

**Fiscal Year (FY) 2015 Report to Congress on Contract Funding of Indian
Self-Determination and Education Assistance Act Awards
(Includes Fiscal Year 2012 - 2015 Data)**



**In Response to:
Section 106(c) of Public Law 93-638, as amended**

Prepared by the
Department of Health and Human Services
Indian Health Service

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Fiscal Year (FY) 2015 Report to Congress on Contract Funding of Indian Self-
Determination and Education Assistance Act Awards
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Indian Health Service
Fiscal Year (FY) 2015 Report to Congress on Contract Funding of Indian Self-
Determination and Education Assistance Act Awards
(Includes Fiscal Year 2012 – 2015 Data)

Introduction and Background

This report, consisting of the following narrative and the attached tables showing fiscal year (FY) 2012 – 2015 data, is prepared in response to section 106(c) of the Indian Self-Determination and Education Assistance Act (ISDEAA), Public Law (P.L.) 93-638, as amended. 25 U.S.C. § 5301 *et seq.* This report is based on FY 2015 funds provided to Tribes and Tribal Organizations (T/TOs) under ISDEAA contracts and compacts. The FY 2012 and FY 2013 data are submitted in summary form and do not include data for T/TOs which, as of August 26, 2016, have settled, either in final or in principle, Contract Dispute Act (CDA) claims for any alleged deficiency in contract support costs (CSC) for 2012 and 2013. Estimated data for FY 2014 is also included.

This report estimates the aggregate CSC need as part of the budget process for future year appropriations, and the most recent data (FY 2015) is the most relevant for that purpose. The CSC need is an estimate for a variety of reasons, including the fact that the data used for each T/TO is based on unaudited data, and final indirect cost (IDC) rates are often not yet available. In addition, IHS must often estimate pass throughs and exclusions; although IHS may request such information from T/TOs when preparing the report estimates, the report is not a negotiated document and T/TOs may not provide the information requested. The report also does not delineate between a T/TO's total IDC and those IDC eligible for indirect CSC funding, which is limited to funding for those activities not already transferred with the *Secretarial amount*. For these reasons and others, this report is not evidence of the amount owed to any contractor or compactor. The report does not represent a contractual agreement between IHS and a contractor or compactor, and is not an admission of liability.

The ISDEAA allows a T/TO to assume operation of Federal programs and to receive at least the funding amount that the Secretary would have otherwise provided for programs directly operated by the Indian Health Service (IHS). More than half of the IHS appropriation is contracted through ISDEAA contracts and compacts for tribal health administration. The ISDEAA also provides that a CSC amount shall be added to the *Secretarial amount*. CSC are defined in the ISDEAA as the reasonable costs for activities that the T/TO must carry out to ensure contract compliance and prudent management, but that are activities either the Secretary does not normally carry on in her direct operation of the program, or that the Secretary provides from resources other than those transferred under the contract or compact.

Specific elements of the annual report required by statute are as follows:

- (1) an accounting of the total amounts of funds provided for each program and the budget activity for direct program costs and contract support costs of tribal organizations under self-determination;

- (2) an accounting of any deficiency in funds needed to provide required contract support costs to all contractors for the fiscal year for which the report is being submitted;
- (3) the indirect cost rate and type of rate for each tribal organization that has been negotiated with the appropriate Secretary;
- (4) the direct cost base and type of base from which the indirect cost rate is determined for each tribal organization;
- (5) the indirect cost pool amounts and the types of costs included in the indirect cost pool; and
- (6) an accounting of any deficiency in funds needed to maintain the preexisting level of services to any Indian tribes affected by contracting activities under this chapter, and a statement of the amount of funds needed for transitional purposes to enable contractors to convert from a Federal fiscal year accounting cycle, as authorized by section 5324(d) of this title.

25 U.S.C. § 5325(c).

Report Preparation

The IHS policy governing CSC administration, allocation, and preparation of this report has been in effect since 1992. The policy was developed through extensive tribal consultation and participation. In 2007, to ensure continued funding equity in the fiscal environment at that time, the IHS Director revised the CSC policy to amend procedures relevant to CSC funding associated with new or expanded programs. In late 2015 and early 2016, IHS worked with the IHS CSC Workgroup, comprised of tribal representatives and Federal staff, to update the IHS CSC policy. The updated IHS CSC policy approved in October 2016, and IHS is in the process of implementation. The policy conform to applicable cost principles.

As outlined in the current policy, each IHS Area Office provided data for the T/TOs in their respective areas to IHS Headquarters for inclusion in this report. The IHS Area Offices are charged with working as closely as possible with the T/TOs as part of their responsibility to update the amounts of ISDEAA funding and IDC rates the T/TOs have negotiated with their cognizant Federal agency. The IHS Area Offices also make best efforts to incorporate pass throughs and exclusions T/TOs have negotiated with their cognizant Federal agency, although IHS must estimate those amounts based on funding levels if a T/TO does not make the appropriate documentation available. IHS Headquarters performs a review and certification of the data to ensure the report is reasonable and as accurate as possible based on the information and documentation available.

Summarized report information is presented below for FY 2015. The narrative accompanying each element below describes the ISDEAA provision and includes the reference to the columns of the attached tables and the formula, if applicable, for calculating the amount for that particular report element.

Report Elements - Summary

(1) **An accounting of the total amounts of funds provided for each program and the budget activity for direct program costs and contract support costs of tribal organizations under self-determination**

The total direct cost program funds awarded to T/TOs for ISDEAA contracts and compacts is located on the Summary table, columns E + F- G + H + J. Section 106(a)(1) of P.L. 93-638, as amended, authorizes the Secretary to provide funding for ISDEAA contracts and compacts in the amount the Secretary would have otherwise provided for the direct operation of the program. This amount includes both direct and indirect cost the Secretary would have incurred and is commonly referred to as the *Secretarial amount*. This amount is a funding amount and does not represent the amount of funds actually expended by T/TOs in carrying out their ISDEAA contracts and compacts.

The total CSC funds provided to T/TOs for ISDEAA contracts and compacts is located on the Summary table, columns H + J + W. Section 106(a)(2) of P.L. 93-638, as amended, authorizes the Secretary to provide funds for reasonable CSC in addition to the *Secretarial amount*. CSC includes direct and indirect costs for activities that must be carried out under the contract or compact that are not funded under the *Secretarial amount*. In addition, CSC includes funds awarded for start-up and pre-award activities for newly contracted/compact programs. The CSC amounts are funding amounts for the estimated costs eligible for CSC and do not represent the amount of reasonable costs that T/TOs actually incurred in carrying out activities necessary for performance of their ISDEAA contracts and compacts.

The estimated amount of indirect costs that are funded by the Areas and Headquarters Tribal Shares is located on the Summary table, column G. Column F shows the total Tribal Shares funding for IHS Areas and Headquarters. Section 106(a)(1) of P.L. 93-638, as amended, authorizes the Secretary to provide funds for “Tribal shares” of contractible administrative functions as part of the *Secretarial amount*. The estimated amount of funds for indirect costs related to activities transferred in Areas and Headquarters Tribal shares, which might otherwise be considered eligible for CSC if the activities were not transferred as part of the Tribal shares, is in column G. This amount is an estimate and nothing in this report, including this amount, identifies duplicative activities in service unit shares that similarly would not be eligible for CSC.

(2) **An accounting of any deficiency in funds needed to provide required contract support costs to all contractors for the fiscal year for which the report is being submitted**

In FY 2014 and 2015, IHS was obligated to fully fund each T/TO’s CSC need from its annual Services appropriation. Due to the frequent fluctuations in CSC need described above, the current data reflects that many T/TOs received funds in excess of the T/TO’s actual CSC need. Therefore, because these amounts were not expended and do not qualify for CSC under the ISDEAA, IHS is obligated to recover these amounts. IHS is working with T/TOs to recover any

overpaid funds. Recovered funds are used to address deficiencies identified in the column (AA) of the Area Report.

(3) The indirect cost rate and type of rate for each tribal organization that has been negotiated with the appropriate Secretary

The majority of indirect cost rate agreements negotiated between T/TO contractors/compactors and their cognizant Federal agency consist of fixed with carry-forward and provisional/final rates. The most current approved rates are located on the Area Reports tab, column O. The type of rate is located on the Area Reports tab, column Q.

(4) The direct cost base and type of base from which the indirect cost rate is determined for each tribal organization

The aggregate estimated direct cost base for all T/TOs is column N of the Summary table. The type of base means the accumulated direct costs (typically either total direct salaries and wages or total direct costs, exclusive of any extraordinary or distorting expenditures or pass through amounts) used to calculate the distribution of IDC to individual awards to each T/TO. The direct cost base selected should result in each award bearing a fair share of the T/TO's IDC in reasonable relation to the benefits received from the costs.

(5) The indirect cost pool amounts and the types of costs included in the indirect cost pool

The aggregate IDC pool attributable to IHS-funded programs for all T/TOs is column O of the Summary table. The portion of IDC pool amounts attributable to IHS programs is provided in column S of the Area Reports tab.¹

The IDC pool is the accumulated costs that jointly benefit two or more programs or other cost objectives. Indirect cost pool expenditures typically include the following:

- administrative salaries and fringe benefits associated with overall financial and organizational administration;
- operation and maintenance costs for facilities and equipment; and
- payroll and procurement services.

¹ The data identifies the total portion of each T/TO's IDC pool that is attributable to IHS programs, as required by section 106(c). Section 106(c) does not require IHS to distinguish how much of the IDC attributable to IHS programs represents activities that are also part of the Federal program funded through the *Secretarial amount* from the amount for activities unique to the tribes that are funded as indirect CSC. Under the ISDEAA, the IHS funds IDC through both amounts. IDC are funded through the *Secretarial amount* if the Secretary also carried out the related activities and funded those activities from resources transferred under the contract or compact (25 U.S.C. § 5325(a)(1)). IHS will provide indirect CSC funding for reasonable costs for activities that the T/TO must carry out, but that either are not normally carried on by the Secretary or are funded by the Secretary through resources other than those transferred under the contract or compact (§ 5325(a)(2)). Because section 106(c) does not require the IHS to distinguish between these categories of IDC for this report, the tables include the total IDC pool.

- (6) An accounting of any deficiency in funds needed to maintain the preexisting level of services to any Indian tribes affected by contracting activities under this chapter, and a statement of the amount of funds needed for transitional purposes to enable contractors to convert from a Federal fiscal year accounting cycle, as authorized by section 5324(d) of this title.**

With regard to the requirement in 25 U.S.C. § 5325(c)(6) that the Agency provide “an accounting of any deficiency in funds needed to maintain the preexisting level of services to any Indian tribes affected by contracting activities under this Act,” we note the following distinction: An accounting of any deficiency in funds needed to maintain preexisting services is not typically quantified because a T/TO that is not providing direct care does not have preexisting services. Once a T/TO contracts or compacts, however, the difference between the actual expense and medical costs incurred by the T/TO is tracked within the data provided in the Fiscal Year (FY) 2015 Report to Congress on Contract Funding of Indian Self-Determination and Education Assistance Act Awards. Regarding the amount of funds needed for transitional purposes to enable contractors to convert from a Federal fiscal year accounting cycle, IHS is establishing a process for consistently identifying this amount for T/TOs who indicate interest in converting from a Federal fiscal year cycle.

Indian Health Service Fiscal Year 2015 Contract Support Costs Data

	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)
IHS Area	Secretarial Funds excl. Tribal Shares	Area and HQ Tribal Shares	LESS (-) 20% of Tribal Shares or Neg Amt	Non-recurring Preaward and Start up	DCSC Negotiated Need	DCSC Funding Paid (Recurring)	Estimated DCSC Deficiency	Estimated Direct Cost Base	LESS (-) Other Exclusions and Pass-Thru	Estimated Final Direct Cost Base	Estimated IDC Need (Non- Recurring) Based on IDC Rate	Indirect Type CSC Negotiated (Non- Recurring)	Total 20% of Tribal Shares or Neg Amt	Estimated Total Indirect Costs Need	Indirect CSC Funding Paid	Estimated Indirect Costs Deficiency	Total Estimated FY2015 CSC Need	CSC Funding Paid for Estimated CSC Need	Estimated CSC Deficiency	Total % of Estimated CSC
ALASKA	535,855,690	21,894,153	33,694,462	0	49,451,701	49,450,932	770	573,507,083	51,751,270	521,755,813	192,278,537	223,288	33,694,462	158,807,363	160,960,443	(2,153,080)	208,259,064	210,411,375	(2,152,311)	101.03%
ALBUQUERQUE	61,597,574	4,583,518	916,704	0	6,622,006	6,619,789	2,220	71,886,394	20,136,302	51,750,092	11,119,956	0	916,704	10,203,252	10,185,023	18,229	16,825,258	16,804,812	20,448	99.88%
BEMIDJI	155,223,957	5,281,915	1,056,383	0	15,451,496	15,361,774	89,723	174,900,985	58,956,691	115,944,294	20,643,697	329,375	1,056,383	19,916,689	20,713,296	(796,609)	35,368,186	36,075,070	(706,887)	102.00%
BILLINGS	38,727,219	3,413,356	663,101	0	3,801,306	3,793,969	7,338	45,278,780	9,056,595	36,222,185	5,939,420	2,569,615	663,101	7,845,934	7,607,535	238,398	11,647,240	11,401,504	245,735	97.89%
CALIFORNIA	130,809,238	9,104,769	1,820,954	247,921	5,408,747	5,408,747	0	143,749,721	8,676,200	135,073,521	19,995,518	36,184,945	1,820,954	54,359,509	54,751,107	(391,598)	60,016,177	60,407,775	(391,596)	100.65%
GREAT PLAINS (Aberdeen)	90,523,348	973,404	194,681	0	5,269,384	5,268,205	1,180	96,571,456	40,759,383	55,812,072	10,565,016	2,842,691	194,681	13,213,027	14,072,447	(859,421)	18,482,411	19,340,652	(858,242)	104.64%
NASHVILLE	109,657,219	8,217,415	1,643,483	1,368,534	5,515,298	5,515,300	0	123,114,983	33,013,186	90,101,797	21,020,210	305,564	1,643,483	19,682,291	19,697,457	(15,165)	26,566,123	26,581,291	(15,166)	100.06%
NAVAJO	155,786,415	7,423,602	1,484,720	0	14,759,753	14,747,771	11,982	176,485,049	2,059,842	174,425,207	19,117,211	18,805,477	1,484,720	36,437,967	36,443,926	(5,958)	51,197,720	51,191,697	6,024	99.99%
OKLAHOMA CITY	398,591,934	21,186,321	4,237,264	0	29,653,960	29,618,805	35,157	445,194,951	94,934,109	350,260,842	63,649,688	6,744,581	4,237,264	66,157,005	67,566,305	(1,409,303)	95,810,965	97,185,110	(1,374,154)	101.43%
PHOENIX	107,753,187	4,368,218	873,644	3,972,476	6,191,769	6,191,086	683	121,412,006	20,995,819	100,416,187	24,016,663	1,838,033	873,644	24,981,053	25,447,586	(466,533)	35,145,297	35,611,148	(465,851)	101.33%
PORTLAND	167,912,965	6,571,125	1,314,225	0	11,011,858	10,943,445	68,412	184,181,723	40,971,607	143,210,116	39,804,751	3,316,821	1,314,225	41,807,347	42,070,615	(263,267)	52,819,205	53,014,060	(194,855)	100.37%
TUCSON	17,969,524	518,143	103,629	0	701,568	701,569	0	19,085,607	9,830,547	9,255,060	2,622,279	0	103,629	2,518,651	2,518,651	0	3,220,219	3,220,219	0	100.00%
AREA TOTALS	1,970,408,270	93,535,939	48,003,248	5,588,931	153,838,847	153,621,392	217,463	2,175,368,738	391,141,551	1,784,227,187	430,772,945	73,160,390	48,003,248	455,930,087	462,034,391	(6,104,308)	615,357,865	621,244,713	(5,886,853)	100.96%

NOTE: "This report was prepared based on prior year funding amounts as a budget tool to estimate the aggregate CSC need for future year appropriations. The report relies on the information available to the Indian Health Service at the time, i.e., between October 1, 2014 and December 31, 2015, and largely includes only funded amounts and not the actual costs to T/TOs of carrying out their ISDEAA contracts and compacts. Further, the estimates may be based on incomplete information if the documentation is in the possession of the T/TOs and has not been made available to IHS. For example, IHS can identify the appropriate exclusion amounts and direct cost base in Columns M and N only if the T/TOs provide IHS with the information. For these and other reasons, the contents of this report do not represent an assessment of the amount due under any contract or compact with any T/TO and do not represent an admission of liability."

Indian Health Service Fiscal Year 2015 Contract Support Costs Data

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)
No.	Title I or V	Awardee	Area	Secretarial Funds excl. Tribal Shares	Area and HQ Tribal Shares	LESS (-) 20% of Tribal Shares or Neg Amt	Non-recurring Preaward and Start up	DCSC Negotiated Need	DCSC Funding Paid (Recurring)	Estimated DCSC Deficiency	Estimated Direct Cost Base	LESS (-) Other Estimated Exclusions and Pass-Thru	Estimated Final Direct Cost Base	Most current approved IDC Rate	FY / CY / SY IDC Rate	Type of IDC Rate	Type of Base	Estimated IDC Need (Non-Recurring) Based on IDC Rate	Indirect Type CSC Negotiated (Non-Recurring)	Total 20% of Tribal Shares or Neg Amt	Estimated Total Indirect Costs Need	Indirect CSC Funding Paid	Estimated Indirect Cost Deficiency	Total Estimated FY2015 CSC Need	CSC Funding Paid for Estimated CSC Need	Estimated CSC Deficiency	Total % of Estimated CSC Deficiency
1	I	Title I Tribe		0	0	0	0	0	0	0	0	0	0	0.00%				0	0	0	0	0	0	0	0	0	0.00%
TITLE I		Sub-Totals		0	0	0	0	0	0	0	0	0	0					0	0	0	0	0	0	0	0	0	0.00%
1	V	Title V Tribe		0	0	0	0	0	0	0	0	0	0	0.00%			0	0	0	0	0	0	0	0	0	0	0.00%
TITLE V		Sub-Totals		0	0	0	0	0	0	0	0	0	0					0	0	0	0	0	0	0	0	0	0.00%
		AREA TOTALS		0	0	0	0	0	0	0	0	0	0					0	0	0	0	0	0	0	0	0	0.00%

Explanation of Columns:

- (E) Secretarial funding amount provided to the contractor or compactor (awardee) but excludes Area and Headquarters Tribal shares.
- (F) Total amount of Area and Headquarters Tribal shares provided to the contractor or compactor (awardee).
- (G) Estimated amount of indirect costs that are funded by the Area and Headquarters Tribal Shares. Tribes and IHS have agreed that this amount is approximately 20% of the Area and Headquarters Tribal shares, unless the Area and Tribe have negotiated a specific amount.
- (H) Non recurring pre-award and startup Direct Contract Support Costs funding.
- (I) Direct Contract Support Costs negotiated need. This is the amount of the Direct Contract Support Costs need from the previous fiscal year multiplied by the applicable non-medical inflation rate unless the Tribe renegotiated its Direct Contract Support Costs need.
- (J) The amount of Direct Contract Support Costs funds paid to the Tribe for Direct Contract Support Costs estimated needs on a recurring basis
- (K) Estimated Direct Contract Support Costs deficiency. This is the total of Column (I) minus Column (J).
- (L) Estimated total direct cost base. Column (E) plus (F) plus (H) plus (J) minus column (G).
- (M) Includes all other estimated exclusions and pass-through amounts from the direct cost base estimated by IHS, which are necessary before application of the Awardee's most current Indirect cost rate to the Awardee's direct cost base.
- (N) The estimated final direct cost base against which the Awardee's Indirect cost rate is applied in order to yield the estimated indirect costs need identified in column (S). This total is Column (L) minus Column (M).
- (O) The Awardee's most current approved Indirect cost rate (3 years or less). For Awardees without current Indirect cost rate and for Awardees that chose not to use an Indirect cost rate to negotiate indirect CSC, "Indirect Type Costs" is indicated in this column.
- (P) The Fiscal Year, Calendar Year or School Year associated with the Indirect cost rate shown in Column (O).
- (Q) Type of IDC Rate associated with the Indirect cost rate shown in Column (O).
- (R) Type of Direct Cost Base associated with the Indirect cost rate shown in Column (O).
- (S) The full estimated indirect costs need calculated for the Awardee based on application of its most current Indirect cost rate to its estimated direct cost base. This is Column (O) times the appropriate estimated direct cost base, which is in column (N). A portion of the indirect cost amount may include activities funded through the Secretarial amount, if the Secretary also carried on the related activities and funded those activities from resources transferred under the contract or compact. Section 106(c) does not require IHS to distinguish between these categories of indirect costs for the purpose of this Report and, therefore, the amounts on the Report may include the total estimated indirect costs of an awardee without distinguishing between the activities already funded under the Secretarial amount from those eligible to be funded as indirect CSC. As shown in Column (V), the estimated Indirect CSC need in Column (U) is calculated by subtracting the estimated indirect costs associated with the Area and HQs Tribal Shares amounts. This calculation does not address potential duplicative activities in service unit level shares.
- (T) The total estimated Indirect Type CSC Costs negotiated between the Awardee and the IHS Area, if applicable.
- (U) The total estimated Indirect cost funded in the Tribal shares amount from Column (G).
- (V) The total estimated Indirect cost need, less the Indirect cost already funded in Tribal Shares. This is Column (S) plus Column (T) minus Column (U). As explained for Column (S), a portion of the indirect costs included in this column may be for activities already funded through the Secretarial amount.
- (W) The total indirect CSC funding paid to the Awardee.
- (X) This is the FY 2015 estimated indirect CSC deficiency. This is Column (V) minus Column (W). The deficiency included in this column does not address potential duplication on activities funded in the service unit level shares.
- (Y) Total estimated CSC need. This is Column (H) plus Column (I) plus Column (V). As explained for Column (S), a portion of the indirect costs included in this column may be for activities already funded through the Secretarial amount.
- (Z) The total CSC funding available for CSC associated with the ongoing programs. This is Column (J) plus Column (W).
- (AA) The total estimated CSC deficiency associated with the Awardee's ongoing programs. This is Column (Y) minus Column (Z). As explained for Column (S), a portion of the indirect costs included in this column may be for activities already funded through the Secretarial amount.
- (AB) For informational purposes, this is the percentage of CSC need funded.

Indian Health Service
Fiscal Year 2015 Contract Support Costs Data

Table with columns (A) through (AB) containing financial data for various Indian tribes and IHS areas. Key columns include Title or V, Awardee, Area, Secretarial Funds, Area and HQ Tribal Shares, Less (-) 20% of Tribal Shares or Neg Amt, Non-recurring Preaward and Start up, DCSG Negotiated Need, DCSG Funding Paid (Recurring), Estimated DCSG Deficiency, Estimated Direct Cost Base, LESS (-) Other Estimated Exclusions and Pass-Thru, Estimated Final Direct Cost Base, Most current approved IDC Rate, FY / CY / SY IDC Rate, Type of IDC, Type of Base, Estimated Non-Recruiting Based on IDC Rate, Indirect Type CSC Negotiated (Non-Recruiting), Total 20% of Tribal Shares or Neg Amt, Estimated Total Indirect Costs, Indirect CSC Funding Paid, Estimated Indirect Cost Deficiency, Total Estimated FY2015 CSC Need, CSC Funding Paid for Estimated CSC Need, Estimated CSC Deficiency, and Total % of Estimated CSC Deficiency.

NOTE: This report was prepared based on prior year funding amounts as a budget tool to estimate the aggregate CSC need for future year appropriations. The report relies on the information available to the Indian Health Service at the time, i.e., between October 1, 2014 and December 31, 2015, and largely includes only funded amounts and not the actual costs to T/TOs of carrying out their ISDEAA contracts and compacts. Further, the estimates may be based on incomplete information if the documentation is in the possession of the T/TOs and has not been made available to IHS. For example, IHS can identify the appropriate exclusion amounts and direct cost base in Columns M and N only if the T/TOs provide IHS with the information. For these and other reasons, the contents of this report do not represent an assessment of the amount due under any contract or compact with any T/TO and do not represent an admission of liability.

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Fiscal Year 2014 Contract Support Costs Data

(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)
IHS Area	Secretarial Funds excl. Tribal Shares	Area and HQ Tribal Shares	LESS (-) 20% of Tribal Shares or Neg Amt	Non-recurring Preaward and Start up	DCSC Negotiated Need	DCSC Funding Paid (Recurring)	Estimated DCSC Deficiency	Estimated Direct Cost Base	LESS (-) Other Estimated Exclusions and Pass-Thru	Estimated Final Direct Cost Base	Estimated IDC Need (Non-Recurring) Based on IDC Rate	Indirect Type CSC Negotiated (Non-Recurring)	Total 20% of Tribal Shares or Neg Amt	Estimated Total Indirect Costs Need	Indirect CSC Funding Paid	Estimated Indirect Costs Deficiency	Total Estimated FY2014 CSC Need	CSC Funding Paid for Estimated CSC Need	Estimated CSC Deficiency	Total % of Estimated CSC Deficiency
ALASKA	525,849,170	21,464,948	34,114,810	329,685	49,034,412	49,034,413	0	562,563,405	48,611,624	513,951,781	189,462,681	282,637	34,114,810	155,630,508	153,642,729	1,987,778	204,994,605	203,006,827	1,987,778	99.03%
ALBUQUERQUE	57,919,260	4,685,459	937,092	0	6,519,120	6,494,551	24,569	68,186,747	15,768,336	52,418,411	11,143,797	1,050,716	937,092	11,257,421	11,308,203	(50,782)	17,776,541	17,802,754	(26,214)	100.15%
BEMIDJI	154,395,133	5,253,184	1,050,637	0	15,186,186	15,186,182	0	173,783,866	57,672,695	116,111,171	20,649,278	329,375	1,050,637	19,928,016	20,763,050	(835,034)	35,114,202	35,949,232	(835,033)	102.38%
BILLINGS	38,602,969	3,044,215	608,843	0	3,741,443	3,672,642	68,798	44,779,784	8,885,172	35,894,612	5,918,618	2,569,615	608,843	7,879,390	8,215,385	(335,992)	11,620,833	11,888,027	(267,193)	102.30%
CALIFORNIA	126,597,229	8,195,842	1,639,168	0	5,254,255	5,254,210	45	138,408,158	9,423,951	128,984,207	19,159,727	36,002,334	1,639,168	53,522,892	53,615,957	(93,064)	58,777,148	58,870,167	(93,019)	100.16%
GREAT PLAINS (Aberdeen)	86,233,252	917,606	183,521	0	5,187,039	5,186,399	639	92,154,376	35,081,082	57,073,294	13,589,588	745,539	183,521	14,151,606	17,599,566	(3,447,960)	19,338,645	22,785,965	(3,447,321)	117.83%
NASHVILLE	88,269,924	8,404,351	1,680,870	0	5,428,443	5,427,392	1,052	100,421,848	28,791,536	71,630,312	18,205,182	305,564	1,680,870	16,829,876	16,875,703	(45,827)	22,258,319	22,303,095	(44,775)	100.20%
NAVAJO	165,132,835	8,460,496	1,692,099	0	15,457,444	15,452,864	4,579	187,358,676	2,242,920	185,115,756	18,926,348	22,913,226	1,692,099	40,147,475	40,219,416	(71,942)	55,604,919	55,672,280	(67,362)	100.12%
OKLAHOMA CITY	392,114,603	21,544,098	4,308,820	0	29,184,698	29,167,676	17,025	438,534,580	95,649,127	342,885,453	69,497,163	2,649,310	4,308,820	67,837,653	66,831,732	1,005,919	97,022,351	95,999,408	1,022,941	98.95%
PHOENIX	99,579,796	4,149,599	829,920	0	5,545,193	5,466,375	78,817	108,444,669	15,913,081	92,531,587	23,034,799	692,573	829,920	22,897,453	23,403,694	(506,236)	28,442,646	28,870,069	(427,421)	101.50%
PORTLAND	163,582,392	6,511,276	1,302,255	0	10,838,782	10,837,073	1,710	179,630,195	36,195,473	143,434,721	38,715,762	3,668,730	1,302,255	41,082,237	42,516,822	(1,434,586)	51,921,019	53,353,895	(1,432,877)	102.76%
TUCSON	17,531,569	517,817	103,563	253,517	834,701	834,701	0	19,034,040	9,503,811	9,530,229	2,658,741	0	103,563	2,555,178	2,555,178	0	3,643,396	3,643,396	(0)	100.00%
AREA TOTALS	1,915,808,132	93,148,891	48,451,599	583,202	152,211,717	152,014,478	197,234	2,113,300,344	363,738,808	1,749,561,535	430,961,684	71,209,619	48,451,599	453,719,704	457,547,435	(3,827,725)	606,514,623	610,145,115	(3,630,496)	100.60%

NOTE: "This report was prepared based on prior year funding amounts as a budget tool to estimate the aggregate CSC need for future year appropriations. The report relies on the information available to the Indian Health Service at the time, i.e., between October 1, 2013 and December 31, 2014, and largely includes only funded amounts and not the actual costs to T/TOs of carrying out their ISDEAA contracts and compacts. Further, the estimates may be based on incomplete information if the documentation is in the possession of the T/TOs and has not been made available to IHS. For example, IHS can identify the appropriate exclusion amounts and direct cost base in Columns M and N only if the T/TOs provide IHS with the information. For these and other reasons, the contents of this report do not represent an assessment of the amount due under any contract or compact with any T/TO and do not represent an admission of liability."

Indian Health Service

Fiscal Year 2014 Contract Support Costs Data

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)
No.	Title I or V	Awardee	Area	Secretarial Funds excl. Tribal Shares	Area and HQ Tribal Shares	LESS (-) 20% of Tribal Shares or Neg Amt	Non-recurring Preaward and Start up	DCSC Negotiated Need	DCSC Funding Paid (Recurring)	Estimated DCSC Deficiency	Estimated Direct Cost Base	LESS (-) Other Estimated Exclusions and Pass-Thru	Estimated Final Direct Cost Base	Most current approved IDC Rate	FY / CY / SY IDC Rate	Type of IDC Rate	Type of Base	Estimated IDC Need (Non-Recurring) Based on IDC Rate	Indirect Type CSC Negotiated (Non-Recurring)	Total 20% of Tribal Shares or Neg Amt	Estimated Total Indirect Costs Need	Indirect CSC Funding Paid	Estimated Indirect Costs Deficiency	Total Estimated FY2014 CSC Need	CSC Funding Paid for Estimated CSC Need	Estimated CSC Deficiency	Total % of Estimated CSC Deficiency
1	I	Title I Tribe		0	0	0	0	0	0	0	0	0	0	0.00%				0	0	0	0	0	0	0	0	0	0.00%
TITLE I		Sub-Totals		0	0	0	0	0	0	0	0	0	0					0	0	0	0	0	0	0	0	0	0.00%
1	V	Title V Tribe		0	0	0	0	0	0	0	0	0	0	0.00%			0	0	0	0	0	0	0	0	0	0	0.00%
TITLE V		Sub-Totals		0	0	0	0	0	0	0	0	0	0					0	0	0	0	0	0	0	0	0	0.00%
		AREA TOTALS		0	0	0	0	0	0	0	0	0	0					0	0	0	0	0	0	0	0	0	0.00%

Explanation of Columns:

- (E) Secretarial funding amount provided to the contractor or compactor (awardee) but excludes Area and Headquarters Tribal shares.
- (F) Total amount of Area and Headquarters Tribal shares provided to the contractor or compactor (awardee).
- (G) Estimated amount of indirect costs that are funded by the Area and Headquarters Tribal Shares. Tribes and IHS have agreed that this amount is approximately 20% of the Area and Headquarters Tribal shares, unless the Area and Tribe have negotiated a specific amount.
- (H) Non recurring pre-award and startup Direct Contract Support Costs funding.
- (I) Direct Contract Support Costs negotiated need. This is the amount of the Direct Contract Support Costs need from the previous fiscal year multiplied by the applicable non-medical inflation rate unless the Tribe renegotiated its Direct Contract Support Costs need.
- (J) The amount of Direct Contract Support Costs funds paid to the Tribe for Direct Contract Support Costs estimated needs on a recurring basis
- (K) Estimated Direct Contract Support Costs deficiency. This is the total of Column (I) minus Column (J).
- (L) Estimated total direct cost base. Column (E) plus (F) plus (H) plus (J) minus column (G).
- (M) Includes all other estimated exclusions and pass-through amounts from the direct cost base estimated by IHS, which are necessary before application of the Awardee's most current Indirect cost rate to the Awardee's direct cost base.
- (N) The estimated final direct cost base against which the Awardee's Indirect cost rate is applied in order to yield the estimated indirect costs need identified in column (S). This total is Column (L) minus Column (M).
- (O) The Awardee's most current approved Indirect cost rate (3 years or less). For Awardees without current Indirect cost rate and for Awardees that chose not to use an Indirect cost rate to negotiate indirect CSC, "Indirect Type Costs" is indicated in this column.
- (P) The Fiscal Year, Calendar Year or School Year associated with the Indirect cost rate shown in Column (O).
- (Q) Type of IDC Rate associated with the Indirect cost rate shown in Column (O).
- (R) Type of Direct Cost Base associated with the Indirect cost rate shown in Column (O).
- (S) The full estimated indirect costs need calculated for the Awardee based on application of its most current Indirect cost rate to its estimated direct cost base. This is Column (O) times the appropriate estimated direct cost base, which is in column (N). A portion of the indirect cost amount may include activities funded through the Secretarial amount, if the Secretary also carried on the related activities and funded those activities from resources transferred under the contract or compact. Section 106(c) does not require IHS to distinguish between these categories of indirect costs for the purpose of this Report and, therefore, the amounts on the Report may include the total estimated indirect costs of an awardee without distinguishing between the activities already funded under the Secretarial amount from those eligible to be funded as indirect CSC. As shown in Column (V), the estimated Indirect CSC need in Column (U) is calculated by subtracting the estimated indirect costs associated with the Area and HQs Tribal Shares amounts. This calculation does not address potential duplicative activities in service unit level shares.
- (T) The total estimated Indirect Type CSC Costs negotiated between the Awardee and the IHS Area, if applicable.
- (U) The total estimated Indirect cost funded in the Tribal shares amount from Column (G).
- (V) The total estimated Indirect cost need, less the Indirect cost already funded in Tribal Shares. This is Column (S) plus Column (T) minus Column (U). As explained for Column (S), a portion of the indirect costs included in this column may be for activities already funded through the Secretarial amount.
- (W) The total indirect CSC funding paid to the Awardee.
- (X) This is the FY 2014 estimated indirect CSC deficiency. This is Column (V) minus Column (W). The deficiency included in this column does not address potential duplication on activities funded in the service unit level shares.
- (Y) Total estimated CSC need. This is Column (H) plus Column (I) plus Column (V). As explained for Column (S), a portion of the indirect costs included in this column may be for activities already funded through the Secretarial amount.
- (Z) The total CSC funding available for CSC associated with the ongoing programs. This is Column (J) plus Column (W).
- (AA) The total estimated CSC deficiency associated with the Awardee's ongoing programs. This is Column (Y) minus Column (Z). As explained for Column (S), a portion of the indirect costs included in this column may be for activities already funded through the Secretarial amount.
- (AB) For informational purposes, this is the percentage of CSC need funded.

Indian Health Service

Fiscal Year 2014 Contract Support Costs Data

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)
No.	Title or V	Awardee	Area	Secretarial Funds excl. Tribal Shares	Area and HQ Tribal Shares	LESS (-) 20% of Tribal Shares or Neg Amt	Non-recurring Preaward and Start up	DCSC Negotiated Need	DCSC Funding Paid (Recurring)	Estimated DCSC Deficiency	Estimated Direct Cost Base	LESS (-) Other Estimated Exclusions and Pass-Thru	Estimated Final Direct Cost Base	Most current approved IDC Rate	FY / CY / SY IDC Rate	Type of IDC Rate	Type of Base	Estimated IDC Need (Non- Recurring) Based on IDC Rate	Indirect Type CSC Negotiated (Non- Recurring)	Total 20% of Tribal Shares or Neg Amt	Estimated Total Indirect Costs Need	Indirect CSC Funding Paid	Estimated Indirect Costs Deficiency	Total Estimated FY2014 CSC Need	CSC Funding Paid for Estimated CSC Need	Estimated CSC Deficiency	Total % of Estimated CSC Deficiency
IHS Area:		TUCSON		\$ 17,531,569	\$ 517,817	\$ 103,563	\$ 253,517	\$ 834,701	\$ 834,701	\$ -	\$ 19,034,040	\$ 9,503,811	\$ 9,530,229					\$ 2,658,741	\$ -	\$ 103,563	\$ 2,555,178	\$ 2,555,178	\$ -	\$ 3,643,396	\$ 3,643,396	\$ -	100.00%
		TOTAL		\$ 1,915,808,132	\$ 93,148,891	\$ 48,451,599	\$ 583,202	\$ 152,211,717	\$ 152,014,478	\$ 197,234	\$ 2,113,300,344	\$ 363,738,808	\$ 1,749,561,535					\$ 430,961,684	\$ 71,209,619	\$ 48,451,599	\$ 453,719,704	\$ 457,547,435	\$ (3,827,725)	\$ 606,514,623	\$ 610,145,115	\$ (3,630,496)	100.60%

INDIAN HEALTH SERVICE
Fiscal Year 2012 Contract Support Costs Data
SUMMARY - All IHS Areas

(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)
IHS Area	Secretarial Funds excl. Tribal Shares	Area and HQ Tribal Shares	LESS (-) 20% of Tribal Shares or Neg Amt	Non- recurring Preaward and Start up	DCSC Negotiated Need	DCSC Funding Paid (Recurring)	Estimated DCSC Deficiency	Estimated Direct Cost Base	LESS (-) Other Estimated Exclusions and Pass-Thru	Estimated Final Direct Cost Base	Estimated IDC Need (Non- Recurring) Based on IDC Rate	Indirect Type CSC Negotiated (Non-Recurring)	Total 20% of Tribal Shares or Neg Amt	Estimated Total Indirect Costs Need	Indirect CSC Funding Paid	Estimated Indirect Costs Deficiency	Total Estimated FY2012 CSC Need	CSC Funding Paid for Estimated CSC Need	Estimated CSC Deficiency	Total % of Estimated CSC Deficiency
GREAT PLAINS (ABERDEEN)	82,359,747	1,571,663	314,333	-	4,808,564	4,411,544	397,020	88,028,621	30,077,470	57,951,151	13,585,092	-	314,333	13,270,760	10,142,587	3,128,173	18,079,324	14,554,131	3,525,193	80.50%
ALASKA	249,003,217	11,553,618	2,310,724	-	21,236,931	20,686,034	550,897	278,932,145	20,641,199	258,290,946	87,381,385	267,521	2,310,724	85,337,885	50,069,864	35,268,021	106,574,816	70,755,898	35,818,918	66.39%
ALBUQUERQUE	41,783,189	4,374,152	874,830	185,446	4,541,834	4,259,448	282,386	49,727,405	10,118,211	39,609,194	8,731,603	231,834	874,830	8,088,606	6,771,034	1,317,572	12,815,887	11,215,928	1,599,959	87.52%
BEMIDJI	133,886,616	4,251,797	850,359	-	10,666,969	10,110,099	556,870	147,398,153	59,246,018	88,152,135	15,708,538	638,759	850,359	15,496,937	13,099,588	2,397,349	26,163,906	23,209,687	2,954,219	88.71%
BILLINGS	39,541,819	3,505,042	701,008	-	3,620,576	3,624,101	(3,525)	45,969,954	14,633,216	31,336,738	5,089,565	2,569,615	701,008	6,958,172	7,683,911	(725,739)	10,578,748	11,308,012	(729,264)	106.89%
CALIFORNIA	74,165,049	4,289,434	857,887	-	2,364,836	2,291,467	73,369	79,888,063	6,971,523	72,916,541	7,922,788	23,964,443	857,887	31,029,345	25,146,516	5,882,829	33,394,180	27,437,983	5,956,197	82.16%
NASHVILLE	80,210,556	8,348,422	1,669,684	-	4,141,257	4,017,052	124,205	90,906,346	28,744,453	62,161,893	14,805,320	375,050	1,669,684	13,510,685	12,831,779	678,906	17,651,943	16,848,831	803,112	95.45%
NAVAJO	90,127,668	5,262,149	1,052,430	-	5,617,239	5,457,764	159,475	99,795,151	1,855,515	97,939,636	18,923,668	6,149,689	1,052,430	24,020,927	21,089,496	2,931,431	29,638,166	26,547,260	3,090,906	89.57%
OKLAHOMA CITY	147,646,379	8,239,487	1,647,897	-	8,882,301	7,993,334	888,967	162,231,303	42,582,038	119,649,265	21,692,186	2,705,791	1,647,897	22,750,079	19,053,689	3,696,390	31,632,380	27,047,023	4,585,357	85.50%
PHOENIX	94,478,163	3,772,320	754,464	-	4,416,997	4,231,458	185,539	101,727,477	15,638,306	86,089,171	20,854,067	599,792	754,464	20,699,395	16,529,745	4,169,650	25,116,392	20,761,203	4,355,189	82.66%
PORTLAND	129,341,546	5,513,180	1,102,636	-	7,617,932	7,442,852	175,080	141,194,942	18,875,623	122,319,319	30,131,933	3,668,730	1,102,636	32,698,027	28,558,099	4,139,928	40,315,960	36,000,951	4,315,009	89.30%
TUCSON	18,232,943	103,998	20,800	-	347,818	326,494	21,324	18,642,635	10,939,879	7,702,756	1,929,872	-	20,800	1,909,072	1,892,880	16,192	2,256,891	2,219,374	37,517	98.34%
AREA TOTALS	1,180,776,892	60,785,262	12,157,052	185,446	78,263,255	74,851,647	3,411,608	1,304,442,195	260,323,451	1,044,118,744	246,756,017	41,171,224	12,157,052	275,769,892	212,869,188	62,900,704	354,218,593	287,906,281	66,312,312	81.28%

NOTE: *This report was prepared based on prior year funding amounts as a budget tool to estimate the aggregate CSC need for future year appropriations. The report relies on the information available to the Indian Health Service at the time, i.e., between October 1, 2011 and December 31, 2012, and largely includes only funded amounts and not the actual costs to T/TOs of carrying out their ISDEAA contracts and compacts. Further, the estimates may be based on incomplete information if the documentation is in the possession of the T/TOs and has not been made available to IHS. For example, IHS can identify the appropriate exclusion amounts and direct cost base in Columns M and N only if the T/TOs provide IHS with the information. For these and other reasons, the contents of this report do not represent an assessment of the amount due under any contract or compact with any T/TO and do not represent an admission of liability.*

The estimated amounts for each T/TO were gathered only for the purposes of projecting the total IHS need and the possible future funding needs, consistent with 25 U.S.C. 5325(c), and relied not only on historical data but also other information to make such future projections. In addition, this report does not include information for T/TO that have settled Contract Disputes Act claims for unpaid CSC for 2012 as any deficiency has been resolved.

INDIAN HEALTH SERVICE
Fiscal Year 2013 Contract Support Costs Data
SUMMARY - All IHS Areas

(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)
IHS Area	Secretarial Funds excl. Tribal Shares	Area and HQ Tribal Shares	LESS (-) 20% of Tribal Shares or Neg Amt	NON- recurring Preaward and Start up	DCSC Negotiated Need	DCSC Funding Paid (Recurring)	Estimated DCSC Deficiency	Estimated Direct Cost Base	LESS (-) Other Exclusions and Pass-Thru	Estimated Final Direct Cost Base	Estimated IDC Need (Non- Recurring) Based on IDC Rate	Indirect Type CSC Negotiated (Non-Recurring)	Total 20% of Tribal Shares or Neg Amt	Estimated Total Indirect Costs Need	Indirect CSC Funding Paid	Estimated Indirect Costs Deficiency	Total Estimated FY2013 CSC Need	CSC Funding Paid for Estimated CSC Need	Estimated CSC Deficiency	Total % of Estimated CSC Deficiency
GREAT PLAINS (ABERDEEN)	66,224,233	1,426,072	285,214	-	4,388,132	3,743,114	645,018	71,108,205	27,475,287	43,632,918	10,894,315	-	285,214	10,609,100	9,257,401	1,351,699	14,997,232	13,000,515	1,996,717	86.69%
ALASKA	252,585,100	10,926,607	3,277,982	-	23,430,838	19,592,305	3,838,533	279,826,030	21,514,229	258,311,801	94,348,074	282,637	3,277,982	91,352,729	46,561,192	44,791,537	114,783,567	66,153,497	48,630,070	57.63%
ALBUQUERQUE	41,405,675	3,909,737	781,947	-	4,833,045	4,040,915	792,130	48,574,380	9,937,494	38,636,886	8,105,251	1,618,842	781,947	8,942,146	6,074,157	2,867,989	13,775,191	10,115,072	3,660,119	73.43%
BEMIDJI	130,110,193	4,188,335	837,667	-	12,151,693	9,888,319	2,263,374	143,349,180	46,990,870	96,358,310	16,578,935	638,759	837,667	16,380,027	13,562,201	2,817,826	28,531,720	23,450,520	5,081,200	82.19%
BILLINGS	37,744,734	3,376,721	675,344	-	3,678,619	3,438,807	239,812	43,884,918	9,085,881	34,799,037	5,720,015	2,569,615	675,344	7,614,286	7,311,873	302,413	11,292,905	10,750,680	542,225	95.20%
CALIFORNIA	82,391,791	4,792,045	958,409	-	2,793,249	2,511,081	282,168	88,736,508	12,246,850	76,489,658	10,528,106	24,126,423	958,409	33,696,120	27,592,673	6,103,447	36,489,369	30,103,754	6,385,615	82.50%
NASHVILLE	84,059,588	8,686,727	1,737,345	-	4,618,754	4,226,860	391,894	95,235,830	23,843,039	71,392,791	16,497,271	381,195	1,737,345	15,141,121	13,371,942	1,769,179	19,759,874	17,598,802	2,161,072	89.06%
NAVAJO	74,535,978	4,070,808	814,162	-	4,262,159	3,885,916	376,243	81,678,540	2,242,920	79,435,620	18,122,483	-	814,162	17,308,321	15,117,330	2,190,991	21,570,480	19,003,246	2,567,234	88.10%
OKLAHOMA CITY	78,608,539	4,531,656	1,359,497	-	3,376,319	2,314,029	1,062,290	84,094,727	23,696,148	60,398,579	9,292,842	2,598,080	1,359,497	10,531,425	8,590,479	1,940,946	13,907,745	10,904,508	3,003,237	78.41%
PHOENIX	86,123,669	3,522,841	704,568	-	4,488,711	4,037,367	451,344	92,979,309	12,320,791	80,658,518	20,387,642	846,374	704,568	20,529,448	15,738,577	4,790,871	25,018,160	19,775,944	5,242,216	79.05%
PORTLAND	128,618,069	5,257,139	1,051,428	-	8,482,861	7,678,826	804,035	140,502,606	13,217,755	127,284,851	32,773,099	3,668,730	1,051,428	35,390,401	28,367,884	7,022,517	43,873,262	36,046,710	7,826,552	82.16%
TUCSON	18,863,059	98,516	19,703	-	353,383	322,415	30,968	19,264,287	12,155,423	7,108,864	1,734,031	-	19,703	1,714,328	1,785,395	(71,067)	2,067,712	2,107,810	(40,098)	101.94%
AREA TOTALS	1,081,270,628	54,787,204	12,503,267	-	76,857,764	65,679,954	11,177,810	1,189,234,519	214,726,686	974,507,833	244,982,065	36,730,655	12,503,267	269,209,453	193,331,104	75,878,349	346,067,217	259,011,058	87,056,159	74.84%

NOTE: *This report was prepared based on prior year funding amounts as a budget tool to estimate the aggregate CSC need for future year appropriations. The report relies on the information available to the Indian Health Service at the time, i.e., between October 1, 2012 and December 31, 2013, and largely includes only funded amounts and not the actual costs to T/TOs of carrying out their ISDEAA contracts and compacts. Further, the estimates may be based on incomplete information if the documentation is in the possession of the T/TOs and has not been made available to IHS. For example, IHS can identify the appropriate exclusion amounts and direct cost base in Columns M and N only if the T/TOs provide IHS with the information. For these and other reasons, the contents of this report do not represent an assessment of the amount due under any contract or compact with any T/TO and do not represent an admission of liability.*

The estimated amounts for each T/TO were gathered only for the purposes of projecting the total IHS need and the possible future funding needs, consistent with 25 U.S.C. 5325(c), and relied not only on historical data but also other information to make such future projections. In addition, this report does not include information for T/TO that have settled Contract Disputes Act claims for unpaid CSC for 2012 as any deficiency has been resolved.