i]t is the educational mission of the Navajo Nation to promote and
8 foster lifelong learning for the Navajo people, and to protect the culture[al] integrity and
9 sovereignty of the Navajo Nation. See CJY-37-05.

- 10 B. The NSEA established the Dine Bi Olta School Board Association (DBOSBA), as " the
11 only school board association recognized by the Navajo Nation to represent local
12 community school boards." 10 N.N.C. § 301(A).

- 13 C. Under Public Law 93-638 contract, the federal government allocates funding to
14 DBOSBA to provide "technical services, school board training, handling expenses, local
15 school board agreements, if the scope of work is related to education matters.

- 16 D. The DBOSBA provides school board services and training to local school boards
17 serving Bureau of Indian Affairs (BIA) and Bureau of Indian Education (BIE) funded
18 schools under the provisions of Public Law 93-638 Contract with the
19 BIA, education services range from early childhood through twelfth grade and into adult
20 education, including dormitories, facilities, student transportation and food
21 services. Resolution of the Dine Bi Olta School Board Association, Inc., included in
22 **Exhibit A.**

- 23 E. The Navajo Nation has authorized an "Indian Self- Determination" contract under section
24 9 (4503-1) of the Public Law 93-638 since 1974 and is in compliance with the reporting
25 and audit requirements and in accordance with Navajo Nation, state, federal Laws. See,
26 Resolution of the Dine Bi Olta School Board Association, Inc., included in **Exhibit A.**

- 27 F. The Navajo Nation Board of Education passed a resolution approving Dine Bi Olta
28 School Board Association's proposal for contract reauthorization, which is attached as
29 **Exhibit B.**

- 30 G. It is in the best interest of the Navajo Nation to approve and authorize the contract

1 reauthorization for DBOSBA to continue its school board services pursuant to Public
2 Law 93-638.
3

4 **SECTION THREE. APPROVING THE REAUTHORIZATION TO CONTRACT**

5 The Navajo Nation hereby approves and authorizes the contract reauthorization for Dine
6 Bi Olta School Board Association under Public Law 93-638, Indian Self Determination Act,
7 for the period of July 01, 2019 through June 30, 2023. All pertinent documents, including the
8 model 108 contract, scope of work, and the annual funding agreement, related to this action of
9 the Navajo Nation are contained in **Exhibit A**.
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EXHIBIT

A

DINÉ B I

BOARD ASSOCIATION, INC.

DBOSBA

DBOSBA 19-02-001

P. O. BOX 3719

WINDOW ROCK, ARIZONA 86515

TELEPHONE (928) 871-5225 / 5226

FAX (928) 871-5148

RESOLUTION OF THE DINÉ BI OLTA SCHOOL BOARD ASSOCIATION, INC.

Approving the Diné Bi Olta School Board Association's Proposal for Re-Contract and to Continue Administering Bureau Of Indian Affairs (BIA) and Bureau Of Indian Education (BIE) Contract Funds Under the Provisions Of Public Law 93-638 Indian Self-Determination and Education Assistance Act as a Mature Contract for the Period of July 1, 2019 and Ending June 30, 2023; Requesting Approval of the Health, Education & Human Services Committee of the Navajo Nation Council

WHEREAS:

1. The Diné Bi Olta School Board Association (DBOSBA) was established thru the Navajo Sovereignty in Education Act of 2005, Amendment to Title 10-Navajo Nation Education Code, approved by the Navajo Nation Council July 19, 2005; and created Establishment of Executive Board of the Diné Bi Olta School Board Association as "the only school board association recognized by the Navajo Nation to represent local community school boards"; and
2. The Diné Bi Olta School Board Association, Inc., pursuant to the Navajo Sovereignty in Education Act of 2005 amendment, provides school board services and training to local school boards serving BIA/BIE -funded schools under the provisions of Public Law 93-638 Contract with the Bureau of Indian Affairs education services early childhood through 12th grades and adult education, including dormitory, facility, student transportation and food services; and
3. Pursuant to the Navajo Nation and the United States Government entering into a Treaty of 1868, stipulating an obligation on the part of the Federal Government to provide education to the Navajo People. This obligation continues through a series of laws enacted by the United States Government, including Public Law 93-638, Public Law 95-561, Public Law 100-297 and Public Law 107-110; and
4. The Bureau of Indian Affairs (BIA) and the Bureau of Indian Education (BIE) provides policy, budget and administrative functions for the BIA school system and direct supervision on a daily basis to six (6) Education Line Offices located in the six agencies within the Navajo Nation. The Line Officers work with the 66 BIA/BIE funded educational school and dormitory programs; and
5. The Diné Bi Olta School Board Association supports all local community school boards to ensure that all students have a fair, equal, and significant opportunity to reach, at a minimum, proficiency based on challenging academic achievement, standards and assessment; and

6. The Diné Bi Olta School Board Association supports the Navajo Nation school boards in their work with the administration of the schools which they serve and participate in the policy aspect of the school operations such as finance, personnel, school plant management, transfer of school facilities and educational programs; and

7. The Navajo Area School Board Association, Inc., (NASBA), which was renamed the Diné Bi Olta School Board Association, (DBOSBA), is the Navajo Nation's recognized and authorized school board association; the Navajo Nation has authorized an "Indian Self-Determination" contract under section 9 (4503-1) of the Public Law 93-638 since 1974 and is in compliance with the Reporting and Audit Requirements and in accordance with Navajo Nation, State and Federal Laws; and

8. The Bureau of Indian Affairs Indian Self Determination office has determined that DBOSBA as a federal contractor for school board services is a "Mature" Contract, therefore should receive the unlimited amount of years as a contractor, and to comply with the required annual and financial reports as well as the audit requirement of P.L. 93-638; and

9. It is in the best interest of the DBOSBA to request continuance of its school board services contract under the provisions of Public Law 93-638 to Navajo school boards.

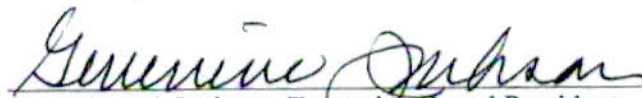
NOW THEREFORE BE IT RESOLVED, THAT;

1. The Diné Bi Olta School Board Association hereby approves the Diné Bi Olta School Board Association's Proposal for Re-Contracting to continue administering Bureau Of Indian Affairs (BIA) and Bureau Of Indian Education (BIE) contract funds under the provisions of Public Law 93-638 Indian Self-Determination and Education Assistance Act for the period of July 1, 2019 and ending June 30, 2023.

2. The Diné Bi Olta School Board Association respectfully requests the Navajo Nation Board of Education to approve its P.L. 93-638 proposal as a "mature contract" for re-contracting; including the approval of the Health, Education and Human Resources of the Navajo Nation Council.

CERTIFICATION

I, hereby certify that the foregoing resolution was duly considered by the Executive Board of the Diné Bi Olta School Board Association, Inc. at a duly called meeting in which a quorum was present and same was passed by a vote of 6 in favor, 0 abstained, and 0 opposed, this 4th day of February 2019.



Genevieve J. Jackson, Executive Board President
DINÉ BI OLTA SCHOOL BOARD ASSOCIATION, INC.

SCOPE OF WORK

DINÉ BI OLTA SCHOOL BOARD OF ASSOCIATION

**SCHOOL BOARD SERVICES
FOR THE PERIOD
JULY 01, 2019 - JUNE 30, 2023**

DINÉ BI OLTÁ SCHOOL BOARD ASSOCIATION, INC. (DBOSBA)

SCOPE OF WORK

A. Technical Services:

1. Diné Bi Oltá School Board Association, Inc. (DBOSBA) will provide technical services relating to training for members of the participating school boards. Such technical services include assisting BIE-operated schools who wish to consider the option of contracting or granting the operations of their school with information on standard procedures and requirements for grant/contract applications, technical advice on the authorities of school board, administrative appeals, or any other matter related to the role and function of the school boards serving BIE-funded schools, specific to federal, state and tribal education laws.
2. DBOSBA will utilize personnel with experience and education related to the services provided under this section.
3. DBOSBA will create and utilize a Technical Assistance Form to track technical assistance provided to BIE-operated schools requiring this service, *i.e., By Laws, Resolutions, Technical Letter Writing, Roles & Responsibilities training at the school, other training affiliated with the Education Public Laws mandated for Local School Boards*, including the outcome of services rendered. The outcome of services rendered will be reported on the program annual report.

B. School Board Training:
DBOSBA will:

1. Based upon the level of appropriations, hold two Navajo Nation-Wide training sessions and additional training as requested by local school boards and a minimum of one agency training in each of the six Navajo Agencies on topics identified in DBOSBA's Training Plan, Public Law 95-561; Public Law 114-95 "Every Student Succeeds Act 2015", the Navajo Education Policies, and other specific matters of concern to Navajo school boards, that will include the Stipulated Final Judgment order in Navajo Nation, et al. v. Kempthorne, et al., Case No. CIV-06-0672 JB/RHS. Training will be in accordance with the DBOSBA's Local School Board Participation List of Courses for School Board Training for School Year 2017-2018, **Attachment C**.
2. Disseminate the DBOSBA P.L. 95-561 manual and any updates to participating school boards and Education Program Administrators, and BIA - Branch of Indian Self-Determination Services, including updates on policy changes, when contract is awarded.
3. Disseminate relevant information to school boards concerning BIE Education Tribal Consultation Issues, Indian Education Issues such as Senate & House Appropriation recommendations, Education Public Laws and Navajo Tribal Education Policy amendments; conduct follow-ups on board resolutions with participating agency and local school boards, prepare written correspondence and attend meetings of the Navajo Nation Education Committee and the Navajo Nation Board of Education.

ATTACHMENT A

4. Upon request, assist in the orientation and training of BIE personnel who work with Navajo Nation school boards concerning Navajo Education Codes affecting BIE student services.
- C. Handling of Expenses for School Boards
1. DBOSBA will implement a payment process for participating school board members for their school board meetings and other authorized board business in accordance with DBOSBA's Financial Manual and the Legislation Act 0901-05 Relating to Education, Amending the Uniform Stipend Policy for Navajo Local Community Schools Boards. *(see attached Resolution ECD -35-10 Relating to Education; amending the Uniform Stipend Policy for Navajo Local Community School Boards)*
 2. DBOSBA will maintain separate accounts for each of the participating school boards. DBOSBA will provide a monthly financial statement to each school board showing the status of their funds and any other information required from local participating school board agreements.
- D. Local School Board Agreements:
1. DBOSBA will also provide technical services, training, and handling expenses in accordance with agreements entered into between DBOSBA and local participating school boards, subject to Navajo Nation and Federal laws.

DINE BI OLTA SCHOOL BOARD ASSOCIATION, INC.
INDIRECT COST
PROPOSED BUDGET JUSTIFICATION -

	Proposed Budget
1000 <u>PERSONNEL SERVICES</u>	
5450 Executive Director	56,264.00
5450 Bookkeeper	49,524.00
5450 Administrative Assistant	35,027.00
Wages Sub-Total	140,815.00
5460 Fringe Benefits @ 20%	28,163.00
TOTAL PERSONNEL SERVICES	168,978.00
5200 <u>EXECUTIVE BOARD MEETING/TRAINING</u>	
5206 Stipend (\$200 X 7/Member X 4 meetings)	5,600.00
TOTAL EXECUTIVE BOARD MEETING/TRAINING	5,600.00
5400 <u>ADMINISTRATION TRAVEL COST</u>	
5401 Per Diem (Local/Annual School Board Meetings)	3,520.00
5402 Mileage (5 Agency School Board Mtgs X 12 Mos)	8,910.00
5406 Meeting Registration/Staff Training	1,200.00
5407 Lodging	2,314.00
TOTAL TRAVEL COST	15,944.00
5500 <u>OPERATING SUPPLIES COST</u>	
5500 Advertising	1,500.00
5522 Periodical Subscriptions/Books	1,500.00
5530 Office Equipment/Furnitures	7,000.00
5531 Office Supplies	4,700.00
5535 Postage, Courier, Shipping	2,940.00
5540 Printing, Binding, Photocopying	3,000.00
TOTAL OPERATING SUPPLIES COST	20,640.00

5500 LEASE/RENTAL/UTILITIES

5532 Rental - Storage Space	1,200.00
5510 DSL/Internet - Services	2,640.00
5555 Telephone and Fax	3,300.00
5560 Utilities	7,296.00

TOTAL LEASES/RENTALS/UTILITIES	14,436.00
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5500 REPAIRS & MAINTENANCE

5520 Janitorial	2,000.00
5552 Equipment Repairs and Maintenance	2,000.00

TOTAL REPAIRS & MAINTENANCE	4,000.00
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5500 INSURANCE

5515 Property Insurance	3,000.00
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TOTAL INSURANCE	3,000.00
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5700 CONTRACTUAL SERVICES

5710 Audit	
5702 Fees	18,000.00
5703 Expenses	1,000.00
5710 Attorneys	
5711 Fees	
5712 Expenses	
5720 Consultant	
5721 Fees	6,000.00
5722 Expenses	840.00

TOTAL CONTRACTUAL COST	25,840.00
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CY 2018-2019 Funding Amount	258,438.00
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DBOSBA P.L. 93-638 CONTRACT FOR SCHOOL BOARD TRAINING GUIDE
Priority List – Mandatory Information for all school boards
SCHOOL YEARS JULY 1, 2019-JUNE 30, 2023

❖ **Roles and Responsibilities of School Board:**

- Navajo Nation Code of Ethics
- Navajo Nation School Board Policy
- School Board Leadership and Management

❖ **Development of School Board Policies:**

- Procurement/Property Inventory
- School Finance/Audit
- Personnel Policies and Procedures
- School Board Manual
- Bylaws, Plan of Operation, Goals/Objectives, Budget.

❖ **Accounting and Payment Policies & Procedures for local School/Agency Boards:**

- Tribal Regular/Special Board Meeting Policy & Procedures
- Stipend & Mileage Request for Payment forms with documents re: Typed- Minutes; Attendance Sheet, and Claim forms if claiming mileage; Budget exhibits that show availability of Funds and Federal Per diem rates.
- Local School Board member Profile forms with attached certificate of Oath of Office and Certification of Election documents.
- Travel Authorization documents used for arrangements of Air Travel, POV, Lodging, and Conference/Training arrangements. In planning of work sessions and conferences, considered are Meeting Rooms, Catering, equipment, Travel forms & Travel Procedures
- In the Receipt & Review, DBOSBA Accounting Department verifies sufficient funds, approval, etc.
- Payment & Disbursement include Check processing timeline.

❖ **Every Student Succeeds Act (ESSA):**

- Legislative Overviews of Amendments to Public Laws 95-561, 107-110, P.L. 114-95 and P.L.93-638 and including Navajo Education requirements.
- Process and procedures in the use of Navajo Nation Accountability Workbook as authorized as an option to measure Student Achievement & Assessment and its Parental Involvement requirements.

❖ **School Personnel Issues relating to Professional Certification of Accreditation Standards NCA and Bureau of Indian Education.**

- Policies, Standards, and Procedures for Accreditation.

❖ **Academic Standards/Curriculum/Assessment:**

- Accreditation Requirements
- Alignment of Curriculum to Standards

❖ **Residential Program Management:**

- National Dormitory Standards

❖ **School Facilities**

- Education Facility Regulations & Policies, Space Guidelines, etc.
- Process for School Replacement

❖ **Legal Issues pertaining to Indian Education:**

- P.L. 100-110; P.L. 95-561; P.L. 100-297; P.L. 93-638, including Indian Child Protection and Family Violence Prevention Act
- Tribal, Federal and State Requirements

❖ **Navajo Nation Tribal Government – DODE**

❖ **Safety: Bullying Prevention; Intervention**

❖ **Tribal Consultation – Funding**

❖ **Annual Legislative Updates**

**Diné Bi Olta School Board Association, Inc.
P.L. 93-638 Local School Board Training Plan
To Be Used in All Agency and Navajo Nation-Wide Training Activity
School Years July 1, 2019-June 30, 2023**

DBOSBA will conduct the following training activities:

I. Educational Philosophy

A. To ensure a written education philosophy which this contains the mission and goals of the school covered by school policies for administration and implementation.

II. Community School Programs

A. To ensure that each school board reports to the local community regarding the progress and educational quality of the school.

B. To ensure communication and accountability of schools in the community.

1. Academics
2. Dormitory/Homeliving
3. Intensive Residential Guidance
4. Public Law 103-382
5. Support Services (Transportation, Food Services)
6. Facility Management

III. School Board Roles and Responsibilities

A. To ensure school boards are trained in their roles and responsibilities in:

1. Public Law 95-561 – Education Amendments of 1978
2. Public Law 93-638 – Indian Self Determination and Education Assistance Act
3. Public Law 114-95 – Every Student Succeeds Act
4. Leadership Skills Development
5. Parliamentary Procedures
6. Navajo Election Law
7. Code of Ethics- School Board Ethics and Code of Conduct
8. Policy Development- How to develop School Policies
9. Effective Communication
10. Local Board and Principal Relationship
11. BIE Roles and Responsibility
12. BIE Academic Standards
13. BIE Dormitory Standards
14. Local School and Board Planning Strategies
15. Resolution Writing
16. Writing Minutes and Note-Taking

17. Group Interaction and Facilitation
18. Education Legislation Reauthorization-Requirement for reauthorization
19. BIE Reorganization/Restructuring-Updates on structural changes in the BIE Education system.
20. New School Construction Process as recommended by the Negotiated Rule-Making Team.
21. Effective Schools – Review of what models create effective learning and effective teachers.
22. National Education Goals determined by current administration

IV. Legal Aspects of being a school board members

- A. To create awareness of the legal aspects of the role of the school board as individuals and as a board member.

V. School Board Operations and Procedures

- A. To ensure that all aspects of the school are covered by policy for development, implementation, and evaluation.

VI. Fiscal Management

- A. To increase board awareness on the elements of the BIE's fiscal management system and process.

VII. Formula Funding

- A. To provide awareness and increase knowledge in the provisions for the WSU funding formula for student needs, transportation and facilities.

VIII. Personnel Matters

- A. To increase awareness with regard to personnel matters. Hiring, firing, renewals, non-renewals and other personnel related changes.

IX. Union Negotiations

- A. To be aware of the established ground rules in working with the Union on employee concerns and the authority of the school board including the role of the BIE School Administration & the BIE Human Resources.

X. Contracting procedures and Obligations

- A. To increase awareness of school board members on the pros and cons of contracting under the provisions of P.L. 93-638 and;

- B. To increase awareness of the pros and cons of overseeing a P.L. 100-297 grant.

XI. Special Curriculum

- A. To increase knowledge and awareness on the special needs of Navajo children as it pertains to curriculum development and implementation.

XII. Students' Rights and Responsibilities

- A. To ensure that the school establishes a Student Rights Handbook and adopted by the School Board.

XIII. Education Agency Relations

- A. To create networking and partnerships in the provision on quality educational services.

XIV. Alternative Sources of Federal grants

- A. To increase awareness on alternative sources of federal and other grants.

XV. Juvenile Justice

- A. To increase knowledge on the tribal juvenile justice systems and how it relates to the role of the school board; as some students may be engaged in juvenile justice processes.

XVI. Teachers Training and In-service Options

- A. To provide awareness on the training needs of teachers' training and to develop and adopt an in-service training plan in conjunction with school administration.

XVI. Needs Assessment, Program Development, and Proposal Writing;

- A. To increase knowledge and skill to assist school administrators in the conduct of productive needs assessment, information and data gathering in order to review and evaluate school programs;
- B. To increase options of school funding through training on proposal writing for school boards.

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United States Department of the Interior
Bureau of Indian Affairs / Bureau of Indian Education

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2016 JUL 20 A 9:25
BUREAU OF INDIAN EDUCATION
SERVICES

Public Law 93-638, As Amended
Section 108 (c) MODEL CONTRACT
With
DINE BI OLTA SCHOOL BOARD ASSOCIATION, INC.

for
School Board Services

AGREEMENT BETWEEN THE SECRETARY
OF THE DEPARTMENT OF THE INTERIOR
AND
THE DINÉ BE OLTA SCHOOL BOARD ASSOCIATION, INC.

(a) Authority and Purpose:

- (1) **AUTHORITY.** This agreement, denoted a Self-Determination Contract (referred to in this agreement as the "Contract"), is entered into by the Secretary of the Interior or the Secretary of Health and Human Services (referred to in this agreement as the "Secretary"), for and on behalf of the United States pursuant to Title I of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 450, et seq.) and by the authority of the Navajo Nation Council and the Diné Bi Olta School Board Association, Inc., (formerly the Navajo Area School Board Association, Inc.), (referred to in this agreement as the "Contractor"). The provisions of title I of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 405 et seq.) are incorporated in this agreement.
- (2) **PURPOSE.** Each provision of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 450, et seq.) and each provision of this Contract shall be liberally construed for the benefit of the Contractor to transfer the funding and the following related functions, services, activities and programs (or portions thereof), that are otherwise contractible under section 102(a) of such Act, including all related administrative functions, from the Federal Government to the Contractor: School Board Services.

(b) Terms, Provisions and Conditions:

- (1) **TERM.** Pursuant to section 105(c)(1) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 450j(c)(1)), the term of this contract shall be three (3) years July 1, 2016 to June 30, 2019. Pursuant to section 105(d)(1) of such Act (25 U.S.C. 450j(d)), upon the election by the Contractor, the period of this Contract shall be determined on the basis of a calendar year, unless the Secretary and the Contractor agree on a different period in the annual funding agreement incorporated by reference in subsection (f)(2).
- (2) **EFFECTIV DATE.** This Contract shall become in effect upon the date of the approval and execution by the Contractor and the Secretary, unless the Contractor and Secretary agree on the effective date other than the date specified in this paragraph.
- (3) **PROGRAM STANDARDS.** The Contractor agrees to administer the program, services, functions and activities (or portions thereof) listed in subsection (a)(2) of

the Contract in conformity with the following standards: 25 CFR Indians, Part 39, Subpart F – School Board Training Expenses, Public Law 114-95 Every Student Succeeds Act 2015, Public Law 95-561 Section 1129(d); 25 CFR Part 32 – Indian Education Policies; DBOSBA's School board Training Plans, a School Board Training regulations established by the federal government, Bureau of Indian Education Policies, The Navajo Nation Laws and General Orders, and federal and local laws.

- (4) **FUNDING AMOUNT.** Subject to the availability of appropriations, the Secretary shall make available to the Contractor the total amount specified in the annual funding agreement incorporated by reference in subsection (f)(2). Such amount shall not be less than the applicable amount determined pursuant to Section 106(a) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 450j-1).
- (5) **LIMITATIONS OF COSTS.** The Contractor shall not be obligated to continue performance that requires an expenditure of funds in excess of the amount of funds awarded under this Contract. If, at any time, the Contractor has reason to believe that the total amount required for performance of this Contract or a specific activity conducted under this Contract would be greater than the amount of funds awarded under this Contract, the Contractor shall provide reasonable notice to the appropriate Secretary. If the appropriate Secretary does not take such action as may be necessary to increase the amount of funds awarded under this Contract, the Contractor may suspend performance of the Contract until such time additional funds are awarded.
- (6) **PAYMENT.**
 - (A) **IN GENERAL** Payment to the Contractor under this Contract shall:
 - (i) be made as expeditiously as practicable; and
 - (ii) include financial arrangements to cover funding during the periods by joint resolutions adopted by Congress making continuing appropriations, to the extent permitted by such resolutions.
 - (B) **QUARTERLY, SEMIANNUAL, LUMP-SUM, AND OTHER METHODS OF PAYMENT.**
 - (i) **IN GENERAL.** Pursuant to section 108(b) of the Indian Self-Determination and Education Assistance Act, and notwithstanding any other provision of law, for each fiscal year covered by this Contract, the secretary shall make available to the Contractor the funds specified for the fiscal year under the annual funding agreement incorporated by reference pursuant to subsection (f)(2) by paying to the Contractor, on a quarterly basis, one-quarter of the total amount provided for in the annual funding agreement for that

fiscal year, in a lump-sum payment or as semiannual payments, or any other method of payment authorized by law, in accordance with such method as may be requested by the Contractor and specified in the annual funding agreement; and

- (ii) METHOD OF QUARTERLY PAYMENT. If quarterly payments are specified in the annual funding agreement incorporated by reference pursuant to subsection (f)(2), each quarterly payment made pursuant to clause (i) shall be made on the first day of each quarter of the fiscal year, except that in any case in which the Contract year coincides with the Federal fiscal year, payment for the first quarter shall be made not later than the date that is 10 calendar days after the date on which the Office of Management and Budget apportions the appropriations for the fiscal year for the programs, services, functions, and activities subject to this Contract.
- (iii) APPLICABILITY. Chapter 39 of Title 31, United States Code, shall apply to the payment of funds due under this Contract and the annual funding agreement referred to in the clause (i).

(7) RECORDS AND MONITORING.

- (A) IN GENERAL. Except for previously provided copies of tribal records that the Secretary demonstrates are clearly required to be maintained as part of the recordkeeping system of the Department of the Interior or the Department of Health and Human Services (or both) records of the Contractor shall not be considered Federal records for purposes of Chapter 5 of Title 5, United States Code.
- (B.) RECORDKEEPING SYSTEM. The Contractor shall maintain a record keeping system and, upon reasonable advance request, provide reasonable access to such records to the Secretary.
- (C.) RESPONSIBILITIES OF CONTRACTOR. The Contractor shall be responsible for managing the day-to-day operations conducted under this contract and for monitoring activities conducted under this Contract to ensure compliance with the contract and applicable Federal requirements. With respect to the monitoring activities of the Secretary, the routine monitoring visits shall be limited to not more than one performance monitoring visit for this Contract by the head of each operating division, departmental bureau, or departmental agency, or duly authorized representatives of such head unless:
 - (i) the Contractor agrees to one or more additional visits; or

- (ii) the appropriate official determines that there is reasonable cause to believe that grounds for resumption of the contract, suspension of Contract payments, or other serious Contract performance deficiency may exist.

No additional visit referred to in clause (ii) shall be made until such time as reasonable advance notice that includes a description of the nature of the problem that requires the additional visit has been given to the Contractor.

(8) PROPERTY.

- (A) IN GENERAL. As provided in section 105(f) of the Indian Self Determination and Education Assistance Act (25 U.S.C.450j(f)), at the request of the Contractor, the Secretary may make available, or transfer to the Contractor, all reasonably divisible real property, facilities, equipment, and personal property that the Secretary has used to provide or administer the programs, services, functions, and activities covered by this Contract. A mutually agreed upon list specifying the property, facilities, and equipment so furnished shall also be prepared by the Secretary, with the concurrence of the Contractor, and periodically revised by the Secretary, with the concurrence of the Contractor.
- (B) RECORDS. The Contractor shall maintain a record of all property referred to in subparagraph (a) or other property acquired by the Contractor under Section 105(f)(2)(A) of such Act for purposes of replacement.
- (C) JOINT USE AGREEMENTS. Upon the request of the Contractor, the Secretary and the Contractor shall enter into a separate joint use agreement to address the shared use by the
- (D) ACQUISITION OF PROPERTY. The Contractor is granted the authority to acquire such excess property as the Contractor may determine to be appropriate in the judgment of the Contractor to support the programs, services, functions, and the activities operated pursuant to this Contract.
- (E) CONFISCATED OR EXCESS PROPERTY. The Secretary shall assist the Contractor in obtaining such confiscated or excess property as may become available to tribes, tribal organizations, or local governments.
- (F) SCREENER IDENTIFICATION CARD. A screener identification card (General Services Administration form numbered 2946) shall be issued to the Contractor not later than the effective date of this Contract. The designated official shall, upon request, assist the Contractor in securing the use of the card.

- (G) CAPITAL EQUIPMENT. The Contractor shall determine the capital equipment, leases, rentals, property, or services the Contractor requires to perform the obligations of the Contractor under this subsection, and shall acquire and maintain records of such capital equipment, property rentals, leases, property, or services through applicable procurement procedures of the Contractor.
- (9) AVAILABILITY OF FUNDS. Notwithstanding any other provision of law, any funds provided under this Contract:
 - (A) shall remain available until expended; and
 - (B) with respect to such funds, no further:
 - (i) approval by the Secretary, or
 - (ii) justifying documentation from the Contractor, shall be required to prior to expenditure of such funds.
- (10) TRANSPORTATION. Beginning on the effective date of this Contract, the Secretary shall authorize the Contractor to obtain interagency motor pool vehicles and related services for performance of any activities carried out under this Contract.
- (11) FEDERAL PROGRAM GUIDELINES, MANUALS, OR POLICY DIRECTIVES. Except as specifically provided in the Indian Self-Determination and Education Assistance Act (25 U.S.C. 450 et. seq.) the Contractor is not required to abide by program guidelines, manuals or policy directives of the Secretary, unless otherwise agreed to by the Contractor and the Secretary, or otherwise required by law.
- (12) DISPUTES.
 - (A) THIRD-PARTY MEDIATION DEFINED. For the purposes of this Contract, the term 'third-party mediation' means a form of mediation whereby the Secretary and the Contractor nominate a third party who is not employed by or significantly involved with the Secretary of the Interior, the Secretary of Health and Human Services, or the Contractor, to serve as a third-party mediator to mediate disputes under this Contract.
 - (B) ALTERNATIVE PROCEDURES. In addition to, or as an alternative to, remedies and procedures prescribed by section 110 of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 450m-1), the parties to this Contract may jointly:
 - (i) submit disputes under this Contract to third party mediation;

- (ii) submit the dispute to the adjudicatory body of the Contractor, including the tribal court of the Contractor;
 - (iii) submit the dispute to mediation processes provided for under the laws, policies, or procedures of the Contractor; or
 - (iv) use the administrative dispute resolution processes authorized in subchapter IV of Chapter 5 of Title 5, United States Code.
- (C) EFFECT OF DECISIONS. The Secretary shall be bound by decisions made pursuant to the processes set forth in subparagraph (B), except that the Secretary shall not be bound by any decision that significantly conflicts with interests of Indians or the United States.
- (13) ADMINISTRATIVE PROCEDURES OF THE CONTRACTOR. Pursuant to the Indian Civil Rights Act of 1968 (25 U.S.C.1301 et seq.) the laws, policies, and procedures of the Contractor shall provide for administrative due process (or the equivalent of administrative due process) with respect to programs, services, functions, and activities that are provided by the Contractor pursuant to this Contract.
- (14) SUCCESSOR ANNUAL FUNDING AGREEMENT.
 - (A) IN GENERAL. Negotiations for a successor annual funding agreement, provided for in subsection (f)(2), shall begin no later than 120 days prior to the conclusion of the preceding annual funding agreement. Except as provided in section 105(c)(2) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 450j(c)2), the funding for each such successor annual funding agreement shall only be reduced pursuant to section 106(b) of such Act (25 U.S.C. 405j-1(b)).
 - (B) INFORMATION. The Secretary shall prepare and supply relevant information, and promptly comply with any request by the Contractor for information that the Contractor reasonably needs to determine the amount of funds that may be available for a successor annual funding agreement, as provided for in subsection (f)(2) of this Contract.
- (15) CONTRACT REQUIREMENTS, APPROVAL BY SECRETARY.
 - (A) IN GENERAL. Except as provided in subparagraph (B), for the term of the Contract section 2103 of the Revised Statutes (25 U.S.C. 81) and Section 16 of the Act of June 18, 1934 (48 Stat.987, chapter 576; 25 U.S.C. 476) shall not apply to any contract entered into in connection with this Contract.

(B) REQUIREMENTS. Each Contract entered into by the Contractor with a third party in connection with performing the obligations of the Contractor under this Contract shall;

- (i) be in writing;
- (ii) identify the interested parties, the authorities of such parties, and purpose of the Contract;
- (iii) state the work to be performed under the Contract; and
- (iv) state the process of making any claim, the payments to be made, and the terms of the Contract, which shall be fixed.

(c) OBLIGATION OF THE CONTRACTOR:

- (1) CONTRACT PERFORMANCE. Except as provided in subsection (d)(2), the Contractor shall perform the programs, services, functions, and activities as provided in the annual funding agreement under subsection (f)(2) of this Contract.
- (2) AMOUNT OF FUNDS. The total amount of funds to be paid under this Contract pursuant to section 106(a) shall be determined in an annual funding agreement entered into between the Secretary and the Contractor, which shall be incorporated into this Contract.
- (3) CONTRACTED PROGRAMS. Subject to the availability of appropriated funds, the Contractor shall administer the programs, services, functions, and activities identified in this Contract and funded through the annual funding agreements under subsection (f)(2).
- (4) TRUST SERVICES FOR INDIVIDUAL INDIANS.
 - (A) IN GENERAL. To the extent that the annual funding agreement provides funding for the delivery of trust services to individual Indians that have been provided by the Secretary, the Contractor shall maintain at least the same level of service as the Secretary provided for such individual Indians, subject to the availability of appropriated funds for such services.
 - (B) TRUST SERVICES TO INDIVIDUAL INDIANS. For the purposes of this paragraph only, the term "trust services for individual Indians" means only those services that pertain to land or financial management connected to individually held allotments.
- (5) FAIR AND UNIFORM SERVICES. The Contractor shall provide services under this Contract in a fair and uniform manner and shall provide access to an administrative or judicial body empowered to adjudicate or otherwise resolve

complaints, claims, and grievances brought by program beneficiaries against the Contract arising out of the performance of the Contract.

(d) OBLIGATION OF THE UNITED STATES:

(1) TRUST RESPONSIBILITY.

(A) IN GENERAL. The United States reaffirms the trust responsibility of the United States to the Navajo Nation to protect and conserve the trust resources of the Navajo Nation and the trust resources of individual Indians.

(B) CONSTRUCTION OF CONTRACTS. Nothing in this Contract may be construed to terminate, waive, modify, or reduce the trust responsibility of the United States to the tribe(s) or individual Indians. The Secretary shall act in good faith in upholding such trust responsibility.

(2) GOOD FAITH. To the extent that health programs are included in this Contract, and within available funds, the Secretary shall act in good faith in cooperating with the Contractor to achieve the goals set forth in the Indian Health Care Improvement Act (25 U.S.C. 1601 et seq.)

(3) PROGRAMS RETAINED. As specified in the annual funding agreement, the United States hereby retains the programs, services, functions, and activities with respect to the tribe(s) that are not specifically assumed by the Contractor in the annual funding agreement under subsection (f)(2).

(e) OTHER PROVISIONS

(1) DESIGNATED OFFICIALS. Not later than the effective date of this Contract, the United States shall provide to the Contractor, and the Contractor shall provide to the United States, a written designation of a senior official to serve as a representative for notices, proposed amendments to the Contract, and other purposes for this Contract.

(2) CONTRACT MODIFICATIONS OR AMENDMENT.

(A) IN GENERAL. Except as provided in subparagraph (B), no modification to this Contract shall take effect unless such modification is made in the form of a written amendment to the Contract, and the Contractor and the Secretary provide written consent for the modification.

(B) EXCEPTION. The addition of supplemental funds for programs functions, and activities (or portions thereof) already included in the annual funding agreement under subsection (f)(2), and the reduction of funds pursuant to section 106(b)(2), shall be subject to subparagraph (A).

(3) OFFICIAL NOT TO BENEFIT. No Member of Congress, or resident commissioner, shall be admitted to any share or part of any contract executed pursuant to this Contract, or to any benefit that may arise from such contract. This paragraph may not be construed to apply to any contract with a third party entered into under this Contract if such contract is made with corporation for the general benefit of this corporation.

(4) COVENANT AGAINST CONTINGENT FEES. The parties warrant that no person or selling agency has been employed or retained to solicit or secure any contract executed pursuant to this Contract upon an agreement or understanding for a commission, percentage, brokerage or contingent fee, excepting bona fide employees or bona fide established commercial or selling agencies maintained by the Contractor for the purpose of securing business.

(f) ATTACHMENTS:

(1) APPROVAL OF CONTRACT. Unless previously furnished to the Secretary, the Navajo Nation Council authorizing the contracting of the programs, services, functions, and activities identified in this Contract is attached to this Contract as attachment 1.

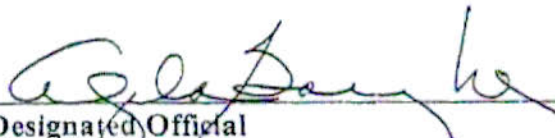
(2) ANNUAL FUNDING AGREEMENT.

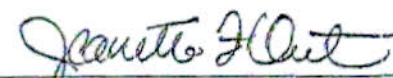
(A) IN GENERAL. The annual funding agreement under this Contract shall only contain.

(i) terms that identify the programs, services, functions, and activities to be performed or administered, the general budget category assigned, the funds to be provided, and the time and method of payment; and

(ii) such other provisions, including a brief description of the programs, services, functions, and activities to be performed (including those supported by financial resources other than those provided by the Secretary), to which the parties agreed.

(B) INCORPORATION BY REFERENCE. The annual funding agreement is hereby incorporated in its entirety in this Contract and attached to this contract as *attachment 2*.


Designated Official
Diné Bi Olta School Board Association, Inc.

 7/7/2016
Department of the Interior Secretary or Designee
United States of America BIA-2013-L7-000098

ANNUAL FUNDING AGREEMENT

CONTRACT NO. A16AV00430

Diné Bi Olta School Board Association, Inc.

AND

THE UNITED STATES DEPARTMENT OF INTERIOR
Bureau of Indian Affairs/Bureau of Indian Education
Navajo Regional Office

School Board Services

FOR THE PERIOD

July 1, 2018 to June 30, 2019

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INDIAN SELF-DETERMINATION
SERVICES

ANNUAL FUNDING AGREEMENT BETWEEN
DINÉ BI OLTÁ SCHOOL BOARD ASSOCIATION, INC. (DBOSBA)
AND
THE UNITED STATES OF AMERICA
SECRETARY OF
THE DEPARTMENT OF THE INTERIOR

1. This Annual Funding Agreement ("AFA") is entered into between Diné Bi Oltá School Board Association, Inc. (DBOSBA) and the United States Department of the Interior ("DOI"), pursuant to the agreement between the Navajo Nation and DOI for School Board Training Services, pursuant to Title 1 of the Indian Self-Determination and Education Assistance Act, as amended, (hereinafter referred to as the "Contractor").
2. DBOSBA shall administer the programs identified in the Scope of Work, attached hereto and incorporated by reference herein as **Attachment A**, during the terms of this AFA in accordance with the provisions of the Model 108 Contract and this AFA and any attachments hereto.
3. Subject to the availability of funding and consistent with the provision of Section 106(a) and (b) of P. L. 93-638, the Bureau of Indian Education (BIE) shall provide from the funds allocated in accordance with the formula from each participating BIE school. The local school boards of each Bureau-operated school are limited to \$8,000 or one percent (1%) of ISEP allotted funds (not to exceed \$15,000) for school board activities. (Revised April 1, 2008, 25 CFR 39 - The Indian School Equalization Program, Subpart F - School Board Training Expenses, Subsections 39.600-39.601). Including and notwithstanding any other provision of law, meeting expenses and the cost of membership in and support for DBOSBA that advocates on behalf of Indian Education.
4. Subject to the availability of funding, the BIE shall provide separate ISEP weight not to exceed 1.2 WSU to cover school board training and expenses at participating Bureau-operated schools when the participating school has reached its limitation of school board expenses as referenced in 3, above (25 CFR 39.604).
5. Subject to the availability of funding, the BIE shall provide funds to DBOSBA for school board training and expenses as approved through membership agreements with school boards serving Navajo BIE-funded schools. Any new member of a local school board or any agency school board must complete 40 hours of training within one year of appointment, provided that such training is recommended, but is not required, for a tribal governing body that serves in the capacity of a school board, (Revised April 1, 2008, 25 CFR Part 39 - The Indian School Equalization Program, Subpart F - School Board Training Expenses, Subsection 39.603.) Payment, as much as possible, shall be made in one lump sum to DBOSBA in accordance with (b) (6) of the Model 108 Contract.

Accounting and budget data are attached hereto and incorporated by reference herein as **Attachment B.**

6. Funds provided by the BIE may be invested by DBOSBA.

A. Only in obligations of the United States or in obligations or securities that are guaranteed or insured by the United States; or mutual (or any) funds registered with the Securities and Exchange Commission and which only invest obligations of the United States, or securities that are guaranteed or insured by the United States.

B. Deposited only into accounts that are insured by an agency or instrumentality of the United States, or fully collateralized to ensure protection of the funds, even in the event of a bank failure.

Notwithstanding any other provision of the law, and interest or investment income that accrues on any funds provided for the bureau-operated participating schools and after such funds are paid to the Tribe or Tribal Organization, and before such funds are expended for the purposes for which such funds were provided for such school, shall be the property of the Indian Tribe or Tribal Organization and shall not be taken into account by any officer or employee of the Federal Government in determining whether to provide assistance, under any provision of Federal Law.

7. Contract Support Funds. The Bureau of Indian Affairs shall provide Contract Support Funds, subject to the availability of funding, according to the Indirect Cost Negotiation Agreement between the Contractor and the National Business Center, and according to Bureau of Indian Affairs policies and procedures pertaining to the distribution of Contract Support Funds. In the event that sufficient funds are unavailable to fully pay indirect costs associated with this AFA, DOI will pay any shortfalls in indirect costs when, and to the extent that, such contract support costs shortfall funds are appropriated by Congress. In no event does DBOSBA waive its right to recover 100% of the indirect costs associated with this AFA.

8. DBOSBA shall maintain a fiscal accounting system which will provide accurate, current and complete information with respect to this AFA, consistent with federal statutory and regulatory requirements.

9. Unless otherwise stated elsewhere in this AFA or through an approved and executed Intergovernmental Personnel Agreement, all personnel employed by DBOSBA to carry out the Contract, AFA, Scope of Work and any other attachments hereto shall meet the qualifications set forth by the DBOSBA Personnel Policy Manual, including assurances that all employees will receive a background investigation and that the employees will meet the minimum standards for character and suitability required in 25 CFR Part 63.11. Indian Child Protection and family violence prevention act. Further, all personnel employed by the DBOSBA under this AFA will adhere to applicable Navajo Nation

personnel policies and procedures, including sick leave, holidays, pay schedules and pay tables.

10. Pre-award costs with respect to the performance of the Contract and this AFA may be paid with funding under this AFA to the extent (a) that such costs are otherwise reasonable, allowable and allocable to performance of the attached Scope of Work, and (b) that DBOSBA informed DOI of costs consistent with Section 106(a)(6) of Public Law 93-638.
11. Consistent with Section 7 (c) of Public Law 93-638, as amended, the Navajo Business Preference Law (5 N.N.C. Section 201, et seq.) and the Navajo Preference in Employment (15 N.N. Section 601, et seq.) shall apply to the administration of the Contract and this AFA.
12. DBOSBA shall submit one (1) copy of the final single audit report with Form SF-SAC (Data Collection Form) within thirty (30) days after issuance to:

Federal Audit Clearinghouse
U.S. Bureau of the Census
1201 East Tenth Street
Jeffersonville, Indiana 47132
Attention: Single Audit Clearinghouse

DBOSBA must send two (2) copies of its single audit report to the Office of Internal Evaluation and Assessment to meet the reporting requirements of the Indian Self-Determination and Education Assistance Act, as amended, to the following address:

Office of Internal Evaluation and Assessment
United States Department of Interior
2051 Mercator Drive
Reston, VA 20191

13. The following individuals are designated by the respective parties to receive notices and other information with respect to this AFA:

For the Bureau of Indian Education:

Dr. Rena M. Yazzie, Approving Official
Telephone No. (505) 368-3400
Bureau of Indian Education
P.O. Box 3239
Shiprock, New Mexico 87420-3239

Shawna DuBoise, Awarding official
Navajo Regional Office
Branch of Indian Self-Determination Services
P.O. Box 1060
Gallup, New Mexico 87305

Marilyn Holiday, Awarding Official Technical Representative
Telephone No. (505) 368-3415
Bureau of Indian Education
P.O. Box 3239
Shiprock, New Mexico 87420-3239

For the Dinè Bi Oltà School Board Association, Inc:

Angela Barney-Nez, Executive Director
Telephone (928) 871-5225
P. O. Box 3719
Window Rock, Arizona 86515-3719

14. In the performance of this Contract and this AFA, DBOSBA agrees to comply with all applicable federal and Navajo Nation regulations and executive orders, which include Executive Order 13513 issued on October 2009, prohibiting *"text messaging (a) when driving GOV, or when driving POV while on official Government business or (b) when using electronic equipment supplies by the Government when driving."* The parties shall renegotiate and modify the language of this AFA to conform to any applicable federal and the Navajo Nation laws which are passed after the effective date of this agreement. This includes Executive Order 13513 issued on October 2009, prohibiting text messaging (a) when driving GOV, or when driving POV while on official Government business, or (b) when using electronic equipment supplied by the Government when driving. It is the responsibility of DOI to inform DBOSBA of all federal laws, regulations and executive order it believe applies to this AFA within 30 days of execution.
15. The Dinè Bi Oltà School Board Association, Inc. certifies that it will self-administer a motor vehicle policy that promotes the safe and prudent operations of a motor vehicle while performing duties to implement the terms of the agreement. The Dinè Bi Oltà School Board Association Incorporation's policy is either as stringent, or more stringent than the May 3, 2006 Motor Vehicle Operation Policy for the Bureau of Indian Affairs (BIA) issued by the Associate Deputy Secretary.
16. The Dinè Bi Oltà School Board Association, Inc. certifies that it will self-administer the GSA SmartPay program information and application provided regarding government rate for airlines and the possibility of utilizing this government discounted airfares in carrying out work associated with the Public Law (P.L.) 93-638 contracts established with the Bureau of Indian Affairs. Indian Tribes or Indian Organization carrying out the Pub. L 93-638 contracts, grants or cooperative agreements are eligible to have access to Federal

sources of supply, including lodging providers, airlines and other transportation providers. Section 201 (a) of the Federal Property and Administrative Services Act of 1949 (40 U.S.C. 481(a) indicates that employees of tribal organizations shall be eligible to have access to sources of supply on the same basis as employees of an executive agency have such access.

17. During the course of this AFA, DBOSBA shall submit an annual program report, including the technical assistance provided to BIE-operated schools and the outcome of services rendered, within 90 days of the close of this AFA to the Awarding Official through the AOTR. DBOSBA shall also submit quarterly financial reports on SF425 Federal Financial Report (FFR), and itemized expenditure report to the Awarding Official through the AOTR within 45 days of the close of each calendar quarter.
18. The provisions of this AFA are severable. If any provision of this AFA is determined to be invalid or unenforceable by a court of competent jurisdiction, such invalidity shall not affect the remainder of this AFA.
19. Nothing in this AFA shall be construed as waiving the sovereign immunity of the Navajo Nation. The parties agree that nothing in this AFA shall waive any rights of the parties under applicable federal law.
20. Consistent with Public Law 93-638, as amended, Section 108 (7), (b)(c). Records and Monitoring: The Branch of Indian Self-Determination Office will provide a 30-day advance notice announcing its on-site monitoring visit to review the progress of Diné Bi Oltá School Board Association, Inc. for assurance of quality services and to evaluate compliance with the requirements under the contract, and to provide technical assistance as needed for the purpose of strengthening school board training and services.
21. Disputes – Parties to this contract may jointly submit disputes in accordance with Section (b) (12) of the Model 108 Agreement.
22. This AFA shall be effective as of **July 1, 2018** and remain in effect through **June 30, 2019**, or until a successor AFA is negotiated and becomes effective.


 Angela Barney-Nez, Executive Director, DBOSBA

3/2/18
 Date

 Secretary, Department of the Interior, or designee
 United States of America

 Date

ANNUAL FUNDING AGREEMENT BETWEEN
DINÉ BI OLTÁ SCHOOL BOARD ASSOCIATION, INC. (DBOSBA)
AND
THE UNITED STATES OF AMERICA
SECRETARY OF
THE DEPARTMENT OF THE INTERIOR

1. This Annual Funding Agreement ("AFA") is entered into between Diné Bi Oltá School Board Association, Inc. (DBOSBA) and the United States Department of the Interior ("DOI"), pursuant to the agreement between the Navajo Nation and DOI for School Board Training Services, pursuant to Title 1 of the Indian Self-Determination and Education Assistance Act, as amended, (hereinafter referred to as the "Contractor").
2. DBOSBA shall administer the programs identified in the Scope of Work, attached hereto and incorporated by reference herein as **Attachment A**, during the terms of this AFA in accordance with the provisions of the Model 108 Contract and this AFA and any attachments hereto.
3. Subject to the availability of funding and consistent with the provision of Section 106 (a) and (b) of P. L. 93-638, the Bureau of Indian Education (BIE) shall provide from the funds allocated in accordance with the formula from each participating BIE school. The local school boards of each Bureau-operated school are limited to \$8,000 or one percent (1%) of ISEP allotted funds (not to exceed \$15,000) for school board activities. (Revised April 1, 2008, 25 CFR 39 - The Indian School Equalization Program, Subpart F - School Board Training Expenses, Subsections 39.600-39.601). Including and notwithstanding any other provision of law, meeting expenses and the cost of membership in and support for DBOSBA that advocates on behalf of Indian Education.
4. Subject to the availability of funding, the BIE shall provide separate ISEP weight not to exceed 1.2 WSU to cover school board training and expenses at participating Bureau-operated schools when the participating school has reached its limitation of school board expenses as referenced in 3, above (25 CFR 39.604).
5. Subject to the availability of funding, the BIE shall provide funds to DBOSBA for school board training and expenses as approved through membership agreements with school boards serving Navajo BIE-funded schools. Any new member of a local school board or any agency school board must complete 40 hours of training within one year of appointment, provided that such training is recommended, but is not required, for a tribal governing body that serves in the capacity of a school board, (Revised April 1, 2008, 25 CFR Part 39 - The Indian School Equalization Program, Subpart F - School Board Training Expenses, Subsection 39.603.) Payment, as much as possible, shall be made in one lump sum to DBOSBA in accordance with (b) (6) of the Model 108 Contract. Accounting and budget data are attached hereto and incorporated by reference herein as **Attachment B**.

6. Funds provided by the BIE may be invested by DBOSBA.
 - A. Only in obligations of the United States or in obligations or securities that are guaranteed or insured by the United States; or mutual (or any) funds registered with the Securities and Exchange Commission and which only invest obligations of the United States, or securities that are guaranteed or insured by the United States.
 - B. Deposited only into accounts that are insured by an agency or instrumentality of the United States, or fully collateralized to ensure protection of the funds, even in the event of a bank failure.

Notwithstanding any other provision of law, and interest or investment income that accrues on any funds provided for the bureau-operated participating schools and after such funds are paid to the Tribe or Tribal Organization, and before such funds are expended for the purposes for which such funds were provided for such school, shall be the property of the Indian Tribe or Tribal Organization and shall not be taken into account by any officer or employee of the Federal Government in determining whether to provide assistance, under any provision of Federal Law.

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9. Unless otherwise stated elsewhere in this AFA or through an approved and executed Intergovernmental Personnel Agreement, all personnel employed by DBOSBA to carry out the Contract, AFA, Scope of Work and any other attachments hereto shall meet the qualifications set forth by the DBOSBA Personnel Policy Manual, including assurances that all employees will receive a background investigation and that the employees will meet the minimum standards for character and suitability required in 25 CFR Part 63.11. Indian Child Protection and family violence prevention act. Further, all personnel employed by the DBOSBA under this AFA will adhere to applicable Navajo Nation personnel policies and procedures, including sick leave, holidays, pay schedules and pay tables.

10. Pre-award costs with respect to the performance of the Contract and this AFA may be paid with funding under this AFA to the extent (a) that such costs are otherwise reasonable, allowable and allocable to performance of the attached Scope of Work, and (b) that DBOSBA informed DOI of costs consistent with Section 106 (a) (6) of Public Law 93-638.
11. Consistent with Section 7 (c) of Public Law 93-638, as amended, the Navajo Business Preference Law (5 N.N.C. Section 201, et seq.) and the Navajo Preference in Employment (15 N.N. Section 601, et seq.) shall apply to the administration of the Contract and this AFA.
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Federal Audit Clearinghouse
U.S. Bureau of the Census
1201 East Tenth Street
Jeffersonville, Indiana 47132
Attention: Single Audit Clearinghouse

DBOSBA must send two (2) copies of its single audit report to the Office of Internal Evaluation and Assessment to meet the reporting requirements of the Indian Self-Determination and Education Assistance Act, as amended, to the following address:

Office of Internal Evaluation and Assessment
United States Department of Interior
2051 Mercator Drive
Reston, VA 20191

13. The following individuals are designated by the respective parties to receive notices and other information with respect to this AFA:

For the Bureau of Indian Education:

Dr. Rena M. Yazzie, Education Line Officer
Telephone No. (505) 368-3415
Bureau of Indian Education-New Mexico Navajo North Agency
P.O. Box 3239
Shiprock, NM 87420

Ms. Jeanette Quintero, Indian Self Determination Specialist
Telephone No. (505) 863-8228
301 West Hill Avenue
P. O. Box 1060
Gallup, New Mexico 87305

Ms. Orlinda Platero, Education Program Specialist
Telephone (505) 368-3402
Bureau of Indian Education-New Mexico Navajo North Agency
P.O. Box 3239
Shiprock, NM. 87420

For the Diné Bi Oltà School Board Association, Inc:

Angela Barney-Nez, Executive Director
Telephone (928) 871-5225
P. O. Box 3719
Window Rock, Arizona 86515-3719

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15. The Diné Bi Oltà School Board Association, Inc. certifies that it will self-administer a motor vehicle policy that promotes the safe and prudent operations of a motor vehicle while performing duties to implement the terms of the agreement. The Diné Bi Oltà School Board Association Incorporation's policy is either as stringent, or more stringent than the May 3, 2006 Motor Vehicle Operation Policy for the Bureau of Indian Affairs (BIA) issued by the Associate Deputy Secretary.
16. The Diné Bi Oltà School Board Association, Inc. certifies that it will self-administer the GSA SmartPay program information and application provided regarding government rate for airlines and the possibility of utilizing this government discounted airfares in carrying out work associated with the Public Law (Pub.L.) 93-638 contracts established with the Bureau of Indian Affairs. Indian Tribes or Indian Organization carrying out the Pub. L. 93-638 contracts, grants or cooperative agreements are eligible to have access to Federal sources of supply, including lodging providers, airlines and other transportation providers. Section 201 (a) of the Federal Property and Administrative Services Act of



United States Department of the Interior

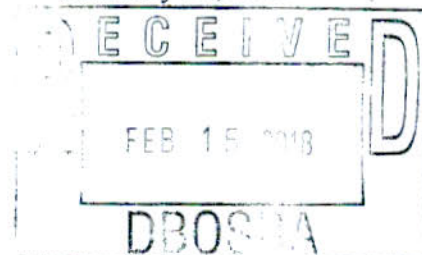
INTERIOR BUSINESS CENTER

Indirect Cost Services
650 Capitol Mall, Suite 7-400
Sacramento, CA 95814-4706



February 14, 2018

Ms. Angela Barney Nez, Executive Director
Dine Bi Olta School Board Association, Inc.
P.O. Box 3719
Window Rock, AZ 86515-3719



Dear Ms. Nez:

Enclosed is the signed Negotiated Indirect Cost Rate Agreement that was processed by our office. If you have any questions concerning this agreement, please refer to the signature page for the name and contact number of the negotiator.

As a recipient of federal funds, the regulations require you to maintain a current indirect cost rate agreement. For provisional/final indirect cost rates, Indirect Cost Proposals should be submitted on an annual basis, and they are due within six (6) months after the close of your fiscal year. For predetermined rates and approved rate extensions, proposals are due in our office six (6) months prior to the expiration of your current rate agreement. Please note that proposals are processed on a first-in, first-out basis.

Common fiscal year end dates and proposal due dates are listed below:

Fiscal Year End Date	Proposal Due Date
September 30 th	March 31 st
December 31 st	June 30 th
June 30 th	December 31 st

Please visit our website for guidance and updates on submitting future indirect cost proposals. The website includes helpful tools such as a completeness checklist, indirect cost and lobbying certificates, sample proposals, Excel worksheet templates, and links to other websites.

Sincerely,

Craig A. Wills

Craig A. Wills
Office Chief

Enclosure

cc: Self-Determination Specialist, Navajo Regional Office, Bureau of Indian Affairs
Ref: J:\Native Americans\Navajo (Navajo NA)\Dine Bi Olta School Board Association, Inc. (aka Navajo Area School) (Nasbc660)\FY 2018\Nasb-Issue.ltr.18.docx

**Nonprofit Organization
Indirect Cost Negotiation Agreement**

EIN: 86-0291095

Organization:

Dine Bi Olta School Board Association, Inc.
P.O. Box 3719
Window Rock, AZ 86515-3719

Date: February 14, 2018

Report No(s) : 18-A-0395

Filing Ref. :

Last Negotiation Agreement
dated March 20, 2017

The indirect cost rate contained herein is for use on grants, contracts, and other agreements with the Federal Government to which Public Law 93-638 and 2 CFR Part 200 apply for fiscal years beginning on or after December 26, 2014 subject to the limitations contained in Section II.A. of this agreement. Applicable OMB Circulars and the regulations at 2 CFR 230 will continue to apply to federal funds awarded prior to December 26, 2014. The rate was negotiated by the U.S. Department of the Interior, Interior Business Center, and the subject organization in accordance with the authority contained in applicable regulations.

Section I: Rate

Type	Effective Period		Rate*	Locations	Applicable
	From	To			To
Fixed Carryforward	10/01/17	09/30/18	51.34	All	All Programs

*Base: Total direct costs, less capital expenditures and the portion of subawards in excess of the first \$25,000.

Treatment of fringe benefits: Fringe benefits applicable to direct salaries and wages are treated as direct costs; fringe benefits applicable to indirect salaries and wages are treated as indirect costs.

Treatment of paid absences: The costs of vacation, holiday, sick leave pay and other paid absences are included in the organization's fringe benefit rate and are not included in the direct cost of salaries and wages. Claims for direct salaries and wages must exclude those amounts paid or accrued to employees for periods when they are on vacation, holiday, sick leave or are otherwise absent from work.

Section II: General

Page 1 of 3

A. Limitations: Use of the rate(s) contained in this agreement is subject to any applicable statutory limitations. Acceptance of the rate(s) agreed to herein is predicated upon these conditions: (1) no costs other than those incurred by the subject organization were included in its indirect cost rate proposal, (2) all such costs are the legal obligations of the grantee/contractor, (3) similar types of costs have been accorded consistent treatment, and (4) the same costs that have been treated as indirect costs have not been claimed as direct costs (for example, supplies can be charged directly to a program or activity as long as these costs are not part of the supply costs included in the indirect cost pool for central administration).

B. Audit: All costs (direct and indirect, federal and non-federal) are subject to audit. Adjustments to amounts resulting from audit of the cost allocation plan or indirect cost rate proposal upon which the negotiation of this agreement was based will be compensated for in a subsequent negotiation.

C. Changes: The rate(s) contained in this agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Changes in organizational structure, or changes in the method of accounting for costs which affect the amount of reimbursement resulting from use of the rate(s) in this agreement, require the prior approval of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowance.

D. Rate Type:

1. **Fixed Carryforward Rate:** The fixed carryforward rate is based on an estimate of the costs that will be incurred during the period for which the rate applies. When the actual costs for such period have been determined, an adjustment will be made to the rate for a future period, if necessary, to compensate for the difference between the costs used to establish the fixed rate and the actual costs.

2. **Provisional/Final Rate:** Within six (6) months after year end, a final indirect cost rate proposal must be submitted based on actual costs. Billings and charges to contracts and grants must be adjusted if the final rate varies from the provisional rate. If the final rate is greater than the provisional rate and there are no funds available to cover the additional indirect costs, the organization may not recover all indirect costs. Conversely, if the final rate is less than the provisional rate, the organization will be required to pay back the difference to the funding agency.

3. **Predetermined Rate:** A predetermined rate is an indirect cost rate applicable to a specified current or future period, usually the organization's fiscal year. The rate is based on an estimate of the costs to be incurred during the period. A predetermined rate is not subject to adjustment. (Because of legal constraints, predetermined rates are not permitted for Federal contracts; they may, however, be used for grants or cooperative agreements.)

E. Rate Extension: Only final and predetermined rates may be eligible for consideration of rate extensions. Requests for rate extensions of a current rate will be reviewed on a case-by-case basis. If an extension is granted, the non-Federal entity may not request a rate review until the extension period ends. In the last year of a rate extension period, the non-Federal entity must submit a new rate proposal for the next fiscal period.

F. Agency Notification: Copies of this document may be provided to other federal offices as a means of notifying them of the agreement contained herein.

G. Record Keeping: Organizations must maintain accounting records that demonstrate that each type of cost has been treated consistently either as a direct cost or an indirect cost. Records pertaining to the costs of program administration, such as salaries, travel, and related costs, should be kept on an annual basis.

H. Reimbursement Ceilings: Grantee/contractor program agreements providing for ceilings on indirect cost rates or reimbursement amounts are subject to the ceilings stipulated in the contract or grant agreements. If the ceiling rate is higher than the negotiated rate in Section I of this agreement, the negotiated rate will be used to determine the maximum allowable indirect cost.

I. Use of Other Rates: If any federal programs are reimbursing indirect costs to this grantee/contractor by a measure other than the approved rate(s) in this agreement, the grantee/contractor should credit such costs to the affected programs, and the approved rate(s) should be used to identify the maximum amount of indirect cost allocable to these programs.

J. Other:

1. The purpose of an indirect cost rate is to facilitate the allocation and billing of indirect costs. Approval of the indirect cost rate does not mean that an organization can recover more than the actual costs of a particular program or activity.

2. Programs received or initiated by the organization subsequent to the negotiation of this agreement are subject to the approved indirect cost rate(s) if the programs receive administrative support from the indirect cost pool. It should be noted that this could result in an adjustment to a future rate.

3. This Negotiation Agreement is entered into under the terms of an Interagency Agreement between the U.S. Department of the Interior and the cognizant agency. No presumption of federal cognizance over audits or indirect cost negotiations arises as a result of this Agreement.

4. Organizations that have previously established indirect cost rates-exclusive of the 10% de minimis rate-must submit a new indirect cost proposal to the cognizant agency for indirect costs within six (6) months after the close of each fiscal year.

Section III: Acceptance

Listed below are the signatures of acceptance for this agreement:

By the Nonprofit Organization:

Dine Bi Olta School Board

Association, Inc.

Grantee/Contractor

 /s/

Signature

Angela Barney-Nez

Name (Type or Print)

Executive Director

Title

2/13/2018

Date

By the Cognizant Federal Government
Agency:

U.S. Department of the Interior

Cognizant Agency

CRAIG WILLS Digitally signed by CRAIG WILLS
Date: 2018.02.14 11:19:54 -08'00' /s/

Signature

Craig A. Wills

Name

Office Chief

Office of Indirect Cost Services

Title

Negotiated by Marilyn P. Elgar

Telephone (916) 930-3811

SCOPE OF WORK

Diné Bi Olta School Board Association, Inc.

School Board Services
FOR THE PERIOD
July 1, 2018 to June 30, 2019

DINÉ BI OLTÁ SCHOOL BOARD ASSOCIATION, INC. (DBOSBA)

SCOPE OF WORK

A. Technical Services:

1. Diné Bi Oltá School Board Association, Inc. (DBOSBA) will provide technical services relating to training for members of the participating school boards. Such technical services include assisting BIE-operated schools who wish to consider the option of contracting or granting the operations of their school with information on standard procedures and requirements for grant/contract applications, technical advice on the authorities of school board, administrative appeals, or any other matter related to the role and function of the school boards serving BIE-funded schools, specific to federal, state and tribal education laws.
2. DBOSBA will utilize personnel with experience and education related to the services provided under this section.
3. DBOSBA will create and utilize a Technical Assistance Form to track technical assistance provided to BIE-operated schools requiring this service, *i.e., By Laws, Resolutions, Technical Letter Writing, Roles & Responsibilities training at the school, other training affiliated with the Education Public Laws mandated for Local School Boards*, including the outcome of services rendered. The outcome of services rendered will be reported on the program annual report.

B. School Board Training:
DBOSBA will:

1. Based upon the level of appropriations, hold two Navajo Nation-Wide training sessions and additional training as requested by local school boards and a minimum of one agency training in each of the six Navajo Agencies on topics identified in DBOSBA's Training Plan, Public Law 95-561; Public Law 114-95 "Every Student Succeeds Act 2015", the Navajo Education Policies, and other specific matters of concern to Navajo school boards, that will include the Stipulated Final Judgment order in Navajo Nation, et al. v. Kempthorne, et al., Case No. CIV-06-0672 JB/RHS. Training will be in accordance with the DBOSBA's Local School Board Participation List of Courses for School Board Training for School Year 2017-2018, Attachment C.
2. Disseminate the DBOSBA P.L. 95-561 manual and any updates to participating school boards and Education Program Administrators, and BIA - Branch of Indian Self-Determination Services, including updates on policy changes, when contract is awarded.
3. Disseminate relevant information to school boards concerning BIE Education Tribal Consultation Issues, Indian Education Issues such as Senate & House Appropriation recommendations, Education Public Laws and Navajo Tribal Education Policy amendments; conduct follow-ups on board resolutions with participating agency and local school boards, prepare written correspondence and attend meetings of the Navajo Nation Education Committee and the Navajo Nation Board of Education.

ATTACHMENT A

4. Upon request, assist in the orientation and training of BIE personnel who work with Navajo Nation school boards concerning Navajo Education Codes affecting BIE student services.

C. Handling of Expenses for School Boards

1. DBOSBA will implement a payment process for participating school board members for their school board meetings and other authorized board business in accordance with DBOSBA's Financial Manual and the Legislation Act 0901-05 Relating to Education, Amending the Uniform Stipend Policy for Navajo Local Community Schools Boards. *(see attached Resolution ECD -35-10 Relating to Education; amending the Uniform Stipend Policy for Navajo Local Community School Boards)*
2. DBOSBA will maintain separate accounts for each of the participating school boards. DBOSBA will provide a monthly financial statement to each school board showing the status of their funds and any other information required from local participating school board agreements.

D. Local School Board Agreements:

1. DBOSBA will also provide technical services, training, and handling expenses in accordance with agreements entered into between DBOSBA and local participating school boards, subject to Navajo Nation and Federal laws.

INDIRECT COST BUDGET AND BUDGET JUSTIFICATIONS

DINE' BI OLTA (DBOSBA) SCHOOL BOARD
ASSOCIATION, INC.

School Board Services
For Period
July 01, 2018 – June 30, 2019

RECEIVED
2018 MAR - 9 A 8:21
INDIAN SELF-DETERMINATION
SERVICES

DINE BI OLTA SCHOOL BOARD ASSOCIATION, INC.
INDIRECT COST
CY 2018-2019 Funding Amount

	Proposed Budget
1000 <u>PERSONNEL SERVICES</u>	
5450 Executive Director	56,264.00
5450 Bookkeeper	49,524.00
5450 Administrative Assistant	35,027.00
Wages Sub-Total	140,815.00
5460 Fringe Benefits @ 20%	28,163.00
TOTAL PERSONNEL SERVICES	168,978.00
5200 <u>EXECUTIVE BOARD MEETING/TRAINING</u>	
5206 Stipend (\$200 X 7/Member X 4 meetings)	5,600.00
TOTAL EXECUTIVE BOARD MEETING/TRAINING	5,600.00
5400 <u>ADMINISTRATION TRAVEL COST</u>	
5401 Per Diem (Local/Annual School Board Meetings)	3,520.00
5402 Mileage (5 Agency School Board Mtgs X 12 Mos)	8,910.00
5406 Meeting Registration/Staff Training	1,200.00
5407 Lodging	2,314.00
TOTAL TRAVEL COST	15,944.00
5500 <u>OPERATING SUPPLIES COST</u>	
5500 Advertising	1,500.00
5522 Periodical Subscriptions/Books	1,500.00
5530 Office Equipment/Furnitures	7,000.00
5531 Office Supplies	4,700.00
5535 Postage, Courier, Shipping	2,940.00
5540 Printing, Binding, Photocopying	3,000.00
TOTAL OPERATING SUPPLIES COST	20,640.00
5500 <u>LEASE/RENTAL/UTILITIES</u>	
5532 Rental - Storage Space	1,200.00
5510 DSL/Internet - Services	2,640.00

5555 Telephone and Fax	3,300.00
5560 Utilities	7,296.00

TOTAL LEASES/RENTALS/UTILITIES	14,436.00
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5500 REPAIRS & MAINTENANCE

5520 Janitorial	2,000.00
5552 Equipment Repairs and Maintenance	2,000.00

TOTAL REPAIRS & MAINTENANCE	4,000.00
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5500 INSURANCE

5515 Property Insurance	3,000.00
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TOTAL INSURANCE	3,000.00
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5700 CONTRACTUAL SERVICES

5710 Audit	
5702 Fees	18,000.00
5703 Expenses	1,000.00
5710 Attorneys	
5711 Fees	
5712 Expenses	
5720 Consultant	
5721 Fees	6,000.00
5722 Expenses	840.00

TOTAL CONTRACTUAL COST	25,840.00
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CY 2018-2019 Funding Amount	258,438.00
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BUDGET AND BUDGET JUSTIFICATIONS

Diné Bi Olta School Board Association, Inc.

School Board Services
FOR THE PERIOD
July 1, 2016 – June 30, 2017

DINE BI OLTA SCHOOL BOARD ASSOCIATION, INC.
INDIRECT COST
PROPOSED BUDGET AND BUDGET JUSTIFICATION
Fiscal Year 2017

	Proposed Budget
1000 <u>PERSONNEL SERVICES</u>	
5450 Executive Director	51,500.00
5450 Bookkeeper	44,798.00
5450 Administrative Assistant	34,204.00
Wages Sub-Total	130,502.00
5460 Fringe Benefits @ 20%	26,100.00
TOTAL PERSONNEL SERVICES	156,602.00
5200 <u>EXECUTIVE BOARD MEETING/TRAINING</u>	
5206 Stipend (\$200 X 7/Member X 3 meetings)	4,200.00
5206 Stipend (\$100 X 7/Member X 4 meetings)	-
TOTAL EXECUTIVE BOARD MEETING/TRAINING	4,200.00
<u>ADMINISTRATION TRAVEL COST</u>	
5400 5401 Per Diem (Local/Annual School Board Meetings)	5,610.00
5402 Mileage (5 Agency School Board Mtgs X 12 Mos)	7,452.00
5406 Meeting Registration/Staff Training	1,500.00
5407 Lodging	2,403.00
TOTAL TRAVEL COST	16,965.00
<u>OPERATING SUPPLIES COST</u>	
5500 5500 Advertising	1,500.00
5522 Periodical Subscriptions/Books	500.00
5530 Office Equipment/Furnitures	3,000.00
5531 Office Supplies	4,000.00
5535 Postage, Courier, Shipping	2,940.00
5540 Printing, Binding, Photocopying	2,000.00
TOTAL OPERATING SUPPLIES COST	13,940.00

LEASE/RENTAL/UTILITIES

5500	5532 Rental - Storage Space	900.00
	5510 DSL/Internet - Services	1,500.00
	5555 Telephone and Fax	5,500.00
	5560 Utilities	4,344.00

	TOTAL LEASES/RENTALS/UTILITIES	12,244.00
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REPAIRS & MAINTENANCE

5500	5520 Janitorial	600.00
	5552 Equipment Repairs and Maintenance	1,500.00

	TOTAL REPAIRS & MAINTENANCE	2,100.00
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INSURANCE

5500	5515 Property Insurance	1,500.00
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	TOTAL INSURANCE	1,500.00
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CONTRACTUAL SERVICES

5700	5710 Audit	
	5702 Fees	15,000.00
	5703 Expenses	1,000.00
	5710 Attorneys	
	5711 Fees	
	5712 Expenses	
	5720 Consultant	
	5721 Fees	2,000.00
	5722 Expenses	500.00

	TOTAL CONTRACTUAL COST	18,500.00
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	TOTAL PROPOSED FISCAL YEAR 2017 BUDGET	226,051.00
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POSITIONS DESCRIPTIONS

**Executive Director
Bookkeeper
Administrative Assistant**

Diné Bi Olta School Board Association, Inc.

School Board Services
FOR THE PERIOD
July 1, 2016 – June 30, 2017

Dinè Bi Oltà School Board Association, Inc. (DBOSBA)

POSITION DESCRIPTION

POSITION TITLE : Executive Director

REPORT TO : DBOSBA Executive Board

GENERAL RESPONSIBILITIES :

The Executive Director is under the direct responsibility of the DBOSBA Executive Board and serves at the pleasure of the board and shall have the duties and authority prescribed by the DBOSBA Board of Directors through the DBOSBA Plan of Operation. The Executive Director will be responsible for the management of day to day activities of DBOSBA.

Under the general direction of the DBOSBA Executive Board on employment contract; he/she serves at the pleasure of the board and have duties and authority prescribed in the DBOSBA Personnel Policies.

Executive Director shall faithfully and diligently execute his or her duties and shall exercise authority prudently in the best interests of DBOSBA and the people and institutions DBOSBA serves.

DUTIES:

Shall at all the time keep the Executive Board fully informed of DBOSBA activities and inform the Board of any special problems.

The Executive Director is responsible for the preparation of reports for the Executive Board Meetings for all activities of the Executive Director and the DBOSBA in general. The Executive Director is also responsible to conduct and administer DBOSBA activities and obligations properly.

Shall serve in the capacity of Personnel Director; for the purposes of selecting, employing, supervising, and discharging any DBOSBA employee.

Shall have the authority to expend all funds received from funding agencies as approved under contract. The authority granted the Executive Director by this subsection is subject to all legal and contractual restrictions on any part and to such accountability procedures as the board may designate.

Shall have the authority to sign any bonds, contracts, or other instruments or agreements on behalf of DBOSBA in furtherance of the purpose of DBOSBA as authorized by the Board of Directors.

May delegate authority to staff members as he or she sees fit, subject to limitations set by the Board.

Is responsible for developing and maintaining good working relationships with other entities that DBOSBA is involved in working with.

Provide advisement, expertise, insight, information and technical assistance to Board Members on Tribal, State and Federal Education Issues.

Shall exercise such other duties and authorities as prescribed by the Executive Board.

QUALIFICATION:

Bachelor Degree in education, education related business related field. Fluency in Navajo and English Languages. Strong Background in federal/tribal relations, P.L. 93-638; knowledgeable on Public Laws: 93-638; 95-561; federal contracts, Indian supervisory management; federal legislation and appropriations. Reliable Transportation required.

Must be knowledgeable on Navajo Nation laws, Navajo Education laws and applicable federal regulations. Must be knowledgeable about Navajo Traditions, fluent in Navajo language.

Dinè Bi Oltà School Board Association, Inc. (DBOSBA)

POSITION DESCRIPTION

Job Title : Bookkeeper
Report to : Executive Director

Summary: Keeps records of financial transactions for establishment by performing the following duties.

Essential Duties and Responsibilities include the following. Other duties may be assigned.

Verifies, allocates, and posts detail of business transactions of all DBOSBA Contract accounts, including accounts of participating Local School Boards, to subsidiary account in journals or computer files from documents such as sales slips, invoices, receipts, check stubs, and computer print outs.

Maintain revenue and expenditure by summarizing details using automated data processing computer software program and transferring of data to general ledger.

Audit and process bank deposits, analyzes statement of account, including investments account; reconciles and balances accounts and submits appropriate draw down documents for processing.

Compiles reports to show statistics such as cash receipts and expenditures, accounts payable and receivable, profit and loss, and other items pertinent to operation of business.

Review and process financial documents, all reimbursement claims, travel advances, invoices, financial reports and the purchasing & materials control.

Prepares and process and maintain all functions of the payroll system. Calculates employee wages and prepare checks for payment of wages, withholding deductions including social security, tax reports (including W2 forms, 1099 & 941), advance and claims.

Computes, types, and mails monthly statements to participating Local School Board and to the DBOSBA Executive Board. Works with and provide appropriate information and material to CPA firm to meet the Annual Audit Requirement.

Establish and maintain financial record and filing system, contract files, vendor files, Local School Board financial program files; and personnel payroll files.

Keeps Executive Director informed and updated on DBOSBA financial positions, including conditions that may require action by the DBOSBA Executive Board, such as modification and financial program review.

Serves as administrative support as delegated by the DBOSBA Executive Director. Communication and coordination with the assigned BIA contract specialist on contract activities and finances.

Supervisory Responsibilities

Carries out supervisory responsibilities in accordance with the organization's policies and applicable laws. Responsibilities include assisting in interviewing, hiring, and training employees; planning, assigning, and directing work; appraising performance; rewarding and disciplining employees; addressing complaints and resolving problems.

Competencies

To perform the job successfully, an individual should demonstrate the following competencies:

Analytical- Synthesizes complex or diverse information; Collects and researches data; Uses intuition and experience to complement data; Designs work flows and procedures.

Design- Generates creative solutions; Translates concepts and information into images; Uses feedback to modify design; Applies design principles; Demonstrates attention to detail.

Problem Solving- Identifies and resolves problems in a timely manner; Gather and analyzes information skillfully; Develops alternative solutions; Works well in group problem solving situations; Uses reason even when dealing with emotional topics.

Project Management- Develops project plans; Coordinates projects; Communicates changes and progress; Completes projects on time and budget; Manages project team activities.

Technical Skills- Assesses own strength and weaknesses; Pursues training and development opportunities; Strive to continuously build knowledge and skills; Shares expertise with others.

Customer Service- Manages difficult or emotional customer situations; Responds promptly to customer needs; Solicits customer feedback to improve service; Responds to requests for services and assistance; Meets Commitments.

Interpersonal Skills- Focuses on solving conflict, not blaming; maintains confidentiality; listens to others without interrupting; Keeps emotions under control; Remains open to others' ideas and tries new things.

Oral Communication- Speaks clearly and persuasively in positive or negative situations; Listens and gets clarification; Responds well to questions; Demonstrates group

presentation skills; Participates in meetings.

Written Communication- Writes clearly and informatively; edits work for spelling and grammar; Varies writing styles to meet needs; Presents numerical data effectively; abide to read and interpret written information.

Teamwork- Balances team and individual responsibilities; Exhibits objectivity and openness to other's view; Gives and welcomes feedback; Contributes to building a positive team spirit; Puts success of team above own interests; Able to build morale and group commitments to goals and objectives; supports everyone's efforts to succeed.

Change Management- Develops workable implementation plans; Communicates changes effectively; Builds commitment and overcomes resistance; Prepares and supports those affected by the change; Monitors transition and evaluates results.

Delegation-Delegates work assignments; matches the responsibility to the person; Gives authority to work independently; Sets expectations and monitors delegated activities; Provides recognition to others.

Managing People- Includes staff in planning, decision making, facilitating and process improvement; takes responsibility for subordinates' activities; Make self available to staff; provides regular performance feedback; Develops subordinates' skills encourages growth; Solicits and applies customer feedback (internal and external); Fosters quality focus in others; Improves processes, products and services; Continually works to improve supervisory skills.

Quality Management- Looks for ways to improve and promote quality; Demonstrates accuracy and thoroughness.

Business Acumen- Understands business implications of decision; Displays orientation to profitability; Demonstrates knowledge of market and competition; Aligns work with strategic goals.

Cost Consciousness- Works within approved budget; Develops and implements cost saving measures; contributes to profits and revenue; Conserves organizational resources.

Diversity- Demonstrates knowledge of EEO policy; Shows respect and sensitivity for cultural differences; Educates others on the value of diversity; Promotes a harassment-free environment; Builds a diverse workforce.

Ethics- Treats people with respect; Keeps commitments; Inspires the trust of others; Works with integrity and ethically; Upholds organizational values.

Organizational Support- Follows policies and procedures; Completes administrative tasks correctly and on time; Supports organization's goal and values; Benefits organization through outside activities; Supports affirmative action and respects diversity.

Strategic Thinking- Develops strategies to achieve organizational goals; Understands organization's strength and weaknesses; Analyzes market and competition; Identifies external threats and opportunities; Adapts strategy to changing conditions.

Judgment- Displays willingness to make decisions; Exhibits sound and accurate judgment; Supports and explains reasoning for decisions; Includes appropriate people in decision-making process; Makes timely decisions.

Motivation- Sets and achieves challenging goals; Demonstrates persistence and overcomes obstacles; Measures self against standards of excellence; Takes calculated risks to accomplish goals.

Planning/Organizing- Prioritizes and plans work activities; Uses time efficiently; Plans for additional resources; Sets goals and objectives; Organizes or schedules other people and their tasks; Develops realistic action plans.

Professionalism- Approaches others in a tactful manner; Reacts well under pressure; Treats others with respect and consideration regardless of their status or position; Accepts responsibility for own actions; Follows through on commitments.

Quality- Meets productivity standards; Completes work in a timely manner; Strives to increase productivity; Works quickly.

Safety and Security- Observes safety and security procedures; Determines appropriate action beyond guidelines; Reports potentially unsafe conditions; Uses equipment and materials properly.

Adaptability- Adapts to changes in the work environment; Manages competing demands; Changes approach or method to best fit the situation; Able to deal with frequent change, delays, or unexpected events.

Attendance/Punctuality- Is consistently at work and on time; Ensures work responsibilities are covered when absent; Arrives at meetings and appointments on time.

Dependability- Follows instructions, responds to management direction; Takes responsibility for own actions; Keeps commitments; Commits to long hours if work when necessary to reach goals; Completes tasks on time or notifies appropriate person with a alternate plan.

Initiative- Volunteers readily; Undertakes self-development activities; Seeks increased responsibilities; Takes independent actions and calculated risks; Looks for and takes advantage of opportunities; Asks for and offers help when needed.

Innovation- Displays original thinking and creativity; Meets challenges with resourcefulness; Generates suggestions for improving work; Develops innovative

approaches and ideas; Presents ideas and information in a manner that gets others' attention.

Qualifications to perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skills, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Education and/or Experience

Bachelor degree (B.A.) from four-year college or university; or one to two years related experience and/or training; or equivalent combination of education and experience.

Language Skills

Ability to read and comprehend simple instructions, short correspondence, and memos. Ability to write simple correspondence. Ability to effectively present information in one-on-one and small group situations to customers, clients, and other employees of the organization.

Mathematical Skills

Ability to calculate figures and amounts such as discounts, interest, commission, proportions, percentages, area, circumference, and volume. Ability to apply concepts of basic algebra and geometry.

Reasoning Ability

Ability to apply common sense understanding to carry out instructions furnished in written, oral, or diagram form. Ability to deal with problems involving several concrete variables in standardized situations.

Computer Skills

To perform this job successfully, an individual should have knowledge of Accounting software; Order processing systems; Payroll System; Spreadsheet software

Certificate, Licenses, Registration

Other Skills and Abilities

Must be able to travel 30% of the time.

Physical Demands The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job.

Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to walk, sit, and use hands to finger, handle, or feel, reach with hands and arms and talk to hear. The employee is frequently required to stand. The employee is occasionally required to climb or balance. The employee must occasionally lift and/or move up to 10 pounds. Specific vision abilities required by this job include ability to adjust focus.

Work Environment The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually moderate.

Dinè Bi Oltà School Board Association, Inc. (DBOSBA)

POSITION DESCRIPTION

Job Title : Administrative Assistant
Department : DBOSBA
Report to : Executive Director

Summary: Keeps official DBOSBA records and administrative policies determined by or in conjunction with Executive Board Officers by performing the following duties: Schedule appointments, give information to callers, take dictation, and otherwise relieves officials of clerical work or minor administrative and business detail by performing the following duties.

Essential Duties and Responsibilities include the following. Other duties may be assigned.

Manages Executive Director's Calendar and independently schedules appointments.

Screens incoming calls and correspondence and responds independently when possible. Greets scheduled visitors and conducts to appropriate area or person.

Reads and routes incoming mail. Locates and attaches appropriate file to correspondence to be answered by DBOSBA staff, Executive Director or Local/Agency School Boards, Executive Board Officers and Board Members.

Composes and types routine correspondence. Takes and Transcribes dictations, composes and prepares confidential correspondence, reports, and other complex documents.

Directs Preparation and filing of corporate legal documents with government agencies to conform to statutes.

Acts as custodian of corporate documents and records. Organizes and maintains file system, and files correspondence and other records pertinent to the DBOSBA Organization.

Arranges complex and detailed travel plans and itineraries, assist in preparing agendas and registration for meetings/trainings/conferences, compiles documents for travel-related meetings for Executive Director, Executive Board and Local/Agency school board members.

Assists employees, vendors, clients, or customers by answering questions related to accounts, procedures, and services.

Assist in preparing of vouchers, invoices, checks, account statements, reports, and other

records, and reviews for accuracy.

Assist in the compiling and sorting of documents relating to stipends, travel authorizations (including reimbursements and advances) and trip reports for participating board members.

Makes copies of correspondence or other printed materials.

Prepares outgoing mail and correspondence, including e-mail and faxes.

Assists in computing, classifying, recording, and verifying of numerical data for use in maintaining accounting records and property (including office furniture, equipment, etc.)

Orders and maintains supplies, and arranges for equipment maintenance.

Prepares periodic inventory of building contents and property conditions, and forwards listing to Executive Director and Board.

Supervisory Responsibilities

This job has delegation of authority responsibilities.

Competencies

To perform the job successfully, an individual should demonstrate the following competencies:

Analytical- Synthesizes complex or diverse information; Collects and researches data; Uses intuition and experience to complement data; Designs work flows and procedures.

Design- Generates creative solutions; Translates concepts and information into images; Uses feedback to modify design; Applies design principles; Demonstrates attention to detail.

Problem Solving- Identifies and resolves problems in a timely manner; Gather and analyzes information skillfully; Develops alternative solutions; Works well in group problem solving situations; Uses reason even when dealing with emotional topics.

Project Management- Develops project plans; Coordinates projects; Communicates changes and progress; Completes projects on time and budget; Manages project team activities.

Technical Skills- Assesses own strength and weaknesses; Pursues training and development opportunities; Strive to continuously build knowledge and skills; Shares expertise with others.

Customer Service- Manages difficult or emotional customer situations; Responds promptly to customer needs; Solicits customer feedback to improve service; Responds to requests for services and assistance; Meets Commitments.

Interpersonal Skills- Focuses on solving conflict, not blaming; maintains confidentiality; listens to others without interrupting; Keeps emotions under control; Remains open to others' ideas and tries new things.

Oral Communication- Speaks clearly and persuasively in positive or negative situations; Listens and gets clarification; Responds well to questions; Demonstrates group presentation skills; Participates in meetings.

Written Communication- Writes clearly and informatively; edits work for spelling and grammar; Varies writing styles to meet needs; Presents numerical data effectively; abide to read and interpret written information.

Teamwork- Balances team and individual responsibilities; Exhibits objectivity and openness to other's view; Gives and welcomes feedback; Contributes to building a positive team spirit; Puts success of team above own interests; Able to build morale and group commitments to goals and objectives; supports everyone's efforts to succeed.

Visionary Leadership- Displays passion and optimism; Inspires respect and trust; Mobilizes other to fulfill the vision; Provides vision and inspiration to peers and subordinates.

Change Management- Develops workable implementation plans; Communicates changes effectively; Builds commitment and overcomes resistance; Prepares and supports those affected by the change; Monitors transition and evaluates results.

Delegation-Delegates work assignments; matches the responsibility to the person; Gives authority to work independently; Sets expectations and monitors delegated activities; Provides recognition to others.

Managing People- Includes staff in planning, decision making, facilitating and process improvement; takes responsibility for subordinates' activities; Make self available to staff; provides regular performance feedback; Develops subordinates' skills encourages growth; Solicits and applies customer feedback (internal and external); Fosters quality focus in others; Improves processes, products and services; Continually works to improve supervisory skills.

Quality Management- Looks for ways to improve and promote quality; Demonstrates accuracy and thoroughness.

Business Acumen- Understands business implications of decision; Displays orientation to profitability; Demonstrates knowledge of market and competition; Aligns work with strategic goals.

Cost Consciousness- Works within approved budget; Develops and implements cost saving measures; contributes to profits and revenue; Conserves organizational resources.

Diversity- Demonstrates knowledge of EEO policy; Shows respect and sensitivity for cultural differences; Educates others on the value of diversity; Promotes a harassment-free environment; Builds a diverse workforce.

Ethics- Treats people with respect; Keeps commitments; Inspires the trust of others; Works with integrity and ethically; Upholds organizational values.

Organizational Support- Follows policies and procedures; Completes administrative tasks correctly and on time; Supports organization's goal and values; Benefits organization through outside activities; Supports affirmative action and respects diversity.

Strategic Thinking- Develops strategies to achieve organizational goals; Understands organization's strength and weaknesses; Analyzes market and competition; Identifies external threats and opportunities; Adapts strategy to changing conditions.

Judgment- Displays willingness to make decisions; Exhibits sound and accurate judgment; Supports and explains reasoning for decisions; Includes appropriate people in decision-making process; Makes timely decisions.

Motivation- Sets and achieves challenging goals; Demonstrates persistence and overcomes obstacles; Measures self against standards of excellence; Takes calculated risks to accomplish goals.

Planning/Organizing- Prioritizes and plans work activities; Uses time efficiently; Plans for additional resources; Sets goals and objectives; Organizes or schedules other people and their tasks; Develops realistic action plans.

Professionalism- Approaches others in a tactful manner; Reacts well under pressure; Treats others with respect and consideration regardless of their status or position; Accepts responsibility for own actions; Follows through on commitments.

Quality- Meets productivity standards; Completes work in a timely manner; Strives to increase productivity; Works quickly.

Safety and Security- Observes safety and security procedures; Determines appropriate action beyond guidelines; Reports potentially unsafe conditions; Uses equipment and materials properly.

Adaptability- Adapts to changes in the work environment; Manages competing demands; Changes approach or method to best fit the situation; Able to deal with frequent change, delays, or unexpected events.

Attendance/Punctuality- Is consistently at work and on time; Ensures work responsibilities are covered when absent; Arrives at meetings and appointments on time.

Dependability- Follows instructions, responds to management direction; Takes responsibility for own actions; Keeps commitments; Commits to long hours if work when necessary to reach goals; Completes tasks on time or notifies appropriate person with a alternate plan.

Initiative- Volunteers readily; Undertakes self-development activities; Seeks increased responsibilities; Takes independent actions and calculated risks; Looks for and takes advantage of opportunities; Asks for and offers help when needed.

Innovation- Displays original thinking and creativity; Meets challenges with resourcefulness; Generates suggestions for improving work; Develops innovative approaches and ideas; Presents ideas and information in a manner that gets others' attention.

Qualifications to perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skills, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Education and/or Experience

Associate degree (A.A.) or equivalent from two-year College or technical school; or six months to one year related experience and/or training; or equivalent combination of education and experience.

Language Skills

Ability to read and interpret documents such as safety, rules, operating and maintenance instructions, and procedures manuals. Ability to write routine reports and correspondence. Ability to speak effectively before groups of customers or employees of organization.

Mathematical Skills

Ability to add, subtracts, multiply, and divides in all units of measure, using whole numbers, common fractions, and decimals. Ability to compute rate, ratio, and percent and to draw and interpret bar graphs.

Reasoning Ability

Ability to apply common sense understanding to carry out instructions furnished in written, oral, or diagram form. Ability to deal with problems involving several concrete variables in standardized situations.

Computer Skills

To perform this job successfully, an individual should have knowledge of Accounting software; Contract Management Systems; Human Resources systems; Inventory software; Order processing systems; Payroll System; Project management software; Spreadsheet software and word processing software.

Certificate, Licenses, Registration

A.A. Degree with emphasis in Business Management

Other Skills and Abilities

Must be able to travel 30% of the time.

Physical Demands The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to walk, sit, and use hands to finger, handle, or feel, reach with hands and arms and talk to hear. The employee is frequently required to stand. The employee is occasionally required to climb or balance. The employee must occasionally lift and/or move up to 50 pounds. Specific vision abilities required by this job include ability to adjust focus.

Work Environment The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually moderate.

2015 FINANCIAL AUDIT REPORT (IN PROGRESS)
2014 FINANCIAL AUDIT REPORT (ENCLOSED)

Diné Bi Olta School Board Association, Inc.

SEP 1 2014

Dine Bi Olta School Board Association, Inc.

FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

September 30, 2014

With

INDEPENDENT AUDITOR'S REPORT

Elnabeth G. Olivas
CERTIFIED PUBLIC ACCOUNTANT
ALBUQUERQUE, NEW MEXICO
PH (505)797-3380

Dine Bi Olta School Board Association, Inc.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Dine Bi Olta School Board
Association Inc.

Report on the Financial Statements

We have audited the accompanying statement of financial position of the Dine Bi Olta School Board Association Inc. (a non-profit organization), which comprise the statement of financial position as of September 30, 2014, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements

Management's Responsibility for the Financial Statements

Management is responsible for the fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this included 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 an opinion 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.

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 statement.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Dine Bi Olta School Board Association Inc. as of September 30, 2014, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the 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 May 1, 2015, on our consideration of Dine Bi Olta School Board Association Inc. internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 Dine Bi Olta School Board Association Inc. internal control over financial and compliance.



Elizabeth G. Olivas, CPA
Albuquerque, New Mexico
May 1, 2015

DINE BI OLTA SCHOOL BOARD ASSOCIATION, INC.
STATEMENT OF FINANCIAL POSITION
September 30, 2014

ASSETS

Current assets	
Cash and cash equivalents	\$ 658,894
Investments	26,790
Employee and school board advances	36,470
Total current assets	<u>722,154</u>
Fixed Assets	
Furniture and equipment	25,377
Less Accumulated depreciation	<u>(25,377)</u>
Total net Fixed Assets	<u>-</u>
Total Assets	<u>\$ 722,154</u>

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts payable	\$ 168
Accrued payroll, payroll taxes & employee benefits	2,076
Deferred revenue	319,418
Held in trust	<u>14,414</u>
Total current liabilities	<u>336,076</u>
Net Assets	
Temporarily Restricted	302,213
Unrestricted	<u>83,865</u>
Total Net Assets	<u>386,078</u>
Total liabilities and net assets	<u>\$ 722,154</u>

The accompanying notes are an integral part of these financial statements.

DINE BI OLTA SCHOOL BOARD ASSOCIATION, INC.
STATEMENT OF ACTIVITIES
For the year ended September 30, 2014

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Public Support and Program Fees			
Membership Fees	\$ 4,800	\$ -	\$ 4,800
Conference Fees	94,617	-	94,617
Interest Income	2,126	-	2,126
Total public support and Program Fees	<u>101,543</u>	<u>-</u>	<u>101,543</u>
Government Grants			
BIA - CTN	<u>-</u>	<u>535,370</u>	<u>535,370</u>
Total Government Grants	<u>-</u>	<u>535,370</u>	<u>535,370</u>
Net assets released from restrictions	<u>597,085</u>	<u>(597,085)</u>	<u>-</u>
Total Public Support, Rev., & Reclassifications	<u>698,628</u>	<u>(61,715)</u>	<u>636,913</u>
Expenses			
Program services	597,085	-	597,085
Management and general	90,941	-	90,941
Total Expenses	<u>688,026</u>	<u>-</u>	<u>688,026</u>
(Decrease) increase in net assets	10,602	(61,715)	(51,113)
Net assets beginning of year	<u>73,263</u>	<u>363,928</u>	<u>437,191</u>
Net assets, end of year	<u>\$ 83,865</u>	<u>\$ 302,213</u>	<u>\$ 386,078</u>

The accompanying notes are an integral part of these financial statements.

DINE BI OLTA SCHOOL BOARD ASSOCIATION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended September 30, 2014

	<u>Management and General</u>	<u>Program Services</u>	<u>Total</u>
Compensation and related expenses			
Personnel	\$ -	\$ 142,525	\$ 142,525
Fringe Benefits	-	11,322	11,322
Total employment compensation	<u>-</u>	<u>153,847</u>	<u>153,847</u>
Travel	40,976	169,442	210,418
Supplies and Materials	10,770	6,867	17,637
Insurance	-	1,074	1,074
Maintenance and repairs	-	175	175
Utilities	-	3,239	3,239
Contractual Services	13,550	-	13,550
Bank services Charges	47	436	483
Postage & Freight	284	1,090	1,374
Lease/Rental	3,109	-	3,109
Subscriptions & Dues	-	579	579
Advertising	1,482	-	1,482
Meeting registrations	-	45,125	45,125
Stipends	10,600	187,701	198,301
Miscellaneous	8,884	1,783	10,667
Office expenses	1,181	8,019	9,200
Management fees	-	17,528	17,528
Total other expenses	<u>90,883</u>	<u>443,058</u>	<u>533,941</u>
Depreciation	58	180	238
Total expenses	<u>\$ 90,941</u>	<u>\$ 597,085</u>	<u>\$ 688,026</u>

The accompanying notes are an integral part of these financial statements.

DINE BI OLTA SCHOOL BOARD ASSOCIATION, INC.
STATEMENT OF CASH FLOWS
For the Year Ended September 30, 2014

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ (51,113)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	238
Change in assets and liabilities	
Investments	32,521
Accounts receivable	1,277
Prepaid expenses	482
Accrued expenses	106,305
	<hr/>
NET CASH PROVIDED FOR OPERATING ACTIVITIES	<hr/> 89,710 <hr/>

CASH FLOWS FROM INVESTING ACTIVITIES

Equipment purchases	<hr/> - <hr/>
NET CASH USED FOR INVESTING ACTIVITIES	<hr/> - <hr/>

Net increase in cash and cash equivalents	89,710
Cash and cash equivalents at beginning of year	<hr/> 569,184 <hr/>
Cash and cash equivalents at end of year	<hr/> \$ 658,894 <hr/>

SUPPLEMENTAL DATA:

Interest paid	<hr/> \$ - <hr/>
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Dine Bi Olta School Board Association Inc.,
NOTES TO FINANCIAL STATEMENTS
September 30, 2014

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

ORGANIZATION AND NATURE OF ACTIVITIES

Navajo Area School Board Association was organized August 8, 1969, pursuant to the Navajo Tribal Council Resolution No. CAU-87-69, which was adopted by Navajo Tribal Community School Board Act under the name Interagency School boards. The Association was formed to promote maximum educational services to Navajo students attending Bureau of Indian Affairs schools. On May 24, 1974 the Association was incorporated in New Mexico as a non-profit corporation and the name was changed to Navajo Area School Board Association. On July 19, 2005, the name was changed to Dine Bi Olta School Board Association Inc.

The accounting and reporting policies of the Organization relating to the accompanying financial statements conform to generally accepted accounting principles applicable to State and Local governments.

Approximately 84% of the Association's funding is provided from grants from the U.S. Department of the Interior. Other support is provided by conference fees from school members of the Association.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

The significant accounting policies followed by the Association are as follows:

BASIS OF PRESENTATION

The accompanying financial statements have been prepared on the accrual basis. In fiscal year 1998, Dine Bi Olta School Board Association Inc. adopted Financial Accounting Standards Board Statement (FAS) No. 116, "Accounting for Contributions Received and made", and Statement (FAS) No. 117 "Financial Statements of Not-For-Profit Organization".

FAS No. 117 establishes standards for external financial statements of not-for-profit organizations, including a statement of financial position, a statement of activities and a statement of cash flows. FAS No. 117 requires classification of net assets and revenue, expenses, gains and losses into three categories, based on the existence or absence of donor-imposed restrictions. The categories are permanently restricted, temporarily restricted and unrestricted net assets.

FAS No. 116 requires that unconditional promises to give (pledges) be recorded as receivables and revenue, and requires the organization to distinguish between contributions received for each net asset category in accordance with donor imposed restrictions.

The Dine Bi Olta School Board Association Inc. has implemented these standards and, accordingly, financial statements have been prepared to reflect the above changes.

Dine Bi Olta School Board Association Inc.,
NOTES TO FINANCIAL STATEMENTS
September 30, 2014

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets include gifts, unconditional promises to give, trusts and remainder interests, income and gains which can be expended but for which restrictions have not yet been met. Such restrictions include restrictions where donors have specified the purpose for which the net assets are to be spent, or time limitations imposed by donors or implied by the nature of the gift (capital projects, unconditional promise to give to be paid in the future, life income fund) or by interpretations of law (gains available for appropriation but not appropriated in the current period).

UNRESTRICTED NET ASSETS

Unrestricted net assets are not subject to donor-imposed stipulations. Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulations or law. Expiration of temporary restrictions on net assets, that is, the donor-imposed stipulated purpose has been accomplished and or the stipulated time period has elapsed, are reported as reclassifications between applicable classes of net assets.

BUDGETS

The Dine Bi Olta School Board Association, Inc., requires each school membership to submit a budget along with the agreement. In addition, Dine Bi Olta School Board submits a budget along with the annual funding agreement to the BIA.

Dine Bi Olta School Board Association Inc.'s primary funding is a federal grant, which has a grant period that may or may not coincide with the Organization's fiscal year. The grant normally is for a twelve (12) month period; however, it can be awarded for periods shorter or longer than twelve months.

LEAVE POLICIES

An employee accrues eight (8) days of vacation leave per pay period for a maximum of 240 hours or 30 days. Excess hours may not be accrued. In other words, no more than 240 hours of annual leave may be on the books at any one time. When an employee leaves Dine Bi Olta School Board Association, Inc. employment they may upon request, be paid for any annual leave on the books not having been used. Annual leave has been accrued as Compensated Balances in the financial statements.

The Organization permits the accumulation of four (4) hours per pay period. The employee may carry a maximum of 312 hours at any given time. No sick leave may be carried forward or paid for at the time of termination of employment. Leave must be accrued at a rate of four (4) hours per pay period, beginning with the first day of work and is unlimited in the number of hours, which can be accumulated. Sick leave is not applicable to periods of absence covered by Workmen's Compensation or the Navajo Nation Weekly Indemnity Program. Accordingly, sick pay is charged to expenditures when taken. No provision has been made in the financial statements for unused sick leave.

Dine Bi Olta School Board Association Inc.

NOTES TO FINANCIAL STATEMENTS

September 30, 2014

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

PROPERTY AND EQUIPMENT

Non-expendable property with an acquisition cost of \$5,000 or more is capitalized and charged to an asset account at cost. Depreciation on these items is computed on a straight-line basis over the estimated useful lives of these assets. The lives of these assets average five years.

INCOME TAX EXEMPTION

Dine Bi Olta School Board Association Inc., Inc. is exempt from Federal Income Taxes under the provisions of section 501(a) of the Internal Revenue Code as an entity described in section 501(c)3. Therefore, no provision for income taxes has been made.

CASH AND CASH EQUIVALENTS

The Dine Bi Olta School Board Association Inc. includes cash equivalents under the caption cash. Cash equivalents consist primarily of money market funds, certificates of deposits, and other highly liquid financial instruments with original maturities of 90 days or less.

TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the Combined Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

BASIS OF ACCOUNTING

The financial statements of the Dine Bi Olta School Board Association Inc. have been prepared on the accrual basis of accounting.

NOTE 2 - CASH AND CASH EQUIVALENTS:

The Dine Bi Olta School Board Association Inc. includes cash equivalents under the caption cash. Cash equivalents consist primarily of money market funds, certificates of deposits, and other highly liquid financial instruments with original maturities of 90 days or less.

NOTE 3 - MARKETABLE SECURITIES:

The classification of securities is generally determined at the date of purchase. Gains and losses on sale of securities are recognized on a specific identification basis. Trading securities are adjusted to fair value at year-end. The unrealized gain is recorded in the statement of income as increases or decreases in unrestricted net assets. Trading securities are used as a part of the cash management strategy of the Association and may be sold in response to various factors.

The Marketable securities are accounted and reported for investments in equity securities that have readily determinable fair values and for all investments in debt securities. Those investments are to be classified in three categories and accounted for as follows:

Dine Bi Olta School Board Association Inc.

NOTES TO FINANCIAL STATEMENTS

September 30, 2014

NOTE 3 - MARKETABLE SECURITIES: (continued)

Debt securities that the enterprise has the positive intent and ability to hold to maturity are classified as *held-to-maturity securities* and reported at amortized cost.

Debt and equity securities that are bought and held principally for the purpose of selling them in the near term are classified as trading securities and reported at fair value, with unrealized gains and losses included in earnings.

As of September 30, 2014 the Dine Bi Olta School Board Association Inc. classified its investments as trading securities. At September 30, 2014, gross unrealized holding gains and gross unrealized holding losses pertaining to the marketable equity securities in the portfolio were as follows:

	<u>Cost</u>	<u>Fair Value</u>
Mutual Fund	\$ 28,579	\$ 26,790
Total	\$ 28,579	\$ 26,790

Fair Value Measurement

In September 2006, the FASB issued SFAS No. 157 "fair Value measurements: in order to establish a single definition of fair value and a framework for measuring fair value in generally accepted accounting principles (GAAP) that is intended to result in increased consistency and comparability in fair value measurements. SFAS No. 157 also expands disclosures about fair value measurements. SFAS No. 157 applies whenever other authoritative literature requires (or permits) certain assets or liabilities to be measured at fair value, but does not expand the use of fair value. SFAS No. 157 was originally effective for financial statements issued for fiscal year beginning after November 15, 2007, and interim periods within those years with early adoption permitted.

In early 2008, the FASB issued Staff Position (FSP) FAS-157-2 "Effective Date of FASB statement No. 157," which delays by one year, the effective date of SFAS No. 157 for all non-financial statements on a recurring basis (at least annually). The delay pertains to items including, but not limited to, non-financial assets (such as real estate or donations in kind) recorded at fair value at the time of donation, and long-lived assets measured at fair value for impairment assessment under SFAS No. 144 "Accounting for the Impairment or Disposal of Long-Lived Assets

The Organization adopted the SFAS No. 157. Items carried at fair value on a recurring basis (to which SFAS No. 157 applies in 2008) consist primarily of derivative financial instruments which are valued primarily based on quoted prices in active or brokered markets for identical as well as similar assets and liabilities. Items carried at fair value on a nonrecurring basis generally consist of assets held for sale. The organization also uses fair value concepts to test various long-lived assets for impairment.

NOTE 4 - CONCENTRATIONS:

Approximately 84% of Dine Bi Olta School Board Association Inc. revenue was received from grants from the U.S Department of the Interior, Bureau of Indian Affairs. In the event funding is terminated, the Association's ability to continue as a going concern would be greatly diminished.

Dine Bi Olta School Board Association Inc.
NOTES TO FINANCIAL STATEMENTS
September 30, 2014

NOTE 5 - ACCOUNTS RECEIVABLE:

This amount represents the balances for services rendered. There is no collateral held to secure any of the Association's receivable balances. The Association has had approximately \$ 0 in receivables, which has been greater than 90 days.

NOTE 6 - CONTRIBUTED FACILITIES:

The Navajo Tribe owns the building used by the Organization. No rent is currently charged the Organization for the use of the facilities. The estimated fair rental value of the premises has not been determined or recorded.

NOTE 7 - FEDERAL AND STATE ADMINISTERED GRANT RECEIVABLES:

Federal and state administered grant receivables consist of receivables for reimbursement of expenditures under various programs and grants. All amounts are expected to be collected within the next year.

NOTE 8 - CONTINGENCIES:

Dine Bi Olta Association has participated as a subcontractor from funds received by The Bureau of Indian Affairs, which have been administered, may be subjected to program compliance and/or financial audits. Accordingly, the Dine Bi Olta School Board Association Inc.'s compliance with or liability for, the applicable contract requirements may be established at some future date. The amount, if any, of expenditures, which may be disallowed by the grantor, agencies cannot be determined at this time.

Dine Bi Olta Association did not have general liability insurance after 3/9/14. Potential contingencies could exist that have not been recognized as of September 30, 2014.

NOTE 9 - TRUST FUNDS:

Dine Bi Olta School Board Association Administers funds on the behalf of Jeehdeeza's Academy. Funds not yet spent at September 30, 2014 is \$14,414.

Elizabeth G. Olivas

MEMBER:
AMERICAN INSTITUTE
OF CERTIFIED PUBLIC
ACCOUNTANTS

CERTIFIED PUBLIC ACCOUNTANT
9400 HOLLY AVE. NE BLDG 4
ALBUQUERQUE, NEW MEXICO 87122
(505) 797-3380
FAX (505) 288-3564

MEMBER:
NEW MEXICO SOCIETY
OF CERTIFIED PUBLIC
ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Trustees of
Dine Bi Olta School Board Association Inc.

We have audited, 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 the financial statements of Dine Bi Olta School Board Association Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2014, and the related statements of activities, and cash flows for the year then ended September 30, 2014, and the related notes to the financial statements, and have issued our report thereon dated May 1, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Dine Bi Olta School Board Association Inc. internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Dine Bi Olta School Board Association Inc. internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dine Bi Olta School Board Association Inc. financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Elizabeth G. Olivas, CPA

Albuquerque, NM

May 1, 2015

MEMBER:
AMERICAN INSTITUTE
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ACCOUNTANTS

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CERTIFIED PUBLIC ACCOUNTANT
9400 HOLLY AVE. NE Bldg 4
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Board of Trustees of
Dine Bi Olta School Board Association Inc.

Report on Compliance for Each Major Federal Program

We have audited Dine Bi Olta School Board Association Inc.'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Dine Bi Olta School Board Association Inc.'s major federal programs for the year ended September 30, 2014. Dine Bi Olta School Board Association Inc. major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Dine Bi Olta School Board Association Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about ABC Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of ABC Organization's compliance.

Opinion on Each Major Federal Program

In our opinion, Dine Bi Olta School Board Association Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2014.

Report on Internal Control Over Compliance

Management of Dine Bi Olta School Board Association Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Dine Bi Olta School Board Association Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Dine Bi Olta School Board Association Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Elizabeth G. Olivas, CPA

Albuquerque, NM
May 1, 2015

Dine Bi Olta School Board Association, Inc.
Schedule of Expenditures of Federal Awards
September 30, 2014

Federal Grantor/ Pass Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Interior Bureau of Indian Affairs Pass-through from Navajo Nation Division of Social Services	N/A	C40389	597,085

DINE BI OLTA SCHOOL BOARD ASSOCIATION, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2014

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Dine Bi Olta School Board Association, Inc. and is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

DINE BI OLTA SCHOOL BOARD ASSOCIATION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2014

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Dine Bi Olta School Board Association, Inc.
2. There were no significant deficiencies or material weakness' disclosed during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Dine Bi Olta School Board Association, Inc. were disclosed during the audit.
4. There were no deficiencies in internal control over major federal award programs disclosed during the audit.
5. The auditor's report on compliance for the major federal award programs for Dine Bi Olta School Board Association, Inc. expresses an unqualified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in this Schedule.
7. The programs tested as major programs included: Indian School Equalization Program CFDA #15.042.
8. The threshold for distinguishing types A & B programs was \$300,000.
9. Dine Bi Olta School Board Association, Inc. was determined to be a low-risk auditee.

**INDIRECT COST AGREEMENT
FOR 2015**

Diné Bi Olta School Board Association, Inc.



United States Department of the Interior

INTERIOR BUSINESS CENTER

Indirect Cost Services

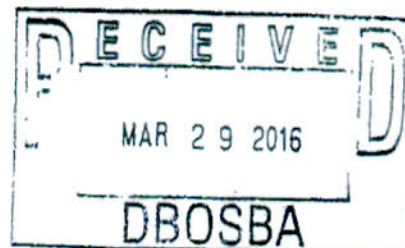
2180 Harvard Street, Suite 430

Sacramento, CA 95815



March 25, 2016

Ms. Angela Barney Nez, Executive Director
Dine Bi Olta School Board Association, Inc.
P.O. Box 3719
Window Rock, AZ 86515



Dear Ms. Nez:

Enclosed are two copies of the Indirect Cost Negotiation Agreement offered by the Interior Business Center (IBC). If you agree with the contents, **please sign and return two copies** of the agreement to IBC to complete the acceptance process. IBC will then sign and return one of the signed original agreements to you.


As a recipient of federal funds, the regulations require annual indirect cost rates. Indirect cost rate proposals are due within six (6) months after the close of your fiscal year end and are processed on a first-in, first-out basis.

Common fiscal year end dates and proposal due dates are listed below:

Fiscal Year End Date	Proposal Due Date
September 30 th	March 31 st
December 31 st	June 30 th
June 30 th	December 31 st

Please visit our website for information and updates on filing indirect cost proposals. If you have any questions concerning the negotiation agreement or require additional information, please contact our office for assistance.

Sincerely,


Deborah A. Moberly
Office Chief

Enclosures: Supplements and Negotiation Agreement

J:\Native Americans\Navajo (Navajo NA)\Dine Bi Olta School Board Association, Inc. (aka Navajo Area School) (Nasbc660)\FY 2016\Nasb-Na.16.docx

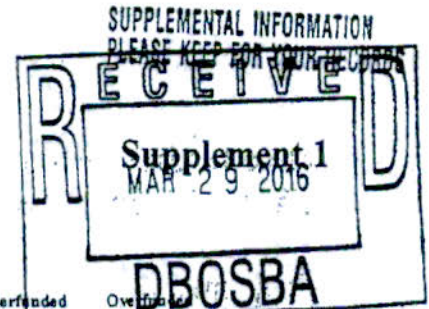
Phone: (916) 566-7111

Fax: (916) 566-7110

Email: ICS@ibc.doi.gov

Website: <https://www.doi.gov/ibc/services/finance/Indirect-Cost-Services>

Dine Bi Olta School Board Association, Inc.
FY 2014 Carryforward and FY 2016 Rate Computation



Program	FY 2014 Actual Direct Cost Base	% of Total	FY 2014 Indirect Cost Pool	Indirect Rate at 42.86%	Indirect Cost Collections	Underfunded Indirect	Overfunded Indirect	Carryforward
BIA (638)	\$391,794	81.17%	\$113,268	\$167,923	\$149,155	\$0	\$0	-\$35,887
School Board	90,883	18.83%	26,276	38,952				1/
Totals	\$482,677	100.00%	\$139,544	\$206,875	\$149,155	\$0	\$0	-\$35,887
			2/		3/	4/	4/	

Accepted FY 2016 Indirect Costs	\$218,726
FY 2014 Overrecovery Carryforward to FY 2016	-35,887
Accepted FY 2016 Indirect Cost Pool	<u>\$182,839</u>
Accepted FY 2016 Direct Cost Base	<u>\$481,301</u> 5/
Accepted FY 2016 Indirect Cost Rate	<u>37.99%</u>

1/ Funding of indirect costs for tribal activities is an internal process and is not included in the carryforward computation.

2/ The FY 2014 indirect cost pool includes the previously negotiated FY 2012 overrecovery carryforward of \$65,567.

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

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

5/ The FY 2016 direct cost base was adjusted to include direct School Board programs in the budget estimates.

Note: The amount shown as Indirect Cost Collections is based on additional information provided by the School Board.

Dine Bi Olta School Board Association, Inc.
FY 2016 Indirect Costs

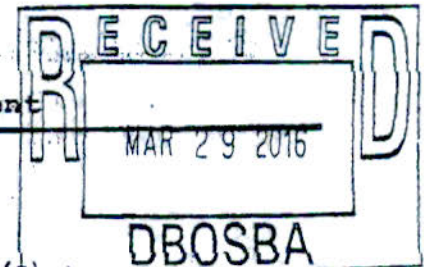
Supplement 3

Title/Description	Amount
Salaries:	
Executive Director	\$51,500
Bookkeeper	44,798
Administrative Assistant	34,204
Subtotal Salaries	130,502
Fringe Benefits on Above Salaries	20,880
Audit and Accounting Fees	16,000
Travel and Training	16,800
Employment Advertising	1,500
Minor Office Equipment	3,000
Dues and Subscriptions	500
Property and Liability Insurance	1,500
Council Stipends	4,200
Postage and Mailings	1,500
Printing	2,000
Storage Rental	900
Office Supplies	6,600
Repairs and Maintenance	1,500
Telephone and Other Utilities	11,344
Subtotal Other	88,224
Total Indirect Costs	\$218,726

Note: Costs treated as indirect costs should not be allowed as direct charges to contracts and grants. All costs are either direct or indirect depending on whether they apply to direct or indirect activities.

**Nonprofit Organization
Indirect Cost Negotiation Agreement**

EIN: 86-0291005



Organization:

Dine Bi Olta
School Board Association, Inc.
P.O. Box 3719
Window Rock, AZ 86515

Date:

Report No(s):

Filing Ref.:
Last Negotiation Agreement
dated May 19, 2015

The indirect cost rate contained herein is for use on grants, contracts, and other agreements with the Federal Government to which 2 CFR Part 200 apply for fiscal years beginning on or after December 26, 2014 subject to the limitations contained in Section II.A. of this agreement. Applicable OMB Circulars and the regulations at 2 CFR 230 will continue to apply to federal funds awarded prior to December 26, 2014. The rate was negotiated by the U.S. Department of the Interior, Interior Business Center, and the subject organization in accordance with the authority contained in applicable regulations.

Section I: Rate

Type	Effective Period		Rate*	Locations	Applicable To
	From	To			
Fixed Carryforward	10/01/15	09/30/16	37.99%	All	All Programs

*Base: Modified total direct costs: Total direct costs, less capital expenditures and the portion of subawards in excess of the first \$25,000.

Treatment of fringe benefits: Fringe benefits applicable to direct salaries and wages are treated as direct costs; fringe benefits applicable to indirect salaries and wages are treated as indirect costs.

Treatment of paid absences: The costs of vacation, holiday, sick leave pay and other paid absences are included in the organization's fringe benefit rate and are not included in the direct cost of salaries and wages. Claims for direct salaries and wages must exclude those amounts paid or accrued to employees for periods when they are on vacation, holiday, sick leave or are otherwise absent from work.

Section II: General

Page 1 of 3

A. Limitations: Use of the rate(s) contained in this agreement is subject to any applicable statutory limitations. Acceptance of the rate(s) agreed to herein is predicated upon these conditions: (1) no costs other than those incurred by the subject organization were included in its indirect cost rate proposal, (2) all such costs are the legal obligations of the grantee/contractor, (3) similar types of costs have been accorded consistent treatment, and (4) the same costs that have been treated as indirect costs have not been claimed as direct costs (for example, supplies can be charged directly to a program or activity as long as these costs are not part of the supply costs included in the indirect cost pool for central administration).

B. Audit: All costs (direct and indirect, federal and non-federal) are subject to audit. Adjustments to amounts resulting from audit of the cost allocation plan or indirect cost rate proposal upon which the negotiation of this agreement was based will be compensated for in a subsequent negotiation.

C. Changes: The rate(s) contained in this agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Changes in organizational structure, or changes in the method of accounting for costs which affect the amount of reimbursement resulting from use of the rate(s) in this agreement, require the prior approval of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowance.

D. Rate Type:

1. Fixed Carryforward Rate: The fixed carryforward rate is based on an estimate of the costs that will be incurred during the period for which the rate applies. When the actual costs for such period have been determined, an adjustment will be made to the rate for a future period, if necessary, to compensate for the difference between the costs used to establish the fixed rate and the actual costs.

2. Provisional/Final Rate: Within six (6) months after year end, a final indirect cost rate proposal must be submitted based on actual costs. Billings and charges to contracts and grants must be adjusted if the final rate varies from the provisional rate. If the final rate is greater than the provisional rate and there are no funds available to cover the additional indirect costs, the organization may not recover all indirect costs. Conversely, if the final rate is less than the provisional rate, the organization will be required to pay back the difference to the funding agency.

3. Predetermined Rate: A predetermined rate is an indirect cost rate applicable to a specified current or future period, usually the organization's fiscal year. The rate is based on an estimate of the costs to be incurred during the period. A predetermined rate is not subject to adjustment. (Because of legal constraints, predetermined rates are not permitted for Federal contracts; they may, however, be used for grants or cooperative agreements.)

4. Rate Extension: Only final and predetermined rates may be eligible for consideration of rate extensions. Requests for rate extensions of a current rate will be reviewed on a case-by-case basis. If an extension is granted, the non-Federal entity may not request a rate review until the extension period ends. In the last year of a rate extension period, the non-Federal entity must submit a new rate proposal for the next fiscal period.

E. Agency Notification: Copies of this document may be provided to other federal offices as a means of notifying them of the agreement contained herein.

F. Record Keeping: Organizations must maintain accounting records that demonstrate that each type of cost has been treated consistently either as a direct cost or an indirect cost. Records pertaining to the costs of program administration, such as salaries, travel, and related costs, should be kept on an annual basis.

ceilings stipulated in the contract or grant agreements. If the ceiling rate is higher than the negotiated rate in Section I of this agreement, the negotiated rate will be used to determine the maximum allowable indirect cost.

H. Use of Other Rates: If any federal programs are reimbursing indirect costs to this grantee/contractor by a measure other than the approved rate(s) in this agreement, the grantee/contractor should credit such costs to the affected programs, and the approved rate(s) should be used to identify the maximum amount of indirect cost allocable to these programs.

I. Other:

1. The purpose of an indirect cost rate is to facilitate the allocation and billing of indirect costs. Approval of the indirect cost rate does not mean that an organization can recover more than the actual costs of a particular program or activity.

2. Programs received or initiated by the organization subsequent to the negotiation of this agreement are subject to the approved indirect cost rate(s) if the programs receive administrative support from the indirect cost pool. It should be noted that this could result in an adjustment to a future rate.

3. This Negotiation Agreement is entered into under the terms of an Interagency Agreement between the U.S. Department of the Interior and the cognizant agency. No presumption of federal cognizance over audits or indirect cost negotiations arises as a result of this Agreement.

4. Organizations that have previously established indirect cost rates-exclusive of the 10% de minimis rate-must submit a new indirect cost proposal to the cognizant agency for indirect costs within six (6) months after the close of each fiscal year.

Section III: Acceptance

Listed below are the signatures of acceptance for this agreement:

By the Nonprofit Organization:

Dine Bi Olta
School Board Association, Inc.
Grantee/Contractor

Signature

Name (Type or Print)

Title

3/31/2016
Date

By the Cognizant Federal Government Agency:

U.S. Department of the Interior
Cognizant Agency

Signature

Deborah A. Moberly

Name

Office Chief

Office of Indirect Cost Services

Title

U.S. Department of the Interior

Interior Business Center

Agency

Date

Negotiated by Stacy Frost
Telephone (916) 566-7002



**DEPARTMENT OF DINÉ EDUCATION
THE NAVAJO NATION**

P.O. Box 670 · Window Rock, Arizona 86515
PHONE (928) 871 - 7475 · FAX (928) 871 - 7474



Russell Begaye
President

Jonathan Nez
Vice-President

NNBEAP-324-2016

RESOLUTION OF THE NAVAJO NATION BOARD OF EDUCATION

Approving the Diné Bi Olta School Board Association Proposal For Contract Reauthorization To Continue Administering Bureau Of Indian Affairs (BIA) And Bureau of Indian Education(BIE) Contract Funds Under the Provisions of Public Law 93-638 Indian Self-Determination and Education Assistance Act for the Period Beginning July 01, 2016 And Ending June 30, 2019; Recommending Approval by the Health, Education and Human Services Committee, Budget and Finance Committee, and Naabik'iyáti' Committee of the Navajo Nation Council

WHEREAS:

1. The Navajo Nation Board of Education is the Education Agent in the Executive Branch for the purposes of overseeing the operations of all schools serving the Navajo Nation 10 N.N.C. § 106(A). The Board carries out its duties and responsibilities through the Department of Diné Education 10 N.N.C. § 106(G)(3).
2. The Navajo Nation Board of Education has general powers to monitor the activities of all Bureau of Indian Affairs funded schools and local community school boards serving the Navajo Nation 10 N.N.C. § 106(G)(1).
3. The Health, Education and Human Service Committee is the oversight committee for the Department of Diné Education and the Navajo Nation Board of Education 2 N.N.C. § 401(C)(1); 10 N.N.C. § 1(B). The oversight Committee structure and amendments to Title 2 of the Navajo Nation Code (CAP-10-11) were enacted on May 11, 2011. The Health, Education, and Human Services Committee is also empowered to review and recommend the "authorization and designation or a for-profit or non-profit health or social service organization as a tribal organization under the Indian Self-Determination and Education Assistance Act." 2 N.N.C. § 401(B)(6)(d)-(e).
4. The Budget and Finance Committee and Naabik'iyáti' Committee of the Navajo Nation Council also has subject matter authority in this matter and must grant approval because the Diné Bi Olta School Board Association (DBOSBA) is designated as a "tribal organization" that is operating a Public Law 93-638 Self Determination contract that is not specified under the Tribally Controlled Schools Act or identified in 2 N.N.C. § 401(B)(4)(b). 2 N.N.C. § 401(B)(6)(d)-(e).

BOARD OF EDUCATION

Dr. Pauline M. Begay, President · Gloria Johns, Vice President · Marlene Burbank, Secretary
Members: *Dolly C. Begay · Delores Greyeyes · Dr. Bernadette Todacheene · Patrick D. Lynch · Bennie Begay*
Dr. Tommy Lewis, Jr., Superintendent of Schools

5. The Diné Bi Olta School Board Association (DBOSBA) was established through the Navajo Sovereignty in Education Act of 2005 as "only school board association recognized by the Navajo Nation to represent local community school boards." 10 N.N.C. §301(A).
6. Diné Bi Olta School Board Association, Inc., pursuant to the Navajo Sovereignty in Education Act of 2005 amendment, is required to provide services and training to local school boards serving BIE-funded schools (BIE-operated and Public Law 100-297 grant and Public Law 93-638 contract), pursuant to 10 N.N.C. §302(C). DBOSBA is required to provide these services under the provisions of Public Law 93-638 Contract with the Bureau of Indian Affairs education services from early childhood education through 12th grades and adult education, including dormitory, facilities, student transportation and food services and received substantial amounts of Indian School Equalization Program (ISEP) funding for this purpose.
7. Upon further review of DBOSBA's current and previous grant application, DBOSBA only provides school board services 32 BIE-operated schools and school boards. 34 P.L. 100-297 grant and 93-638 contract schools also do not pay any membership fees to DBOSBA and are not included in their school board training program. Even though DBOSBA's funding is primarily generated from BIE-operated schools, DBOSBA's executive board is controlled by P.L. 100-297 grant and 93-638 contract schools members.
8. After further discussion by the Board on April 1, 2016, the DBOSBA representatives and Department staff mutually agreed to jointly develop a school board training plan addressing these concerns, which is attached hereto as "EXHIBIT A." The Board's prior 2013 resolution is attached hereto as "EXHIBIT B."

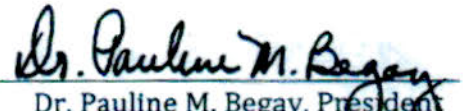
NOW, THEREFORE, BE IT RESOLVED, THAT:

1. The Navajo Nation Board of Education hereby approves the Diné Bi Olta School Board Association (DBOSBA) proposal for contract reauthorization to continue administering Bureau Of Indian Affairs (BIA) and Bureau of Indian Education (BIE) Contract Funds Under the Provisions of Public Law 93-638 Indian Self-Determination and Education Assistance Act for the period beginning July 01, 2016 and ending June 30, 2019.
2. The Navajo Nation Board of Education further recommends approval of the Diné Bi Olta School Board Association (DBOSBA) proposal for contract reauthorization with the following conditions, sanctions, and training plan that is attached hereto as "EXHIBIT A."
3. The Navajo Nation Board of Education further recommends that the Health, Education and Human Services Committee, Budget and Finance Committee, and Naabik'iyáti' Committee of the Navajo Nation Council to approve the Diné Bi Olta School Board Association (DBOSBA) proposal for contract reauthorization with the additional conditions, sanctions, and work plan attached hereto as "EXHIBIT A."

4. The Navajo Nation Board of Education hereby recommends and empowers the Superintendent of Schools to take any actions deemed necessary and proper to carry out the purposes of this resolution and directive.

CERTIFICATION

I hereby certify that the foregoing resolution was duly considered by the Board of Education of the Navajo Nation at a duly called meeting at Window Rock, Arizona, (Navajo Nation) at which a quorum was present, motion by Dr. Bernadette Todacheene and seconded by Patrick Lynch and that the same was passed by a vote of 5 in favor; 0 opposed; 0 abstained, this 7th day of April 2016.


Dr. Pauline M. Begay, President
Navajo Nation Board of Education

**DEPARTMENT OF DINÉ EDUCATION (DODE) AND DINÉ BI OLTA SCHOOL BOARD ASSOCIATION (DBOSBA)
-ONE YEAR TRAINING PLAN FOR GOVERNING SCHOOL BOARD MEMBERS-**

PURPOSE: FOR THREE ENTITIES TO PROVIDE TRAINING AND TECHNICAL ASSISTANCE TO SCHOOL BOARD MEMBERS, THROUGH A COMBINED EFFORT, INCREASING KNOWLEDGE BASE AND SKILL SETS TO SCHOOL BOARD MEMBERS.		
Month	DBOSBA / BIE / AGENCY	DODE/ODAC BIE
July	SUMMER CONFERENCE THEME-community and parental involvement. Reflections on prior school year, review, implement efforts, Requirements of new education laws (i.e. P.L. 114-95/ESSA).	<p>REAUTHORIZATION TRAINING #1</p> <p>July 1 Schools Receive Federal Funding</p> <p>School Board Corporate Functions & Responsibilities</p> <p>Navajo Ethics and Rules</p> <p>Navajo Labor Relation Laws</p> <p>Human Resource (Contract-Hiring & Termination Procedures</p> <p>Financial Management (Responsibility and Accountability)</p> <p>Regulation 450d (Accountability for and penalties for federal funds)</p> <p>Laws affecting School Governance: P.L. 93-638, P.L. 100-297, Title 10</p> <p>OMB Super Circular Laws/Audit</p> <p>Navajo Nation Uniform School Board Stipend and Travel Policies</p> <p>Requirements of new education laws (i.e. P.L. 114-95/ESSA)</p>
August	School Starts Agency Board meetings	<p>Requirements of new education laws (i.e. P.L. 114-95/ESSA)</p> <p>Native Star requirements and timelines/ School Improve Plan</p> <p>SCAN and Employee Incident Reporting</p>
September	FALL CONFERENCE – Nuts and Bolts of school operation and their related program requirements including schools planning; SCAN; review of school years expectations, assessment; SPED	<p>REAUTHORIZATION TRAINING #2</p> <p>Updates on Academic and Financial requirements</p>
October	NNDODE/DODE/DBOSBA Quarterly Meetings Agency Board Meetings	<p>School Leadership Plan and Budget Alignment</p> <p>Curriculum Mapping</p> <p>CCSS Standards/Dine Content Standards</p> <p>Assessment</p> <p>Subpopulations-SPED, ELL, Gifted, Navajo Language</p> <p>School Improvement Plan</p>
November	NCA CONFERENCE-Co-Sponsor for information on accreditation and network on successes, what works, school governance	
December	LEGISLATIVE THEME: Review of school funding shortfalls of ISEP; facilitates categories; transportation; accreditation needs; school law review. NNDODE/DODE/DBOSBA Quarterly Meetings	

**DEPARTMENT OF DINÉ EDUCATION (DODE) AND DINÉ BI OLTA SCHOOL BOARD ASSOCIATION (DBOSBA)
-ONE YEAR TRAINING PLAN FOR GOVERNING SCHOOL BOARD MEMBERS-**

Month	DBOSBA / BIE / AGENCY	DODE/ODAC	BIE
January	INAUGURATION of Newly Elected- School Board Orientation on tribal laws, NN Code 10, Ethics in Government, School Board Roles & Responsibilities, Governance policies on Stipend Payment, accountabilities roles, P.L. 95-561, P.L. 100-297, and P.L. 114-95.	REAUTHORIZATION TRAINING #3 Updates on Academic and Financial requirements	
February	LEADERSHIP THEME -- Topics requested through the two prior trainings, governance, tribal issues, federal budget for school operations, Roberts Rule of Order, BIE structure and organization	School Leadership Plan and Budget Alignment	
March	Agency Board Meetings	NAVAJO GRANT SCHOOLS REAUTHORIZATION BINDERS DUE	
April	SPRING LEADERSHIP THEME-school planning and next coming years' expectations, tribal issues, policy reviews.	Native Star requirements and timelines/ School Improvement Plan	
May	Agency Board Meetings	School Leadership Plan and Budget Alignment	
June	Agency Board Meetings NNDODE/DODE/DBOSBA Quarterly Meetings DODE/NNBOE/DBOSBA/HEHSC Annual Meeting	School Leadership Plan and Budget Alignment	

RESOLUTION OF THE
HEALTH, EDUCATION AND HUMAN SERVICES COMMITTEE
OF THE NAVAJO NATION COUNCIL

22ND NAVAJO NATION COUNCIL - THIRD YEAR


APPROVING THE HEALTH, EDUCATION AND HUMAN SERVICES;
APPROVING CONTRACT REAUTHORIZATION FOR THE DINE BI OLTA
SCHOOL BOARD ASSOCIATION TO CONTINUE ADMINISTERING BUREAU
OF INDIAN AFFAIRS AND BUREAU OF INDIAN EDUCATION CONTRACT
FUNDS UNDER PUBLIC LAW 93-638, INDIAN SELF-DETERMINATION
ACT AND EDUCATION ASSISTANCE ACT FOR THE PERIOD BEGINNING
JULY 01, 2013 AND ENDING JUNE 30, 2016, FURTHER APPROVING
ANNUAL FUNDING AGREEMENT FOR THE PERIOD JULY 1, 2013 TO
JUNE 30, 2014

BE IT ENACTED:

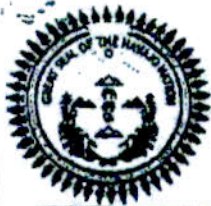
1. The Navajo Nation hereby approves contract reauthorization for the Dine Bi Olta School Board Association to continue administering Bureau of Indian Affairs and Bureau of Indian Education contract fund under Public Law 93-638, Indian Self-Determination Act and Education Assistant Act for the period beginning July 01, 2013 and ending June 30, 2016 in accord with the attached Exhibit "A" (documents which include an Annual Funding Agreement for July 1, 2013 to June 30, 2014, Scope of Work for July 1, 2013 to June 30, 2016, Budget and Budget Justification for July 1, 2013 to June 30, 2014).
2. The Navajo Nation hereby authorizes the President of the Navajo Nation to execute and effectuate the Contract, Annual Funding Agreement and Scope of Work, provide the terms and conditions to such documents and substantially similar to those approved by this resolution.
3. The Dine Bi Olta School Board Association will ensure that the school board budgets comply with the Annual Funding Agreement guidelines of 8,000 dollars or (1%) one percent of ISEP allotted funds (not to exceed \$15,000) for school board activities and revise such budgets to comply.

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

I hereby certify that the forgoing resolution was duly considered by the Health, Education and Human Services Committee of the Navajo Nation Council at a duly called meeting at Window Rock, Navajo Nation (Arizona), at which a quorum was present and the same was passed by a 3 in favor, 0 opposed and 0 abstained, this 29th day of April 2013.


Honorable Charles Damon, Vice Chairperson,
Health, Education and Human Services
Committee

Motion: Honorable Walter Phelps
Second: Honorable Dwight Witherspoon



DEPARTMENT OF DINÉ EDUCATION
THE NAVAJO NATION

P.O. Box 670 • Window Rock, Arizona 86515
PHONE (928) 871 - 7476 • FAX (928) 871 - 7474



Ben Shelly
President

Rex Lee Jim
Vice-President

NNBEMA-187-2013

RESOLUTION OF THE NAVAJO NATION BOARD OF EDUCATION

Approving the Diné Bi Olta School Board Association Proposal For Contract Reauthorization To Continue Administering Bureau Of Indian Affairs (BIA) And Bureau of Indian Education(BIE) Contract Funds Under the Provisions of Public Law 93-638 Indian Self-Determination and Education Assistance Act for the period of July 01, 2013 And Ending June 30, 2016; Requesting the Navajo Nation Board of Education to Approve the Proposal for Contract Reauthorization; and Recommending Approval by the Health, Education and Human Services Committee of the 22nd Navajo Nation Council

WHEREAS:

1. The Navajo Nation Board of Education is the Education Agent in the Executive Branch for the purposes of overseeing the operations of all schools serving the Navajo Nation 10NNC § 106 (A). The Board carries out its duties and responsibilities through the Department of Diné Education 10NNC §106 (G)(3); and
2. The Navajo Nation Board of Education has general powers to monitor the activities of all Bureau of Indian Affairs funded schools and local community school boards serving the Navajo Nation 10NNC §106 (G)(1); and
3. The Health, Education and Human Service Committee is the oversight committee for the Department of Diné Education and the Navajo Nation Board of Education 2NNC§ 401 (C)(1); 10 NNC§1(B). The oversight Committee structure and amendments to Title 2 of the Navajo Nation Code (CAP-10-11) were enacted on May 11, 2011; and
4. The Diné Bi Olta School Board Association (DBOSBA) was established thru the Navajo Sovereignty in Education Act of 2005, Amendment to Title 10-Navajo Nation Education Code, approved by the Navajo Nation Council July 19, 2005; and created Establishment of the Diné Bi Olta School Board Association as "the only school board association recognized by the Navajo Nation to represent local community school boards"; and
5. Diné Bi Olta School Board Association, Inc., pursuant to the Navajo Sovereignty in Education Act of 2005 amendment, provides services and training to local school boards serving BIA/BIE funded schools under the provisions of Public Law 93-638 Contract with the Bureau of Indian Affairs

BOARD OF EDUCATION

Jimmie C. Begay, President • Dolly C. Begay, Vice President • Katherine D. Arviso, Secretary
Members: Rose J. Yazzie • Dr. Bernadette Todacheenie • Gloria Johns
Delores Noble-Parker • Patrick D. Lynch • Bernie Begay
Andrew M. Tah, M.Ed., Superintendent of Schools

education services from early childhood education through 12th grades and adult education, including dormitory, facilities, student transportation and food services; and

6. The Bureau of Indian Affairs (BIA) and the Bureau of Indian Education (BIE) provides policy, budget and administrative functions for the BIE school system and direct supervision on a daily basis to six (6) Education Line Offices located in the six agencies within the Navajo Nation; the Line Officers work with the 66 BIA/BIE funded schools and dormitory programs; and
7. The Diné Bi Olta School Board Association supports the Navajo Nation school boards in their work with the administration of the schools and participate in the total aspect of school operations; and
8. Through Navajo Area School Board Association (NASBA), and renamed the Diné Bi Olta School Board Association (DBOSBA), the Navajo Nation's delegated School Board Association, the Navajo Nation has authorized an "Indian Self-Determination" contract under section 9 (4503-1) of the Public Law 93-638 since 1974 and is in compliance with the Reporting and Audit Requirements and in accordance with Navajo Nation, States and Federal Laws.

NOW, THEREFORE, BE IT RESOLVED, THAT:

1. The Navajo Nation Board of Education hereby approves the Diné Bi Olta School Board Association Proposal For Contract Reauthorization To Continue Administering Bureau Of Indian Affairs (BIA) And Bureau of Indian Education (BIE) Contract Funds Under the Provisions of Public Law 93-638 Indian Self-Determination and Education Assistance Act for the period of July 01, 2013 And Ending June 30, 2016; Requesting the Navajo Nation Board of Education to Approve the Proposal for Contract Reauthorization; and Recommending Approval to the Health, Education and Human Services Committee of the 22nd Navajo Nation Council.
2. The Navajo Nation Board of Education recommends to the Health, Education and Human Services Committee to approve Diné Bi Olta School Board Association's P.L. 93-638 proposal for contract reauthorization; including the approval by the 22nd Navajo Nation Council.

CERTIFICATION

I hereby certify that the foregoing resolution was duly considered by the Navajo Nation Board of Education at a duly called meeting at Chinle, Arizona (Navajo Nation) which a quorum was present with a motion by Katherine D. Arviso seconded by Delores Noble-Parker to approve said Resolution and that the same was passed by a vote of 6 in favor, 0 abstained, and 0 opposed, this 18th day of March 2013.


Jimmie C Begay, President
NAVAJO NATION BOARD OF EDUCATION

RESOLUTION OF THE
HEALTH, EDUCATION AND HUMAN SERVICES COMMITTEE
OF THE NAVAJO NATION COUNCIL

22ND NAVAJO NATION COUNCIL - THIRD YEAR

APPROVING THE HEALTH, EDUCATION AND HUMAN SERVICES;
APPROVING CONTRACT REAUTHORIZATION FOR THE DINE BI OLTA
SCHOOL BOARD ASSOCIATION TO CONTINUE ADMINISTERING BUREAU
OF INDIAN AFFAIRS AND BUREAU OF INDIAN EDUCATION CONTRACT
FUNDS UNDER PUBLIC LAW 93-638, INDIAN SELF-DETERMINATION
ACT AND EDUCATION ASSISTANCE ACT FOR THE PERIOD BEGINNING
JULY 01, 2013 AND ENDING JUNE 30, 2016, FURTHER APPROVING
ANNUAL FUNDING AGREEMENT FOR THE PERIOD JULY 1, 2013 TO
JUNE 30, 2014

BE IT ENACTED:


1. The Navajo Nation hereby approves contract reauthorization for the Dine Bi Olta School Board Association to continue administering Bureau of Indian Affairs and Bureau of Indian Education contract fund under Public Law 93-638, Indian Self-Determination Act and Education Assistant Act for the period beginning July 01, 2013 and ending June 30, 2016 in accord with the attached Exhibit "A" (documents which include an Annual Funding Agreement for July 1, 2013 to June 30, 2014, Scope of Work for July 1, 2013 to June 30, 2016, Budget and Budget Justification for July 1, 2013 to June 30, 2014).

2. The Navajo Nation hereby authorizes the President of the Navajo Nation to execute and effectuate the Contract, Annual Funding Agreement and Scope of Work, provide the terms and conditions to such documents and substantially similar to those approved by this resolution.

3. The Dine Bi Olta School Board Association will ensure that the school board budgets comply with the Annual Funding Agreement guidelines of 8,000 dollars or (1%) one percent of ISEP allotted funds (not to exceed \$15,000) for school board activities and revise such budgets to comply.

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

I hereby certify that the forgoing resolution was duly considered by the Health, Education and Human Services Committee of the Navajo Nation Council at a duly called meeting at Window Rock, Navajo Nation (Arizona), at which a quorum was present and the same was passed by a 3 in favor, 0 opposed and 0 abstained, this 29th day of April 2013.


Honorable Charles Damon, Vice Chairperson,
Health, Education and Human Services
Committee

Motion: Honorable Walter Phelps
Second: Honorable Dwight Witherspoon

**RESOLUTION OF THE NAVAJO NATION BOARD OF EDUCATION
CONTRACT REAUTHORIZATION**

Diné Bi Olta School Board Association, Inc.

School Board Services
FOR THE PERIOD
July 1, 2016 – June 30, 2019

**RESOLUTION OF THE DINÉ BI OLTA SCHOOL BOARD
ASSOCIATION, INC. CONTRACT REAUTHORIZATION
AND
TRAINING SCHEDULE**

Diné Bi Olta School Board Association, Inc.

School Board Services
FOR THE PERIOD
July 1, 2016 – June 30, 2019



**DEPARTMENT OF DINÉ EDUCATION
THE NAVAJO NATION**

P.O. Box 670 · Window Rock, Arizona 86515
PHONE (928) 871 - 7475 · FAX (928) 871 - 7474



Russell Begaye
President

Jonathan Nez
Vice-President

NNBEAP-324-2016

RESOLUTION OF THE NAVAJO NATION BOARD OF EDUCATION

Approving the Diné Bi Olta School Board Association Proposal For Contract Reauthorization To Continue Administering Bureau Of Indian Affairs (BIA) And Bureau of Indian Education(BIE) Contract Funds Under the Provisions of Public Law 93-638 Indian Self-Determination and Education Assistance Act for the Period Beginning July 01, 2016 And Ending June 30, 2019; Recommending Approval by the Health, Education and Human Services Committee, Budget and Finance Committee, and Naabik'iyáti' Committee of the Navajo Nation Council

WHEREAS:

1. The Navajo Nation Board of Education is the Education Agent in the Executive Branch for the purposes of overseeing the operations of all schools serving the Navajo Nation 10 N.N.C. § 106(A). The Board carries out its duties and responsibilities through the Department of Diné Education 10 N.N.C. § 106(G)(3).
2. The Navajo Nation Board of Education has general powers to monitor the activities of all Bureau of Indian Affairs funded schools and local community school boards serving the Navajo Nation 10 N.N.C. § 106(G)(1).
3. The Health, Education and Human Service Committee is the oversight committee for the Department of Diné Education and the Navajo Nation Board of Education 2 N.N.C. § 401(C)(1); 10 N.N.C. § 1(B). The oversight Committee structure and amendments to Title 2 of the Navajo Nation Code (CAP-10-11) were enacted on May 11, 2011. The Health, Education, and Human Services Committee is also empowered to review and recommend the "authorization and designation or a for-profit or non-profit health or social service organization as a tribal organization under the Indian Self-Determination and Education Assistance Act." 2 N.N.C. § 401(B)(6)(d)-(e).
4. The Budget and Finance Committee and Naabik'iyáti' Committee of the Navajo Nation Council also has subject matter authority in this matter and must grant approval because the Diné Bi Olta School Board Association (DBOSBA) is designated as a "tribal organization" that is operating a Public Law 93-638 Self Determination contract that is not specified under the Tribally Controlled Schools Act or identified in 2 N.N.C. § 401(B)(4)(b). 2 N.N.C. § 401(B)(6)(d)-(e).

5. The Diné Bi Olta School Board Association (DBOSBA) was established through the Navajo Sovereignty in Education Act of 2005 as "only school board association recognized by the Navajo Nation to represent local community school boards." 10 N.N.C. §301(A).
6. Diné Bi Olta School Board Association, Inc., pursuant to the Navajo Sovereignty in Education Act of 2005 amendment, is required to provide services and training to local school boards serving BIE-funded schools (BIE-operated and Public Law 100-297 grant and Public Law 93-638 contract), pursuant to 10 N.N.C. §302(C). DBOSBA is required to provide these services under the provisions of Public Law 93-638 Contract with the Bureau of Indian Affairs education services from early childhood education through 12th grades and adult education, including dormitory, facilities, student transportation and food services and received substantial amounts of Indian School Equalization Program (ISEP) funding for this purpose.
7. Upon further review of DBOSBA's current and previous grant application, DBOSBA only provides school board services 32 BIE-operated schools and school boards. 34 P.L. 100-297 grant and 93-638 contract schools also do not pay any membership fees to DBOSBA and are not included in their school board training program. Even though DBOSBA's funding is primarily generated from BIE-operated schools, DBOSBA's executive board is controlled by P.L. 100-297 grant and P.L. 93-638 contract schools members.
8. After further discussion by the Board on April 1, 2016, the DBOSBA representatives and Department staff mutually agreed to jointly develop a school board training plan addressing these concerns, which is attached hereto as "**EXHIBIT A.**" The Board's prior 2013 resolution is attached hereto as "**EXHIBIT B.**"


NOW, THEREFORE, BE IT RESOLVED, THAT:

1. The Navajo Nation Board of Education hereby approves the Diné Bi Olta School Board Association (DBOSBA) proposal for contract reauthorization to continue administering Bureau Of Indian Affairs (BIA) and Bureau of Indian Education (BIE) Contract Funds Under the Provisions of Public Law 93-638 Indian Self-Determination and Education Assistance Act for the period beginning July 01, 2016 and ending June 30, 2019.
2. The Navajo Nation Board of Education further recommends approval of the Diné Bi Olta School Board Association (DBOSBA) proposal for contract reauthorization with the following conditions, sanctions, and training plan that is attached hereto as "**EXHIBIT A.**"
3. The Navajo Nation Board of Education further recommends that the Health, Education and Human Services Committee, Budget and Finance Committee, and Naabik'iyáti' Committee of the Navajo Nation Council to approve the Diné Bi Olta School Board Association (DBOSBA) proposal for contract reauthorization with the additional conditions, sanctions, and work plan attached hereto as "**EXHIBIT A.**"

4. The Navajo Nation Board of Education hereby recommends and empowers the Superintendent of Schools to take any actions deemed necessary and proper to carry out the purposes of this resolution and directive.

CERTIFICATION

I hereby certify that the foregoing resolution was duly considered by the Board of Education of the Navajo Nation at a duly called meeting at Window Rock, Arizona, (Navajo Nation) at which a quorum was present, motion by Dr. Bernadette Todacheene and seconded by Patrick Lynch and that the same was passed by a vote of 5 in favor; 0 opposed; 0 abstained, this 7th day of April 2016.


Dr. Pauline M. Begay, President
Navajo Nation Board of Education

DEPARTMENT OF DINE EDUCATION (DODE) AND DINE BI OLTA SCHOOL BOARD ASSOCIATION (DBOSBA)
-ONE YEAR TRAINING PLAN FOR GOVERNING SCHOOL BOARD MEMBERS-

PURPOSE: FOR THREE ENTITIES TO PROVIDE TRAINING AND TECHNICAL ASSISTANCE TO SCHOOL BOARD MEMBERS, THROUGH A COMBINED EFFORT, INCREASING KNOWLEDGE BASE AND SKILL SETS TO SCHOOL BOARD MEMBERS.

Month	DBOSBA / BIE / AGENCY	DODE/ODAC	BIE
	Large Conference Trainings Agency Meeting – Monthly or Quarter Basis	On Site School Visit/ TA/ School Training DBOSBA Partnership Governing Board Training	TBD
July	SUMMER CONFERENCE THEME-community and parental involvement. Reflections on prior school year, review, implement efforts, Requirements of new education laws (i.e. P.L. 114-95/ESSA).	REAUTHORIZATION TRAINING #1 July 1 Schools Receive Federal Funding School Board Corporate Functions & Responsibilities Navajo Ethics and Rules Navajo Labor Relation Laws Human Resource (Contract-hiring & Termination Procedures Financial Management (Responsibility and Accountability) Regulation 450d (Accountability for and penalties for federal funds) Laws affecting School Governance: P.L. 93-638, P.L. 100-297, Title 10 OMB Super Circular Laws/Audit Navajo Nation Uniform School Board Stipend and Travel Policies Requirements of new education laws (i.e. P.L. 114-95/ESSA) Requirements of new education laws (i.e. P.L. 114-95/ESSA) Native Star requirements and timelines/ School Improve Plan SCAN and Employee Incident Reporting	BIE Calendar BIE/ DODE / DBOSBA Partnership Meetings
August	School Starts Agency Board meetings		
September	FALL CONFERENCE – Nuts and Bolts of school operation and their related program requirements including schools planning; SCAN; review of school years expectations, assessment; SPED	REAUTHORIZATION TRAINING #2 Updates on Academic and Financial requirements	
	NNDODE/DODE/DBOSBA Quarterly Meetings		
October	Agency Board Meetings	School Leadership Plan and Budget Alignment	
November	NCA CONFERENCE-Co-Sponsor for information on accreditation and network on successes, what works, school governance	Curriculum Mapping CCSS Standards/Dine Content Standards Assessment	
December	LEGISLATIVE THEME: Review of school funding shortfalls of ISEP; facilitates categories; transportation; accreditation needs; school law review. NNDODE/DODE/DBOSBA Quarterly Meetings	Subpopulations-SPED, ELL, Gifted, Navajo Language School Improvement Plan	

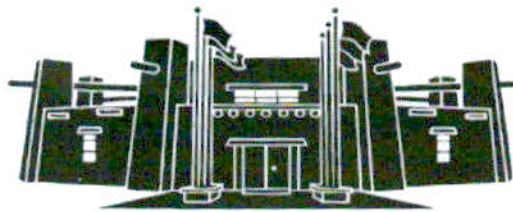
WORKING DOCUMENT - APRIL 7, 2016 – Attachment to Resolution Approved by Navajo Nation Board of Education

EXHIBIT

A

**DEPARTMENT OF DINÉ EDUCATION (DODE) AND DINÉ BI OLTA SCHOOL BOARD ASSOCIATION (DBOSBA)
-ONE YEAR TRAINING PLAN FOR GOVERNING SCHOOL BOARD MEMBERS-**

Month	DBOSBA / BIE/ AGENCY	DODE/ODAC	BIE
January	INAUGURATION of Newly Elected- School Board Orientation on tribal laws, NN Code 10, Ethics in Government, School Board Roles & Responsibilities, Governance policies on Stipend Payment, accountabilities roles, P.L. 95-561, P.L. 100-297, and P.L. 114-95.	REAUTHORIZATION TRAINING #3 Updates on Academic and Financial requirements	
February	LEADERSHIP THEME – Topics requested through the two prior trainings, governance, tribal issues, federal budget for school operations, Roberts Rule of Order, BIE structure and organization	School Leadership Plan and Budget Alignment	
March	Agency Board Meetings	NAVAJO GRANT SCHOOLS REAUTHORIZATION BINDERS DUE	
April	SPRING LEADERSHIP THEME-school planning and next coming years' expectations, tribal issues, policy reviews.	Native Star requirements and timelines/ School Improvement Plan	
May	Agency Board Meetings	School Leadership Plan and Budget Alignment	
June	Agency Board Meetings NNDODE/DODE/DBOSBA Quarterly Meetings DODE/NNBOE/DBOSBA/HEHSC Annual Meeting	School Leadership Plan and Budget Alignment	



MEMORANDUM

TO: Honorable Daniel Tso
24rd Navajo Nation Council

FROM: 
Kristen Lowell, Principal Attorney
Office of Legislative Counsel

DATE: March 12, 2019

SUBJECT: **RELATING TO HEALTH, EDUCATION AND HUMAN SERVICES COMMITTEE;
APPROVING THE DINE BI OLTA SCHOOL BOARD ASSOCIATION'S PROPOSAL
TO RE-CONTRACT TO CONTINUE ADMINISTERING BUREAU OF INDIAN
AFFAIRS AND BUREAU OF INDIAN EDUCATION CONTRACT FUNDS UNDER
PUBLIC LAW 93-638, INDIAN SELF-DETERMINATION ACT, FOR THE PERIOD OF
JULY 1, 2019 AND ENDING JUNE 30, 2023**

As requested, I have prepared the above-referenced proposed resolution and associated legislative summary sheet pursuant to your request for legislative drafting. Based on existing law and review of documents submitted, the resolution as drafted is legally sufficient. As with any action of government however, it can be subject to review by the courts in the event of proper challenge.

Please ensure that this particular resolution request is precisely what you want. You are encouraged to review the proposed resolution to ensure that it is drafted to your satisfaction.

The Office of Legislative Counsel confirms the appropriate standing committee(s) based on the standing committees powers outlined in 2 N.N.C. §§301, 401, 501, 601 and 701. Nevertheless, "the Speaker of the Navajo Nation Council shall introduce [the proposed resolution] into the legislative process by assigning it to the respective oversight committee(s) of the Navajo Nation Council having authority over the matters for proper consideration." 2 N.N.C. §164(A)(5).

If the proposed resolution is unacceptable to you, please contact me at the Office of Legislative Counsel and advise me of the changes you would like made to the proposed resolution.