

**UpNorth Tribe  
Schedule of Federal Awards  
Year Ended December 31, 20XX**

Federal Grant Title	Award Number	CDFA Number	Total Grant Award	Federal Expenditures
U.S. Department of Housing and Urban Development (HUD):				
Indian Housing Block Grant	55-IH-02-XXXXX	14.867	525,000	530,622
Indian Community Development Block Grant	XXXXXXXXXXXXX	14.862	150,000	150,000
Total U.S. Department of Housing and Urban Development:			<u>675,000</u>	<u>680,622</u>
Loan Guarantees:				
Title VI Loans	None	14.869	850,000	850,000
Total U.S. Department of Housing and Urban Development			<u>1,525,000</u>	<u>1,530,622</u>
U.S. Department of Transportation				
Tribal Transportation Plan	XXXXXXXXXX	20.205	265,000	207,363
Total U.S. Department of Transportation			<u>265,000</u>	<u>207,363</u>
U.S. Department of Health and Human Services				
flow through Alaska Native Tribal Health Corporation				
Clean Water & Sewer Infrastructure		93.047	38,500	38,500
Total U.S. Department of Health and Human Services			<u>38,500</u>	<u>38,500</u>
U.S. Department of Health and Human Services				
Child Care Program		93.047	20,000	17,353
Total U.S. Department of Health and Human Services			<u>20,000</u>	<u>17,353</u>
Department of Interior				
Passed through the XXXX Organization:				
BIA - Tribe Compact	XXXXXXXXXX	15.022	150,000	102,409
Total U.S. Department of Interior			<u>150,000</u>	<u>102,409</u>
Total Federal Financial Assistance			<u>1,998,500</u>	<u>1,896,247</u>

- Note 1. Basis of Presentation  
The accompanying schedule of federal awards (the "Schedule") includes the federal award activity of TRIBE/TDHE under programs of the federal government for the year ended December 31, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of TRIBE/TDHE, it is not intended to and does not present the basic financial statements of TRIBE/TDHE.
- Note 2. Summary of Significant Accounting Policies:  
Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments of credits made in the normal course of business to amounts reported as expenditures in prior years.
- Note 3. Indirect Cost Rate  
Upnorth Tribal Housing has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.
- Note 4. Pass Through Awards  
Pass through entity identifying numbers are presented where available. Not amounts were passed through to subrecipients.
- Note 5. Federal Loan Program  
The Title VI loan program listed above is administered directly by TRIBE/TDHE, and balances and transactions relating to these programs are included in TRIBE/TDHE's basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures at December 31, 20XX. The ending balance of Title VI Loans at December 31, 20XX was \$765,011.
- Note 6. Reconciliation to the Financial Statements:
- |   |                     |
|---|---------------------|
| Expenditures reported in the schedule of federal awards | \$ 1,896,247        |
| Less: Title VI outstanding loan guarantees              | \$ (850,000)        |
| Total Federal Revenues per Basic Financial Statements   | <u>\$ 1,046,247</u> |