

NATIVE AMERICAN COMMUNITY BOARD

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

DECEMBER 31, 2015 and 2014

**NATIVE AMERICAN COMMUNITY BOARD
BOARD MEMBERS AND DIRECTORS
DECEMBER 31, 2015**

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, 2015, 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, 2015, 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.

Report on Summarized Comparative Information

We have previously audited the Native American Community Board's 2014 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated August 4, 2015. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2014, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Quam, Berglin & Post P.C.

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

September 28, 2016

**NATIVE AMERICAN COMMUNITY BOARD
(A NON-PROFIT ORGANIZATION)
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2015
(with comparative totals for 2014)**

	<u>2015</u>	<u>2014</u>
ASSETS		
Current Assets:		
Cash	\$ 375,340.05	\$ 307,744.91
Marketable Securities	75,859.36	83,087.72
Accounts Receivable	2,446.36	2,229.10
Grants Receivable	64,144.14	19,085.07
Inventory	15,514.73	15,120.69
Total Current Assets	<u>533,304.64</u>	<u>427,267.49</u>
Property and Equipment:		
Property and Equipment, net	<u>160,919.98</u>	<u>151,462.94</u>
TOTAL ASSETS	<u>\$ 694,224.62</u>	<u>\$ 578,730.43</u>
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accrued Taxes and Payroll Payable	\$ 1,089.99	\$ 1,080.53
Deposits Payable	250.00	300.00
Notes Payable - Current Portion	<u>1,518.67</u>	<u>1,364.53</u>
Total Current Liabilities	<u>2,858.66</u>	<u>2,745.06</u>
Long Term Liabilities:		
Accrued Vacation Leave Payable	15,851.52	14,205.47
Notes Payable	2,458.38	3,944.04
(Less: Current Portion)	<u>(1,518.67)</u>	<u>(1,364.53)</u>
Total Long Term Liabilities	<u>16,791.23</u>	<u>16,784.98</u>
Total Liabilities	<u>19,649.89</u>	<u>19,530.04</u>
Net Assets:		
Unrestricted	292,857.38	279,919.30
Temporarily Restricted	<u>381,717.35</u>	<u>279,281.09</u>
Total Net Assets	<u>674,574.73</u>	<u>559,200.39</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 694,224.62</u>	<u>\$ 578,730.43</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, 2015
(with comparative totals for 2014)**

	<u>2015</u>			<u>2014</u>
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>	
Revenue and Support:				
Grants and Contributions	\$ 129,000.00	\$ 653,813.81	\$ 782,813.81	\$ 620,984.76
Donations	2,940.01	10,901.60	13,841.61	23,632.62
Interest and Dividends	2,835.33		2,835.33	2,686.15
Sales Revenue	1,030.00		1,030.00	1,251.27
Rental Income		5,151.00	5,151.00	5,081.82
Miscellaneous Revenue	2,804.65		2,804.65	79.94
Unrealized Loss on Marketable Securities	<u>(7,228.36)</u>		<u>(7,228.36)</u>	<u>(87.78)</u>
Total Revenue, Gains and Other Support	<u>131,381.63</u>	<u>669,866.41</u>	<u>801,248.04</u>	<u>653,628.78</u>
 Net Assets Released from Restrictions of Program Requirements	 <u>567,430.15</u>	 <u>(567,430.15)</u>		
 Functional Expenses:				
Program Services	613,109.78		613,109.78	571,439.47
Management and General	<u>72,763.92</u>		<u>72,763.92</u>	<u>66,374.37</u>
Total Expenses	<u>685,873.70</u>		<u>685,873.70</u>	<u>637,813.84</u>
 Change In Net Assets	 12,938.08	 102,436.26	 115,374.34	 15,814.94
Net Assets, Beginning	<u>279,919.30</u>	<u>279,281.09</u>	<u>559,200.39</u>	<u>543,385.45</u>
 Net Assets, Ending	 <u>\$ 292,857.38</u>	 <u>\$ 381,717.35</u>	 <u>\$ 674,574.73</u>	 <u>\$ 559,200.39</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, 2015
(with comparative totals for 2014)**

	<u>2015</u>			<u>2014</u>
	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>	<u>Total</u>
Salaries	\$ 247,930.26	\$ 71,743.92	\$ 319,674.18	\$ 310,072.37
Payroll Taxes	29,233.04		29,233.04	28,217.37
Travel	33,110.48		33,110.48	28,940.28
Legal and Accounting	16,702.70		16,702.70	20,210.14
Contracted Services	66,894.90		66,894.90	58,415.70
Postage	1,110.62		1,110.62	872.08
Printing	2,117.71		2,117.71	1,719.31
Office Supplies	77.96		77.96	2,211.21
Dues and Registrations	8,338.11		8,338.11	5,106.94
Outreach	7,522.32		7,522.32	14,443.72
Insurance	13,259.50		13,259.50	14,221.69
Supplies	24,059.10		24,059.10	24,420.34
General Operations	100.50		100.50	49.33
Maintenance Expense	2,552.83		2,552.83	2,908.86
Miscellaneous	2,445.82		2,445.82	1,717.35
Commodities Expense	4,058.81		4,058.81	4,506.29
Utilities	10,193.52		10,193.52	10,506.99
Telephone	13,705.58		13,705.58	11,559.79
Interest	1,431.67		1,431.67	102.73
Depreciation	32,230.68		32,230.68	28,030.44
Worker's Compensation	5,740.30		5,740.30	5,446.33
Rent & Operating Lease	32,767.61		32,767.61	12,788.98
Photocopier Expense				20.00
Housing Referral				455.04
Employee Benefits	2,832.96		2,832.96	6,914.78
Insurance	3,353.56	1,020.00	4,373.56	3,287.50
Emergency Shelter	22,435.56		22,435.56	11,555.96
Phone-Clearinghouse	60.80		60.80	22.39
Radio Expense	28,842.88		28,842.88	29,089.93
Total Expenses	<u>\$ 613,109.78</u>	<u>\$ 72,763.92</u>	<u>\$ 685,873.70</u>	<u>\$ 637,813.84</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, 2015
(with comparative totals for 2014)**

	<u>2015</u>	<u>2014</u>
Cash Provided (Used) By Operating Activities:		
Increase (Decrease) in Net Assets	\$ 115,374.34	\$ 15,814.94
Adjustments to reconcile increase in net assets to cash provided by operations:		
Depreciation	32,230.68	28,030.44
(Increase) Decrease in Assets:		
Marketable Securities	7,228.36	87.78
Accounts Receivable	(217.26)	1,299.91
Grants Receivable	(45,059.07)	14,392.53
Inventory	(394.04)	(1,653.49)
Increase (Decrease) in Liabilities:		
Accrued Payroll	9.46	(2,624.77)
Deposits Payable	(50.00)	(50.00)
Accrued Vacation Leave	<u>1,646.05</u>	<u>(1,150.40)</u>
Net Cash Provided (Used) by Operating Activities	<u>110,768.52</u>	<u>54,146.94</u>
Cash Provided (Used) By Financing Activities:		
Repayment of Debt	(1,485.66)	(1,334.87)
Purchase of Fixed Assets	<u>(41,687.72)</u>	<u>(38,678.10)</u>
Net Cash Provided (Used) by Financing Activities	<u>(43,173.38)</u>	<u>(40,012.97)</u>
Increase (Decrease) in Cash and Cash Equivalents	67,595.14	14,133.97
Cash and Cash Equivalents, January 1	<u>307,744.91</u>	<u>293,610.94</u>
Cash and Cash Equivalents, December 31	<u>\$ 375,340.05</u>	<u>\$ 307,744.91</u>
Supplemental Disclosure of Cash Flow Information:		
Cash Paid During the Year for Interest	<u>\$ 1,431.67</u>	<u>\$ 102.73</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

The financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) ASC-958, Financial Statements of Not-for-Profit Organizations. Under FASB ASC-958, the Organization is required 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: 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.

Temporarily Restricted Net Assets: Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently Restricted Net Assets: Endowment fund investments to be held indefinitely, the income from which is expendable for the organization's operations or donor stipulated purposes.

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.

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 unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are

recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

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

No amounts have been reflected in the financial statements for donated 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 4,752 volunteer hours during 2015.

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.

Comparative Data

The financial statements include certain December 31, 2014 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, 2014 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, 2014 from which the summarized information was derived.

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.

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 - RESTRICTIONS ON NET ASSETS

Temporarily restricted net assets of \$381,717.35 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 \$75,859.36 and \$83,087.72 at December 31, 2015 and 2014, respectively. There was an unrealized loss of \$7,228.36 during the year ending December 31, 2015.

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, 2015 and 2014.

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>2015</u>	<u>2014</u>
Grants Receivable		
S.D. Department of Health and Human Services	26,222.63	7,751.08
U.S. Department of Justice	22,921.51	11,333.99
Orchard House Foundation	15,000.00	
Total Grants Receivable	<u>\$ 64,144.14</u>	<u>\$ 19,085.07</u>
Other Accounts Receivable		
Accounts Receivable-Items for Resale	\$ 369.00	\$ 369.00
Prepaid benefits	2,077.36	1,860.10
	<u>\$ 2,446.36</u>	<u>\$ 2,229.10</u>

NOTE 7 - PROPERTY AND EQUIPMENT

Property and Equipment consists of the following:

	<u>Balance</u> <u>1/1/2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/2015</u>
Buildings	\$ 98,848.52	\$	\$	\$ 98,848.52
Vehicles	75,718.49	37,479.50		113,197.99
Equipment	204,628.75	4,208.22		208,836.97
Furnishings	20,582.10			20,582.10
Shelter	49,849.60			49,849.60
Transitional Housing	22,424.09			22,424.09
Total Property and Equipment	<u>\$ 472,051.55</u>	<u>\$ 41,687.72</u>	<u>\$</u>	<u>\$ 513,739.27</u>
Less: Accumulated Depreciation	(320,588.61)	(32,230.68)		(352,819.29)
Property and Equipment, net	<u>\$ 151,462.94</u>	<u>\$ 9,457.04</u>	<u>\$</u>	<u>\$ 160,919.98</u>

NOTE 8 - NOTES PAYABLE

Notes payable consists of:

	<u>2015</u>	<u>2014</u>
Note payable to Andes State Bank, payable in monthly installments of \$119.20, interest at rate equal to index, current index is 2.20%, final maturity in 2017.	<u>\$ 2,458.38</u>	<u>\$ 3,944.04</u>

Maturities of the note payable are as follows:

	<u>Andes State</u> <u>Bank</u>
Years ending December 31,	
2016	1,518.67
2017	939.71
	<u>\$ 2,458.38</u>

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, 2015, a liability of \$15,851.52 existed for accumulated unpaid leave calculated at the employees' pay rates for the 2015 fiscal year. Accrued leave liability for the prior year was \$14,205.47.

NOTE 10 - SIGNIFICANT DONORS

The management of the Native American Community Board actively solicits grants. During 2015, the Organization was awarded major grants from private foundations as follows:

<u>Youth Activities</u>	
Kalliaopeia Foundation	\$ 5,000.00
<u>Violence Against Women Prevention</u>	
Tides Foundation	100,500.00
Adams Mastrovich Family Foundation	5,000.00
South Dakota Community Foundation	9,979.00
<u>Reproductive Health Programs</u>	
New Venture	40,000.00
MS Foundation	30,000.00
Lalor Foundation	10,000.00
<u>Unrestricted Grants</u>	
Ford Foundation	125,000.00
Larson Foundation	14,000.00
Orchard House Foundation	15,000.00

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 \$13,500.00. 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- SUBSEQUENT EVENTS

The Native American Community Board has evaluated subsequent events through September 28, 2016, 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, 2015**

	Unexpended Balance 12-31-14	Revenues Received	Program Expenses	Administrative Expenses	Capital Expenses	Adjustments	Unexpended Balance 12-31-15
<u>RESTRICTED GRANTS:</u>							
Youth Activities:							
10	\$ 1,205.12	\$ 2,000.00	\$ 882.74	\$	\$		\$ 2,322.38
11	12,290.64		8,223.71	170.00			3,896.93
14	519.81		137.09				382.72
18	1,354.17		374.37				979.80
27	(1,366.58)		27.00			1,393.58	0.00
29	1,042.01		322.23			(719.78)	0.00
42	565.91						565.91
49	(140.73)					140.73	0.00
70	1,893.20	5,000.00	3,605.70				3,287.50
88	1,511.78		410.00				1,101.78
89	(618.21)		58.45				(676.66)
99	(116.26)		296.03			412.29	0.00
Violence Against Women Prevention:							
4	(14.61)					300.75	286.14
6	2,908.53	3,000.00	5,179.10				729.43
12	(1,573.65)	1,750.00					176.35
19	602.11					(602.11)	0.00
30	1,025.35		32.84				992.51
35	0.00	100,500.00	37,071.64	3,422.69		(23,375.00)	36,630.67
37	118.35	11,869.12	12,884.37				(896.90)
38	(2,173.25)	24,178.07	24,190.31				(2,185.49)
39	676.79	2,727.11	2,806.38				597.52
40	(1,544.90)	1,796.46	1,866.93				(1,615.37)
41	0.00	864.00					864.00
43	0.00						0.00
44	0.00						0.00
45	0.00						0.00
46	0.00						0.00
47	1,886.66	5,000.00	2,115.57			(477.84)	4,293.25
50	209.63	9,979.00	3,631.83			(6,493.57)	63.23
56	907.64		246.63				661.01
57	(161.48)						(161.48)
58	(8,723.21)						(8,723.21)
60	(2,676.53)	44,206.76	41,635.72				(105.49)
66	(477.84)					477.84	(0.00)
67	186.73					(186.73)	0.00
71	114.02					(114.02)	0.00
79	(3,089.46)	33,075.82	30,569.80			(150.00)	(733.44)
86	13,067.59	5,267.39	10,674.25				7,660.73
92	631.37		713.20				(81.83)
93	(0.00)	9,643.02	9,907.99				(264.97)
94	(0.00)	13,729.07	13,728.03				1.04
95	(0.00)	3,851.64	3,296.44				555.20
96	(0.00)	7,113.85	7,026.35				87.50
98	2,100.30		955.29				1,145.01

	Unexpended Balance 12-31-14	Revenues Received	Program Expenses	Administrative Expenses	Capital Expenses	Adjustments	Unexpended Balance 12-31-15
Reproductive Health:							
2	38,563.44	40,000.00	18,783.40	18,742.04		(3,196.85)	37,841.15
8	2,253.09		820.37				1,432.72
13	31.19		5.00			(26.19)	0.00
16	(693.65)	30,000.00	16,747.88	9,144.95		(67.61)	2,951.96
						(393.95)	
21	1,388.85		148.68				1,240.17
24	958.58		203.00				755.58
26	787.38		373.80				413.58
51	130.58		10.00			(120.58)	0.00
52	8,217.46	4.57	8,222.44			0.41	(0.00)
53	5,296.27	10,000.00	10,003.12	170.00		(76.79)	5,046.36
55	782.87						782.87
64	1,534.46		28.00				1,506.46
69	1,034.79		124.25				910.54
77	(36.93)		30.68			67.61	(0.00)
78	5,427.37	3,500.00	4,865.31	1,770.58		(3,000.00)	(708.52)
81	1,202.30		317.00				885.30
82	1,435.50		296.88				1,138.62
83	1,336.57		598.12				738.45
84	(123.64)						(123.64)
85	3,766.06		716.88				3,049.18
91	828.44		210.00				618.44
Radio:							
54	124,275.65	271,391.32	197,776.13		41,687.72	67,011.18	223,214.30
59	15,232.93	715.10	560.08			(715.10)	14,672.85
68	327.42						327.42
87	26,634.31	500.00	5,229.62				21,904.69
Environment & Others							
7	10,468.77		95.62	170.00			10,203.15
15	1,143.26		627.00	170.00			346.26
63	2,129.49		1,465.03				664.46
65	1,593.80	4.59	853.89			(1,201.04)	(456.54)
74	525.77						525.77
Total Restricted Grants	278,593.38	641,666.89	491,982.17	33,760.26	41,687.72	28,887.23	381,717.35

**NATIVE AMERICAN COMMUNITY BOARD
SUPPLEMENTAL INFORMATION
SCHEDULE OF REVENUES AND EXPENSES BY FUNDING SOURCES
FOR THE YEAR ENDING DECEMBER 31, 2015**

	Unexpended Balance 12-31-14	Revenues Received	Program Expenses	Administrative Expenses	Capital Expenses	Adjustments	Unexpended Balance 12-31-15
<u>COST REIMBURSEMENT GRANTS:</u>							
22	(416.64)					416.64	0.00
23	1,000.00					(2,704.47)	(1,704.47)
31	(1,876.16)					1,876.16	0.00
80	(128.24)						(128.24)
97	(411.67)					411.67	
Total Reimbursement	<u>(1,832.71)</u>						<u>(1,832.71)</u>
Subtotal	<u>276,760.67</u>						<u>379,884.64</u>
 <u>UNRESTRICTED GRANTS:</u>							
3	2,203.23		754.86				1,448.37
5	2,535.94	6,946.63	5,239.55			(4,609.92)	(366.90)
9	2,170.11		554.69				1,615.42
34	14,741.16		5,678.90				9,062.26
36	28,628.09	14,000.00	11,054.21				31,573.88
48	16,528.84	15,000.00	9,436.37	1,997.60			20,094.87
61	3,639.01		1,061.97				2,577.04
62	2,479.10		285.00				2,194.10
72	13,160.15		1,766.29				11,393.86
73	481.79		6.00				475.79
75	(25.00)					722.69	697.69
76	18,046.72		1,591.32				16,455.40
90	(30,402.19)	125,015.59	54,049.82	37,006.06		(25,000.00)	(21,442.48)
Total Unrestricted Grants	<u>74,186.95</u>	<u>160,962.22</u>	<u>91,478.98</u>	<u>39,003.66</u>		<u>(28,887.23)</u>	<u>75,779.30</u>
Total	<u>\$ 350,947.62</u>	<u>\$ 802,629.11</u>	<u>\$ 583,461.15</u>	<u>\$ 72,763.92</u>	<u>\$ 41,687.72</u>	<u>\$ (0.00)</u>	<u>\$ 455,663.94</u>

OTHER REVENUE AND EXPENSES:

Unrestricted Revenues		(1,381.07)					(1,381.07)
Unrestricted Expenses Including Depreciation			29,648.63				(29,648.63)
Total	\$ 350,947.62	\$ 801,248.04	\$ 613,109.78	\$ 72,763.92	\$ 41,687.72	\$ (0.00)	\$ 424,634.24

NET ASSETS RELEASED FROM RESTRICTIONS:

Restricted Grants:		
Program Expenditures	\$ 491,982.17	
Administrative Expenditures	33,760.26	
Capital Expenses	41,687.72	
Net Assets Released from Restrictions	<u>\$ 567,430.15</u>	

EXPENSES:

Program Services	\$ 613,109.78	89.4%
Management and General	<u>72,763.92</u>	<u>10.6%</u>
Total Expenses	<u>\$ 685,873.70</u>	<u>100.0%</u>

**NATIVE AMERICAN COMMUNITY BOARD
(A NON-PROFIT ORGANIZATION)
SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015**

	<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	\$ 4,571.95	\$ 84,160.11	\$ 16,207.91	\$ 1,471.23	\$ 103,954.80	\$ 37,564.26	\$ 247,930.26
Payroll Taxes	491.21	9,118.58	4,029.40	155.19	7,332.64	8,106.02	29,233.04
Travel	1,068.22	17,860.80	6,003.37	315.00	6,870.70	992.39	33,110.48
Vehicle Expense	452.91	1,290.97	176.95	38.00			1,958.83
Legal and Accounting	842.49	4,451.53	2,646.08	265.62	2,991.52	5,505.46	16,702.70
Contracted Services	2,169.56	13,955.10	22,712.11	866.00	12,825.35	14,366.78	66,894.90
Postage	28.85	344.91	341.05		48.06	347.75	1,110.62
Printing	305.74	989.37	513.80		102.33	206.47	2,117.71
Office Supplies		50.00	10.00			17.96	77.96
Dues and Registrations	155.72	2,086.72	52.86	10.00	5,185.34	847.47	8,338.11
Outreach	126.09	6,273.93			772.86	349.44	7,522.32
Insurance	668.50	3,320.00	748.13		4,261.00	4,261.87	13,259.50
Supplies	814.64	9,695.88	1,968.71	37.50	7,150.45	4,391.92	24,059.10
General Operations						100.50	100.50
Maintenance						594.00	594.00
Miscellaneous		1,383.44	3.91		87.49	970.98	2,445.82
Commodities Expense			211.17			3,847.64	4,058.81
Utilities	1,060.76	4,724.50	1,533.79	30.00	1,208.44	1,636.03	10,193.52
Telephone	750.19	2,901.80	2,439.27	23.00	5,226.33	2,364.99	13,705.58
Interest		210.11				1,221.56	1,431.67
Depreciation						32,230.68	32,230.68
Workman's Compensation	649.49	401.66	1,252.32		1,845.64	1,591.19	5,740.30
Rent & Operating Lease		18,947.02			13,500.00	320.59	32,767.61
Staff Training							
Photocopier Expense							
Employee Benefits		1,416.48	1,416.48				2,832.96
Benefits Insurance	11.00	1,076.50	237.50		1,200.00	828.56	3,353.56
Emergency Shelter		20,450.57				1,984.99	22,435.56
Clearinghouse						60.80	60.80
Radio Expense					28,842.88		28,842.88
Total Expenses	<u>\$ 14,167.32</u>	<u>\$ 205,109.98</u>	<u>\$ 62,504.81</u>	<u>\$ 3,211.54</u>	<u>\$ 203,405.83</u>	<u>\$ 124,710.30</u>	<u>\$ 613,109.78</u>

**NATIVE AMERICAN COMMUNITY BOARD
(A NON-PROFIT ORGANIZATION)
SCHEDULE OF ACTIVITIES-DAKOTA TALK RADIO
FOR THE YEAR ENDED DECEMBER 31, 2015**

Revenue and Support:	
Grants and Contributions	\$ 315,034.16
Donations	9,841.34
In-kind Contribution (See Note 11)	13,500.00
Miscellaneous Revenue	<u>27.00</u>
Total Revenue, Gains and Other Support	<u>338,402.50</u>
 Functional Expenses:	
Program Services	197,606.13
Management and General	<u>170.00</u>
Total Expenses	<u>197,776.13</u>
 Change In Net Assets	 140,626.37
Net Assets, Beginning	<u>124,275.65</u>
 Net Assets, Ending	 <u>\$ 264,902.02</u>

**NATIVE AMERICAN COMMUNITY BOARD
(A NON-PROFIT ORGANIZATION)
SCHEDULE OF FUNCTIONAL EXPENSES - DAKOTA TALK RADIO
FOR THE YEAR ENDED DECEMBER 31, 2015**

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
Salaries	\$ 101,666.88		\$ 101,666.88
Payroll Taxes	6,300.97		6,300.97
Travel	6,276.31		6,276.31
Legal and Accounting	2,753.16		2,753.16
Contracted Services	12,563.48		12,563.48
Postage	48.06		48.06
Printing	102.33		102.33
Dues and Registrations	4,665.34		4,665.34
Outreach	772.86		772.86
Insurance	4,261.00		4,261.00
Supplies	6,346.99		6,346.99
Miscellaneous	87.49		87.49
Utilities	1,179.68		1,179.68
Telephone	5,193.06		5,193.06
Workman's Compensation	1,845.64		1,845.64
Rent & Operating Lease	13,500.00		13,500.00
Insurance	1,200.00	170.00	1,370.00
Radio Expense	28,842.88		28,842.88
Total Expenses	<u>\$ 197,606.13</u>	<u>\$ 170.00</u>	<u>\$ 197,776.13</u>