

Upnorth Tribe
Schedule of Federal Awards
Year Ended December 31, 2018

<u>Federal Grant or Contract Title</u>	<u>Award Number</u>	<u>CFDA Number</u>	<u>Total Grant Award</u>	<u>Eligible Expenditures</u>
US. Department of Housing and Urban Development (HUD):				
Indian Housing Block Grant	55IT02XXXX	14.867	\$ 525,000	\$ 530,622
Indian Community Development Block Grant	XXXXX02XXXX	14.862	150,000	150,000
			675,000	680,622
Loan Guarantees:				
Title VI Loans	None	14.869	850,000	850,000
Total U.S. Department of Housing and Urban Development:			1,525,000	1,530,622
U.S. Department of Transportation				
Tribal Transportation Plan	XXXXXXXX1	20.205	265,000	207,363
Total U.S. Department of Transportation			265,000	207,363
U.S. Department of of Health and Human Services				
Passed through Alaska Native Tribal Health Corporation:				
Clean Waters and Sewer Infrastructure	XXXXXXXX2	93.047	38,500	38,500
Direc Childcare Program	XXXXXXXX2	93.047	20,000	17,353
Total U.S. Department of Interior			58,500	55,853
U.S. Department of the Interior				
Passed through Bureau of Indian Affairs:				
BIA - Tribal Self-Government	XXXXXXXX3	15.022	150,000	102,409
Total U.S. Department of the Interior			150,000	102,409
Total All Federal Financial Assistance			\$ 1,998,500	\$ 1,896,247

Note 1. Basis of Presentation

The accompanying schedule of federal awards (the "Schedule") includes the federal award activity of **Upnorth Tribe** 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 **Upnorth Tribe**, it is not intended to and does not present the basic financial statements of **Upnorth Tribe**.

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 or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. Indirect Cost Rate

Upnorth Tribe has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform guidance.

Note 3. Pass Through Awards

Pass through entity identifying numbers are presented where available. No amounts were passed through to subrecipients.

Note 4. Federal Loan Program

The Title VI loan program listed above is administered directly by **Upnorth Tribe**, and balances and transactions relating to these programs are included in **Upnorth Tribe's** basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented at December 31, 2018. The ending balance of Title VI Loans at December 31, 2018 was \$765,011.

NOTE 5. Reconciliation to the Financial Statements:

Expenditures reported in the schedule of expenditures of federal awards:	\$ 1,896,247
Less: Title VI outstanding loan guarantees	(850,000)
Total Federal Revenues per Basic Financial Statements	1,046,247