

Dissecting the US Treasury Department's Round 1 Allocations of CARES Act COVID-19 Relief Funding for Tribal Governments

by

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I. Introduction and Key Results

In a joint statement, Treasury Secretary Mnuchin and Interior Secretary Bernhardt detailed the amount of CARES Act Title V funds that would be released for federally recognized American Indian tribes starting on May 5, 2010. They noted that the US Treasury Department would “distribute 60 percent of the \$8 billion to Tribes based on population data used in the distribution of Indian Housing Block Grant (IHBG), subject to a floor of \$100,000. This data is based on US Census figures and is already familiar to Tribal governments.”²

In a separate document, the US Treasury Department detailed exactly how the \$4.8 billion would be allocated among tribal governments. The three steps in this allocation are:

Step 1. Calculate the pro-rata payment for each Tribal government based on single race and then multi-race data for each Tribe's IHBG formula area,³ and use the larger result for each Tribal government.

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² <https://home.treasury.gov/news/press-releases/sm998>, accessed May 10, 2020.

³ 24 CFR § 1000.302 “What are the definitions applicable for the IHBG formula?” (December 22, 2016), at <https://www.law.cornell.edu/cfr/text/24/1000.302> (accessed May 11, 2020) defines “formula area” as reservations, trust lands, Department of Interior near-reservation lands, former Indian reservations in Oklahoma, Congressionally mandated service areas, state tribal areas, tribal designated statistical areas, California tribal jurisdictional areas, and Alaska Native Villages or Corporation as set forth in ANCSA.

Step 2. Assign a minimum payment of \$100,000 to those Tribal governments that would otherwise receive less than that amount under step 1.

Step 3. For Tribal governments that would receive a payment greater than the minimum, a pro-rata reduction is made for those amounts above the minimum for each Tribe so that the total amount for all Tribes does not exceed \$4.8 billion.⁴

In the analysis below, we have followed this “recipe” using the publicly available IHBG information from the Department of Housing and Urban Development (HUD) website that explains the IHBG funding formula.⁵ Key takeaways from our analysis include:

- Different tribal and reservations population data series give rise to different allocations of CARES Act dollars. The particular population choice has significant impacts on the amount of dollars received by certain tribes.
- The Department of the Treasury chose to use tribal population numbers derived from racial population data that ties to HUD’s block grant formula for allocation of housing monies. This population choice by Treasury resulted in a number of tribes receiving *de minimis* payments that are clearly not reflective of the population of tribal citizens or of tribal needs.
- Further, in failing to reflect actual counts of enrolled tribal citizens, Treasury’s decision to use racial population data from HUD’s IHBG dataset demonstrably produces arbitrary and capricious allocations of CARES Act funds across tribes.
- None of the publicly available data series are reliable for the purposes to which Treasury has tried to put the HUD IHBG data. Each such data series results in arbitrary and capricious allocations of the CARES Act monies.
- The case is strong that an appropriate allocation rule would employ the current tribal enrollment figures submitted by tribes to the Treasury Department in mid-April.

If and to the extent the Treasury has not followed the description of its allocation calculations that has been publicly provided, the numerical figures we report below would change. However, the key conclusions we reach regarding the inadequacies of those calculations and, in particular, the infirmity of the data being used by Treasury would not change.

⁴ home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Tribal-Allocation-Methodology.pdf, accessed May 10, 2020.

⁵ https://www.hud.gov/program_offices/public_indian_housing/ih/codetalk/onap/ihbgformula, accessed May 10, 2020.

II. Definitions

The core of Treasury’s approach to the allocation of the first \$4.8 billion of CARES funds to tribal governments is the attempt to give each federally recognized tribe the share of the \$4.8 billion that accords with that tribe’s share of the aggregate population of all the federally recognized tribes (subject to the constraint that no tribe would receive less than \$100,000). The US Census Bureau collects, with some estimation involved, population statistics for people residing on American Indian reservations and Alaska Native Village Statistical Areas (ANVSAs),⁶ as well as Oklahoma⁷ and other tribal designated Statistical Areas.⁸ These population estimates for each tribal area are updated by the Census Bureau’s American Community Survey 5-Year Data

Based on terminology used by HUD and knowledge of the racial category data collected by the US Census Bureau, it appears that HUD utilizes Census Bureau data in its IHBG formula. Specifically, the IHBG funding formula uses the terms “single race” and “multi-race” for AIAN people residing in what HUD terms “formula areas”. As the US Census Bureau uses them, the term “single race” refers to anyone self-identifying their race as *solely* American Indian or Alaska Native in the US Census data. In the language of the US Census (and HUD), this is referred to as “AIAN alone”. We understand that the term “multi-race” is inclusive of individuals identifying to the US Census Bureau as AIAN alone and individuals self-identifying their race as AIAN in combination with one or more other races. Therefore, the multi-race population counts should be either equal to or larger than the single race population counts. Finally, we note that “formula area” is defined in 24 CFR §1000.302 as reservations, trust lands, Department of Interior near-reservation lands, former Indian reservations in Oklahoma, Congressionally mandated service

⁶ ANVSAs “represent the more densely populated portion of the Alaska Native Villages (ANV). Examples of ANVSAs include associations, bands, clans, communities, groups, tribes, and villages. The ANV boundaries are hard to locate, so the Census Bureau defines the statistical areas around the settled portion of the ANV. Furthermore, to be an ANVSA, Natives have to live within the area at least one season each year. The boundaries are reviewed by locals and they cannot overlap each other or an American Indian Reservation (AIR).” US Census, *American Indian Areas Geography–Statistical*, available at https://www2.census.gov/geo/pdfs/education/brochures/AmericanIndianAreaGeography_statistical.pdf, accessed May 14, 2020.

⁷ “OTSAs are defined for American Indian tribes that had a former reservation in Oklahoma. The boundary of an OTSA is the former reservation boundary, except where modified by agreements between neighboring tribes. Some OTSAs have tribal subdivisions and others are part of joint use areas. The boundaries are reviewed before each census through the Tribal Statistical Areas Program (TSAP).” US Census, *American Indian Areas Geography – Statistical*, available at https://www2.census.gov/geo/pdfs/education/brochures/AmericanIndianAreaGeography_statistical.pdf, accessed May 14, 2020.

⁸ Tribal Designated Statistical Areas (TDSAs) are defined as “statistical areas for federally recognized American Indian tribes that do not currently have a federally recognized land base. They represent a contiguous and compact area that contain a concentration of individuals who identify with that tribe and there is organized tribal activity. These areas may cross state boundaries but they may not cross American Indian Reservations, Alaska Native Areas, or Hawaiian Home Lands boundaries.” US Census, *American Indian Areas Geography–Statistical*, available at https://www2.census.gov/geo/pdfs/education/brochures/AmericanIndianAreaGeography_statistical.pdf, accessed May 14, 2020.

areas, state tribal areas, tribal designated statistical areas, California tribal jurisdictional areas, and Alaska Native Villages or Corporation as set forth in ANCSA.⁹

In addition to the foregoing, the HUD IHBG public-use (available on the HUD IHBG website) dataset contains enrollment data for each tribe or village, which we take to mean tribal citizenship enrollment. Citizens of tribes are commonly termed “enrolled members,” with tribes varying in the criteria that determine citizenship. It is our understanding that tribes participating in the IHBG program (and/or perhaps other HUD programs) are asked to report their populations of enrolled citizens, but that it is widely understood that these counts are not actually used in the IHBG allocation formula and that reporting and updating of citizenship counts are inconsistent. The Department of the Treasury requested that tribes certify their enrolled citizenship populations as of January 1, 2020 upon registering for CARES Act funds via its “Coronavirus Relief Fund Web Portal”, with a registration deadline of April 17, 2020.¹⁰ While hundreds of tribes are known to have registered via the portal and Treasury is in possession of data collected through the portal, Treasury’s description (see above) of its CARES Act allocation formula indicates that it did not utilize any portal-collected data and the complete portal-submitted data are not available to the public.

As our analysis below documents, the various *publicly available* data series on population that could conceivably have been used by Treasury in its CARES Act allocation formula are mutually and materially inconsistent. In addition, each series contains arbitrary and capricious deviations from known facts regarding various tribes’ enrolled citizenship counts.

III. Analysis

In order to assess the sensitivity and coherence of the allocations of the CARES Act monies to alternative measures of tribes’ populations, we examined the allocation consequences of five different measures of those populations. In the first case, we followed exactly the steps that Treasury indicates it used in determining the allocation of the CARES Act monies. In the second analysis, we took the population by tribe that was used by HUD in its 2020 IHBG funding formula.¹¹ In the third analysis, we used HUD’s count of each tribe’s “single race” American Indian/Alaska Native (“AIAN”) population. In the fourth analysis, we used the “multiple race” AIAN population count. In the fifth analysis, we used the count of enrolled tribal citizens that is contained in the HUD worksheet describing HUD’s 2020 IHBG formula. Note that this latter measure of the number of tribal citizens is in HUD’s worksheet and was available to Treasury, but

⁹ See note 3 above.

¹⁰ US Department of the Interior, Bureau of Indian Affairs, *Coronavirus Relief Fund Web Portal*, https://www.bia.gov/sites/bia.gov/files/assets/as-ia/opa/pdf/Indian%20Affairs%20Registration%20Guidance%204.14.2020_508.pdf, accessed April 17, 2020.

¹¹ See the following HUD website for a description of the IHBG funding formula in detail: https://www.hud.gov/program_offices/public_indian_housing/ih/codetalk/onap/ihbgformula.

is *not* the population figure utilized by HUD in its 2020 IHBG formula. Instead, the 2020 formula's decision rule is to use utilizes the larger of either a tribe's single race population or its multi-race population.

To our knowledge, no comprehensive list of Treasury's CARES Act Title V monies has been made public. Nevertheless, allocations for certain tribes have been revealed. For example, Senator John Hoeven (R-North Dakota) has indicated by press release that:

"Under the population distribution formula released by Treasury, North Dakota Tribes will receive approximately \$109 million in funds to combat COVID-19:

Spirit Lake Nation: \$12 million

Standing Rock Sioux Tribe: \$21 million

MHA Nation (Three Affiliated Tribes): \$17 million

Sisseton Wahpeton Oyate: \$15 million

Turtle Mountain Band of Chippewa Indians: \$44 million."¹²

Table 1 below compares these (apparently) actual CARES Act Title V allocation amounts reported by Senator Hoeven to the allocation amounts we have calculated using: (1) the population that Treasury asserts it employed (i.e., the larger of a tribe's single race population or multi-race population reported in the HUD data; labeled "Population Used by Treasury" in Table 1); (2) the population actually used by HUD in its 2020 IHBG formula (labeled "IHBG Formula Population"); (3) the "Single Race Population" contained in the HUD IHBG worksheet; and (4) the "Multi-Race Population" contained in the HUD IHBG worksheet.

Table 1
Comparison of Treasury Allocation Methodology to
Alternatives Using HUD Racial Population Counts

Tribe	[1]		[2]		[3]		[4]	
	Population Used by Treasury	Estimated Allocation - Treasury	IHBG Formula Population	Estimated Allocation - IHBG	Single Race Population	Estimated Allocation - Single Race	Multi-Race Population	Estimated Allocation - Multi-Race
Spirit Lake Tribe	4,013	\$12,183,912	3,942	\$12,338,617	3,942	\$14,483,599	4,095	\$12,184,205
Standing Rock Sioux Tribe	6,870	\$20,858,080	6,621	\$20,723,994	6,621	\$24,326,715	6,870	\$20,858,583
Three Affiliated Tribes of Fort Berthold	5,821	\$17,673,200	5,382	\$16,845,874	5,382	\$19,774,412	5,821	\$17,673,626
Sisseton-Wahpeton Oyate	4,997	\$15,171,445	4,635	\$14,507,735	4,635	\$17,029,803	4,997	\$15,171,810
Turtle Mountain Band of Chippewa Indians	15,207	\$46,170,135	13,591	\$42,540,371	13,591	\$49,935,718	15,207	\$46,171,247
Total	36,908	\$112,056,774	34,171	\$106,956,591	34,171	\$125,550,247	36,990	\$112,059,471

Several observations emerge from this data. First, the allocations derived utilizing the Treasury Department's description of its allocation methodology (i.e., using the larger of either a tribe's single race or multi-race population) are quite close to Senator Hoeven's dollar figures

¹² <https://www.indian.senate.gov/news/press-release/hoeven-treasury-announces-initial-allocation-8-billion-historic-cares-act-funds>, accessed May 10, 2020.

(recognizing that Senator Hoeven apparently rounded the allocations to even million-dollar amounts).

Second, for all five of the tribes shown on Table 1, Treasury's population figures appear to stem from the multi-race population figures found in HUD's worksheet. The largest variances between what we estimate the US Treasury Department allocated and the other population categories all stem from the single race reporting category. The smallest payment variance from a hypothetical shift to single race population measures for these five tribes would be an increase of nearly \$2 million in payments for the Sisseton-Wahpeton Oyate. The largest payment variance from a hypothetical shift to single race population measures for these five tribes would be an increase of nearly \$4 million in payments for the Turtle Mountain Band of Chippewa Indians. In the aggregate, the use of the single race population approach would have yielded the North Dakota tribes an additional \$14 million compared to Treasury's approach.

Finally, Table 1 shows that the publicly stated allocations to these five North Dakota tribes would vary by a few million dollars for any given tribe for any of the different methods of counting tribal populations. The use of the single race data reduces the total population of all tribes receiving funds (and especially for some of the larger tribes with relatively large multi-race populations, such as the Cherokee Nation of Oklahoma) and thus the \$4.8 billion is spread over a smaller total count of individuals. The five tribes in Table 1 have proportionately greater than average single race populations and therefore the single race approach produces larger allocations for them than does the multi-race approach used by Treasury under its "larger of" rule.

Table 2 replicates the forgoing analysis for a number of additional tribes. The tribes shown have been selected merely for purposes of illustration and are not intended to be a representative sample. Nevertheless, several observations and anomalies are apparent.

Table 2
Select Results:
CARES Act Allocations Using Treasury Methodology
v. Alternative HUD Racial Population Counts

Tribe	[1]		[2]		[3]		[4]	
	Population Used by Treasury	Estimated Allocation - Treasury	IHBG Formula Population	Estimated Allocation - IHBG	Single Race Population	Estimated Allocation - Single Race	Multi-Race Population	Estimated Allocation - Multi-Race
Miccosukee Tribe	0	\$100,000	0	\$100,000	0	\$100,000	0	\$100,000
Belkofski	0	\$100,000	0	\$100,000	0	\$100,000	0	\$100,000
Tonawanda Band of Seneca	0	\$100,000	0	\$100,000	0	\$100,000	0	\$100,000
Tuscarora Nation	0	\$100,000	0	\$100,000	0	\$100,000	0	\$100,000
Delaware Tribe of Indians (Eastern)	0	\$100,000	0	\$100,000	0	\$100,000	0	\$100,000
Tlingit and Haida Indian Tribes Central Council	5,600	\$17,002,220	3,786	\$11,850,331	3,786	\$13,910,428	5,600	\$17,002,629
Cheyenne River Sioux	6,861	\$20,830,755	6,519	\$20,404,730	6,519	\$23,951,949	6,861	\$20,831,257
Standing Rock Sioux Tribe	6,870	\$20,858,080	6,621	\$20,723,994	6,621	\$24,326,715	6,870	\$20,858,583
Kiowa Indian Tribe	7,225	\$21,935,900	7,225	\$22,614,538	5,162	\$18,966,093	7,225	\$21,936,428
Karuk Tribe	7,498	\$22,764,758	6,639	\$20,780,335	6,639	\$24,392,850	7,498	\$22,765,306
Citizen Potawatomi Nation	17,717	\$53,790,773	17,717	\$55,454,916	10,522	\$38,659,674	17,717	\$53,792,068
Oglala Lakota Sioux Tribe	18,083	\$54,901,990	17,669	\$55,304,674	17,669	\$64,919,005	18,083	\$54,903,311
Cheyenne and Arapaho Tribes	19,974	\$60,643,275	19,974	\$62,519,416	12,799	\$47,025,771	19,974	\$60,644,735
Yakama Indian Nation	21,764	\$66,077,913	21,764	\$68,122,187	15,645	\$57,482,474	21,764	\$66,079,504
Hopi Tribe	28,844	\$87,573,577	26,011	\$81,415,466	26,011	\$95,568,976	28,844	\$87,575,685
Total	140,436	\$426,879,242	133,925	\$419,690,586	111,373	\$409,703,936	140,436	\$426,889,504

For those tribes with non-zero population counts in the IHBG dataset, a pattern of variation akin to that seen in Table 1 is apparent. Certain tribes exhibit wide variation according to the population measure employed. This is perhaps not surprising. The Citizen Potawatomi Nation have a relatively small single race population count (10,522) compared to its multi-race count (17,717). Shifting from a single race population approach to CARES Act Title V allocation to Treasury's multi-race population approach would reduce Tulalip Tribes' allocation from just under \$54 million to approximately \$39 million. The Hopi Tribe, on the other hand, has a relatively large single race population count (26,011) compared to its multi-race population count (28,844) and its allocation would be *increased* if a single race approach were used (compared to the allocation received under Treasury's "larger of" approach).

As indicated in Table 2, a number of tribes in the IHBG dataset are shown by HUD to have population measures of zero for both single race and multi-race designations. Table 2 displays just five of these tribes. Under the Treasury's "larger of" approach, tribes having single race and multi-race population counts of zero in the IHBG dataset receive CARES Act Title V allocations of just \$100,000. This produces gross anomalies. For example, according to the IHBG dataset utilized by Treasury, the Delaware Tribe of Indians (Eastern) in Table 2 has an enrolled population of more than 11,000 tribal citizens; this is data available to, but *not* utilized by, Treasury. Basing CARES Act Title V allocations on HUD's figure for enrolled population would have resulted in an allocation to the Delaware Tribe of Indians (Eastern) of approximately \$24 million, instead of the \$100,000 allocated by Treasury (see Table 3 below).

As noted, HUD's IHBG worksheet contains undated data on the number of enrolled tribal citizens for most tribes. These data were not used by Treasury in its recent allocation of CARES

Act Title V monies, and they were only used in a handful of limited instances by HUD in its 2020 IHBG formula to determine splits between smaller, landless tribes sharing service areas. Yet, Title V is explicitly devoted to COVID-19 crisis funding for *tribal governments*. Thus, particularly under Title V of the CARES Act, the population of enrolled tribal citizens – i.e., the individuals, whether they be single race or multi-race, over which tribal governments have jurisdiction and to whom those governments owe duties to serve – would arguably be *the population of concern*. Accordingly, we have compared our calculation of Treasury’s recent allocations of Title V monies predicated on outdated race-based data to the allocations that would have resulted from the use of HUD’s likewise generally outdated and often inaccurate enrolled citizen population figures instead of Treasury’s approach of choosing the larger of HUD’s single race population or multi-race population. The results for all tribes covered by the HUD IHBG dataset are shown in Appendix A. For purposes of illustration, selected results for the same 15 tribes as contained in Table 2 are shown in Table 3.

Table 3
Select Results:
CARES Act Allocations Using Treasury’s HUD Racial Population Counts
v. HUD’s Enrolled Citizen Counts

Tribe	[1]		[2]		Difference: HUD Racial Population minus HUD Enrolled Population	
	HUD Racial Population (Used by Treasury)	Estimated Allocation	HUD Enrolled Population (Undated)	Estimated Allocation	Population	Variation in Title V Allocation
Miccosukee Tribe	0	\$100,000	400	\$853,373	-400	-\$753,373
Belkofski	0	\$100,000	62	\$132,273	-62	-\$32,273
Tonawanda Band of Seneca	0	\$100,000	0	\$100,000	0	\$0
Tuscarora Nation	0	\$100,000	0	\$100,000	0	\$0
Delaware Tribe of Indians (Eastern)	0	\$100,000	11,014	\$23,497,629	-11,014	-\$23,397,629
Tlingit and Haida Indian Tribes Central Council	5,600	\$17,002,220	25,949	\$55,360,449	-20,349	-\$38,358,229
Cheyenne River Sioux	6,861	\$20,830,755	15,376	\$32,803,663	-8,515	-\$11,972,908
Standing Rock Sioux Tribe	6,870	\$20,858,080	14,170	\$30,230,743	-7,300	-\$9,372,663
Kiowa Indian Tribe	7,225	\$21,935,900	11,000	\$23,467,761	-3,775	-\$1,531,861
Karuk Tribe	7,498	\$22,764,758	3,749	\$7,998,240	3,749	\$14,766,518
Citizen Potawatomi Nation	17,717	\$53,790,773	34,145	\$72,846,064	-16,428	-\$19,055,291
Oglala Lakota Sioux Tribe	18,083	\$54,901,990	43,146	\$92,049,093	-25,063	-\$37,147,104
Cheyenne and Arapaho Tribes	19,974	\$60,643,275	12,945	\$27,617,288	7,029	\$33,025,987
Yakama Indian Nation	21,764	\$66,077,913	10,984	\$23,433,626	10,780	\$42,644,287
Hopi Tribe	28,844	\$87,573,577	14,422	\$30,768,368	14,422	\$56,805,209
Total	140,436	\$426,879,242	197,362	\$421,258,572	-56,926	\$5,620,670

Table 3 compares the population counts and Title V allocations resulting under (1) application of Treasury’s stated decision rule of the larger of the single race population count or the multi-race population count in the IHBG dataset versus (2) HUD’s figures for the populations of enrolled citizens. As can be seen in the Table, there are large variations in population numbers between those in the IHBG dataset and those that the US Treasury Department has indicated it used.

For example, for the Oglala Lakota Nation (labeled the Oglala Lakota Sioux Tribe in the HUD data), the Treasury approach counts 25,063 fewer people than the HUD measure of enrolled citizens. *If* enrolled citizen population is taken to be the proper measure of population for purposes of Treasury’s recent allocation of CARES Act Title V monies, the Oglala Lakota Nation is “under-represented” in Treasury’s methodology and would be allocated more than \$37 million in additional funding if Treasury were to use the HUD series on enrolled population. On the other hand, the Yakama Indian Nation has 10,780 fewer HUD-counted enrolled citizens than the Treasury-designated population. As a result, Yakama is “over-represented” in Treasury’s methodology, receiving an extra \$42.6 million under Treasury’s approach relative to a citizenship-based approach.

Tables 4 and 5 show the top 25 “under-represented” and top 25 “over-represented” tribes in the Treasury methodology. We stress again, however, that these concepts of “over-” and “under-represented” refer only to the allocation results under one dataset versus another. *We put “over” and “under” in quotes to emphasize that neither HUD’s enrolled citizen data nor any of HUD’s racial population counts are numerically credible.*

Table 4
Allocating the First \$4.8 Billion of CARES Act Funds to Tribes:
Top 25 "Under-Represented" Tribes under Treasury's Use of IHBG AIAN Population
Relative to Using HUD's Counts of Enrolled Tribal Citizens

TRIBE	State	[1]	[2]	[3]
		Treasury Allocation Using HUD AIAN (Single + Multi-Race) Population	Allocation Based on HUD Undated Count of Enrolled Tribal Citizens	[Col. 1 - Col. 2] Allocation Difference: HUD Racial Population minus HUD Enrolled Population
Choctaw Nation	OK	\$153,162,676	\$482,787,318	-\$329,624,641
Cherokee Nation	OK	\$373,529,663	\$681,755,531	-\$308,225,868
Sault Ste. Marie Tribe of Chippewa Indians	MI	\$41,861,894	\$94,713,751	-\$52,851,857
Tlingit and Haida Indian Tribes Central Council	AK	\$17,002,220	\$55,360,449	-\$38,358,229
Oglala Lakota Sioux Tribe	SD	\$54,901,990	\$92,049,093	-\$37,147,104
Navajo Nation	AZ	\$560,557,118	\$592,752,980	-\$32,195,862
Tohono O'odham Nation	AZ	\$29,325,793	\$56,905,054	-\$27,579,261
Delaware Tribe of Indians (Eastern)	OK	\$100,000	\$23,497,629	-\$23,397,629
Rosebud Sioux Tribe	SD	\$33,977,115	\$55,974,877	-\$21,997,763
Citizen Potawatomi Nation	OK	\$53,790,773	\$72,846,064	-\$19,055,291
Turtle Mountain Band of Chippewa Indians	ND	\$46,170,135	\$63,687,237	-\$17,517,102
Three Affiliated Tribes of Fort Berthold	ND	\$17,673,200	\$32,029,227	-\$14,356,027
Seminole Nation	OK	\$17,931,270	\$32,263,905	-\$14,332,635
Red Cliff Band of Lake Superior Chippewa	WI	\$3,230,422	\$15,597,527	-\$12,367,106
Pascua Yaqui Tribe	AZ	\$27,340,177	\$39,340,502	-\$12,000,325
Cheyenne River Sioux	SD	\$20,830,755	\$32,803,663	-\$11,972,908
Bad River Band of the Lake Superior Tribe of Chippewa	WI	\$7,153,077	\$17,570,953	-\$10,417,876
Osage Nation	OK	\$32,249,568	\$42,517,183	-\$10,267,615
Sisseton-Wahpeton Oyate	SD	\$15,171,445	\$25,095,570	-\$9,924,125
Menominee Indian Tribe	WI	\$9,824,854	\$19,392,905	-\$9,568,050
Standing Rock Sioux Tribe	SD	\$20,858,080	\$30,230,743	-\$9,372,663
Seneca-Cayuga Nation	OK	\$2,571,586	\$11,855,486	-\$9,283,901
Eastern Band of Cherokee Indians	NC	\$24,683,580	\$33,505,563	-\$8,821,983
Prairie Band Potawatomi Nation	KS	\$2,680,886	\$10,327,948	-\$7,647,063
Blackfeet Tribe	MT	\$28,931,099	\$36,562,772	-\$7,631,673

Table 5
Allocating the First \$4.8 Billion of CARES Act Funds to Tribes:
Top 25 "Over-Represented" Tribes under Treasury's Use of IHBG AIAN Population
Relative to Using HUD's Counts of Enrolled Tribal Citizens

TRIBE	State	[1]	[2]	[3]
		Treasury Allocation Using HUD AIAN (Single + Multi-Race) Population	Allocation Based on HUD Undated Count of Enrolled Tribal Citizens	[Col. 1 - Col. 2] Allocation Difference: HUD Racial Population minus HUD Enrolled Population
Muscogee (Creek) Nation	OK	\$317,498,240	\$153,967,715	\$163,530,526
Hopi Tribe	AZ	\$87,573,577	\$30,768,368	\$56,805,209
Chickasaw Nation	OK	\$138,118,748	\$82,649,188	\$55,469,560
Yakama Indian Nation	WA	\$66,077,913	\$23,433,626	\$42,644,287
Cheyenne and Arapaho Tribes	OK	\$60,643,275	\$27,617,288	\$33,025,987
Ho-Chunk Nation	WI	\$47,502,988	\$16,689,845	\$30,813,143
Yurok Tribe	CA	\$37,884,589	\$13,310,487	\$24,574,102
Siletz Confederated Tribes	OR	\$33,026,812	\$11,603,741	\$21,423,071
Grand Ronde Confederated Tribes	OR	\$32,947,873	\$11,576,007	\$21,371,867
Klamath Tribes	OR	\$32,929,657	\$11,569,606	\$21,360,050
Puyallup Tribe	WA	\$32,249,568	\$11,330,662	\$20,918,906
Lummi Tribe	WA	\$31,970,246	\$11,232,524	\$20,737,722
Round Valley Indian Tribes	CA	\$30,160,724	\$10,596,761	\$19,563,963
Ysleta Del Sur Pueblo	TX	\$26,984,952	\$9,480,976	\$17,503,976
Absentee-Shawnee Tribe	OK	\$26,438,452	\$9,288,967	\$17,149,485
Little Shell Tribe of Chippewa Indians	MT	\$28,539,441	\$11,467,202	\$17,072,239
Ponca Tribe of Nebraska	NE	\$25,442,608	\$8,939,084	\$16,503,524
White Mountain Apache (Fort Apache)	AZ	\$44,254,350	\$28,225,316	\$16,029,033
Pokagon Band of Potawatomi Indians	MI	\$24,622,858	\$8,651,070	\$15,971,788
Sac and Fox Nation, Oklahoma	OK	\$23,979,202	\$8,424,926	\$15,554,276
Salish and Kootenai Tribes	MT	\$32,741,418	\$17,285,073	\$15,456,345
Cowlitz Indian Tribe	WA	\$23,402,341	\$8,222,250	\$15,180,091
Mississippi Band of Choctaw Indians	MS	\$35,124,765	\$20,231,344	\$14,893,421
Karuk Tribe	CA	\$22,764,758	\$7,998,240	\$14,766,518
Saginaw Chippewa Indian Tribe	MI	\$19,898,670	\$6,991,259	\$12,907,410

With regard to the credibility – i.e., ability to avoid arbitrary and capricious results – of the various HUD racial population count series, we have seen above that different series yield widely different outcomes. This is particularly true of the cases of zero population in Treasury's approach. These cases may arise because a tribe does not participate in relevant HUD programs and, hence, has no population qualified for IHBG monies, or because of HUD's definition of a "formula area".¹³ In Table 6 below, we provide an examination of tribes that have zero population according to the IHBG dataset. To illustrate the points, in the table we focus on five tribes for which the US Treasury Department's population counts indicate zero population.

¹³ See Note 3 above.

Table 6
Cases of Zero Population under Treasury’s Allocation Methodology

Tribe	[1]		[2]	
	HUD Single Race Population	Estimated Allocation under Treasury Methodology	ACS 2014-2018 Single Race Population	Estimated Allocation Using ACS Single Race Population
Miccosukee Tribe	0	\$100,000	0	\$100,000
Onondaga Nation	0	\$100,000	88	\$265,523
Tonawanda Band of Seneca	0	\$100,000	373	\$1,125,454
Tuscarora Nation	0	\$100,000	758	\$2,287,115
Delaware Tribe of Indians (Eastern)	0	\$100,000	1,198	\$3,614,728
Total	0	\$500,000	2,417	\$7,392,820

As discussed above, the Census Bureau’s American Community Survey (ACS) reports single race and multi-race AIAN tribal populations (based on reservation and related geographies) for 2014-2018. Only the single race counts are now being publicly released. Using this publicly available data on single race AIAN populations, Table 6 shows the CARES Act allocations under the Treasury Department’s methodology. All are at Treasury’s \$100,000 minimum. These are compared to the results obtained utilizing the ACS data. In four cases, the US Treasury Department’s allocation of \$100,000 is significantly lower than the amount the tribes would be entitled to if their population was calculated according to ACS data. The one outlier is the Miccosukee Tribe, and clearly it presents a data issue that must be examined (by, perhaps, turning to enrollment data). The undated HUD enrollment information indicates that the Miccosukee Tribe has about 400 enrolled tribal citizens. The Miccosukee Tribe reports that “[p]resent Tribal members now number over 600.”¹⁴ As indicated in Appendix A, the former figure results in an allocation of more than \$850,000, as compared to the \$100,000 determined under Treasury’s methodology.

Finally, we consider enrollment data submitted to Treasury during the verification process established – but thus far not used – by Treasury in its determination of CARES Act Title V allocations. It is known that hundreds of tribes, perhaps very nearly all, submitted data to Treasury via the special digital portal established by the Department. The data submitted, however, are not public. Fortunately, in a number of cases, individual tribes have publicly revealed data on their enrolled citizen population through, e.g., official tribal websites and in the course of recent litigation concerning the allocation of CARES Act funds.

We note that HUD’s enrollment data is often very stale. This is because enrollment does not factor into HUD’s IHBG calculations for tribes with significant land-bases. As noted above, HUD’s enrollment data is only used in very limited cases for determining IHBG allocations to smaller,

¹⁴ Miccosukee Tribe at <https://tribe.miccosukee.com/>, accessed May 15, 2020.

landless tribes with shared service areas. Consequently, tribes frequently do not provide updated enrollment information to HUD because that is not information HUD typically needs or requires, and for the obvious reason that there is no need to update paperwork about a datapoint that does not impact the monies allocated to a tribe by HUD (which relies on the erroneous race-based Census population counts).

Table 7 compares a sample of the publicly disclosed and verified enrolled citizen population counts as of 2020 to the data contained in HUD's IHBG worksheets. The publicly disclosed Treasury portal data were verified and submitted by tribal officials under threat of federal penalty for misrepresentation and were publicly revealed in legal filings pursuant to recent litigation over Treasury's allocation of CARES Act funds.¹⁵ While the sample is small, the discrepancies are disconcerting. In the case of the Cheyenne River Sioux Tribe, for example, the recently publicly disclosed count of enrolled citizens is fully 30% higher than the data contained in the HUD dataset. This large discrepancy is consistent with the fact that HUD does not use the Cheyenne River Sioux Tribe's enrollment information to allocate HUD funding and, thus, there would be no reason for the Tribe to update its enrollment information with HUD. In fact, it is generally known that the HUD enrollment data are only very infrequently updated by tribes.¹⁶

Table 7
HUD's Undated Enrolled Citizen Counts Are Inconsistent with
Tribe's Publicly Disclosed 2020 Enrolled Citizen Counts

Tribe	Publicly Disclosed 2020 Enrolled Population	HUD Undated Enrolled Population	Difference: Disclosed v. HUD	Percentage Discrepancy
Cheyenne River Sioux Tribe	21,965	15,376	6,589	30%
Confederated Tribes of the Chehalis Reservation	979	830	149	15%
Tulalip Tribes	4,977	4,622	355	7%
Houlton Band of Maliseet Indians	1,835	1,800	35	2%
Ute Indian Tribe of the Uintah and Ouray Indian Reservation	3,157	3,174	-17	-1%

IV. Conclusion

It is clear that the various datasets on tribal populations that can be examined by third parties produce widely and wildly differing allocation results for the CARES Act Title V funds. This creates demonstrable inequity in the form of gross and frequent "under-representation" and "over-representation" of hundreds of tribes in the allocation process, not to mention concomitant conditions that are ripe for extensive and intensive challenges and even litigation. We believe the case is strong for using the portal-submitted tribal citizen counts already in Treasury's

¹⁵ *Agua Caliente Band of Cahuilla Indians, et al. v. Steven Mnuchin...*, United States District Court for the District of Columbia, Case No. 20-cv-01136 (APM).

¹⁶ Personal communication with Jennifer Weddle, Greenberg Traurig, LLP, May 12, 2020.

possession. As noted, these figures were requested by and provided to Treasury. Moreover, they were legally verified by tribal governments, with those governments having every reason to believe that the allocations of CARES Act monies would rely upon their submissions in some fashion. As we have argued above, *accurate* tribal enrolled citizen counts measure the population to which tribal governments are responsible and over which they have jurisdiction. Title V's explicit focus on the stabilization of tribal *governments* makes it logical to base any population-derived allocation of Title V funds on the actual populations of enrolled citizens.

Notwithstanding these observations, at this point, with CARES Act Title V monies already being dispersed under Treasury's formula, it seems unlikely that Treasury could or would engage in some clawing back and adjustment of already-distributed monies in order to remedy arbitrary and capricious aspects of its initial formula. However, \$3.2 billion of Title V monies have not yet been distributed and Treasury is seeking guidance on the appropriate formula for those funds. Treasury should consider utilizing this forthcoming round of further allocations as a means of remedying the problems created by its first-round formula, offsetting over-compensations and under-compensations revealed by application of a revised first-round formula that is based on use of the portal-submitted data on enrolled citizen population counts.

Appendix A

Allocating the First \$4.8 Billion of CARES Act Funds to Tribes:
What Is the Impact of Using Treasury's IHBG Count of
Tribal AIAN Population v. HUD's Count of Enrolled Tribal Citizens?

TRIBE	[1]	[2]	[3]
	Treasury Allocation Using HUD AIAN (Single + Multi-Race) Population	Allocation Based on HUD Undated Count of Enrolled Tribal Citizens	Allocation Difference: HUD Racial Population minus HUD Enrolled Population
Absentee-Shawnee Tribe	\$26,438,452	\$9,288,967	\$17,149,485
Acoma Pueblo	\$9,563,749	\$10,281,013	-\$717,264
Afognak	\$431,128	\$819,238	-\$388,110
Agdaagux Tribe of King Cove	\$965,483	\$1,478,469	-\$512,986
Agua Caliente Band of Cahuilla Indians	\$1,581,814	\$891,775	\$690,039
Ak-Chin Indian Community	\$3,391,336	\$1,557,406	\$1,833,930
Akiok	\$188,239	\$209,076	-\$20,838
Akiachak	\$2,040,266	\$1,738,748	\$301,519
Akiak	\$1,108,180	\$844,839	\$263,341
Akutan	\$191,275	\$347,750	-\$156,475
Alabama-Coushatta Tribe of Texas	\$2,094,916	\$2,374,511	-\$279,594
Alabama-Quassarte Tribal Town	\$2,799,294	\$983,513	\$1,815,782
Alakanuk	\$2,258,866	\$1,811,284	\$447,582
Alatna	\$100,000	\$149,340	-\$49,340
Aleknagik	\$598,114	\$748,835	-\$150,721
Algaaciq (St. Mary's)	\$1,396,611	\$1,024,048	\$372,563
Allakaket	\$507,030	\$548,292	-\$41,262
Alturas Indian Rancheria	\$100,000	\$100,000	\$0
Alutiiq (Old Harbor)	\$585,969	\$1,292,860	-\$706,891
Ambler	\$719,558	\$770,169	-\$50,611
Anaktuvuk Pass	\$953,339	\$742,435	\$210,904

Angoon	AK	\$1,117,289	\$1,181,922	-\$64,633
Aniak	AK	\$1,341,961	\$1,341,929	\$32
Anvik	AK	\$242,889	\$529,091	-\$286,202
Apache Tribe	OK	\$5,978,102	\$5,465,855	\$512,247
Apsaalooke Nation (Crow)	MT	\$24,191,730	\$24,336,068	-\$144,338
Arapaho Tribe of the Wind River Reservation	WY	\$19,485,758	\$22,294,373	-\$2,808,615
Arctic Village	AK	\$431,128	\$366,950	\$64,177
Aroostook Band of Micmacs	ME	\$3,995,522	\$2,346,776	\$1,648,746
Asa'Carsarmiut (Mountain Village)	AK	\$2,647,489	\$2,201,703	\$445,786
Assiniboine & Sioux Tribes of Ft. Peck	MT	\$23,393,233	\$28,820,544	-\$5,427,311
Atka	AK	\$145,733	\$371,217	-\$225,484
Atmauthluak	AK	\$922,978	\$642,163	\$280,814
Atkasuk (Atkasook)	AK	\$692,233	\$349,883	\$342,350
Augustine Band of Cahuilla Indians	CA	\$100,000	\$100,000	\$0
Bad River Band of the Lake Superior Tribe of Chippewa	WI	\$7,153,077	\$17,570,953	-\$10,417,876
Barrow	AK	\$8,801,685	\$8,531,598	\$270,087
Bay Mills Indian Community	MI	\$3,099,869	\$3,511,630	-\$411,761
Bear River Band of the Rohnerville Rancheria	CA	\$100,000	\$620,829	-\$520,829
Beaver	AK	\$245,925	\$524,824	-\$278,900
Belkofski	AK	\$100,000	\$132,273	-\$32,273
Berry Creek Rancheria of Maidu Indians	CA	\$3,801,211	\$1,335,529	\$2,465,682
Big Lagoon Rancheria	CA	\$100,000	\$100,000	\$0
Big Pine Paiute Tribe of the Owens Valley	CA	\$1,360,178	\$1,337,662	\$22,515
Big Sandy Rancheria of Western Mono Indians	CA	\$3,133,266	\$1,100,851	\$2,032,415
Big Valley Band of Pomo Indians	CA	\$4,930,644	\$1,732,347	\$3,198,296
Bill Moore's Slough	AK	\$100,000	\$226,144	-\$126,144
Birch Creek	AK	\$100,000	\$179,208	-\$79,208
Bishop Paiute Tribe	CA	\$3,819,427	\$4,042,855	-\$223,428
Blackfeet Tribe	MT	\$28,931,099	\$36,562,772	-\$7,631,673
Blue Lake Rancheria	CA	\$124,481	\$108,805	\$15,675
Brevig Mission	AK	\$1,208,372	\$689,099	\$519,273
Bridgeport Indian Colony	CA	\$118,408	\$236,811	-\$118,403
Buckland	AK	\$1,278,203	\$868,307	\$409,895
Buena Vista Rancheria of Me-Wuk Indians	CA	\$100,000	\$100,000	\$0

Burns Paiute Tribe	OR	\$1,360,178	\$874,707	\$485,470
Cabazon Band of Mission Indians	CA	\$109,300	\$100,000	\$9,300
Cachil DeHe Band of Wintun Indians, Colusa Rancheria	CA	\$212,528	\$147,207	\$65,321
Caddo Nation	OK	\$9,858,251	\$10,477,289	-\$619,037
Cahto Tribe of the Laytonville Rancheria	CA	\$795,461	\$279,480	\$515,981
Cahuilla Band of Indians	CA	\$552,572	\$846,973	-\$294,401
California Valley Miwok Tribe	CA	\$100,000	\$100,000	\$0
Campo Band of Diegueno Mission Indians	CA	\$935,122	\$644,297	\$290,825
Cantwell	AK	\$209,492	\$230,411	-\$20,919
Capitan Grande Band of Diegueno Mission Indians	CA	\$2,990,569	\$1,149,920	\$1,840,649
Catawba Indian Nation	SC	\$19,728,647	\$6,931,523	\$12,797,124
Cayuga Nation	NY	\$2,884,305	\$1,013,381	\$1,870,925
Cedarville Rancheria	CA	\$100,000	\$100,000	\$0
Chalkyitsik	AK	\$176,094	\$253,879	-\$77,784
Cheesh-Na	AK	\$154,842	\$170,675	-\$15,833
Chefornak	AK	\$1,363,214	\$1,096,584	\$266,629
Chehalis Confederated Tribes	WA	\$5,039,944	\$1,770,749	\$3,269,195
Chemehuevi Indian Tribe	CA	\$701,342	\$2,425,713	-\$1,724,372
Chenega (Chanega)	AK	\$142,697	\$138,673	\$4,024
Cher-Ae Heights Indian Community (Trinidad Rancheria)	CA	\$346,117	\$514,157	-\$168,041
Cherokee Nation	OK	\$373,529,663	\$681,755,531	-\$308,225,868
Chevak	AK	\$3,124,158	\$2,788,397	\$335,761
Cheyenne and Arapaho Tribes	OK	\$60,643,275	\$27,617,288	\$33,025,987
Cheyenne River Sioux	SD	\$20,830,755	\$32,803,663	-\$11,972,908
Chickahominy Indian Tribe	VA	\$5,458,927	\$1,917,956	\$3,540,971
Chickahominy Indian Tribe-Eastern Division	VA	\$1,062,639	\$373,351	\$689,288
Chickaloon	AK	\$1,542,344	\$541,892	\$1,000,452
Chickasaw Nation	OK	\$138,118,748	\$82,649,188	\$55,469,560
Chignik Bay Tribal Council	AK	\$163,950	\$484,289	-\$320,339
Chignik Lagoon	AK	\$170,022	\$465,088	-\$295,066
Chignik Lake	AK	\$206,456	\$586,694	-\$380,239
Chilkat (Klukwan)	AK	\$245,925	\$497,090	-\$251,165
Chilkoot (Haines)	AK	\$1,229,625	\$838,439	\$391,186
Chinik (Golovin)	AK	\$488,814	\$625,096	-\$136,282

Chippewa Cree Indians of the Rocky Boy's Reservation	MT	\$10,690,146	\$14,678,018	-\$3,987,872
Chitimacha Tribe	LA	\$3,030,038	\$2,351,043	\$678,995
Chitina	AK	\$130,553	\$100,000	\$30,553
Choctaw Nation	OK	\$153,162,676	\$482,787,318	-\$329,624,641
Chuathbaluk (Russian Mission, Kuskokwim)	AK	\$379,514	\$281,613	\$97,901
Chuloonawick	AK	\$100,000	\$189,876	-\$89,876
Circle	AK	\$267,178	\$388,285	-\$121,107
Citizen Potawatomi Nation	OK	\$53,790,773	\$72,846,064	-\$19,055,291
Clark's Point	AK	\$179,131	\$294,414	-\$115,283
Cloverdale Rancheria of Pomo Indians	CA	\$2,647,489	\$930,177	\$1,717,312
Cochiti Pueblo	NM	\$3,039,147	\$2,517,451	\$521,696
Cocopah Tribe	AZ	\$2,061,519	\$2,005,427	\$56,092
Coeur D'Alene Tribe	ID	\$5,228,183	\$5,307,981	-\$79,798
Cold Springs Rancheria of Mono Indians	CA	\$552,572	\$454,421	\$98,151
Colorado River Indian Tribes	AZ	\$9,654,832	\$9,478,842	\$175,990
Colville Confederated Tribes	OR	\$31,839,693	\$20,331,615	\$11,508,078
Comanche Nation	OK	\$30,740,621	\$26,697,779	\$4,042,842
Coos, Lower Umpqua and Siuslaw Confederated Tribes	OR	\$7,408,110	\$2,602,788	\$4,805,322
Coquille Indian Tribe	OR	\$6,673,371	\$2,344,643	\$4,328,729
Council	AK	\$100,000	\$279,480	-\$179,480
Coushatta Tribe	LA	\$230,744	\$1,971,292	-\$1,740,548
Cow Creek Band of Umpqua Tribe	OR	\$11,118,237	\$3,906,316	\$7,211,922
Cowlitz Indian Tribe	WA	\$23,402,341	\$8,222,250	\$15,180,091
Coyote Valley Band of Pomo Indians	CA	\$2,264,939	\$795,770	\$1,469,168
Craig	AK	\$1,430,008	\$904,576	\$525,433
Crooked Creek	AK	\$327,900	\$258,145	\$69,755
Crow Creek Sioux Tribe	SD	\$5,962,921	\$7,481,949	-\$1,519,028
Curvung (Dillingham)	AK	\$4,882,066	\$4,608,215	\$273,851
Death Valley Timba-sha Shoshone Tribe	CA	\$2,070,627	\$834,172	\$1,236,455
Deering	AK	\$349,153	\$396,819	-\$47,666
Delaware Nation (Western)	OK	\$1,181,047	\$3,119,079	-\$1,938,032
Delaware Tribe of Indians (Eastern)	OK	\$100,000	\$23,497,629	-\$23,397,629
Diomed (Inalik)	AK	\$364,333	\$529,091	-\$164,758
Dot Lake	AK	\$185,203	\$292,280	-\$107,078

Douglas	AK	\$2,817,511	\$989,913	\$1,827,598
Dry Creek Rancheria Band of Pomo Indians	CA	\$7,414,182	\$2,604,921	\$4,809,261
Duck Valley Shoshone-Paiute Tribes	NV	\$12,326,609	\$4,330,869	\$7,995,741
Duckwater Shoshone Tribe	NV	\$2,349,950	\$825,639	\$1,524,311
Eagle	AK	\$100,000	\$241,078	-\$141,078
Eastern Band of Cherokee Indians	NC	\$24,683,580	\$33,505,563	-\$8,821,983
Eastern Shawnee Tribe	OK	\$670,980	\$7,505,417	-\$6,834,436
Eastern Shoshone Tribe of the Wind River Reservation	WY	\$10,447,257	\$8,520,931	\$1,926,326
Eek	AK	\$983,700	\$800,037	\$183,663
Egegik	AK	\$145,733	\$695,499	-\$549,766
Eklutna	AK	\$139,661	\$524,824	-\$385,163
Ekuk	AK	\$100,000	\$260,279	-\$160,279
Ekwok	AK	\$352,189	\$516,291	-\$164,102
Elem Indian Colony of Pomo Indians (Sulphur Bank Rancheria)	CA	\$722,594	\$253,879	\$468,716
Elim	AK	\$1,490,730	\$960,045	\$530,686
Elk Valley Rancheria	CA	\$170,022	\$198,409	-\$28,387
Ely Shoshone Tribe	NV	\$3,637,261	\$1,277,926	\$2,359,334
Emmonak	AK	\$2,523,008	\$2,099,298	\$423,710
Enterprise Rancheria of Maidu Indians	CA	\$5,367,844	\$1,954,224	\$3,413,619
Evansville (Bettles Field)	AK	\$100,000	\$100,000	\$0
Ewiiaapaayp Band of Kumeyaay Indians	CA	\$100,000	\$100,000	\$0
Eyak	AK	\$1,029,242	\$1,188,322	-\$159,081
Fallon Paiute-Shoshone Tribe	NV	\$9,472,665	\$3,328,155	\$6,144,510
False Pass	AK	\$100,000	\$204,810	-\$104,810
Flandreau Santee Sioux Tribe	SD	\$1,187,119	\$1,542,472	-\$355,353
Forest County Potawatomi Community	WI	\$2,450,141	\$2,762,796	-\$312,654
Fort Belknap Indian Community	MT	\$9,175,127	\$13,449,161	-\$4,274,034
Fort Bidwell Indian Community	CA	\$2,094,916	\$736,034	\$1,358,882
Fort Independence Indian Community of Paiute Indians	CA	\$200,383	\$215,477	-\$15,093
Fort McDermitt Paiute and Shoshone Tribes	NV	\$6,248,316	\$2,195,302	\$4,053,013
Fort McDowell Yavapai Nation	AZ	\$3,439,913	\$1,977,692	\$1,462,221
Fort Mojave Indian Tribe	AZ	\$2,480,502	\$3,063,610	-\$583,107
Fort Sill Apache Tribe	OK	\$1,223,553	\$1,674,745	-\$451,192
Fort Yukon	AK	\$1,575,741	\$1,239,524	\$336,217

Gakona	AK	\$106,264	\$181,342	-\$75,078
Galena (Louden Village)	AK	\$965,483	\$1,390,998	-\$425,515
Gambell	AK	\$2,158,675	\$1,625,676	\$532,999
Georgetown	AK	\$100,000	\$241,078	-\$141,078
Gila River Indian Community	AZ	\$42,548,055	\$43,690,571	-\$1,142,516
Goodnews Bay	AK	\$783,317	\$733,901	\$49,416
Goshute Reservation Confederated Tribes	UT	\$3,218,277	\$1,130,719	\$2,087,558
Grand Ronde Confederated Tribes	OR	\$32,947,873	\$11,576,007	\$21,371,867
Grand Traverse Band of Ottawa and Chippewa Indians	MI	\$14,855,690	\$8,749,208	\$6,106,482
Graton Rancheria Federated Indians	CA	\$8,701,493	\$3,057,209	\$5,644,284
Grayling (Hokikachuk)	AK	\$537,392	\$859,773	-\$322,382
Greenville Rancheria	CA	\$1,153,722	\$405,352	\$748,370
Grindstone Rancheria of Wintun-Wailaki Indians	CA	\$831,894	\$292,280	\$539,614
Guidiville Rancheria	CA	\$133,589	\$305,081	-\$171,492
Gulkana	AK	\$300,575	\$281,613	\$18,962
Habematolel Pomo of Upper Lake	CA	\$1,675,933	\$588,827	\$1,087,106
Hamilton	AK	\$100,000	\$100,000	\$0
Hannahville Indian Community	MI	\$1,496,803	\$1,664,078	-\$167,275
Havasupai Tribe	AZ	\$1,502,875	\$1,565,940	-\$63,065
Healy Lake	AK	\$100,000	\$100,000	\$0
Ho-Chunk Nation	WI	\$47,502,988	\$16,689,845	\$30,813,143
Hoh Indian Tribe	WA	\$1,199,264	\$537,625	\$661,639
Holy Cross	AK	\$507,030	\$1,126,453	-\$619,422
Hoonah	AK	\$1,387,503	\$1,256,592	\$130,911
Hoopla Valley Tribe	CA	\$8,577,013	\$7,189,669	\$1,387,344
Hooper Bay	AK	\$3,664,586	\$2,892,935	\$771,651
Hopi Tribe	AZ	\$87,573,577	\$30,768,368	\$56,805,209
Hopland Band of Pomo Indians	CA	\$5,622,877	\$1,975,559	\$3,647,318
Houlton Band of Maliseet Indians	ME	\$1,879,353	\$3,840,179	-\$1,960,827
Hualapai Indian Tribe	AZ	\$4,775,802	\$4,550,612	\$225,190
Hughes	AK	\$224,672	\$296,547	-\$71,875
Huslia	AK	\$762,064	\$1,299,261	-\$537,197
Hydaburg	AK	\$1,011,025	\$727,501	\$283,524
Igiugig	AK	\$103,228	\$136,540	-\$33,312

Iipay Nation of Santa Ysabel	CA	\$980,664	\$1,638,476	-\$657,813
Iliamna	AK	\$209,492	\$273,079	-\$63,588
Inaja Band of Diegueno Mission Indians	CA	\$100,000	\$100,000	\$0
Ione Band of Miwok Indians	CA	\$4,317,349	\$1,638,476	\$2,678,873
Iowa Tribe of Kansas and Nebraska	KS	\$2,523,008	\$9,504,443	-\$6,981,435
Iowa Tribe of Oklahoma	OK	\$2,192,072	\$1,595,808	\$596,264
Iqurmuit Traditional Council	AK	\$1,035,314	\$797,904	\$237,410
Isleta Pueblo	NM	\$11,576,690	\$8,491,063	\$3,085,627
Ivanof Bay	AK	\$100,000	\$100,000	\$0
Jackson Band of Miwuk Indians	CA	\$100,000	\$100,000	\$0
Jamestown S'Klallam Tribe	WA	\$3,503,672	\$1,230,991	\$2,272,681
Jamul Indian Village	CA	\$100,000	\$134,406	-\$34,406
Jemez Pueblo	NM	\$6,394,049	\$8,160,381	-\$1,766,331
Jena Band of Choctaw Indians	LA	\$100,000	\$518,424	-\$418,424
Jicarilla Apache Nation	NM	\$9,788,421	\$8,456,928	\$1,331,493
Kaguyak	AK	\$100,000	\$100,000	\$0
Kaibab Band of Paiute Indians	AZ	\$1,414,828	\$614,429	\$800,399
Kake	AK	\$1,399,647	\$992,046	\$407,601
Kaktovik	AK	\$686,161	\$484,289	\$201,872
Kalispel Indian Community	WA	\$628,475	\$1,006,980	-\$378,505
Kalskag	AK	\$652,764	\$469,355	\$183,409
Kaltag	AK	\$531,319	\$861,907	-\$330,587
Kanatak	AK	\$100,000	\$283,747	-\$183,747
Karluk	AK	\$106,264	\$177,075	-\$70,811
Karuk Tribe	CA	\$22,764,758	\$7,998,240	\$14,766,518
Kasaan	AK	\$100,000	\$100,000	\$0
Kashia Band of Pomo Indians, Stewarts Point Rancheria	CA	\$5,798,971	\$2,037,428	\$3,761,543
Kasigluk	AK	\$1,861,136	\$1,294,994	\$566,142
Kaw Nation	OK	\$9,214,596	\$7,260,072	\$1,954,524
Kenaitze	AK	\$10,140,610	\$3,562,833	\$6,577,777
Ketchikan	AK	\$8,276,438	\$9,941,797	-\$1,665,359
Kewa Pueblo (Santo Domingo)	NM	\$11,455,246	\$9,583,380	\$1,871,865
Keweenaw Bay Indian Community	MI	\$7,213,799	\$7,072,330	\$141,469
Kialegee Tribal Town	OK	\$4,444,866	\$1,561,673	\$2,883,193

Kiana	AK	\$1,065,675	\$1,457,135	-\$391,460
Kickapoo Traditional Tribe of Texas	TX	\$2,787,150	\$979,246	\$1,807,904
Kickapoo Tribe of Kansas	KS	\$2,316,552	\$3,528,698	-\$1,212,145
Kickapoo Tribe of Oklahoma	OK	\$9,915,938	\$5,706,933	\$4,209,005
King Island	AK	\$1,393,575	\$1,312,061	\$81,514
King Salmon	AK	\$270,214	\$181,342	\$88,872
Kiowa Indian Tribe	OK	\$21,935,900	\$23,467,761	-\$1,531,861
Kipnuk	AK	\$2,125,277	\$1,725,947	\$399,330
Kivalina	AK	\$1,141,578	\$829,905	\$311,672
Klamath Tribes	OR	\$32,929,657	\$11,569,606	\$21,360,050
Klawock	AK	\$1,235,697	\$1,060,316	\$175,381
Kletsel Dehe Band of Wintun Indians (Cortina Rancheria)	CA	\$922,978	\$324,282	\$598,696
Kluti Kaah (Copper Center)	AK	\$564,717	\$644,297	-\$79,580
Knik	AK	\$13,717,148	\$4,819,425	\$8,897,723
Kobuk	AK	\$431,128	\$366,950	\$64,177
Koi Nation of Northern California (Lower Lake)	CA	\$100,000	\$100,000	\$0
Kokhanok	AK	\$452,380	\$405,352	\$47,028
Kongiganak	AK	\$1,454,297	\$1,045,382	\$408,915
Kootenai Tribe	ID	\$255,033	\$328,549	-\$73,515
Kotlik	AK	\$1,927,930	\$1,258,725	\$669,205
Kotzebue	AK	\$7,778,516	\$5,785,870	\$1,992,646
Koyuk	AK	\$1,053,530	\$857,640	\$195,890
Koyukuk	AK	\$282,358	\$597,361	-\$315,003
Kwethluk	AK	\$2,377,275	\$2,741,461	-\$364,187
Kwillingok	AK	\$1,047,458	\$870,441	\$177,018
Kwinhagak (Quinhagak)	AK	\$2,198,144	\$1,723,814	\$474,330
La Jolla Band of Luiseno Indians	CA	\$1,335,889	\$1,288,593	\$47,295
La Posta Band of Diegueno Mission Indians	CA	\$100,000	\$100,000	\$0
Lac Courte Oreilles Band of Lake Superior Chippewa	WI	\$10,477,618	\$13,291,287	-\$2,813,669
Lac Du Flambeau Band of Lake Superior Chippewa	WI	\$8,194,463	\$7,321,942	\$872,521
Lac Vieux Desert Band of Lake Superior Chippewa Indians	MI	\$412,911	\$1,433,667	-\$1,020,756
Laguna Pueblo	NM	\$12,678,798	\$17,263,739	-\$4,584,940
Larsen Bay	AK	\$200,383	\$1,032,581	-\$832,198
Las Vegas Tribe of Paiute Indians	NV	\$327,900	\$115,205	\$212,695

Levelock	AK	\$182,167	\$445,887	-\$263,721
Lime Village	AK	\$100,000	\$100,000	\$0
Little River Band of Ottawa Indians	MI	\$4,089,641	\$7,245,138	-\$3,155,497
Little Shell Tribe of Chippewa Indians	MT	\$28,539,441	\$11,467,202	\$17,072,239
Little Traverse Bay Band of Odawa Indians	MI	\$10,817,662	\$8,689,472	\$2,128,190
Lone Pine Paiute-Shoshone Tribe	CA	\$1,691,114	\$629,363	\$1,061,751
Los Coyotes Band of Cahuilla and Cupeno Indians	CA	\$242,889	\$744,568	-\$501,679
Lovelock Paiute Tribe	NV	\$1,712,366	\$601,628	\$1,110,738
Lower Brule Sioux Tribe	SD	\$4,693,827	\$6,477,102	-\$1,783,275
Lower Elwha Tribal Community	WA	\$5,367,844	\$1,885,955	\$3,481,889
Lower Kalskag	AK	\$926,014	\$627,229	\$298,785
Lower Sioux Indian Community	MIN	\$2,747,680	\$2,312,641	\$435,039
Lummi Tribe	WA	\$31,970,246	\$11,232,524	\$20,737,722
Lytton Rancheria of California	CA	\$1,657,716	\$582,427	\$1,075,289
Makah Indian Tribe	WA	\$4,283,952	\$5,406,119	-\$1,122,167
Manchester Band of Pomo Indians	CA	\$6,521,566	\$2,291,307	\$4,230,259
Manley Hot Springs	AK	\$100,000	\$164,274	-\$64,274
Manokotak	AK	\$1,378,394	\$1,098,718	\$279,676
Manzanita Band of Diegueno Mission Indians	CA	\$209,492	\$224,010	-\$14,519
Marshall (Fortuna Ledge)	AK	\$1,375,358	\$804,304	\$571,054
Mary's Igloo	AK	\$100,000	\$230,411	-\$130,411
Mashantucket Pequot Indian Tribe	CT	\$719,558	\$2,297,707	-\$1,578,149
Mashpee Wampanoag Tribe	MA	\$8,592,193	\$6,037,615	\$2,554,578
Match-e-be-nash-she-wish Band of Pottawatomi Indians	MI	\$2,538,189	\$891,775	\$1,646,414
McGrath	AK	\$570,789	\$686,965	-\$116,177
Mechoopda Indian Tribe of Chico Rancheria	CA	\$3,801,211	\$1,335,529	\$2,465,682
Mekoryuk	AK	\$625,439	\$968,579	-\$343,140
Menominee Indian Tribe	WI	\$9,824,854	\$19,392,905	-\$9,568,050
Mentasta	AK	\$264,142	\$1,066,716	-\$802,575
Mesa Grande Band of Diegueno Mission Indians	CA	\$309,683	\$1,472,069	-\$1,162,385
Mescalero Apache Tribe	NM	\$12,478,415	\$9,192,962	\$3,285,453
Metlakatla (Annette Island)	AK	\$4,232,338	\$4,889,828	-\$657,490
Miami Tribe	OK	\$1,296,419	\$8,744,941	-\$7,448,522
Miccosukee Tribe	FL	\$100,000	\$853,373	-\$753,373

Middletown Rancheria of Pomo Indians	CA	\$1,372,322	\$482,156	\$890,166
Minnesota Chippewa Tribe	MN	\$88,402,435	\$85,849,337	\$2,553,098
Minto	AK	\$595,078	\$904,576	-\$309,498
Mississippi Band of Choctaw Indians	MS	\$35,124,765	\$20,231,344	\$14,893,421
Moapa Band of Paiute Indians	NV	\$904,761	\$663,498	\$241,263
Modoc Tribe	OK	\$434,164	\$386,151	\$48,012
Monacan Indian Nation	VA	\$6,752,310	\$5,120,239	\$1,632,071
Mooretown Rancheria of Maidu Indians	CA	\$6,873,755	\$2,415,046	\$4,458,709
Morongo Band of Mission Indians	CA	\$2,301,372	\$2,165,434	\$135,938
Muckleshoot Indian Tribe	WA	\$4,951,897	\$6,189,089	-\$1,237,192
Muscogee (Creek) Nation	OK	\$317,498,240	\$153,967,715	\$163,530,526
Naknek	AK	\$755,992	\$1,369,664	-\$613,672
Nambe Pueblo	NM	\$1,906,678	\$1,371,797	\$534,880
Nansemond Indian Tribe	VA	\$2,246,722	\$789,370	\$1,457,352
Nanwelek (English Bay)	AK	\$771,172	\$614,429	\$156,743
Napaimute	AK	\$100,000	\$179,208	-\$79,208
Napakiak	AK	\$1,171,939	\$1,088,051	\$83,888
Napaskiak	AK	\$1,332,853	\$1,139,253	\$193,599
Narragansett Indian Tribe	RI	\$6,424,410	\$5,828,539	\$595,872
Navajo Nation	AZ	\$560,557,118	\$592,752,980	-\$32,195,862
Nelson Lagoon	AK	\$100,000	\$106,672	-\$6,672
Nenana	AK	\$479,705	\$1,529,671	-\$1,049,966
New Koliganek	AK	\$652,764	\$558,959	\$93,804
New Stuyahok	AK	\$1,587,886	\$1,275,793	\$312,093
Newhalen	AK	\$516,139	\$467,222	\$48,917
Newtok	AK	\$1,159,794	\$915,243	\$244,552
Nez Perce Tribe	ID	\$9,360,329	\$7,121,399	\$2,238,930
Nightmute	AK	\$874,400	\$471,489	\$402,911
Nikolai	AK	\$258,069	\$356,283	-\$98,214
Nikolski	AK	\$100,000	\$181,342	-\$81,342
Ninilchik	AK	\$3,776,922	\$1,384,598	\$2,392,324
Nisqually Indian Tribe	WA	\$4,760,622	\$1,672,611	\$3,088,010
Noatak	AK	\$1,575,741	\$1,190,456	\$385,286
Nome Eskimo Community	AK	\$5,656,274	\$4,755,422	\$900,852

Nondalton	AK	\$403,803	\$949,378	-\$545,575
Nooksack Indian Tribe	WA	\$6,986,091	\$3,882,848	\$3,103,243
Noorvik	AK	\$2,012,941	\$2,171,835	-\$158,893
Northern Cheyenne Tribe	MT	\$15,560,067	\$22,392,511	-\$6,832,444
Northfork Rancheria of Mono Indians	CA	\$13,571,415	\$4,768,222	\$8,803,192
Northway	AK	\$1,053,530	\$1,002,713	\$50,817
Northwestern Band of the Shoshone Nation	UT	\$2,829,655	\$994,180	\$1,835,475
Nottawaseppi Huron Band of Potawatomi	MI	\$6,685,516	\$3,091,344	\$3,594,172
Nuiksut (Nooliksut)	AK	\$1,150,686	\$744,568	\$406,118
Nulato	AK	\$743,847	\$1,640,610	-\$896,763
Nunakauyarmiut (Toksook Bay)	AK	\$1,788,269	\$1,561,673	\$226,596
Nunam Iqua (Sheldon's Point)	AK	\$595,078	\$561,093	\$33,985
Nunapitchuk	AK	\$1,636,464	\$1,610,742	\$25,722
Oglala Lakota Sioux Tribe	SD	\$54,901,990	\$92,049,093	-\$37,147,104
Ohkay Owingeh (San Juan Pueblo)	NM	\$7,684,396	\$5,954,411	\$1,729,985
Ohogamiut	AK	\$100,000	\$320,015	-\$220,015
Omaha Tribe	NE	\$8,018,368	\$12,486,982	-\$4,468,614
Oneida Indian Nation of New York	NY	\$6,072,221	\$2,133,433	\$3,938,789
Oneida Nation, Wisconsin	WI	\$44,615,647	\$36,543,571	\$8,072,076
Onondaga Nation	NY	\$100,000	\$100,000	\$0
Orutsararmiut (Bethel)	AK	\$13,978,254	\$5,235,444	\$8,742,809
Osage Nation	OK	\$32,249,568	\$42,517,183	-\$10,267,615
Oscarville	AK	\$227,708	\$115,205	\$112,503
Otoe-Missouria Tribe	OK	\$1,338,925	\$6,628,576	-\$5,289,651
Ottawa Tribe	OK	\$4,244,483	\$5,410,386	-\$1,165,903
Ouzinkie	AK	\$440,236	\$1,198,989	-\$758,753
Paimiut	AK	\$100,000	\$166,408	-\$66,408
Paiute Indian Tribe of Utah	UT	\$5,106,738	\$1,794,217	\$3,312,521
Pala Band of Mission Indians	CA	\$2,395,491	\$1,932,890	\$462,601
Pamunkey Indian Tribe	VA	\$121,444	\$849,106	-\$727,662
Pascua Yaqui Tribe	AZ	\$27,340,177	\$39,340,502	-\$12,000,325
Paskenta Band of Nomlaki Indians	CA	\$1,639,500	\$576,027	\$1,063,473
Passamaquoddy Tribe	ME	\$6,603,541	\$7,206,736	-\$603,195
Pauloff Harbor Village	AK	\$100,000	\$108,805	-\$8,805

Pauma Band of Luiseno Mission Indians	CA	\$528,283	\$403,219	\$125,064
Pawnee Nation	OK	\$9,293,535	\$7,522,484	\$1,771,051
Pechanga Band of Luiseno Mission Indians	CA	\$910,833	\$2,863,067	-\$1,952,234
Pedro Bay	AK	\$100,000	\$288,013	-\$188,013
Penobscot Nation	ME	\$9,836,999	\$5,049,836	\$4,787,163
Peoria Tribe	OK	\$6,227,063	\$5,890,408	\$336,655
Perryville	AK	\$324,864	\$573,893	-\$249,030
Petersburg	AK	\$1,226,589	\$889,641	\$336,947
Picayune Rancheria of Chukchansi Indians	CA	\$7,991,043	\$2,807,598	\$5,183,446
Picuris Pueblo	NM	\$728,667	\$663,498	\$65,169
Pilot Point	AK	\$166,986	\$332,816	-\$165,829
Pilot Station	AK	\$1,909,714	\$1,516,871	\$392,843
Pinoleville Pomo Nation	CA	\$1,821,666	\$640,030	\$1,181,637
Pit River Tribe	CA	\$14,546,006	\$6,632,843	\$7,913,164
Pitka's Point	AK	\$367,369	\$292,280	\$75,089
Platinum	AK	\$185,203	\$149,340	\$35,862
Poarch Band of Creeks	AL	\$17,761,248	\$6,240,291	\$11,520,957
Point Hope	AK	\$2,009,905	\$1,862,487	\$147,418
Point Lay	AK	\$537,392	\$392,552	\$144,840
Pojoaque Pueblo	NM	\$1,663,789	\$1,028,315	\$635,474
Pokagon Band of Potawatomi Indians	MI	\$24,622,858	\$8,651,070	\$15,971,788
Ponca Tribe of Indians of Oklahoma	OK	\$6,749,274	\$6,816,318	-\$67,044
Ponca Tribe of Nebraska	NE	\$25,442,608	\$8,939,084	\$16,503,524
Port Gamble S'Klallam Tribe	WA	\$7,972,827	\$2,801,197	\$5,171,629
Port Graham	AK	\$543,464	\$631,496	-\$88,032
Port Heiden	AK	\$255,033	\$251,745	\$3,288
Port Lions	AK	\$358,261	\$755,235	-\$396,974
Portage Creek	AK	\$100,000	\$128,006	-\$28,006
Potter Valley Tribe	CA	\$100,000	\$100,000	\$0
Prairie Band Potawatomi Nation	KS	\$2,680,886	\$10,327,948	-\$7,647,063
Puyallup Tribe	WA	\$32,249,568	\$11,330,662	\$20,918,906
Pyramid Lake Paiute Tribe	NV	\$16,680,392	\$5,860,540	\$10,819,852
Qawalangin (Unalaska)	AK	\$1,852,028	\$3,055,076	-\$1,203,048
Quapaw Tribe	OK	\$4,104,822	\$11,294,393	-\$7,189,572

Quartz Valley Indian Community	CA	\$2,100,989	\$738,168	\$1,362,821
Quechan Tribe	AZ	\$17,239,037	\$7,228,070	\$10,010,966
Quileute Tribe	WA	\$1,369,286	\$1,691,812	-\$322,526
Quinault Indian Nation	WA	\$19,054,631	\$6,694,712	\$12,359,918
Ramona Band of Cahuilla	CA	\$100,000	\$100,000	\$0
Rampart	AK	\$151,806	\$686,965	-\$535,160
Rappahannock Tribe, Inc.	VA	\$1,317,672	\$462,955	\$854,717
Red Cliff Band of Lake Superior Chippewa	WI	\$3,230,422	\$15,597,527	-\$12,367,106
Red Devil	AK	\$100,000	\$100,000	\$0
Red Lake Band of Chippewa Indians	MN	\$26,110,552	\$25,187,308	\$923,244
Redding Rancheria	CA	\$1,414,828	\$497,090	\$917,738
Redwood Valley Rancheria	CA	\$1,463,405	\$514,157	\$949,248
Reno-Sparks Indian Colony	NV	\$7,147,005	\$2,511,050	\$4,635,954
Resighini Rancheria	CA	\$100,000	\$296,547	-\$196,547
Rincon Band of Luiseno Mission Indians	CA	\$1,733,619	\$1,226,724	\$506,895
Robinson Rancheria	CA	\$2,629,272	\$923,776	\$1,705,495
Rosebud Sioux Tribe	SD	\$33,977,115	\$55,974,877	-\$21,997,763
Round Valley Indian Tribes	CA	\$30,160,724	\$10,596,761	\$19,563,963
Ruby	AK	\$467,561	\$891,775	-\$424,214
Sac & Fox Tribe of the Mississippi, IA	IA	\$3,151,483	\$2,845,999	\$305,483
Sac and Fox Nation of Missouri	KS	\$212,528	\$1,028,315	-\$815,787
Sac and Fox Nation, Oklahoma	OK	\$23,979,202	\$8,424,926	\$15,554,276
Saginaw Chippewa Indian Tribe	MI	\$19,898,670	\$6,991,259	\$12,907,410
Saint Croix Chippewa Indians	WI	\$4,450,938	\$2,248,638	\$2,202,300
Saint George Island	AK	\$230,744	\$279,480	-\$48,735
Saint Michael	AK	\$1,217,480	\$917,376	\$300,104
Saint Paul Island	AK	\$995,844	\$1,393,132	-\$397,287
Salamatoff	AK	\$801,533	\$810,704	-\$9,171
Salish and Kootenai Tribes	MT	\$32,741,418	\$17,285,073	\$15,456,345
Salt River Pima-Maricopa Indian Community	AZ	\$18,110,400	\$22,492,782	-\$4,382,382
Samish Indian Nation	WA	\$12,101,937	\$4,251,932	\$7,850,006
San Carlos Apache Tribe	AZ	\$42,211,047	\$31,263,325	\$10,947,722
San Felipe Pueblo	NM	\$10,092,032	\$7,204,603	\$2,887,429
San Ildefonso Pueblo	NM	\$1,794,341	\$1,715,280	\$79,061

San Juan Southern Paiute Tribe	AZ	\$1,263,022	\$443,754	\$819,268
San Manuel Band of Mission Indians	CA	\$248,961	\$379,751	-\$130,790
San Pasqual Band of Diegueno Mission Indians	CA	\$2,173,855	\$915,243	\$1,258,613
Sandia Pueblo	NM	\$2,462,286	\$1,038,982	\$1,423,304
Santa Ana Pueblo	NM	\$2,125,277	\$1,632,076	\$493,201
Santa Clara Pueblo	NM	\$5,058,160	\$4,693,552	\$364,608
Santa Rosa Band of Cahuilla Indians	CA	\$221,636	\$343,483	-\$121,847
Santa Rosa Indian Community	CA	\$1,934,003	\$1,574,473	\$359,529
Santa Ynez Band of Chumash Mission Indians	CA	\$725,630	\$328,549	\$397,082
Santee Sioux Nation	NE	\$2,328,697	\$5,901,075	-\$3,572,378
Sauk-Suiattle Indian Tribe	WA	\$1,527,164	\$661,364	\$865,800
Sault Ste. Marie Tribe of Chippewa Indians	MI	\$41,861,894	\$94,713,751	-\$52,851,857
Savoonga	AK	\$2,100,989	\$1,713,147	\$387,842
Saxman	AK	\$859,219	\$691,232	\$167,987
Scammon Bay	AK	\$1,615,211	\$1,320,595	\$294,616
Scotts Valley Band of Pomo Indians	CA	\$1,596,994	\$561,093	\$1,035,901
Selawik	AK	\$2,498,719	\$2,255,039	\$243,681
Seldovia	AK	\$400,767	\$910,976	-\$510,209
Seminole Nation	OK	\$17,931,270	\$32,263,905	-\$14,332,635
Seminole Tribe of Florida	FL	\$5,914,344	\$8,514,530	-\$2,600,187
Seneca Nation of New York	NY	\$12,432,873	\$17,332,008	-\$4,899,135
Seneca-Cayuga Nation	OK	\$2,571,586	\$11,855,486	-\$9,283,901
Shageluk	AK	\$236,817	\$531,225	-\$294,408
Shakopee Mdewakanton Sioux Community	MN	\$1,606,103	\$834,172	\$771,930
Shaktoolik	AK	\$798,497	\$810,704	-\$12,207
Shawnee Tribe	OK	\$100,000	\$4,507,944	-\$4,407,944
Sherwood Valley Rancheria of Pomo Indians	CA	\$2,829,655	\$994,180	\$1,835,475
Shingle Springs Band of Miwok Indians	CA	\$2,726,427	\$957,911	\$1,768,516
Shinnecock Indian Nation	NY	\$1,955,255	\$2,756,395	-\$801,140
Shishmaref	AK	\$1,782,197	\$1,555,273	\$226,924
Shoalwater Bay Indian Tribe	WA	\$2,349,950	\$825,639	\$1,524,311
Shoshone-Bannock Tribes, Ft. Hall Reservation	ID	\$12,912,579	\$12,817,664	\$94,914
Shungnak	AK	\$783,317	\$567,493	\$215,823
Siletz Confederated Tribes	OR	\$33,026,812	\$11,603,741	\$21,423,071

Sisseton-Wahpeton Oyate	SD	\$15,171,445	\$25,095,570	-\$9,924,125
Sitka Tribe (Baranof Island)	AK	\$6,078,294	\$8,546,532	-\$2,468,238
Skagway	AK	\$503,994	\$177,075	\$326,919
Skokomish Indian Tribe	WA	\$4,712,044	\$1,655,544	\$3,056,500
Skull Valley Band of Goshute Indians	UT	\$100,000	\$345,616	-\$245,616
Sleetmute	AK	\$224,672	\$268,813	-\$44,140
Snoqualmie Indian Tribe	WA	\$3,288,108	\$1,273,659	\$2,014,448
Soboba Band of Luiseno Indians	CA	\$1,502,875	\$2,054,496	-\$551,621
Sokaogon Chippewa Community	WI	\$2,310,480	\$3,287,620	-\$977,140
Solomon	AK	\$100,000	\$279,480	-\$179,480
South Naknek	AK	\$179,131	\$522,691	-\$343,561
Southern Ute Indian Tribe	CO	\$6,746,238	\$3,029,475	\$3,716,763
Spirit Lake Tribe	ND	\$12,183,912	\$12,644,856	-\$460,944
Spokane Tribe	WA	\$17,548,720	\$6,165,621	\$11,383,099
Squaxin Island Tribe	WA	\$6,800,888	\$2,389,445	\$4,411,443
St. Regis Mohawk Tribe	NY	\$18,243,989	\$24,967,565	-\$6,723,575
Standing Rock Sioux Tribe	SD	\$20,858,080	\$30,230,743	-\$9,372,663
Stebbins Community Association	AK	\$1,754,872	\$2,212,370	-\$457,498
Stevens Village	AK	\$212,528	\$776,570	-\$564,042
Stillaguamish Tribe	WA	\$1,269,094	\$526,958	\$742,136
Stockbridge-Munsee Community	WI	\$1,745,764	\$3,347,356	-\$1,601,592
Stony River	AK	\$170,022	\$134,406	\$35,616
Summit Lake Paiute Tribe	NV	\$100,000	\$226,144	-\$126,144
Sun'aq Tribe of Kodiak (Shoonaq')	AK	\$2,450,141	\$2,942,004	-\$491,863
Suquamish Indian Tribe	WA	\$7,189,510	\$2,525,984	\$4,663,526
Susanville Indian Rancheria	CA	\$5,124,955	\$2,498,250	\$2,626,705
Swinomish Indian Tribal Community	WA	\$5,082,449	\$1,785,683	\$3,296,766
Sycuan Band of Kumeyaay Nation	CA	\$443,272	\$155,741	\$287,532
Table Mountain Rancheria	CA	\$100,000	\$245,345	-\$145,345
Takotna	AK	\$100,000	\$100,000	\$0
Tanacross	AK	\$394,694	\$360,550	\$34,144
Tanana	AK	\$655,800	\$2,163,301	-\$1,507,501
Tangirnaq (Lesnoi)	AK	\$100,000	\$921,643	-\$821,643
Taos Pueblo	NM	\$4,317,349	\$5,425,320	-\$1,107,970

Tatitlek	AK	\$179,131	\$192,009	-\$12,878
Tazlina	AK	\$412,911	\$313,615	\$99,296
Tejon Indian Tribe	CA	\$100,000	\$100,000	\$0
Telida	AK	\$100,000	\$100,000	\$0
Teller	AK	\$728,667	\$430,953	\$297,713
Te-Moak Tribe of Western Shoshone Indians	NV	\$3,424,733	\$5,540,525	-\$2,115,792
Tesuque Pueblo	NM	\$1,281,239	\$1,124,319	\$156,920
Tetlin	AK	\$394,694	\$599,495	-\$204,800
Thlopthlocco Tribal Town	OK	\$5,064,233	\$1,779,283	\$3,284,950
Three Affiliated Tribes of Fort Berthold	ND	\$17,673,200	\$32,029,227	-\$14,356,027
Tlingit and Haida Indian Tribes Central Council	AK	\$17,002,220	\$55,360,449	-\$38,358,229
Togiak	AK	\$2,477,466	\$1,952,091	\$525,375
Tohono O'Odham Nation	AZ	\$29,325,793	\$56,905,054	-\$27,579,261
Tolowa Dee-ni' Nation (Smith River Rancheria)	CA	\$9,527,315	\$3,347,356	\$6,179,959
Tonawanda Band of Seneca	NY	\$100,000	\$100,000	\$0
Tonkawa Tribe	OK	\$1,958,291	\$1,228,857	\$729,434
Tonto Apache Tribe of Arizona	AZ	\$333,972	\$373,351	-\$39,379
Torres-Martinez Desert Cahuilla Indians	CA	\$819,750	\$1,222,457	-\$402,707
Tulalip Tribes	WA	\$20,023,150	\$9,860,727	\$10,162,423
Tule River Indian Tribe	CA	\$9,721,626	\$3,415,626	\$6,306,000
Tululsak	AK	\$1,208,372	\$989,913	\$218,459
Tunica-Biloxi Tribe	LA	\$6,315,110	\$2,218,770	\$4,096,340
Tuntutuliak	AK	\$1,250,878	\$1,284,327	-\$33,449
Tununak	AK	\$1,062,639	\$746,701	\$315,937
Tuolumne Band of Me-Wuk Indians	CA	\$2,204,216	\$774,436	\$1,429,780
Turtle Mountain Band of Chippewa Indians	ND	\$46,170,135	\$63,687,237	-\$17,517,102
Tuscarora Nation	NY	\$100,000	\$100,000	\$0
Twenty-Nine Palms Band of Mission Indians	CA	\$100,000	\$100,000	\$0
Twin Hills	AK	\$233,781	\$204,810	\$28,971
Tyonek	AK	\$576,861	\$1,437,934	-\$861,073
Ugashik	AK	\$100,000	\$172,808	-\$72,808
Umatilla Confederated Tribes	OR	\$14,266,684	\$6,649,910	\$7,616,774
Umkumiut	AK	\$179,131	\$130,139	\$48,991
Unalakleet	AK	\$1,888,461	\$2,528,118	-\$639,657

Unga	AK	\$100,000	\$100,000	\$0
United Auburn Indian Community	CA	\$1,596,994	\$561,093	\$1,035,901
United Keetoowah Band of Cherokee Indians	OK	\$27,039,602	\$29,940,596	-\$2,900,995
Upper Mattaponi Tribe	VA	\$3,673,694	\$1,290,727	\$2,382,967
Upper Sioux Indian Community	MN	\$2,932,883	\$1,030,448	\$1,902,435
Upper Skagit Tribe	WA	\$1,891,497	\$2,865,200	-\$973,703
Ute Indian Tribe of the Uintah & Ouray Reservation	UT	\$11,783,146	\$6,771,516	\$5,011,630
Ute Mountain Ute Tribe	CO	\$5,935,596	\$4,416,206	\$1,519,390
Utu Utu Gwaiti Paiute Tribe	CA	\$209,492	\$290,147	-\$80,655
Venetie	AK	\$422,019	\$505,624	-\$83,604
Wainwright	AK	\$1,630,391	\$1,265,126	\$365,266
Wales	AK	\$449,344	\$503,490	-\$54,146
Walker River Paiute Tribe	NV	\$18,265,242	\$6,417,366	\$11,847,876
Wampanoag Tribe of Gay Head (Aquinnah)	MA	\$1,238,733	\$2,272,106	-\$1,033,373
Warm Springs Confederated Tribes	OR	\$13,015,807	\$11,394,665	\$1,621,142
Washoe Tribe	NV	\$9,606,254	\$3,375,091	\$6,231,163
White Mountain	AK	\$552,572	\$674,165	-\$121,593
White Mountain Apache (Fort Apache)	AZ	\$44,254,350	\$28,225,316	\$16,029,033
Wichita and Affiliated Tribes	OK	\$3,442,950	\$6,995,526	-\$3,552,577
Wilton Rancheria	CA	\$4,007,666	\$1,408,066	\$2,599,600
Winnebago Tribe	NE	\$5,956,849	\$11,191,989	-\$5,235,139
Winnemucca Indian Colony	NV	\$154,842	\$164,274	-\$9,433
Wiyot Tribe (Table Bluff)	CA	\$261,106	\$1,122,186	-\$861,080
Wrangell	AK	\$1,193,192	\$1,147,787	\$45,405
Wyandotte Nation	OK	\$9,457,485	\$9,128,959	\$328,526
Yakama Indian Nation	WA	\$66,077,913	\$23,433,626	\$42,644,287
Yakutat	AK	\$913,869	\$928,043	-\$14,174
Yankton Sioux Tribe	SD	\$10,158,826	\$17,707,493	-\$7,548,666
Yavapai-Apache Nation (Camp Verde)	AZ	\$2,352,986	\$4,552,746	-\$2,199,760
Yavapai-Prescott Indian Tribe	AZ	\$531,319	\$356,283	\$175,036
Yerington Paiute Tribe	NV	\$6,879,827	\$2,417,179	\$4,462,647
Yocha Dehe Wintun Nation (Rumsey Rancheria)	CA	\$267,178	\$93,871	\$173,307
Yomba Shoshone Tribe	NV	\$1,147,650	\$403,219	\$744,431
Ysleta Del Sur Pueblo	TX	\$26,984,952	\$9,480,976	\$17,503,976

Yupit of Andreadfski	AK	\$273,250	\$529,091	-\$255,841
Yurok Tribe	CA	\$37,884,589	\$13,310,487	\$24,574,102
Zia Pueblo	NM	\$2,620,164	\$1,967,025	\$653,138
Zuni Tribe	NM	\$25,233,116	\$21,884,754	\$3,348,362
TOTAL		\$4,800,000,000	\$4,800,000,000	\$0

NOTE: The available IHBG (HUD) data include the names of the following tribes, but no information for them. It cannot be determined from the data if the Department of Treasury has allocated CARES Act funds to these tribes.

- Chicken Ranch Rancheria of Me-wuk Indians of California
- Inupiat Community of the Arctic Slope
- Mohegan Tribe of Indians of Connecticut
- Native Village of Venetie Tribal Government (Arctic Village and Village of Venetie)
- Prairie Island Indian Community in the State of Minnesota