IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MONTANA
GREAT FALLS DIVISION

FORT BELKNAP INDIAN COMMUNITY,	**CV 22-103-GF-JTJ**
Plaintiff,	**SUPPLEMENTAL EXPERT CALCULATION AND EXPLANATION REGARDING ACREAGE-RELATED UNDERPAYMENT**
vs.	
UNITED STATES OF AMERICA, et al.,	
Defendants.	

SUPPLEMENTAL EXPERT CALCULATION AND EXPLANATION

At the request of counsel for the Fort Belknap Indian Community ("FBIC"), I provide this supplemental calculation and explanation of the financial effect of erroneous acreage data used by the Bureau of Indian Affairs, Office of Justice Services ("OJS"), in allocating additional law-enforcement funding to FBIC.

This analysis is limited to the acreage issue. It does not alter my previously expressed opinions concerning the Secretarial Amount under 25 U.S.C. § 5325(a)(1). It quantifies the effect of the acreage error using the Government's stated allocation methodology and the actual funding history reflected in USA_0001, Exhibit A to the United States' discovery responses ("Exhibit 51, USA001").

1. Government-Stated Allocation Methodology

In response to Interrogatory No. 1, the United States stated that when additional law-enforcement funds are available, OJS uses a formula-based methodology consisting of: (1) reported violent crime rates, 35%; (2) unmet program need estimated using the TLOA Report methodology, 35%; (3) size of trust land base in the service area, 20%; and (4) pro rata based on existing base amounts, 10%. (Pl. Ex. 47, Resp. to Interrog. No. 1, at 2-4.)

The United States separately stated that, after a full-year appropriation is enacted, BIA distributes base increases using those procedures and methodologies. (Pl. Ex. 47, Resp. to Interrog. No. 11, at 13-14.) In response to Interrogatory No. 17, the United States stated that FY2023 one-time funding was distributed using the same four factors, including the 20% trust-land base factor. (Pl. Ex. 47, Resp. to Interrog. No. 17, at 19.) The United States further stated that BIA calculates and distributes base increases and one-time funding annually when such funds are available. (Pl. Ex. 47, Resp. to Interrog. No. 19, at 20.)

Kevin Martin likewise testified that land base is one of the factors used in the OJS allocation methodology and is weighted at 20%. He further testified that OJS distributes one-time funding through its formula-based process. (Martin Trial Tr. 78:6-25; 424:6-25; 427:5-20.)

Although the United States stated that formula-based methodology was used to allocate prior base increases and one-time funding increases, FBIC's base funding increased in fiscal years 2016 and 2018-2021 with no formula-based spreadsheets provided by the Defendant. FBIC's Secretarial Amount increased by $14,108 for the fiscal year ended September 30, 2016, $20,852 for the fiscal year ended September 30, 2017, $12,202 for the fiscal year ended September 30, 2018, $4,936 for the fiscal year ended September 30, 2019, $4,418 for the fiscal year ended September 30, 2020, $12,702 for the fiscal year ended September 30, 2021, $51,234 for the fiscal year ended September 30, 2022 and $37,886 for the fiscal year ended September 30, 2023 (see USA_0001). Additionally, although base increase spreadsheets were provided for fiscal years ended September 30, 2022 and 2023, base increase amounts in the spreadsheets did not tie to base increase amounts in USA_0001.

2. Acreage Error and Adjustment Factor

OJS used 427,000 acres for FBIC. The Fort Belknap Tribal Land Department identified 699,275.81 total acres, consisting of 675,147 reservation acres and 24,128.81 sub-marginal acres. For purposes of this calculation, I used 699,275.81 acres as the corrected FBIC acreage figure.

The corrected acreage is 63.7648% greater than the 427,000 acres used by OJS. Because the Defendant states that trust land base carries a 20% weight in their allocation methodology, base increase calculations in this report applied the following acreage adjustment factor to the additional funding amounts reflected in USA001:

63.7648%*20%=12.753%

This calculation is intended to simplify and isolate the financial consequences of the acreage error in absence of detailed information for multiple years included in my calculation. The calculation uses the Government's disclosed 20% weighting and FBIC's actual funding history.

3. Actual Funding History Used in the Calculation

USA001 identifies FBIC's annual Secretarial Amounts and one-time funding.

Base Secretarial Amounts

The annual increases in base Secretarial Amounts were calculated by comparing each year's Secretarial Amount with the preceding year. Special CARES Act and ARP distributions reflected on separate lines in USA001 were not included in this calculation because the materials reviewed do not establish that those special distributions were allocated under the general four-factor methodology.

A calculation of base Secretarial Amount underpayment for fiscal years ended September 30, 2016 to fiscal year ended September 30, 2026 is provided below.

Secretarial Amount Underpayment

Fiscal Year	Sec. Amount	Increase Sec. Amount	Factor	Sec. Amount Underpayment	Cumulative Underpayment	*Reference*
9/30/2015	$1,232,795					
9/30/2016	$1,246,903	$14,108	12.7530%	$1,799	$1,799	*no base increase spreadsheet*
9/30/2017	$1,267,755	$20,852	12.7530%	$2,659	$4,458	*USA179, increase $19,457*
9/30/2018	$1,279,957	$12,202	12.7530%	$1,556	$6,014	*no base increase spreadsheet*
9/30/2019	$1,284,893	$4,936	12.7530%	$629	$6,643	*no base increase spreadsheet*
9/30/2020	$1,289,311	$4,418	12.7530%	$563	$7,206	*no base increase spreadsheet*
9/30/2021	$1,302,013	$12,702	12.7530%	$1,620	$8,826	*no base increase spreadsheet*
9/30/2022	$1,353,247	$51,234	12.7530%	$6,534	$15,360	*USA161 land 20%, pro-rata 10%, increase $31,455*
9/30/2023	$1,391,133	$37,886	12.7530%	$4,832	$20,192	*USA163 land 20%, pro-rata 10%, increase $11,270*
9/30/2024	$1,391,133	$0	12.7530%	$0	$20,192	*no change*
9/30/2025	$1,391,133	$0	12.7530%	$0	$20,192	*no change*
9/30/2026	$1,456,940	$65,807		$0	$0	*assumed min. change based on Mr. Martin's report*
Total		**$224,145**		**$20,192**	**$110,882**	

Under the calculations above, the cumulative recurring base deficiency reaches approximately $20,192 by FY2023. Because OJS uses the prior-year base as the starting point for the next year, the deficiency was carried forward through FY2025 (based on Mr. Martin's representations, the acreage in the spreadsheet was corrected in FY2026[1]). The separate one-time vehicle funding addressed at trial was not treated as a base correction.

One-Time Funding Amounts

Although the Defendants stated that the 20% methodology was used to calculate one-time funding increases for FBIC, the spreadsheets provided by the Government did not consistently use 20%. The underpayment of one-time funding to FBIC was calculated using two scenarios:

[1] Although Mr. Martin's acreage number is slightly different than the number provided by FBIC, no additional calculation was performed for 2026 for simplicity's sake

- Scenario A uses the Defendant's historical spreadsheets to re-calculate the amount of one-time funding underpayments based on the corrected acreage.
- Scenario B uses the same methodology (based on a 20% weight for acreage) as described above for calculation of base Secretarial Amount underpayments.

Calculations of one-time funding underpayments for fiscal years ended September 30, 2016 to fiscal year ended September 30, 2026 are provided below.

One-Time Funding Underpayment - Scenario A (based on Defendants' spreadsheets)					
Fiscal Year	**One Time Funding**	**Per USA Allocation**	**Updated for Acreage**	**Underpayment**	***Reference***
9/30/2018	$114,704	$44,704	$48,363	$9,388	*USA180*
9/30/2019	$97,332	$97,332	$104,766	$7,434	*USA155*
9/30/2020	$77,486	$77,486	$81,986	$4,500	*USA157*
9/30/2021	$88,739	$88,739	$99,946	$11,207	*USA160*
9/30/2022	$26,525	$26,525	$32,733	$6,208	*USA162*
9/30/2023	$17,949	$17,949	$21,971	$4,022	*USA164*
Total				**$42,759**	

One-Time Funding Underpayment - Scenario B (based on 20%)			
Fiscal Year	**One Time Funding**	**Factor**	**Underpayment**
9/30/2018	$114,704	12.753%	$14,628
9/30/2019	$97,332	12.753%	$12,413
9/30/2020	$77,486	12.753%	$9,882
9/30/2021	$88,739	12.753%	$11,317
9/30/2022	$26,525	12.753%	$3,383
9/30/2023	$17,949	12.753%	$2,289
Total			**$53,912**

4. DCSC and IDC

The DCSC and IDC figures used in this report reflect the rates applied in contract-support-cost documentation provided to date. The calculation does not assume a lower DCSC or IDC rate merely because the underlying acreage analysis has changed.

I applied direct contract support costs ("DCSC") at 18% of the annual underlying underpayment. I applied the applicable negotiated indirect cost rate ("IDC") to the sum of the underlying underpayment and calculated DCSC. The IDC rates used are the applicable historical rates for the relevant fiscal years.

A calculation of direct and indirect costs for base Secretarial Amount underpayments and one-time funding underpayments is provided as follows (the base Secretarial Amount underpayments and the one-time funding underpayments were combined for the purposes of DCSC and IDC calculations).

Direct & Indirect Costs Calculation - Scenario A					
Fiscal Year	Total Underpayment	DCSC 18%	IDC%	IDC	Total Before Interest
9/30/2016	$1,799	$324	21.66%	$460	$2,583
9/30/2017	$4,458	$802	21.66%	$1,139	$6,399
9/30/2018	$15,402	$2,772	21.66%	$3,936	$22,110
9/30/2019	$14,077	$2,534	21.74%	$3,611	$20,222
9/30/2020	$11,706	$2,107	20.37%	$2,814	$16,627
9/30/2021	$20,033	$3,606	21.06%	$4,978	$28,617
9/30/2022	$21,568	$3,882	20.37%	$5,184	$30,634
9/30/2023	$24,214	$4,359	26.29%	$7,512	$36,085
9/30/2024	$20,192	$3,635	26.78%	$6,381	$30,208
9/30/2025	$20,192	$3,635	26.40%	$6,290	$30,117
9/30/2026	$0	$0	25.02%	$0	$0
Total	**$153,641**	**$27,656**		**$42,305**	**$223,602**

Direct & Indirect Costs Calculation - Scenario B					
Fiscal Year	Total Underpayment	DCSC 18%	IDC%	IDC	Total Before Interest
9/30/2016	$1,799	$324	21.66%	$460	$2,583
9/30/2017	$4,458	$802	21.66%	$1,139	$6,399
9/30/2018	$20,642	$3,716	21.66%	$5,276	$29,634
9/30/2019	$19,056	$3,430	21.74%	$4,888	$27,374
9/30/2020	$17,088	$3,076	20.37%	$4,107	$24,271
9/30/2021	$20,143	$3,626	21.06%	$5,006	$28,775
9/30/2022	$18,743	$3,374	20.37%	$4,505	$26,622
9/30/2023	$22,481	$4,047	26.29%	$6,974	$33,502
9/30/2024	$20,192	$3,635	26.78%	$6,381	$30,208
9/30/2025	$20,192	$3,635	26.40%	$6,290	$30,117
9/30/2026	$0	$0	25.02%	$0	$0
Total	**$164,794**	**$29,665**		**$45,026**	**$239,485**

5. Interest

Interest is calculated using compound interest beginning from the due date of the first underpayment through September 30, 2026, using the applicable Public Law 92-41 rates. Due dates for base Secretarial Amount underpayments were assumed to be three months after the end of the fiscal year. Due dates for one-time underpayments are based on Mr. Kevin Martin's interest calculations. All underpayments are added to the interest balance only when they arise. Interest calculation is provided in Exhibit A (for Scenario A) and Exhibit A-1 (for Scenario B).

6. Additional One-Time Vehicle Funding

FBIC also received approximately $500,000 in one-time funding for law-enforcement vehicles, consisting of approximately $300,000 associated with 2024 funding and $200,000 associated with 2025 funding. At trial, Mr. Martin testified that the accounting codes reflected BIA Rocky Mountain Region funding rather than FBIC's OJS law-enforcement fund center. He nevertheless acknowledged that the funds were being obligated into FBIC's law-enforcement contract. (Martin Trial Tr. 447:1-25; 448:1-12.)

It is unclear whether the one-time funding in question was tied to FBIC's land base area (acreage). For purposes of this supplemental calculation, I included $500,000 in one-time law-enforcement vehicle awards as one-time funding subject to the same 20% trust-land-base factor described by the United States in its discovery responses.

Applying the same acreage adjustment factor used elsewhere in this report (12.753%) produces an additional underlying acreage-related underpayment of $63,765. Applying the same 18% DCSC and the applicable IDC rates produces the following:

Year	One-Time Funds	Factor	Adjustment	DCSC 18%	IDC %	IDC Amt	Total Before Interest
2024	$300,000	12.753%	$38,259	$6,887	26.78%	$12,090	$57,236
2025	$200,000	12.753%	$25,506	$4,591	26.40%	$7,946	$38,043
Total	**$500,000**		**$63,765**	**$11,478**		**$20,036**	**$95,279**

Interest on the underpayments (assuming due date of June of each applicable year) through September 30, 2026 is approximately $5,879.

Accordingly, the additional acreage-related damages associated with the $500,000 in one-time vehicle funding are approximately $101,158, consisting of $95,279 in underpayment, DCSC, and IDC, plus $5,879 in interest. Interest calculation on vehicles is provided in Exhibit B.

7. Summary of Calculations

Summary of Calculations	Scenario A	Scenario B	*Reference*
Acreage Related Funding Loss (Base Amounts)	$110,882	$110,882	
Acreage Related Funding Loss (One-Time Amounts)	$42,759	$53,912	
DCSC	$27,656	$29,665	
IDC	$42,305	$45,026	
Total Base Amount and One Time	$223,602	$239,485	
Vehicle Related Funding Loss	$63,765	$63,765	
Vehicle related DCSC	$11,478	$11,478	
Vehicle related IDC	$20,036	$20,036	
Total Vehicle Underpayment	$95,279	$95,279	
Total Underpayment Before Interest	$318,881	$334,764	
Interest (base & one-time)	$41,257	$46,575	*Exhibits A & A1*
Interest (vehicle)	$5,879	$5,879	*Exhibit B*
Total Interest	$47,136	$52,454	
Total Underpayment	**$366,017**	**$387,218**	

TOTAL ACREAGE-RELATED LOSS (INCLUDING $500,000 ONE-TIME VEHICLE FUNDING): $366,017 (SCENARIO A) and $387,218 (SCENARIO B).

This report is based on the Government's stated 20% trust-land weighting, USA001 actual base increases and one-time funding, and the corrected FBIC acreage of 699,275.81 acres. It carries forward each acreage-related base deficiency because the Government states that the prior-year base is the starting point for subsequent

funding. The additional $500,000 in one-time law-enforcement vehicle funding is included in the calculation as one-time funding; it is not treated as a correction to FBIC's recurring OJS base.

This calculation is based on the Government's discovery responses, Mr. Martin's testimony and supporting materials identifying acreage as a factor in base increases and one-time funding. FBIC reserves the right to amend the calculation if Defendants identify any specific distribution included in the calculation for which acreage was not used, together with the amount of that distribution, the allocation methodology actually applied, and the basis for excluding acreage from that calculation.

This calculation is separate from, and does not replace, my previously expressed opinions concerning the Secretarial Amount under 25 U.S.C. § 5325(a)(1). All opinions and calculations provided in this report are subject to modification should additional information become available.

Exhibit C to this report contains a copy of my current curriculum vitae. The CV includes a list of all cases in which, during the previous 4 years, I testified as an expert at trial or by deposition, a listing of all publications I authored in the previous 10 years, and my billing rate.

Respectfully submitted,



Natalya Abdrasilova, CPA/ABV, MAFF, CVA
Director of Valuation & Litigation Services
Boyle, Deveny & Meyer, PC

Fort Belknap Indian Community v. the United States of America
Calculation of Prompt Payment Interest (Scenario A)
Exhibit A

Date	Interest	Starting Amount	New Amount	Interest	Ending Amt
1/1/2017	2.500%	$0	$2,582	$0	$2,582
2/1/2017	2.500%	$2,582		$5	$2,587
3/1/2017	2.500%	$2,587		$5	$2,592
4/1/2017	2.500%	$2,592		$5	$2,597
5/1/2017	2.500%	$2,597		$5	$2,602
6/1/2017	2.500%	$2,602		$5	$2,607
7/1/2017	2.375%	$2,607		$5	$2,612
8/1/2017	2.375%	$2,612		$5	$2,617
9/1/2017	2.375%	$2,617		$5	$2,622
10/1/2017	2.375%	$2,622		$5	$2,627
11/1/2017	2.375%	$2,627		$5	$2,632
12/1/2017	2.375%	$2,632		$5	$2,637
1/1/2018	2.625%	$2,637	$6,399	$6	$9,042
2/1/2018	2.625%	$9,042		$20	$9,062
3/1/2018	2.625%	$9,062	$13,477	$20	$22,559
4/1/2018	2.625%	$22,559		$49	$22,608
5/1/2018	2.625%	$22,608		$49	$22,657
6/1/2018	2.625%	$22,657		$50	$22,707
7/1/2018	3.500%	$22,707		$66	$22,773
8/1/2018	3.500%	$22,773		$66	$22,839
9/1/2018	3.500%	$22,839		$67	$22,906
10/1/2018	3.500%	$22,906		$67	$22,973
11/1/2018	3.500%	$22,973		$67	$23,040
12/1/2018	3.500%	$23,040		$67	$23,107
1/1/2019	3.625%	$23,107	$8,634	$70	$31,811
2/1/2019	3.625%	$31,811	$10,679	$96	$42,586
3/1/2019	3.625%	$42,586		$129	$42,715
4/1/2019	3.625%	$42,715		$129	$42,844
5/1/2019	3.625%	$42,844		$129	$42,973
6/1/2019	3.625%	$42,973		$130	$43,103
7/1/2019	2.625%	$43,103		$94	$43,197
8/1/2019	2.625%	$43,197		$94	$43,291
9/1/2019	2.625%	$43,291		$95	$43,386
10/1/2019	2.625%	$43,386		$95	$43,481
11/1/2019	2.625%	$43,481		$95	$43,576
12/1/2019	2.625%	$43,576		$95	$43,671
1/1/2020	2.125%	$43,671	$9,543	$77	$53,291
2/1/2020	2.125%	$53,291		$94	$53,385
3/1/2020	2.125%	$53,385	$6,392	$95	$59,872

Fort Belknap Indian Community v. the United States of America
Calculation of Prompt Payment Interest (Scenario A)
Exhibit A

Date	Interest	Starting Amount	New Amount	Interest	Ending Amt
4/1/2020	2.125%	$59,872		$106	$59,978
5/1/2020	2.125%	$59,978		$106	$60,084
6/1/2020	2.125%	$60,084		$106	$60,190
7/1/2020	1.125%	$60,190		$56	$60,246
8/1/2020	1.125%	$60,246		$56	$60,302
9/1/2020	1.125%	$60,302		$57	$60,359
10/1/2020	1.125%	$60,359		$57	$60,416
11/1/2020	1.125%	$60,416		$57	$60,473
12/1/2020	1.125%	$60,473		$57	$60,530
1/1/2021	0.875%	$60,530	$10,235	$44	$70,809
2/1/2021	0.875%	$70,809		$52	$70,861
3/1/2021	0.875%	$70,861		$52	$70,913
4/1/2021	0.875%	$70,913	$16,009	$52	$86,974
5/1/2021	0.875%	$86,974		$63	$87,037
6/1/2021	0.875%	$87,037		$63	$87,100
7/1/2021	1.125%	$87,100		$82	$87,182
8/1/2021	1.125%	$87,182		$82	$87,264
9/1/2021	1.125%	$87,264		$82	$87,346
10/1/2021	1.125%	$87,346		$82	$87,428
11/1/2021	1.125%	$87,428		$82	$87,510
12/1/2021	1.125%	$87,510		$82	$87,592
1/1/2022	1.625%	$87,592	$12,608	$119	$100,319
2/1/2022	1.625%	$100,319		$136	$100,455
3/1/2022	1.625%	$100,455		$136	$100,591
4/1/2022	1.625%	$100,591		$136	$100,727
5/1/2022	1.625%	$100,727		$136	$100,863
6/1/2022	1.625%	$100,863		$137	$101,000
7/1/2022	4.000%	$101,000		$337	$101,337
8/1/2022	4.000%	$101,337	$8,817	$338	$110,492
9/1/2022	4.000%	$110,492		$368	$110,860
10/1/2022	4.000%	$110,860		$370	$111,230
11/1/2022	4.000%	$111,230		$371	$111,601
12/1/2022	4.000%	$111,601		$372	$111,973
1/1/2023	4.625%	$111,973	$21,817	$432	$134,222
2/1/2023	4.625%	$134,222		$517	$134,739
3/1/2023	4.625%	$134,739		$519	$135,258
4/1/2023	4.625%	$135,258		$521	$135,779
5/1/2023	4.625%	$135,779	$5,994	$523	$142,296
6/1/2023	4.625%	$142,296		$548	$142,844
7/1/2023	4.875%	$142,844		$580	$143,424
8/1/2023	4.875%	$143,424		$583	$144,007

Fort Belknap Indian Community v. the United States of America
Calculation of Prompt Payment Interest (Scenario A)
Exhibit A

Date	Interest	Starting Amount	New Amount	Interest	Ending Amt
9/1/2023	4.875%	$144,007		$585	$144,592
10/1/2023	4.875%	$144,592		$587	$145,179
11/1/2023	4.875%	$145,179		$590	$145,769
12/1/2023	4.875%	$145,769		$592	$146,361
1/1/2024	4.875%	$146,361	$30,091	$595	$177,047
2/1/2024	4.875%	$177,047		$719	$177,766
3/1/2024	4.875%	$177,766		$722	$178,488
4/1/2024	4.875%	$178,488		$725	$179,213
5/1/2024	4.875%	$179,213		$728	$179,941
6/1/2024	4.875%	$179,941		$731	$180,672
7/1/2024	4.875%	$180,672		$734	$181,406
8/1/2024	4.875%	$181,406		$737	$182,143
9/1/2024	4.875%	$182,143		$740	$182,883
10/1/2024	4.875%	$182,883		$743	$183,626
11/1/2024	4.875%	$183,626		$746	$184,372
12/1/2024	4.875%	$184,372		$749	$185,121
1/1/2025	4.625%	$185,121	$30,208	$713	$216,042
2/1/2025	4.625%	$216,042		$833	$216,875
3/1/2025	4.625%	$216,875		$836	$217,711
4/1/2025	4.625%	$217,711		$839	$218,550
5/1/2025	4.625%	$218,550		$842	$219,392
6/1/2025	4.625%	$219,392		$846	$220,238
7/1/2025	4.625%	$220,238		$849	$221,087
8/1/2025	4.625%	$221,087		$852	$221,939
9/1/2025	4.625%	$221,939		$855	$222,794
10/1/2025	4.625%	$222,794		$859	$223,653
11/1/2025	4.625%	$223,653		$862	$224,515
12/1/2025	4.625%	$224,515		$865	$225,380
1/1/2026	4.125%	$225,380	$30,117	$775	$256,272
2/1/2026	4.125%	$256,272		$881	$257,153
3/1/2026	4.125%	$257,153		$884	$258,037
4/1/2026	4.125%	$258,037		$887	$258,924
5/1/2026	4.125%	$258,924		$890	$259,814
6/1/2026	4.125%	$259,814		$893	$260,707
7/1/2026	4.750%	$260,707		$1,032	$261,739
8/1/2026	4.750%	$261,739		$1,036	$262,775
9/1/2026	4.750%	$262,775		$1,040	$263,815
10/1/2026	4.750%	$263,815		$1,044	$264,859
Total			**$223,602**	**$41,257**	
Plus Amount Due 1/1/2027			$0		
Updated Total			**$223,602**		

Fort Belknap Indian Community v. the United States of America
Calculation of Prompt Payment Interest (Scenario B)
Exhibit A-1

Date	Interest	Starting Amount	New Amount	Interest	Ending Amt
1/1/2017	2.500%	$0	$2,583	$0	$2,583
2/1/2017	2.500%	$2,583		$5	$2,588
3/1/2017	2.500%	$2,588		$5	$2,593
4/1/2017	2.500%	$2,593		$5	$2,598
5/1/2017	2.500%	$2,598		$5	$2,603
6/1/2017	2.500%	$2,603		$5	$2,608
7/1/2017	2.375%	$2,608		$5	$2,613
8/1/2017	2.375%	$2,613		$5	$2,618
9/1/2017	2.375%	$2,618		$5	$2,623
10/1/2017	2.375%	$2,623		$5	$2,628
11/1/2017	2.375%	$2,628		$5	$2,633
12/1/2017	2.375%	$2,633		$5	$2,638
1/1/2018	2.625%	$2,638	$6,399	$6	$9,043
2/1/2018	2.625%	$9,043		$20	$9,063
3/1/2018	2.625%	$9,063	$21,000	$20	$30,083
4/1/2018	2.625%	$30,083		$66	$30,149
5/1/2018	2.625%	$30,149		$66	$30,215
6/1/2018	2.625%	$30,215		$66	$30,281
7/1/2018	3.500%	$30,281		$88	$30,369
8/1/2018	3.500%	$30,369		$89	$30,458
9/1/2018	3.500%	$30,458		$89	$30,547
10/1/2018	3.500%	$30,547		$89	$30,636
11/1/2018	3.500%	$30,636		$89	$30,725
12/1/2018	3.500%	$30,725		$90	$30,815
1/1/2019	3.625%	$30,815	$8,634	$93	$39,542
2/1/2019	3.625%	$39,542	$17,831	$119	$57,492
3/1/2019	3.625%	$57,492		$174	$57,666
4/1/2019	3.625%	$57,666		$174	$57,840
5/1/2019	3.625%	$57,840		$175	$58,015
6/1/2019	3.625%	$58,015		$175	$58,190
7/1/2019	2.625%	$58,190		$127	$58,317
8/1/2019	2.625%	$58,317		$128	$58,445
9/1/2019	2.625%	$58,445		$128	$58,573
10/1/2019	2.625%	$58,573		$128	$58,701
11/1/2019	2.625%	$58,701		$128	$58,829
12/1/2019	2.625%	$58,829		$129	$58,958
1/1/2020	2.125%	$58,958	$9,543	$104	$68,605
2/1/2020	2.125%	$68,605		$121	$68,726
3/1/2020	2.125%	$68,726	$14,036	$122	$82,884

Fort Belknap Indian Community v. the United States of America
Calculation of Prompt Payment Interest (Scenario B)
Exhibit A-1

Date	Interest	Starting Amount	New Amount	Interest	Ending Amt
4/1/2020	2.125%	$82,884		$147	$83,031
5/1/2020	2.125%	$83,031		$147	$83,178
6/1/2020	2.125%	$83,178		$147	$83,325
7/1/2020	1.125%	$83,325		$78	$83,403
8/1/2020	1.125%	$83,403		$78	$83,481
9/1/2020	1.125%	$83,481		$78	$83,559
10/1/2020	1.125%	$83,559		$78	$83,637
11/1/2020	1.125%	$83,637		$78	$83,715
12/1/2020	1.125%	$83,715		$78	$83,793
1/1/2021	0.875%	$83,793	$10,235	$61	$94,089
2/1/2021	0.875%	$94,089		$69	$94,158
3/1/2021	0.875%	$94,158		$69	$94,227
4/1/2021	0.875%	$94,227	$16,166	$69	$110,462
5/1/2021	0.875%	$110,462		$81	$110,543
6/1/2021	0.875%	$110,543		$81	$110,624
7/1/2021	1.125%	$110,624		$104	$110,728
8/1/2021	1.125%	$110,728		$104	$110,832
9/1/2021	1.125%	$110,832		$104	$110,936
10/1/2021	1.125%	$110,936		$104	$111,040
11/1/2021	1.125%	$111,040		$104	$111,144
12/1/2021	1.125%	$111,144		$104	$111,248
1/1/2022	1.625%	$111,248	$12,608	$151	$124,007
2/1/2022	1.625%	$124,007		$168	$124,175
3/1/2022	1.625%	$124,175		$168	$124,343
4/1/2022	1.625%	$124,343		$168	$124,511
5/1/2022	1.625%	$124,511		$169	$124,680
6/1/2022	1.625%	$124,680		$169	$124,849
7/1/2022	4.000%	$124,849		$416	$125,265
8/1/2022	4.000%	$125,265	$4,805	$418	$130,488
9/1/2022	4.000%	$130,488		$435	$130,923
10/1/2022	4.000%	$130,923		$436	$131,359
11/1/2022	4.000%	$131,359		$438	$131,797
12/1/2022	4.000%	$131,797		$439	$132,236
1/1/2023	4.625%	$132,236	$21,817	$510	$154,563
2/1/2023	4.625%	$154,563		$596	$155,159
3/1/2023	4.625%	$155,159		$598	$155,757
4/1/2023	4.625%	$155,757		$600	$156,357
5/1/2023	4.625%	$156,357	$3,411	$603	$160,371
6/1/2023	4.625%	$160,371		$618	$160,989
7/1/2023	4.875%	$160,989		$654	$161,643
8/1/2023	4.875%	$161,643		$657	$162,300

Fort Belknap Indian Community v. the United States of America
Calculation of Prompt Payment Interest (Scenario B)
Exhibit A-1

Date	Interest	Starting Amount	New Amount	Interest	Ending Amt
9/1/2023	4.875%	$162,300		$659	$162,959
10/1/2023	4.875%	$162,959		$662	$163,621
11/1/2023	4.875%	$163,621		$665	$164,286
12/1/2023	4.875%	$164,286		$667	$164,953
1/1/2024	4.875%	$164,953	$30,091	$670	$195,714
2/1/2024	4.875%	$195,714		$795	$196,509
3/1/2024	4.875%	$196,509		$798	$197,307
4/1/2024	4.875%	$197,307		$802	$198,109
5/1/2024	4.875%	$198,109		$805	$198,914
6/1/2024	4.875%	$198,914		$808	$199,722
7/1/2024	4.875%	$199,722		$811	$200,533
8/1/2024	4.875%	$200,533		$815	$201,348
9/1/2024	4.875%	$201,348		$818	$202,166
10/1/2024	4.875%	$202,166		$821	$202,987
11/1/2024	4.875%	$202,987		$825	$203,812
12/1/2024	4.875%	$203,812		$828	$204,640
1/1/2025	4.625%	$204,640	$30,208	$789	$235,637
2/1/2025	4.625%	$235,637		$908	$236,545
3/1/2025	4.625%	$236,545		$912	$237,457
4/1/2025	4.625%	$237,457		$915	$238,372
5/1/2025	4.625%	$238,372		$919	$239,291
6/1/2025	4.625%	$239,291		$922	$240,213
7/1/2025	4.625%	$240,213		$926	$241,139
8/1/2025	4.625%	$241,139		$929	$242,068
9/1/2025	4.625%	$242,068		$933	$243,001
10/1/2025	4.625%	$243,001		$937	$243,938
11/1/2025	4.625%	$243,938		$940	$244,878
12/1/2025	4.625%	$244,878		$944	$245,822
1/1/2026	4.125%	$245,822	$30,117	$845	$276,784
2/1/2026	4.125%	$276,784		$951	$277,735
3/1/2026	4.125%	$277,735		$955	$278,690
4/1/2026	4.125%	$278,690		$958	$279,648
5/1/2026	4.125%	$279,648		$961	$280,609
6/1/2026	4.125%	$280,609		$965	$281,574
7/1/2026	4.750%	$281,574		$1,115	$282,689
8/1/2026	4.750%	$282,689		$1,119	$283,808
9/1/2026	4.750%	$283,808		$1,123	$284,931
10/1/2026	4.750%	$284,931		$1,128	$286,059
Total			**$239,484**	**$46,575**	
Plus Amount Due 1/1/2027			$0		
Updated Total			**$239,484**		

Fort Belknap Indian Community v. the United States of America
Calculation of Prompt Payment Interest
Exhibit B

Date	Interest	Starting Amount	New Amount	Interest	Ending Amt
1/1/2024	4.875%	$0		$0	$0
2/1/2024	4.875%	$0		$0	$0
3/1/2024	4.875%	$0		$0	$0
4/1/2024	4.875%	$0		$0	$0
5/1/2024	4.875%	$0		$0	$0
6/1/2024	4.875%	$0	$38,259	$0	$38,259
7/1/2024	4.875%	$38,259		$155	$38,414
8/1/2024	4.875%	$38,414		$156	$38,570
9/1/2024	4.875%	$38,570		$157	$38,727
10/1/2024	4.875%	$38,727		$157	$38,884
11/1/2024	4.875%	$38,884		$158	$39,042
12/1/2024	4.875%	$39,042		$159	$39,201
1/1/2025	4.625%	$39,201		$151	$39,352
2/1/2025	4.625%	$39,352		$152	$39,504
3/1/2025	4.625%	$39,504		$152	$39,656
4/1/2025	4.625%	$39,656		$153	$39,809
5/1/2025	4.625%	$39,809		$153	$39,962
6/1/2025	4.625%	$39,962	$25,506	$154	$65,622
7/1/2025	4.625%	$65,622		$253	$65,875
8/1/2025	4.625%	$65,875		$254	$66,129
9/1/2025	4.625%	$66,129		$255	$66,384
10/1/2025	4.625%	$66,384		$256	$66,640
11/1/2025	4.625%	$66,640		$257	$66,897
12/1/2025	4.625%	$66,897		$258	$67,155
1/1/2026	4.125%	$67,155		$231	$67,386
2/1/2026	4.125%	$67,386		$232	$67,618
3/1/2026	4.125%	$67,618		$232	$67,850
4/1/2026	4.125%	$67,850		$233	$68,083
5/1/2026	4.125%	$68,083		$234	$68,317
6/1/2026	4.125%	$68,317		$235	$68,552
7/1/2026	4.750%	$68,552		$271	$68,823
8/1/2026	4.750%	$68,823		$272	$69,095
9/1/2026	4.750%	$69,095		$274	$69,369
10/1/2026	4.750%	$69,369		$275	$69,644
Total			**$63,765**	**$5,879**	

EXHIBIT C: NATALYA S. ABDRASILOVA, CPA, ABV,
MAFF, CVA Curriculum Vitae

Education

BS in Accounting, Rocky Mountain College, Billings, MT, cum laude, May 2001

- Investigative Accounting in Divorce, Forensic CPA Society
- Litigation Support Report Writing, Forensic CPA Society
- Litigation Boot Camp for Financial Experts, National Association of Certified Valuators and Analysts.
- Expert Witness Boot Camp for Financial Experts, National Association of Certified Valuators and Analysts.
- Business Valuation Certification and Training Center, National Association of Certified Valuators and Analysts.

Professional Licenses and Certifications

Certified Public Accountant (CPA) -Montana
Master Analyst in Financial Forensics Specializing in Economic Damages (MAFF), NACVA
Accredited in Business Valuation (ABV), AICPA
Certified Valuation Analyst (CVA), NACVA

Affiliations & Service

National Association of Certified Valuators and Analysts-Member, AICPA-Member,
Missoula Chamber of Commerce, Leadership Missoula 33 Graduate, AICPA Business Valuations Committee Member 2020-2021

Professional History

Boyle, Deveny & Meyer, PC
Director of Valuation & Litigation Services 2021 - Present
Performs forensic economic loss calculations, including personal injury, wrongful death, business losses, and life care plans. Performs business valuations for a variety of industries.

Wipfli LLP/Galusha, Higgins & Galusha PC
Director – Valuation, M&A, and Transaction Support 2002 - 2021
Performs forensic economic loss calculations, including personal injury, wrongful death, business losses, and life care plans. Duties include working with clients and attorneys who require litigation support services. Performs business valuations for a variety of industries. Duties include working with clients, bankers or attorneys who require valuation services for purposes of litigation support, buying or selling their business, divorce, estate planning, or gifting. Supervises a book of tax clients including individuals, trusts, partnerships and corporations. Completes tax research and related reporting including tax court petitions. Performs financial planning and projections for individuals and entities.

KPMG, LLP
Tax Associate 2000 – 2002
Performed tax preparation and planning services for individuals, trusts, estates, S corporations, C corporations, and partnerships. Completed research for complex tax issues.

Billing rate $365 per hour, $475 for testimony/depositions

Select Consulting, Litigation Support & Testimony Experience

Kevin DeTienne, Individually and on Behalf of the Vibeke DeTienne Trust, as Trustee, The Train Station, LLC, and The Money Train, LLC vs. Bryan Sandrock, GG&ME, LLC, and DRAES, Inc., attorney: Stefan Wall. Lost profits report preparation and rebuttal report preparation. Testimony provided 11/30/2015. Testimony provided October 30, 2017.

State of MT v. Christine Skelton. Missoula Office of Public Defender. Review of embezzlement calculations. Testimony provided October 3, 2016.

McCann vs. McCann, Montana Thirteenth Judicial District Court of Yellowstone County. Appointed by the court to review shareholder records. Provided a report of findings and periodic updates on the case to Judge R. Fagg. Testimony provided on January 25, 2017.

Ken Homan, et al. vs. Joel B. Powers, et al., attorney firm Morrison, Sherwood, Wilson & Deola. Lost wages calculation. Deposition taken on February 16, 2017.

Parenting of a minor. State of Montana, Department of Health and Human Services, Child Support Enforcement Division, Office of the Administrative Law Judge. Calculation of child support. Testimony provided August 21, 2018.

Jackson v. Jackson, attorney Margaret Dufrechou. Divorce-related valuation, child support calculation and reasonableness of business expenses review. Testimony provided December 12, 2018.

Randy Zito et al. v. Progressive Casualty et al., attorney firm Beck, Amsden & Stalpes, PLLC. Lost profits calculation. Deposition taken February 1, 2019.

Frank marital dissolution, attorney Terrance Toavs. Divorce related valuation. Testimony provided June 28, 2019.

Blaskovich v. Pedersen marital dissolution, attorney firm Juli Pierce Law PLLC. Testimony provided December 11, 2019.

First National Bank of Sioux Falls, as Personal Representative for the Estate of Travis Albert Carlson vs. the Estate of Eric Ryan Carlson, et al, attorney firm Beck, Amsden & Stalpes. Deposition taken May 15, 2020.

Steven DiTullio v. Seth Anderson et al, attorney firm Tarlow, Stonecipher, Weamer & Kelly, PLLC. Deposition taken June 2, 2020.

Parenting of a minor. State of Montana, Department of Health and Human Services, Child Support Enforcement Division, Office of the Administrative Law Judge. Calculation of child support. Testimony provided on September 14, 2020.

Conway v. Northwest Plastic Surgery, attorney firm HagEstad Law, PLLC. Commission calculation report. Deposition taken October 21, 2020.

Bennett K. MacIntyre v. Carroll College, attorney firm Crowley Fleck. Title IX lost wage report rebuttal.

Estate of Annette Bain-Wilson, attorneys Garlington, Lohn & Robinson, PLLP. Fair market value of limited partner ownership interest. Testimony provided on March 17, 2021.

Jason Heitz v. Precision Highway Inc., attorneys Brown Law Firm PC. Shareholder buy-out calculation. Deposition taken November 2, 2020. Testimony provided on November 10, 2021.

Debora Bley, Personal Representative of the Estate of John Earl McHatton v. Maura Quinn-Stobie, attorneys Milodragovich Dale & Steinbrenner P.C. Estate value dispute. Testimony provided on December 3, 2021.

Timothy Ochsenbein v. Temp Right Service Inc. et al, attorneys Beck, Amsden & Stalpes, PLLC. Present value of compensation, benefits and life care plan costs. Testimony provided on January 6, 2022.

Erik Durham v. Kari Durham, attorneys Wells & McKittrick, PC. Business valuation for marital separation purposes. Testimony provided on June 9, 2022.

The Veebaray Company v. Jerry Klempel et al., attorney Terrance Toavs. Lost profits calculation for a cattle rancher and preparation of a rebuttal report.

Dwain Spotted Bird Sr. et al. v. Noel Sansaver, attorneys Terryl Matt and Spence Law Firm. Present value of lost compensation and benefits calculation. Testimony provided on June 30, 2022.

James R. Childs et al. v. Red Barn, LLC, attorney Patrick HagEstad. Determination of fair value of a distributional interest in Red Barn, LLC. Testimony provided on August 24, 2022.

Brittney Davis et al. v. Colby Isaac Angove et al., attorney Nicholas Lofing, Garlington, Lohn, Robinson. Present value of lost compensation and benefits calculation rebuttal.

Yoen Luna Loerna et al. v. Navistar, Inc. et al, attorney firm Axilon Law of Montana, PLLC. Reasonableness of lost earnings calculation review.

The Depot et al. v Caring for Montanans, attorney firms Morrison, Sherwood, Wilson & Deola PLLP and Wall McLean & Gallagher, PLLC. Distribution of class action proceeds calculation.

Jason McGuire v. William Vergin et al, attorney firm Moore, Cockrell, Goicoechea & Johnson, PC. Lost wages rebuttal report.

In re the Marriage of Karen Steinbeisser v. Craig Steinbeisser, attorney firm Terrance Toavs Law Office. Fair market value of two closely-held entities. Testimony provided on January 31, 2023.

Havila Unrein et al. v. Tondy Baumgartner, MD et al., attorney firm Beck, Amsden & Stalpes, PLLC. Present value of lost compensation and benefits calculation. Deposition taken on February 6, 2023. Testimony provided on December 15, 2023.

Carol Bristle et al. v. Hooked Outfitting, LLC et al., attorney firm AFJ Law Firm PLLC. Present value of lost earnings and benefits calculation. Deposition taken on March 1, 2023.

James Brodowy and Margaret Brodowy v. Progressive Insurance Direct Company d/b/a/ Progressive Direct Auto, attorney firm Milodragovich Dale & Steinbrenner P.C. Review of finances. Deposition taken April 4, 2023.

Steven Palmer d/b/a Montana Organic Medical Supply v. State of Montana et al, attorney firms Crist, Krogh, Alke & Nord, PLLC & Drake Law Firm, PC. Rebuttal report.

Allison Sweem, individually and as Personal Representative of the Estate of Brandon E. Roberts v. Flathead County, attorney firm Johnson, Berg & Saxby, PLLP, attorney Paul A. Sandry. Present value of lost wages, benefits and household services calculations. Testimony provided on June 28, 2023.

Susan Richards Felton v. Felton Angus Ranch, Inc., attorney firm Hall Booth Smith, P.C., attorneys Gary Kalkstein and Joe Newman. Rebuttal report.

Gloria Duran v. David E. Shaw et al., attorney firm Brown Law Firm, P.C. Present value of lost earnings rebuttal report.

Jennaya Sullivan v. Townsquare Media et al., attorney firm Datsopoulos, MacDonald & Lind, P.C. Present value of lost wages calculation report.

Thomas J. Charon et al. v. St. James Healthcare et al., attorney firm Stacey, Funyak & Kautz. Present value of lost earnings calculation report.

Sheena Hensley v. Clark Hensley, attorneys P. Mars Scott and Evonne Wells. Valuation of multiple businesses, collaborative report for both spouses.

Heidi Gabert et al. v. Gary Seaman, attorney firm Cotner Law, PLLC. Present value of lost earnings calculation.

Daniel P. Knudsen et al. v. The University of Montana, attorney firm Siefert & Wagner, PLLC and attorney firm Beck, Amsden, & Stalpes, PLLC. Student fees calculation. Testimony provided on January 10, 2024.

Kleinhans Farm Estates, LLC v. Seth Wheeler et al, attorney firm Datsopoulos, MacDonald & Lind, P.C. Economic loss calculation for real estate development. Deposition taken on February 5, 2024. Testimony provided April 18, 2024.

Bespoke Group, LLC v. Stricks, LLC, attorney firms Milodragovich, Dale & Steinbrenner PC and Driggs, Bills & Day, PC. Economic loss calculation for unauthorized use of rail track lease. Deposition taken on February 15, 2024.

Catharine Hudgens et al. v. Hussey Plumbing of Big Sky, Inc., attorney firm Beck, Amsden & Stalpes, PLLC. Present value of lost earning capacity calculation. Deposition taken on February 27, 2024. Testimony provided April 4, 2024.

Robin Kaufman v. Trevor Mahan, attorney firm Judnich Law Office. Present value of lost earning capacity. Deposition taken April 25, 2024.

Amber Rose D'Hooge v. The Tire Guys, Inc. et al., attorney firm Attorneys Inc., P.C. Present value of lost earning capacity and life care plan costs. Deposition taken August 21, 2024.

Karen Steinbeisser v. Craig Steinbeisser, attorney firm Law Office of Terrance L. Toavs, PLLC. Value of closely-held entities for marital separation purposes. Testimony provided November 6, 2024.

Lawrence Anderson et al. v. Boyne USA, Inc. et al, attorney firm Goetz, Geddes & Gardner, P.C. and Crist, Krogh, Alke & Nord, PLLC. Economic losses. Deposition taken November 15, 2024.

Estate of Collin v. Heather Hauser et al., attorney firm Siefert & Wagner, PLLC. Present value of lost earning capacity. Testimony provided February 12, 2025.

Fort Belknap Indian Community v. The United States of America, attorney firm Matt Law Offices, PLLC. Underpayment of Secretarial Amounts calculation. Deposition taken February 18, 2025.

Thomas, Inc. et al. v. Jaimie Thomas, et al., attorney firm Milodragovich, Dale & Steinbrenner, P.C. Review of accounting records. Deposition taken February 26, 2025.

Jess Anzo et al. v. Joel Bender et al., attorney firm Milodragovich, Dale & Steinbrenner, P.C. Economic loss and interest calculations. Deposition taken April 10, 2025.

Jennifer Baker v. John Schroeder, attorney firm Christian, Samson & Baskett, PLLC. Divorce related valuation. Testimony provided April 18th, 2025.

Nathaniel Lake v. CoreCivic, Inc. et al., attorney firm Bechtold Law Firm, PLLC. Present value of lifecare plan calculation. Testimony provided April 22, 2025.

Matthew Selvig et al. v. FCA US LLC, attorney firm Cok Kinzler PLLP. Present value of lost earning capacity. Deposition taken June 10, 2025.

Thomas, Inc. et al. v. Thomas ENT LLC et al, attorney firm Milodragovich, Dale & Steinbrenner, P.C. Shareholder dispute. Testimony provided June 19, 2025.

Michelle Stovern, as Personal Representative of the Estate of Ashton Clark Gillming Stovern v. Burlington Northern Santa Fe Railway Company, attorney firm Western Justice Associates, PLLC. Present value of lost earning capacity calculation. Deposition taken August 5, 2025.

Bespoke Group, LLC v. Stricks, LLC, attorney firms Milodragovich, Dale & Steinbrenner, P.C. and Judnich Law. Lost profits calculation. Testimony provided November 12, 2025.

Harada Family Dental Care P.C. v. Kapitus Servicing Inc., attorney firm Patten, Peterman, Bekkedahl & Green, PLLC. Usurious interest rate calculation. Deposition taken December 11, 2025.

In the matter of the Estate of Shawna Jo Green, attorney firm Johnson, Berg & Saxby, PLLP. Present value of lost earnings and household services calculation. Testimony provided December 19, 2025.

Fort Belknap Indian Community v. The United States of America, attorney firm Matt Law Offices, PLLC. Underpayment of Secretarial Amounts calculation. Testimony provided on March 4, 2026.

Bruce and Kristina Neal v. Craig Winterburn and Running W Cattle Co., attorney firm Morrison, Sherwood, Wilson & Deola. Lost profits and interest calculations. Testimony provided on March 18, 2026.

Mathew Jackson et al. v. Red's Towing & Accessories, LLC et al., attorney firms Paoli Law Firm, P.C. and Holloway & Hulling, PLLC. Present value of lost earnings and Life Care Plan calculations. Deposition taken on April 21, 2026.

Karla J. Price v Ronald D. Price, attorney firm Christian Samson & Baskett. Business valuation for marital separation purposes. Deposition taken May 21, 2026.

James H. Devine v. Julie A. Devine, attorney firm Wells & McKittrick, PC. Expense allocation for marital separation purposes. Deposition taken July 22, 2026.

Harada Family Dental Care P.C. v. Kapitus Servicing Inc., attorney firm Patten, Peterman, Bekkedahl & Green, PLLC. Usurious interest rate calculation. Deposition taken August 27, 2026.

PRESENTATIONS/LECTURES

2020-2025 AICPA Forensic & Valuation Services Conference, various presentations including annual update on gift and estate tax valuations, marketability and control discounts, review and best practices in valuation issues, use of multiple valuation methodologies, shareholder oppression valuations, advanced valuation Issues in gift & estate tax, ESOP valuations.
August 3, 2021. Basics of Business Valuation presentation, First Interstate Bank.
2018 State Bar of Montana Annual Convention, 2017 Tax Act presentation.
2015-2018 Alexander Blewett II School of Law, Course on Law Practice (Robert J. Phillips), Special presenter on accounting issues.
2014-2015 The Basics of Accountants Litigation Services for Attorneys, presented to Crowley Fleck LLP

PUBLICATIONS

October 27, 2020 How to Avoid the Biggest Mistakes in ESOP Valuations
November 19, 2019 ESOP Valuation Issues: Lessons from Pizzella v. Vinoskey
October 2018 How Discount Rates, Inflation and Uncertainty Factor Into Economic Damage Calculations.