

NATIVE AMERICAN COMMUNITY BOARD

FINANCIAL STATEMENTS

DECEMBER 31, 2012

NATIVE AMERICAN COMMUNITY BOARD
BOARD MEMBERS AND DIRECTORS
DECEMBER 31, 2012

Board Members:

Katrina Cantrell

Dr. Mia Luluqusien

Kim Mettler-Chase

Arlene Hache

Anne White Hat

CEO:

Charon Asetoyer

NATIVE AMERICAN COMMUNITY BOARD

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QUAM & BERGLIN, P.C.

CERTIFIED PUBLIC ACCOUNTANTS
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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Native American Community Board
Lake Andes, South Dakota

We have audited the accompanying financial statements of the Native American Community Board (a nonprofit organization), which comprise the statement of financial position as of December 31, 2012, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Native American Community Board as of December 31, 2012, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Native American Community Board's 2011 financial statements, and our report dated August 20, 2012, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2011, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Quam and Berglin, P.C.
Certified Public Accountants
Elk Point, South Dakota

August 9, 2013

**NATIVE AMERICAN COMMUNITY BOARD
(A NON-PROFIT ORGANIZATION)
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2012
(with comparative totals for 2011)**

	<u>2012</u>	<u>2011</u>
ASSETS		
Current Assets:		
Cash	\$ 225,378.52	\$ 346,858.44
Marketable Securities	68,399.49	63,449.36
Accounts Receivable	3,335.26	2,389.57
Contract Receivable	737.13	3,785.62
Grants Receivable	34,336.99	46,432.46
Inventory	13,467.20	15,814.31
Total Current Assets	<u>345,654.59</u>	<u>478,729.76</u>
Property and Equipment:		
Property and Equipment, net	<u>156,062.59</u>	<u>184,850.55</u>
TOTAL ASSETS	<u>\$ 501,717.18</u>	<u>\$ 663,580.31</u>
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts Payable	\$	\$ 810.74
Accrued Taxes and Payroll Payable	6,845.20	3,089.99
Deposits Payable	675.00	750.00
Accrued Scholarship Payable		1,689.72
Notes Payable - Current Portion	<u>2,596.26</u>	<u>6,477.61</u>
Total Current Liabilities	<u>10,116.46</u>	<u>12,818.06</u>
Long Term Liabilities:		
Accrued Vacation Leave Payable	12,759.57	14,283.22
Notes Payable	2,596.26	9,100.35
(Less: Current Portion)	<u>(2,596.26)</u>	<u>(6,477.61)</u>
Total Long Term Liabilities	<u>12,759.57</u>	<u>16,905.96</u>
Total Liabilities	<u>22,876.03</u>	<u>29,724.02</u>
Net Assets:		
Unrestricted	339,509.81	416,635.75
Temporarily Restricted	<u>139,331.34</u>	<u>217,220.54</u>
Total Net Assets	<u>478,841.15</u>	<u>633,856.29</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 501,717.18</u>	<u>\$ 663,580.31</u>

The attached notes are an integral part of these financial statements.

**NATIVE AMERICAN COMMUNITY BOARD
(A NON-PROFIT ORGANIZATION)
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2012
(with comparative totals for 2011)**

	<u>2012</u>			<u>2011</u>
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>	
Revenue and Support:				
Grants and Contributions	\$ 149,600.00	\$ 254,214.67	\$ 403,814.67	\$ 525,858.73
Donations	2,980.82		2,980.82	5,143.50
Interest and Dividends	2,973.11	10.12	2,983.23	3,150.83
Sales Revenue	6,608.75		6,608.75	6,689.32
Rental Income		11,075.00	11,075.00	6,650.00
Miscellaneous Revenue	607.69	41.53	649.22	958.48
Unrealized Gain on Marketable Securities	712.08		712.08	7,348.72
Net Assets Released from Restrictions of Program Requirements	<u>343,230.52</u>	<u>(343,230.52)</u>		
Total Revenue and Support	<u>506,712.97</u>	<u>(77,889.20)</u>	<u>428,823.77</u>	<u>555,799.58</u>
Functional Expenses:				
Program Services	490,898.56		490,898.56	553,271.10
Management and General	<u>92,940.36</u>		<u>92,940.36</u>	<u>81,460.62</u>
Total Expenses	<u>583,838.92</u>		<u>583,838.92</u>	<u>634,731.72</u>
Change In Net Assets	(77,125.95)	(77,889.20)	(155,015.15)	(78,932.14)
Net Assets, Beginning	<u>416,635.75</u>	<u>217,220.54</u>	<u>633,856.29</u>	<u>712,788.43</u>
Net Assets, Ending	<u>\$ 339,509.81</u>	<u>\$ 139,331.34</u>	<u>\$ 478,841.15</u>	<u>\$ 633,856.29</u>

The attached notes are an integral part of these financial statements.

**NATIVE AMERICAN COMMUNITY BOARD
(A NON-PROFIT ORGANIZATION)
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012
(with comparative totals for 2011)**

	<u>2012</u>			<u>2011</u>
	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>	<u>Total</u>
Salaries	\$ 212,350.00	\$ 85,939.25	\$ 298,289.25	\$ 294,845.16
Payroll Taxes	16,418.05	7,001.11	23,419.16	22,754.71
Travel	14,416.65		14,416.65	23,161.60
Legal and Accounting	20,997.76		20,997.76	37,376.59
Contracted Services	62,320.69		62,320.69	81,371.90
Postage	1,620.64		1,620.64	1,842.80
Printing	3,996.95		3,996.95	4,833.71
Office Supplies	1,755.06		1,755.06	
Dues and Registrations	5,171.65		5,171.65	2,239.96
Child Development Services	965.57		965.57	13,552.73
Outreach	1,116.92		1,116.92	875.00
Insurance	16,933.59		16,933.59	16,143.26
Supplies	24,193.82		24,193.82	39,645.72
Maintenance Expense	86.00		86.00	4,143.21
General Operations				12,860.68
Miscellaneous	6,869.93		6,869.93	8,830.08
Commodities Expense	1,706.75		1,706.75	2,000.97
Cable TV.- Shelter				66.31
Utilities	9,658.44		9,658.44	17,389.01
Telephone	10,106.04		10,106.04	13,555.33
Interest	174.06		174.06	424.67
Depreciation	29,937.96		29,937.96	27,727.90
Worker's Compensation	6,866.00		6,866.00	
Rent & Operating Lease	37,705.16		37,705.16	
Photocopier Expense				424.52
Food Shelter	77.18		77.18	510.09
Public Service Announcements				869.00
Employee Benefits	5,333.72		5,333.72	6,504.48
Emergency Shelter	119.96		119.96	639.22
Video Production				111.50
Scholarship Awards				31.61
Total Expenses	<u>\$ 490,898.55</u>	<u>\$ 92,940.36</u>	<u>\$ 583,838.91</u>	<u>\$ 634,731.72</u>

The attached notes are an integral part of these financial statements.

**NATIVE AMERICAN COMMUNITY BOARD
(A NON-PROFIT ORGANIZATION)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2012
(with comparative totals for 2011)**

	<u>2012</u>	<u>2011</u>
Cash Provided (Used) By Operating Activities:		
Increase (Decrease) in Net Assets	\$ (155,015.15)	\$ (78,932.14)
Adjustments to reconcile increase in net assets to cash provided by operations:		
Depreciation	29,937.96	27,727.90
(Increase) Decrease in Assets:		
Marketable Securities	(4,950.13)	(7,348.72)
Accounts Receivable	(945.69)	7,451.63
Contract Receivable	3,048.49	3,408.66
Grants Receivable	12,095.47	77,609.47
Prepaid		66,283.22
Inventory	2,347.11	3,433.95
Increase (Decrease) in Liabilities:		
Accounts Payable	(810.74)	(2,624.31)
Accrued Payroll	3,755.21	(70.72)
Deposits Payable	(75.00)	
Accrued Vacation Leave	(1,523.65)	(322.87)
Accrued Scholarship Payable	(1,689.72)	423.64
	<u>(113,825.84)</u>	<u>97,039.71</u>
Net Cash Provided (Used) by Operating Activities		
Cash Provided (Used) By Financing Activities:		
Repayment of Debt	(6,504.09)	(6,146.87)
Disposal of Fixed Assets		3,096.40
Purchase of Fixed Assets	(1,150.00)	(91,723.76)
Net Cash Provided (Used) by Financing Activities	<u>(7,654.09)</u>	<u>(94,774.23)</u>
 Increase (Decrease) in Cash and Cash Equivalents	 (121,479.93)	 2,265.48
Cash and Cash Equivalents, January 1	<u>346,858.44</u>	<u>344,592.96</u>
Cash and Cash Equivalents, December 31	<u>\$ 225,378.52</u>	<u>\$ 346,858.44</u>
 Supplemental Disclosure of Cash Flow Information:		
Cash Paid During the Year for Interest	<u>\$ 297.48</u>	<u>\$ 593.52</u>

The attached notes are an integral part of these financial statements.

**NATIVE AMERICAN COMMUNITY BOARD
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose

The Native American Community Board is a nonprofit organization located in Lake Andes, South Dakota on the Yankton Sioux Reservation. The purpose of Native American Community Board is to provide awareness of health and human rights issues and also direct services, while working toward safe communities for women and children at the community, national and international levels.

Basis of Accounting

The financial statements of the organization have been prepared utilizing the accrual basis of accounting. Basis of accounting refers to the timing or recognition of revenues and expenses in the accounts and their reporting in the financial statements. Revenue is recognized when it is earned and expenses are recognized when the related liabilities are incurred.

Use of Estimates

The Organization prepares its financial statements on the accrual basis of accounting. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Financial Statement Presentation

The financial statements are presented in accordance with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-205, "Financial Statements of Not-for-Profit Organizations" (formerly SFAS No. 117), which requires the Organization to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Unrestricted Net Assets – Those that are currently available for use in the normal operations of the organization under the direction of the Board of Directors.

Temporarily Restricted Net Assets – Those that are stipulated by donors for specific operating purposes or for the acquisition of property and equipment, or those not currently available for use until commitments regarding their use have been fulfilled.

Permanently Restricted Net Assets – Endowment fund investments to be held indefinitely, the income from which is expendable for the organization's or donor stipulated purposes. There are no permanently restricted net assets.

In addition, the organization is required to present a statement of cash flows.

Net assets of the two restricted classes are created only by donor-imposed restrictions on their use. All other assets, including board-designated or appropriated amounts are legally unrestricted, and are reported as unrestricted net assets.

Contributions

The Organization has adopted ASC No. 958-605, (formerly SFAS No. 116). "Accounting for Contributions Received and Contributions Made," whereby contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction

expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Contributions of cash that must be used to acquire property and equipment are reported as temporarily restricted support. Absent donor stipulations regarding how long those assets must be maintained, the Organization reports expirations of donor restrictions when the acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Promises to Give

Unconditional promises to give are recognized as revenues or gains in the period received. Conditional promises to give are recognized when the conditions on which they depend are substantially met. As of December 31, 2012 there were no such promises to give.

Cash and Cash Equivalents

For the purposes of the statement of financial position and statement of cash flows, the Organization considers cash in bank accounts, cash on hand, certificates of deposit, and other highly liquid debt instruments purchased with maturity of three months or less to be cash and cash equivalents.

Investments

Investments in marketable securities with readily determinable fair values are reported at their fair values in the Statement of Financial Position. The unrealized gain or loss on investments is reflected in the Statement of Activities.

Inventory

The Organization maintains an inventory of culturally specific literature and books and other items that are held for resale. The inventory is valued at lower of cost or market. The cost valuation method of the inventory is first-in, first-out.

Property and Equipment

The Organization capitalizes all expenditures for land, land improvements, buildings, and equipment at cost. Depreciation is provided using the straight-line method over the estimated useful lives of the assets.

Functional Allocation of Expenses

Salaries and related expenses are allocated to the various programs and supporting services based on actual or estimated time employees spend on each function. The remaining expenses are specifically allocated whenever practical.

Donated Services

The Organization receives a substantial amount of services donated by individuals in carrying out its programs. In accordance with requirements of ASC No. 958-605 (formerly SFAS No. 116), no amounts have been reflected in the financial statements for those services.

Compensated Absences

Employees of Native American Community Board are entitled to paid vacation and sick leave, depending on length of service and other factors. Employees are allowed to carry forward unused vacation leave at year-end. As of December 31, 2012, a liability of \$12,759.57 existed for accumulated unpaid leave calculated at the employees' pay rates for the 2012 fiscal year. Accrued leave liability for the prior year was \$14,283.22.

Income Tax Status

The Native American Community Board is a not-for-profit organization exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. It has been classified as an organization that is not a private foundation under Section 509(a)(2) and qualifies for the 50% charitable contribution deduction for individual donors.

Comparative Data

The financial statements include certain December 31, 2011 comparative information. With respect to the statement of financial position, the statement of activities, and the statement of cash flows, such prior information is not presented by net asset class and, in the statement of functional expenses, the December 31, 2012 expenses by object are presented in total rather than by functional category. Accordingly, such information should be read in conjunction with the organization's financial statements for the year ended December 31, 2011 from which the summarized information was derived.

Reclassifications

Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

NOTE 2 – DESCRIPTION OF PROGRAMS AND SUPPORT SERVICES:

Reproductive Justice – This program brings Native women together through the Roundtable process to document their concerns and the impact of Federal Indian policy. Congress, the United Nations, the World Health Organization, Universities and policy institutes have used their reports to bring awareness of the reproductive justice issues facing Indigenous women.

The Women's Lodge – This program strives to end all forms of violence against women through community education, direct services and advocacy. Residents of the Women's Lodge are provided with shelter, medical referrals, court advocacy, legal referrals, transportation, support group, job search services, housing search and much more.

Community Education – The goal of this program is to create awareness and prevent violence against women by visiting local schools. Each year there is an annual "Take Back the Night" walk in October, which includes a poetry contest for students to write about domestic violence.

Eve's Place – This is the Transitional Housing, opened in 2008, and includes 4 units in Lake Andes for women and children transitioning from the Women's Lodge to independence.

Men's Re-education Group – also known as Batterers Intervention Program (BIP). This program has weekly classes that use interactive curriculum with a strong cultural focus to intervene and prevent domestic violence.

Date Rape Prevention – Date rape and dating violence among Native teens is extremely high. NACB has developed cultural specific curriculum, one for the young Native males and one for the young Native females, to help in the prevention of date rape and other forms of dating violence.

Dakota Cultural Preservation Project – This program is to preserve the Dakota culture and life ways of the Ihanktowan People. The project preserves old Native music, oral history, photos and documents for future use by community members and other interested parties.

Dakota Language Immersion Program – For the past 13 years, this program has convened a 6-week summer program to preserve the Dakota Language. Children 3 years of age and up have the opportunity to learn the Dakota language and culture. This program also documents the Dakota language and has one of the only interactive Dakota language websites where one can see and hear Dakota spoken by fluent speakers. Dakota language and stories can be heard at www.nativeshop.org.

Environmental Project – This project is to inform communities of environmentally friendly alternatives that can be incorporated into their daily lives.

Food Pantry Program – This program has been in effect for 16 years and is used to help feed families in need.

Dakota Talk Radio – The station went on the air in 2009, an Internet streaming radio station that includes interviews from around Indian Country, National Native News, Dakota Language Lessons, Violence Against Women Prevention Programs and Native Youth Programming. In addition to the Internet streaming radio station, Native American Community Board broadcasts social change via the community supported KDKO radio station.

NOTE 3 - MARKETABLE EQUITY SECURITIES

Marketable equity securities donated to Native American Community Board during 1995, 1999 and 2000 were recorded at their fair market value at the date of gifts. During 2012, the Organization purchased 100 equity shares of Facebook, Inc. for \$4,238.05.

The market value of all equity securities at December 31, 2012 and December 2011 was \$68,399.49 and \$63,449.36 respectively. There was an unrealized gain of \$712.08 during the year ending December 31, 2012.

NOTE 4 - ACCOUNTS RECEIVABLE

Receivables consist primarily of cost reimbursement requests outstanding at year-end relating to various contracts from governmental and private agencies and amounts due from customers for culturally specific literature produced and sold by the Organization. No allowance for uncollectable accounts receivable has been provided for these receivables. As of December 31, accounts receivable consists of the following:

	<u>2012</u>	<u>2011</u>
Grants Receivable		
SD Department of Social Services	\$ 7,060.48	\$ 7,597.13
First Nations		9,500.00
Other Grants	18,682.15	19,169.30
SD Department of Health and Human Services	8,594.36	10,166.03
Total Grants Receivable	<u>\$ 34,336.99</u>	<u>\$ 46,432.46</u>
Other Accounts Receivable		
Accounts Receivable-Items for Resale	\$ 3,335.26	\$ 2,389.57

NOTE 5 - PROPERTY AND EQUIPMENT

Property and Equipment consists of the following:

	Balance <u>01/01/12</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>12/31/11</u>
Buildings	\$ 95,320.62	\$	\$	\$ 95,320.62
Vehicles	75,718.49			75,718.49
Equipment	165,900.65	1,150.00	1,100.00	165,950.65
Furnishings	20,582.10			20,582.10
Shelter	49,849.60			49,849.60
Transitional Housing	18,809.74			18,809.74
Total Property and Equipment	<u>\$ 426,181.20</u>	<u>\$ 1,150.00</u>	<u>\$ 1,100.00</u>	<u>\$ 426,231.20</u>
Less: Accumulated Depreciation	<u>(241,330.65)</u>	<u>(29,937.96)</u>	<u>(1,100.00)</u>	<u>(270,168.61)</u>
Property and Equipment, net	<u>\$ 184,850.55</u>	<u>\$ (28,787.96)</u>	<u>\$</u>	<u>\$ 156,062.59</u>

NOTE 6 - NOTES PAYABLE

Notes payable consists of:

	<u>2012</u>	<u>2011</u>
Note payable to Andes State Bank, payable in monthly installments of \$300, interest at 3.55%, final maturity in 2013.	\$ 772.15	\$ 4,279.28
Note payable to Chrysler Financial, payable in monthly installments of \$264.68, interest at 5.89%, final maturity in 2013.	<u>1,849.52</u>	<u>4,821.07</u>
Total	<u>\$ 2,621.67</u>	<u>\$ 9,100.35</u>

Maturities of the notes payable are as follows:

	<u>Andes State Bank</u>	<u>Chrysler Financial</u>
2013	\$ 773.22	\$ 1,849.72

NOTE 7 - RESTRICTIONS ON NET ASSETS

Temporarily restricted net assets of \$139,331.34 are available for use in subsequent years' activities based on donor restrictions.

NOTE 8 - SIGNIFICANT DONORS

The management of the Native American Community Board actively solicits grants. During 2012, the Organization was awarded major grants from private foundations as follows:

<u>Youth Programs</u>	
Kalliopeia Foundation	\$ 25,000.00
Orchard House	10,000.00
AMB	5,000.00
<u>Reproductive Health Programs</u>	
MS Foundation	40,000.00
Women's Wellness	12,500.00
Urgent Action	5,000.00
<u>Unrestricted Grants</u>	
Ford Foundation	125,000.00
Larson Foundation	20,600.00
United Methodist Women	4,000.00
<u>Violence Against Women Prevention</u>	
Adams Mastrovich Family Foundation	10,000.00

NOTE 9 - DONATED SERVICES

The organization utilizes college interns in the Domestic Violence program. These individuals reside at the shelter and respond to emergencies after normal working hours. During 2012, these volunteers donated 4,196 hours of service, valued at \$33,568. No amounts have been recognized for these donated services in the statement of activities because the criteria for recognition under FASB ASC No.958-605 have not been satisfied.

NOTE 10 – CONCENTRATION OF CASH DEPOSITS AND UNINSURED CASH BALANCES

Native American Community Board maintains cash balances at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. As of December 31, 2012, all of the Organization's cash was insured. Management does not believe the Organization is exposed to any significant credit risk to cash.

NOTE 11- SUBSEQUENT EVENTS

In preparing these financial statements, the Native American Community Board has evaluated events and transactions for potential recognition or disclosure through August 9, 2013, the date the financial statements were available to be issued.

**NATIVE AMERICAN COMMUNITY BOARD
SUPPLEMENTAL INFORMATION
SCHEDULE OF REVENUES AND EXPENSES BY FUNDING SOURCES
FOR THE YEAR ENDING DECEMBER 31, 2012**

	Unexpended Balance 12-31-11	Revenues Received	Program Expenses	Administrative Expenses	Capital Expenses	Adjustments	Unexpended Balance 12-31-12
RESTRICTED GRANTS:							
Youth Activities:							
10 Babson Foundation	\$ 3,323.44	\$	\$ 804.22	\$	\$	\$	\$ 2,519.22
11 AMB	6,773.73	5,000.00	3,223.55				8,550.18
14 Ringing Rock	2,636.93		1,642.94				993.99
18 PCI-Youth	1,458.92		22.32				1,436.60
27 First Nations-Language & Culture	9,723.64		9,723.64				0.00
29 Tides Language	3,158.21		2,071.20				1,087.01
42 Rosebud Education	906.42						906.42
48 Orchard House	20,528.07	10,000.00	17,659.86	4,767.22			8,100.99
49 1st Nations	5,525.04		5,120.37				404.67
70 Kalliaopeia		25,000.00					25,000.00
88 SEVA	1,826.78						1,826.78
89 Grotto	4,491.98		4,491.98			7,443.90	
99 First Nations SFC	(7,443.90)						
Violence Against Women Prevention:							
4 Consolidated Dom. Violence	(432.52)					432.52	
6 Charles Mix County	(402.34)	2,000.00	30.43			402.34	1,969.57
12 ROCS	1,014.30	2,000.00	1,554.14				1,460.16
19 Payroll - Domestic Violence	602.11						602.11
30 SDCADV Training	1,625.35						1,625.35
35 Nine West	539.62		539.62				
36 Larson Foundation	15,686.76					(15,686.76)	
37 FVPS July 11 - June 12	(8,603.76)	9,889.30	1,285.54				0.00
38 VOCA Oct 11 - Sept 12	(2,406.50)	19,241.01	15,684.51		1,150.00		
39 STOP July 11 - June 12	3,577.73	3,935.18	7,512.91				
40 DASA July 11 - June 12	115.64	3,802.20	3,917.84				
43 FVPS July 09- June 10	25,572.80					(25,572.80)	
44 VOCA Oct 09 - Sept 10	5,327.44					(5,327.44)	
45 STOP July 09- June 10	4,458.10					(4,458.10)	
46 DASA July 09- June 10	(5,084.46)					5,084.46	
47 Adams Foundation	15,180.45		8,281.64			469.90	7,368.71
50 Community Fund	772.61		550.00				222.61
56 Bush Foundation - DV	1,136.18		228.54				907.64
57 Wells Fargo-Transitional Housing	469.90					(469.90)	
58 State Transitional Housing	(17,976.11)		553.31			8,033.21	(10,496.21)
60 Federal Transitional Housing	(1,528.08)	32,859.42	30,694.11			(637.23)	
66 Adams Foundation		12,505.00	4,026.16				8,478.84

67	Fundraising - DV	186.73						186.73
71	Vitamins Settlement	141.28						114.02
73	Avon	(1,435.28)				1,435.28		(0.00)
79	Date Rape	(2,219.25)				(819.15)		20,612.01
86	Transitional Housing	26,330.01						3,623.42
92	Housing Assistance Council	5,689.45						(1,803.70)
93	FVPS 12-13	(238.48)						(1,795.22)
94	VOCA 12-13	11,362.64						(153.00)
95	STOP 12-13	28.61						(1,346.99)
96	DASA 12-13							3,828.84
98	TIDES-Boys	6,366.23						
	Reproductive Health:							
8	JSN Award	3,507.32						3,219.02
13	Education Foundation of America	76.14						31.19
16	Ms. Foundation	(7,985.65)						(6,255.87)
21	Urgent Action for Women's Rights						4,605.72	
24	Pro Choice	1,096.45						1,046.46
26	Women's Wellness	(1,626.83)						2,476.11
51	Public Welfare	413.56						257.82
53	Lalor Foundation	2,756.04						2,742.04
55	Naral Foundation	1,891.07						1,725.11
64	The Book Fund	1,967.16						1,967.16
69	Cicatelli	1,167.19						1,167.19
77	Brush Foundation	1,298.34						371.76
78	John Merck	91.68						76.68
81	Dora F. Levit Fund	2,651.03						1,846.64
82	SD Humanitarian Grant	1,718.45						1,718.45
83	Winslow Foundation	2,958.82						2,823.20
84	Nathan Cummings	2,801.93						0.00
85	IWPC	6,028.93						4,684.09
91	Tides	2,646.76						1,828.44
	Radio:							
54	Bush Foundation - Radio	1,264.22						(0.00)
59	Radio Donations	22,073.93						17,957.07
	Environment & Others							
7	Scholarships	11,999.32						11,085.42
15	Food Pantry	6,272.90						0.00
63	Seventh Generation	(1,680.04)						14.07
65	First Nations Trees	3,499.80						1,680.04
74	Tides - Trees	666.48						1,806.84
	Total Restricted Grants	<u>206,321.42</u>					<u>1,150.00</u>	<u>139,331.34</u>
							<u>11,325.43</u>	<u>(39,128.43)</u>
								<u>270,177.54</u>
								<u>1,692.96</u>
								<u>140.71</u>
								<u>924.02</u>
								<u>6,286.97</u>
								<u>10.12</u>
								<u>4,231.07</u>
								<u>1,264.22</u>
								<u>8,347.93</u>

**NATIVE AMERICAN COMMUNITY BOARD
SUPPLEMENTAL INFORMATION
SCHEDULE OF REVENUES AND EXPENSES BY FUNDING SOURCES
FOR THE YEAR ENDING DECEMBER 31, 2012**

	Unexpended Balance 12-31-11	Revenues Received	Program Expenses	Administrative Expenses	Capital Expenses	Adjustments	Unexpended Balance 12-31-12
<u>COST REIMBURSEMENT GRANTS:</u>							
22 Emergency Shelter Grant	(1,013.30)					1,013.30	
23 Emergency Shelter Grant 2010	3,828.24		3,828.24				
31 ER Shelter 11-12		10,550.00	6,580.46			(3,969.54)	
80 Ford Radio	7,693.17		7,693.17				
87 Fed Radio	564.02		564.02				
97 ESG 09	(173.01)					173.01	
Total Reimbursement	<u>10,899.12</u>	<u>10,550.00</u>	<u>18,665.89</u>			<u>(2,783.23)</u>	
Subtotal	<u>217,220.54</u>						<u>139,331.34</u>
<u>UNRESTRICTED GRANTS:</u>							
2 New Tides	21,814.73		11,248.51	8,290.58			2,275.64
3 Tides 04/05	2,452.02		117.94				2,334.08
5 Donations	4,373.51	1,594.82	2,230.45				3,737.88
9 Social Justice	2,636.91		347.54				2,289.37
34 Super Fund			12,542.87	1,842.30		24,506.26	10,121.09
36 Larson Foundation	13,579.66	20,600.00	9,392.49			15,686.76	26,894.27
61 Linda Plumb	1,872.52		3,869.01				9,710.65
62 Get Out the Vote	(1,835.44)		540.28				1,332.24
66 E-Grants	(173.00)					1,835.44	
70 Ford Foundation	17,247.55		1,970.58			173.00	
72 Philanthropic							15,276.97
73 United Methodist Women		4,000.00					4,000.00
75 SDIFYE	116.80					(116.80)	
76 Gift	28,631.58		2,873.51				25,758.07
90 New Ford	81,975.16	125,000.00	108,441.26	71,482.04		(173.00)	26,878.86
Total Unrestricted Grants	<u>172,692.00</u>	<u>151,194.82</u>	<u>153,574.44</u>	<u>81,614.92</u>		<u>41,911.66</u>	<u>130,609.12</u>
Total	<u>\$ 389,912.54</u>	<u>\$ 416,536.14</u>	<u>\$ 442,417.87</u>	<u>\$ 92,940.35</u>	<u>\$ 1,150.00</u>	<u>\$ (0.00)</u>	<u>\$ 269,940.46</u>
<u>OTHER REVENUE AND EXPENSES:</u>							
Unrestricted Revenues		12,287.63					12,287.63
Unrestricted Expenses Including Depreciation			48,480.69				(48,480.69)
Total			<u>\$ 490,898.56</u>	<u>\$ 92,940.35</u>	<u>\$ 1,150.00</u>	<u>\$ (0.00)</u>	<u>\$ 233,747.41</u>

NET ASSETS RELEASED FROM RESTRICTIONS:

Restricted Grants:
Program Expenditures
Administrative Expenditures
Capital Expenses
Adjustments
Cost Reimbursements:
Program Expenditures
Adjustments
Net Assets Released from Restrictions

\$ 270,177.54
11,325.43
1,150.00
39,128.43
18,665.89
2,783.23
\$ 343,230.52

EXPENSES:

Program Services
Management and General
Total Expenses

\$ 490,898.56
92,940.35
\$ 583,838.91
84.1%
15.9%
100.0%