

**NATIVE AMERICAN COMMUNITY BOARD**

**FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT**

**DECEMBER 31, 2018**

**QUAM, BERGLIN & POST, P.C.**

**CERTIFIED PUBLIC ACCOUNTANTS**

**NATIVE AMERICAN COMMUNITY BOARD  
BOARD MEMBERS AND DIRECTORS  
DECEMBER 31, 2018**

**Board Members:**

Katrina Cantrell

Dr. Mia Luluqusien

Kim Mettler-Chase

Anne White Hat

Flo Hare

**CEO:**

Charon Asetoyer

**NATIVE AMERICAN COMMUNITY BOARD**  
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# QUAM, BERGLIN & POST, 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, 2018, 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 audit 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, 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

#### *Adoption of New Accounting Standard*

As described in the Notes to the Financial Statements, the Organization adopted the Financial Accounting Standards Board's Accounting Standards update ("ASU") 2016-14, *Not-for-Profit Entities* as of and for the year ended December 31, 2018. The requirements of the ASU have been applied retrospectively to all periods presented. Our opinion is not modified with respect to this matter.

### **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary schedules shown on pages 13 through 18 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Quam, Berglin & Post P.C.*

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

September 19, 2019

**NATIVE AMERICAN COMMUNITY BOARD  
(A NON-PROFIT ORGANIZATION)  
STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2018**

**ASSETS**

<b>Current Assets:</b>	
Cash	\$ 364,063.66
Marketable Securities	82,033.52
Accounts Receivable	1,966.03
Grants Receivable	64,079.71
Inventory	<u>13,354.05</u>
Total Current Assets	<u>525,496.97</u>
 <b>Property and Equipment:</b>	
Property and Equipment, net	<u>70,732.05</u>
 <b>Donor Restricted Assets:</b>	
Restricted Cash & Equivalents	<u>449,755.51</u>
Total Donor Restricted Assets	<u>449,755.51</u>
 TOTAL ASSETS	 <u>\$ 1,045,984.53</u>

**LIABILITIES AND NET ASSETS**

<b>Current Liabilities:</b>	
Accrued Taxes and Payroll Payable	\$ 2,309.44
Deposits Payable	350.00
Unearned Revenue	111,392.00
Total Current Liabilities	<u>114,051.44</u>
 <b>Long Term Liabilities:</b>	
Accrued Vacation Leave Payable	<u>21,803.01</u>
Total Long Term Liabilities	<u>21,803.01</u>
Total Liabilities	<u>135,854.45</u>
 <b>Net Assets:</b>	
Without Donor Restrictions	460,374.57
With Donor Restrictions	<u>449,755.51</u>
Total Net Assets	<u>910,130.08</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 1,045,984.53</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, 2018**

	<u>WITHOUT DONOR RESTRICTIONS</u>	<u>WITH DONOR RESTRICTIONS</u>	<u>Total</u>
<b>Revenue and Support:</b>			
Grants and Contributions	\$ 318,869.01	\$ 390,295.24	\$ 709,164.25
Indirect Administrative Support Donations	16,643.03	47,683.96	47,683.96
Interest and Dividends	3,311.95		3,311.95
Sales Revenue	3,768.87		3,768.87
Rental Income		19,790.00	19,790.00
Miscellaneous Revenue	5,139.10		5,139.10
Unrealized Gain/(Loss) on Marketable Securities	(5,621.88)		(5,621.88)
<b>Total Revenue, Gains and Other Support</b>	<u>342,110.08</u>	<u>457,769.20</u>	<u>799,879.28</u>
 Net Assets Released from Restrictions of Program Requirements	 <u>462,855.01</u>	 <u>(462,855.01)</u>	 <u></u>
<b>Functional Expenses:</b>			
Program Services	646,215.47		646,215.47
Management and General	75,417.25		75,417.25
<b>Total Expenses</b>	<u>721,632.72</u>	<u></u>	<u>721,632.72</u>
 Change In Net Assets	 83,332.37	 (5,085.81)	 78,246.56
Net Assets, Beginning **	487,812.20	454,841.32	942,653.52
Prior Period Adjustment	(110,770.00)		(110,770.00)
 Adjusted Net Assets, Ending	 <u>\$ 460,374.57</u>	 <u>\$ 449,755.51</u>	 <u>\$ 910,130.08</u>

\*\* Restated see Note 1

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, 2018**

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
Salaries	\$ 264,938.72	\$ 71,302.00	\$ 336,240.72
Payroll Taxes	27,788.57		27,788.57
Travel	24,139.54		24,139.54
Legal and Accounting	15,063.63		15,063.63
Contracted Services	79,769.52		79,769.52
Postage	1,116.33		1,116.33
Printing	7,147.97		7,147.97
Office Supplies	2,204.29		2,204.29
Dues and Registrations	5,337.41		5,337.41
Outreach	7,884.80		7,884.80
Insurance	14,294.91		14,294.91
Supplies	30,283.92		30,283.92
General Operations	135.00		135.00
Maintenance Expense	8,021.28		8,021.28
Miscellaneous	2,508.80		2,508.80
Commodities Expense	5,870.41		5,870.41
Utilities	10,123.89		10,123.89
Telephone	12,615.82		12,615.82
Interest	86.64		86.64
Depreciation	30,835.00		30,835.00
Worker's Compensation	4,626.20		4,626.20
Rent & Operating Lease	33,562.70		33,562.70
Photocopier Expense	1,119.06		1,119.06
Employee Benefits	4,273.44		4,273.44
Public Service Announce	204.75		204.75
Insurance	2,350.00	4,115.25	6,465.25
Emergency Shelter	4,196.34		4,196.34
Radio Expense	45,716.53		45,716.53
<b>Total Expenses</b>	<b><u>\$ 646,215.47</u></b>	<b><u>\$ 75,417.25</u></b>	<b><u>\$ 721,632.72</u></b>

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, 2018**

<b>Cash Provided (Used) By Operating Activities:</b>	
Increase (Decrease) in Net Assets	\$ 78,246.56
Adjustments to reconcile increase in net assets to cash provided by operations:	
Depreciation	30,835.00
(Increase) Decrease in Assets:	
Marketable Securities	5,621.88
Accounts Receivable	794.78
Grants Receivable	13,973.36
Inventory	1,377.98
Increase (Decrease) in Liabilities:	
Accrued Payroll	917.99
Deposits Payable	(100.00)
Accrued Vacation Leave	<u>1,536.93</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>133,204.48</u>
Increase (Decrease) in Cash and Cash Equivalents	133,204.48
Cash and Cash Equivalents, January 1	<u>680,614.69</u>
Cash and Cash Equivalents, December 31	<u>\$ 813,819.17</u>
<b>Supplemental Disclosure of Cash Flow Information:</b>	
Cash Paid During the Year for Interest	<u>\$ 86.64</u>

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

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

**NOTE 1 - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities**

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 accompanying financial statements have been prepared on the accrual basis in accordance with generally accepted accounting principles.

**Financial Statement Presentation**

For the year ended December 31, 2018, the Organization adopted the Financial Accounting Standards Board's Accounting Standards Update (ASU) No. 2016-14 – *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. This update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return between not-for-profit entities. The changes required by the update have been applied retrospectively to all periods presented. A key change required by ASU 2016-14 are the net asset classes used in these financial statements. Amounts previously reported as unrestricted net assets are now reported as net assets without donor restrictions and amounts previously reported as temporarily restricted net assets and permanently restricted net assets, if applicable, are now reported as net assets with donor restrictions.

**Net Assets Without Donor Restrictions:** Net Assets that are currently available for use in the normal operations of the organization under the direction of the Board of Directors. Net assets that are not subject to donor-imposed stipulations.

**Net Assets With Donor Restrictions:** Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

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

**Cash and Cash Equivalents**

For the purposes of the statements of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

**Investments**

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

**Promises to Give**

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

The Organization uses the allowance method to determine uncollectible promises receivable. The allowance is based on prior years' experience and management's analysis of specific promises made.

**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.

**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.

**Contributed Services**

The Organization generally pays for services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Organization in carrying its programs, but these services do not meet the criteria for recognition as contributed services. The Organization received more than 4586 volunteer hours during 2018.

**Income Taxes**

The Native American Community Board is a not-for-profit organization that is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation.

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**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.

**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* – This program convenes annually for a 6-week summer course 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](http://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 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 - NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions of \$449,755.51 are available for use in subsequent years' activities based on donor restrictions.

### **NOTE 4 - MARKETABLE SECURITIES**

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

The fair values of marketable securities totaled \$82,033.52 at December 31, 2018. There was an unrealized loss of \$5,621.88 during the year ending December 31, 2018.

### **NOTE 5 – FAIR VALUE MEASUREMENTS**

FASB ASC-820, Fair Value Measurements and Disclosures defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market

participants at the measurement date. It also establishes a fair value hierarchy based on the inputs used to measure fair value, maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the observable inputs be used when available, and enhances disclosure requirements for fair value measurements. Observable inputs are inputs that market participants would use in pricing the asset or liability based on market data obtained from independent sources. Unobservable inputs reflect assumptions that market participants would use in pricing the asset or liability based on the best information available in the circumstances.

The fair value hierarchy is broken down into three levels based on the transparency of inputs as follows:

**Level 1 Inputs** – Quoted prices are available in active markets for identical assets or liabilities as of the report date. A quoted price for an identical asset or liability in an active market provides the most reliable fair value measurement because it is directly observable to the market.

**Level 2 Inputs** – Pricing inputs are other than quoted prices in active markets, which are either directly or indirectly observable as of the report date. Level 2 inputs include assets or liabilities for which quoted prices are available but traded less frequently and assets or liabilities that are fair valued using similar assets or liabilities, the parameters of which can be directly observed.

**Level 3 Inputs** – Assets or liabilities have little to no pricing observability as of the report date. These items are measured using management’s best estimate of fair value, where the inputs into the determination of fair value are not observable and require significant management judgment or estimation.

A financial instrument’s level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The assessment of the significance of a particular input to the fair value measurement requires judgment and may affect their placement within the fair value hierarchy levels.

All invested assets are considered Level 1 Inputs as of December 31, 2018.

**NOTE 6 - 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>2018</u>
Grants Receivable	
S.D. Department of Health and Human Services	\$ 17,851.93
U.S. Department of Justice	<u>46,227.78</u>
Total Grants Receivable	<u>\$ 64,079.71</u>
Other Accounts Receivable	
Accounts Receivable - Other	\$ 1,966.03
	<u>\$ 1,966.03</u>

**NOTE 7 - PROPERTY AND EQUIPMENT**

Property and Equipment consists of the following:

	<u>Balance</u> <u>12/31/17</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/18</u>
Buildings	\$ 98,848.52	\$	\$	\$ 98,848.52
Vehicles	113,197.99			113,197.99
Equipment	210,423.53	699.00		211,122.53
Furnishings	20,582.10			20,582.10
Shelter	50,142.60			50,142.60
Transitional Housing	<u>23,123.09</u>			<u>23,123.09</u>
Total Property and Equipment	516,317.83	699.00		517,016.83
Less: Accumulated Depreciation	<u>(415,449.78)</u>	<u>(30,835.00)</u>		<u>(446,284.78)</u>
Property and Equipment, net	<u>\$ 100,868.05</u>	<u>\$ (30,136.00)</u>	<u>\$</u>	<u>\$ 70,732.05</u>

**NOTE 8 – UNEARNED REVENUE**

The Native American Community Board receives grant monies from the Corporation for Public Broadcasting (CPB) in November every year, which is restricted for the next year's expenses. For the year ended December 31, 2018, Native American Community Board had received unearned revenue of \$111,392.

**NOTE 9 – 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, 2018, a liability of \$21,803.01 existed for accumulated unpaid leave calculated at the employees' pay rates for the 2018 fiscal year.

**NOTE 10 - SIGNIFICANT DONORS**

The management of the Native American Community Board actively solicits grants. During 2018, the Organization was awarded major grants from private foundations as follows:

<u>Youth Activities</u>	
AMB Foundation	\$ 5,500.00
Larson Foundation	14,000.00
<u>Violence Against Women Prevention</u>	
Adams Mastrovich Family Foundation	5,000.00
<u>Reproductive Health Programs</u>	
Common Council	7,500.00
MS Foundation	30,000.00
<u>Programs without donor restrictions</u>	
NOVO	175,000.00
Roddick Founation	31,230.00
Orchard House Foundation	15,000.00
Bush Foundation	182,000.00
Unitarian	7,725.00

**NOTE 11 - DONATED ITEMS AND FACILITIES**

The Organization's Dakota Talk Radio program (KDKO FM 89.5) tower space and transmitter room are located in a building owned by the Yankton Sioux Tribe, Wagner, SD. An estimated fair value of the annual rent for these facilities is \$15,060. This value is included as an in-kind contribution and as an expense on the Schedule of Activities for the Dakota Talk Radio and in the Statement of Activities for the organization.

**NOTE 12 – PRIOR PERIOD ADJUSTMENT**

The Native American Community Board receives grant monies from the Corporation for Public Broadcasting (CPB) in November every year, which is restricted for the next year's expenses. For the year ended December 31, 2018, there was a prior period adjustment to the unearned revenue of \$111,392.

**NOTE 13- SUBSEQUENT EVENTS**

The Native American Community Board has evaluated subsequent events through September 19, 2019, 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, 2018**

	Unexpended Balance 12-31-17	Revenues Received	Program Expenses	Administrative Expenses	Capital Expenses	Adjustments	Unexpended Balance 12-31-18
<b><u>DONOR RESTRICTED GRANTS:</u></b>							
<b>Youth Activities:</b>							
27 IBIS	\$ 83,745.17	\$	\$ 47,374.86	\$ 10,886.87			\$ 25,483.44
29 Tides Language	0.00						0.00
36 Larson Foundation		14,000.00				(1,051.94)	12,948.06
70 Kalliaopeia	5,730.55		6,033.95				(303.40)
<b>Violence Against Women Prevention:</b>							
12 ROCS	334.88	750.00	47.52				1,037.36
40 BTS/OVW	(1,615.37)	3,487.35	4,232.72			1,615.37	(745.37)
43 FVPS	(965.07)	12,097.33	12,102.96				(970.70)
44 VOCA	(2,388.59)	42,646.18	43,155.08				(2,897.49)
45 STOP	(263.99)	5,591.76	5,591.76				(263.99)
46 DASA	(0.03)	7,790.21	8,286.73				(496.55)
47 Adams Foundation	18.84	5,000.00					5,018.84
58 State Transitional Housing	(6,478.41)		59,986.45			(1,731.93)	(6,478.41)
60 Federal Transitional Housing	2,797.57	69,441.38					10,520.57
86 Transitional Housing	8,926.12	5,560.50	2,796.43				11,690.19
92 Housing Assistance Council	0.00						0.00
<b>Reproductive Health:</b>							
2 New Venture	43,587.08		16,326.13	5,881.55			21,379.40
16 Ms. Foundation	1,027.83	30,000.00	23,867.98	13,891.67			(6,731.82)
78 National Institute of Reproductive Justice	3,010.52		26.04				2,984.48
82 SD Humanitarian Grant	1,138.62						1,138.62
85 IWPC	1,761.29						1,761.29
94 Native Voices	0.00	7,500.00					7,500.00
<b>Radio:</b>							
54 Corporation for Public Broadcasting	298,990.91	253,904.49	199,291.15	2,724.75			350,879.50
87 BUSH-Radio	16,624.44		322.95				16,301.49
<b>Total Restricted Grants</b>	<b>\$ 455,982.36</b>	<b>\$ 457,769.20</b>	<b>\$ 429,442.71</b>	<b>\$ 33,384.84</b>	<b>\$</b>	<b>\$ (1,168.50)</b>	<b>\$ 449,755.51</b>
<b><u>COST REIMBURSEMENT GRANTS:</u></b>							
22 Emergency Shelter Grant							0.00
23 Emergency Shelter Grant	(1,704.47)		27.46			1,731.93	0.00
31 ER Shelter	0.00						0.00
80 Ford Radio							0.00
97							
<b>Total Reimbursement</b>	<b>(1,704.47)</b>		<b>27.46</b>			<b>1,731.93</b>	
<b>Subtotal</b>	<b>454,277.89</b>	<b>457,769.20</b>	<b>429,470.17</b>	<b>33,384.84</b>		<b>563.43</b>	<b>449,755.51</b>



**NATIVE AMERICAN COMMUNITY BOARD  
SUPPLEMENTAL INFORMATION  
SCHEDULE OF REVENUES AND EXPENSES BY FUNDING SOURCES  
FOR THE YEAR ENDING DECEMBER 31, 2018**

	Unexpended Balance 12-31-17	Revenues Received	Program Expenses	Administrative Expenses	Capital Expenses	Adjustments	Unexpended Balance 12-31-18
<b>GRANTS WITHOUT DONOR RESTRICTIONS:</b>							
3	Tides	1,355.96	71.72				1,284.24
4	Consolidated Dom. Violence	273.23	180.00				353.23
5	Donations	3,730.24	1,088.57			(299.38)	8,945.40
6	Charles Mix County	1,225.20	5,213.38				(988.18)
7	Scholarships	10,203.15	273.52				9,929.63
8	JSN Award	1,385.94					1,385.94
9	Social Justice	1,615.42					1,615.42
10	Babson Foundation	286.35	766.52				1,519.83
11	AMB	(965.71)	2,308.72				2,325.57
13	Education Foundation of America	0.00					0.00
14	Ringling Rock	295.82	25.00				270.82
15	Food Pantry	(1,017.92)	34.02			1,051.94	0.00
18	PCI-Youth	940.83		99.75			841.08
19	Payroll - Domestic Violence	0.00					0.00
21	Urgent Action for Women's Rights	(517.64)	4,050.96				(4,568.60)
24	Pro Choice	755.58					755.58
26	Women's Wellness	310.25	61.26				248.99
30	SDC-ADV Training	864.47					864.47
34	Super Fund	3,750.24	1,068.87				2,681.37
35	NOVO	149,449.56	101,311.46	21,361.11		(1,615.37)	153,685.66
36	Larson Foundation	22,628.13	14,272.23	915.42			7,440.48
37		(299.38)				299.38	0.00
38	Roddick Foundation	(1,806.72)	495.00				28,928.28
39	KDKO Fundraising						0.00
41	Lower Brule	0.00					0.00
42	Rosebud Education	428.98					329.23
48	Orchard House	27,130.30	10,622.62	99.75			31,507.68
49	Unitarian	0.00	1,417.11				6,307.89
50	Community Fund	1,564.08					1,564.08
51	Public Welfare	0.00					0.00
52	Bend the Arc	2,108.56	406.27				1,702.29
53	Lalor Foundation	1,823.61	500.00				1,323.61
55	Noral Foundation	1,354.85					1,354.85
56	Bush Foundation - DV	652.71	10.00				642.71
57	Wells Fargo-TH						0.00
59	Radio Donations	14,461.40	426.86				16,097.17
61	Linda Plumb	2,083.18	10.00				2,073.18
62	Get Out the Vote	1,794.10	2.16				1,791.94
63	Seventh Generation	634.61					534.86
64	The Book Fund	1,506.46					1,506.46
65	First Nations Trees	(25.00)					0.00
66	Adams Foundation 2	760.97	2,300.13			25.00	(1,374.16)
67	Fundraising - DV	40.00					40.00
68	Cancer Prevention	(402.10)					(402.10)
69	Cicatelli	893.13					893.13
71	Vitamins Settlement	0.00					0.00
72	Philanthropic	2,607.90					2,607.90

	Unexpended Balance 12-31-17	Revenues Received	Program Expenses	Administrative Expenses	Capital Expenses	Adjustments	Unexpended Balance 12-31-18
<b>GRANTS WITHOUT DONOR RESTRICTIONS:</b>							
73	80.81						80.81
74	69.23						44.23
75	13,293.34	500.00	3,673.76			(25.00)	10,119.58
76	8,897.63		1,169.60	99.75			7,628.28
77	0.00	136,283.47				(34,519.14)	101,764.33
79	(608.49)						(608.49)
81	850.57		10.00				840.57
83	683.50		7.00	99.75			576.75
84	(508.78)						(508.78)
88	906.78		125.00	99.75			682.03
89	GROTTO						0.00
90	11,100.33	500.00	28,121.80	17,997.67		34,519.14	0.00
91	519.02		37.21	99.75			382.06
93	0.00						0.00
95	(0.00)						(0.00)
96	(0.00)						(0.00)
98	436.66						436.66
99	300.00						300.00
	<u>290,001.34</u>	<u>339,273.25</u>	<u>179,980.75</u>	<u>40,972.45</u>		<u>(563.43)</u>	<u>407,757.96</u>
	<b>Total</b>	<b>\$ 797,042.45</b>	<b>\$ 609,450.92</b>	<b>\$ 74,357.29</b>	<b>\$</b>	<b>\$</b>	<b>\$ 857,513.47</b>
<b>OTHER REVENUE AND EXPENSES:</b>							
		2,836.83					2,836.83
			36,764.55	1,059.96			(37,824.51)
			<u>646,215.47</u>	<u>75,417.25</u>	<u>\$</u>	<u>\$</u>	<u>\$ 822,525.79</u>
	<b>Total</b>	<b>\$ 799,879.28</b>	<b>\$ 646,215.47</b>	<b>\$ 75,417.25</b>	<b>\$</b>	<b>\$</b>	<b>\$ 822,525.79</b>

**NET ASSETS RELEASED FROM DONOR RESTRICTIONS:**

Restricted Grants:	
Program Expenditures	\$ 429,442.71
Administrative Expenditures	33,384.84
Capital Expenses	
Net Assets Released from Donor Restrictions	<u>\$ 462,855.01</u>
<b>EXPENSES:</b>	
Program Services	\$ 646,215.47
Management and General	75,417.25
Total Expenses	<u>\$ 721,632.72</u>
	89.5%
	10.5%
	100.0%

**NATIVE AMERICAN COMMUNITY BOARD  
(A NON-PROFIT ORGANIZATION)  
SCHEDULE OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Youth Activities</u>	<u>Violence Against Women Prevention</u>	<u>Health</u>	<u>Environment and Others</u>	<u>Radio</u>	<u>Other Programs</u>	<u>Total Program Services</u>
Salaries	\$ 10,556.65	\$ 81,610.36	\$ 13,730.08	\$	\$ 102,780.37	\$ 56,261.26	\$ 264,938.72
Payroll Taxes	1,762.67	7,186.12	2,784.68		4,743.42	11,311.68	27,788.57
Travel	8,190.45	6,800.68	3,055.74	34.02	3,615.70	2,442.95	24,139.54
Vehicle Expense					155.71		155.71
Legal and Accounting	2,763.63	2,500.00	3,166.00		1,500.00	5,134.00	15,063.63
Contracted Services	22,514.19	2,031.56	13,187.79		15,268.07	26,767.91	79,769.52
Postage	183.60		51.95		30.85	849.93	1,116.33
Printing	586.99		1,699.95		10.20	4,850.83	7,147.97
Office Supplies	312.03	368.58	393.96		165.99	963.73	2,204.29
Dues and Registrations	1,108.72	227.00	234.13		251.00	3,516.56	5,337.41
Outreach	382.07	1,375.72	937.32		1,901.96	3,287.73	7,884.80
Insurance	1,538.63	919.02	2,308.66	273.52	1,550.70	7,704.38	14,294.91
Supplies	5,552.16	6,177.54	1,019.88		2,021.76	15,512.58	30,283.92
General Operations						135.00	135.00
Maintenance		1,217.21	197.52			6,450.84	7,865.57
Miscellaneous		694.23				1,814.57	2,508.80
Commodities Expense						5,870.41	5,870.41
Utilities	1,311.38	4,247.15	1,338.17		994.31	2,232.88	10,123.89
Telephone	610.15	4,763.62	867.28		3,276.69	3,098.08	12,615.82
Interest						86.64	86.64
Depreciation						30,835.00	30,835.00
Workman's Compensation	293.10	1,581.60			447.70	2,303.80	4,626.20
Rent & Operating Lease	9.74	17,838.54	9.74		15,060.00	644.68	33,562.70
Staff Training		520.00				599.06	1,119.06
Employee Benefits						4,273.44	4,273.44
Public Service Announce						204.75	204.75
Benefits Insurance	375.00	110.00	310.00		550.00	1,005.00	2,350.00
Emergency Shelter		4,176.69				19.65	4,196.34
Clearinghouse							
Radio Expense					<u>45,716.53</u>		<u>45,716.53</u>
<b>Total Expenses</b>	<u><b>\$ 58,051.16</b></u>	<u><b>\$ 144,345.62</b></u>	<u><b>\$ 45,292.85</b></u>	<u><b>\$ 307.54</b></u>	<u><b>\$ 200,040.96</b></u>	<u><b>\$ 198,177.34</b></u>	<u><b>\$ 646,215.47</b></u>

**NATIVE AMERICAN COMMUNITY BOARD  
(A NON-PROFIT ORGANIZATION)  
SCHEDULE OF ACTIVITIES-DAKOTA TALK RADIO  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<b>2018</b>
<b>Revenue and Support:</b>	
Grants and Contributions	\$ 188,805.53
Indirect Administrative Support	47,683.96
Rental Income	15,060.00
Miscellaneous Revenue	2,355.00
Total Revenue, Gains and Other Support	253,904.49
<b>Functional Expenses:</b>	
Program Services	199,291.15
Management and General	2,724.75
Total Expenses	202,015.90
Change In Net Assets	51,888.59
Net Assets, Beginning	341,978.63
Net Assets, Ending	\$ 393,867.22

**NATIVE AMERICAN COMMUNITY BOARD  
(A NON-PROFIT ORGANIZATION)  
SCHEDULE OF FUNCTIONAL EXPENSES - DAKOTA TALK RADIO  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
Salaries	\$ 102,480.37	\$	\$ 102,480.37
Payroll Taxes	4,720.47		4,720.47
Travel	3,615.70		3,615.70
Vehicle Expense	155.71		155.71
Legal and Accounting	1,500.00		1,500.00
Contracted Services	14,855.27		14,855.27
Postage	30.85		30.85
Printing	10.20		10.20
Dues and Registrations	251.00		251.00
Outreach	1,901.96		1,901.96
Insurance	1,550.70		1,550.70
Supplies	2,187.75		2,187.75
Utilities	980.25		980.25
Telephone	3,276.69		3,276.69
Workman's Compensation	447.70		447.70
Rent & Operating Lease	15,060.00		15,060.00
Insurance	550.00	2,724.75	3,274.75
Radio Expense	45,716.53		45,716.53
Total Expenses	<u>\$ 199,291.15</u>	<u>\$ 2,724.75</u>	<u>\$ 202,015.90</u>