

Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2000

Department of the Treasury
Internal Revenue ServiceUnder section 501(c) of the Internal Revenue Code (except black lung benefit
trust or private foundation), section 527 or section 4947(a)(1) nonexempt charitable trustOpen to Public
Inspection

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2000 calendar year, or tax year period beginning 10/01, 2000, and ending 9/30, 2001

B Check if applicable: ☐ Change of address, ☐ Change of name, ☐ Initial return, ☐ Final return, ☐ Amended return

C Please use IRS label or print or type. See Specific Instructions.
Native American Rights Fund
1506 Broadway
Boulder, CO 80302

D Employer identification number
84-0611876

E Telephone number
303-447-8760

F Check ☐ if application pending

G Organization type (check only one) ☒ 501(c)(3) (insert no) ☐ 527 OR ☐ 4947(a)(1)

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

J Accounting method ☐ Cash ☒ Accrual ☐ Other (specify) ☐

K Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note H and I are not applicable to section 527 orgs.
H(a) Is this a group return filed for affiliates? ☐ Yes ☒ No
H(b) If "Yes," enter number of affiliates ☐
H(c) Are all affiliates included? ☐ Yes ☐ No (if "No," attach a list. See instructions.)
H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No
I Enter 4-digit group exemption no. (GEN) ☐
L Check this box if the organization is not required to attach Schedule B (Form 990 or 990-EZ) ☐

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16)

1	Contributions, gifts, and similar amounts received				
a	Direct public support	1a	7,199,059		
b	Indirect public support	1b			
c	Government contributions (grants)	1c	1,906,824		
d	Total (add lines 1a through 1c) (cash \$ 9,105,883 noncash \$)	1d		9,105,883	
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		98,057	
3	Membership dues and assessments	3			
4	Interest on savings and temporary cash investments	4		13,734	
5	Dividends and interest from securities	5		276,388	
6a	Gross rents	6a			
b	Less rental expenses	6b			
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7	Other investment income (describe)	7			
8a	Gross amount from sales of assets other than inventory	(A) Securities	-586,719	8a	
b	Less cost or other basis and sales expenses			8b	
c	Gain or (loss) (attach schedule)		-586,719	8c	
d	Net gain or (loss) (combine line 8c columns (A) and (B))			8d	-586,719
9	Special events and activities (attach schedule)				
a	Gross revenue (not including \$ of contributions reported on line 1a)	9a			
b	Less direct expenses other than fundraising expenses	9b			
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c			
10a	Gross sales of inventory, less returns and allowances	10a			
b	Less cost of goods sold	10b			
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			
11	Other revenue (from Part VII, line 103)	11		40,887	
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		8,948,230	
13	Program services (from line 44, column (B))	13		5,209,953	
14	Management and general (from line 44, column (C))	14		924,562	
15	Fundraising (from line 44, column (D))	15		1,275,300	
16	Payments to affiliates (attach schedule)	16			
17	Total expenses (add lines 16 and 44, column (A))	17		7,409,815	
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		1,538,415	
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		6,729,985	
20	Other changes in net assets or fund balances (attach explanation)	20		1,879,365	
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		10,147,765	

RECEIVED

FEB 14 2002

OGDEN, UT

See Statement 2

FILMED MAR 13 2002

614
24

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 20.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (att sch) (cash \$ _____ non cash \$ _____)	22			
23	Specific assistance to individuals (att sch)	23			
24	Benefits paid to or for members (att sch)	24			
25	Compensation of officers, directors, etc	25	739,910	488,341	162,780
26	Other salaries and wages	26	2,290,711	1,521,151	491,814
27	Pension plan contributions	27	138,345	107,909	16,601
28	Other employee benefits	28	380,274	296,979	44,950
29	Payroll taxes	29	195,347	152,371	23,442
30	Professional fundraising fees	30	106,442		106,442
31	Accounting fees	31	21,582	21,582	
32	Legal fees	32			
33	Supplies	33	190,705	84,999	24,684
34	Telephone	34	80,659	67,860	6,980
35	Postage and shipping	35	234,017	137,027	3,085
36	Occupancy	36	168,551	135,940	20,576
37	Equipment rental and maintenance	37	64,375	52,030	7,941
38	Printing and publications	38	698,499	320,840	856
39	Travel	39	430,333	309,974	65,166
40	Conferences, conventions, and meetings	40			
41	Interest	41	7,836	152	7,471
42	Depreciation, depletion, etc (attach schedule)	42	103,962	73,097	12,972
43	Other expenses (itemize) a Consulting/c	43a	1,317,629	1,308,333	994
	b Library	43b	91,765	89,188	721
	c Litigation	43c	11,479	11,479	
	d Regulations	43d	137,394	52,283	11,947
	e	43e			
44	Total functional expenses (add lines 22 thru 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	7,409,815	5,209,953	924,562
					1,275,300

Reporting of Joint Costs Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation?

☒ Yes ☐ No

 If "Yes," enter (i) the aggregate amount of these joint costs \$ 574,207 (ii) the amount allocated to Program services \$ 385,210
 (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ 188,997
Part III Statement of Program Service Accomplishments (See Specific Instructions on page 23.)What is the organization's primary exempt purpose? Native American Legal Rights

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses

(Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts but optional for others.)

a	See Statement 3				
	(Grants and allocations \$ _____)	0			5,209,953
b					
	(Grants and allocations \$ _____)				
c					
	(Grants and allocations \$ _____)				
d					
	(Grants and allocations \$ _____)				
e	Other program services (attach schedule)				
	(Grants and allocations \$ _____)				
f	Total of Program Service Expenses (should equal line 44 column (B), Program services)				5,209,953

Part IV Balance Sheets (See Specific Instructions on page 23)

Note		Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		(A) Beginning of year		(B) End of year
ASSETS	45	Cash - non-interest-bearing		437,078	45	2,525,571
	46	Savings and temporary cash investments			46	
	47a	Accounts receivable	47a 63,851			
	b	Less allowance for doubtful accounts	47b 38,000	97,300	47c	25,851
	48a	Pledges receivable	48a 2,840,955			
	b	Less allowance for doubtful accounts	48b	710	48c	2,840,955
	49	Grants receivable		441,260	49	239,612
	50	Receivables from officers, directors, trustees, and key employees (attach sch)			50	
	51a	Other notes and loans receivable (attach schedule)	51a 15,942			
	b	Less allowance for doubtful accounts	51b	10,000	51c	15,942
	52	Inventories for sale or use			52	84,000
	53	Prepaid expenses and deferred charges		59,432	53	35,357
	54	Investments - securities (attach schedule) Statement 4 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		6,005,491	54	4,491,340
	55a	Investments - land, buildings, and equipment basis	55a			
	b	Less accumulated depreciation (attach schedule)	55b		55c	
56	Investments - other (attach schedule)			56		
57a	Land, buildings, and equipment basis	57a 1,756,465				
b	Less accumulated depreciation (attach schedule) Stmt 5	57b 1,080,197	619,797	57c	676,268	
58	Other assets (describe <input type="checkbox"/>)			58		
59	Total assets (add lines 45 through 58) (must equal line 74)		7,671,068	59	10,934,896	
LIABILITIES	60	Accounts payable and accrued expenses		373,198	60	271,353
	61	Grants payable			61	
	62	Deferred revenue		329,859	62	253,022
	63	Loans from officers, directors, trustees, and key employees (attach schedule)			63	
	64a	Tax-exempt bond liabilities (attach schedule)			64a	
	b	Mortgages and other notes payable (attach schedule)			64b	
65	Other liabilities (describe <input type="checkbox"/> See Statement 6)		238,026	65	262,756	
66	Total liabilities (add lines 60 through 65)		941,083	66	787,131	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67	Unrestricted		4,547,925	67	5,039,626
	68	Temporarily restricted		467,825	68	3,389,441
	69	Permanently restricted		1,714,235	69	1,718,698
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74					
	70	Capital stock, trust principal, or current funds			70	
	71	Paid-in or capital surplus, or land, building and equipment fund			71	
	72	Retained earnings, endowment accumulated income or other funds			72	
	73	Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72 column (A) must equal line 19 and column (B) must equal line 21)		6,729,985	73	10,147,765
	74	Total liabilities and net assets/fund balances (add lines 66 and 73)		7,671,068	74	10,934,896

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements	a	7,409,815
b	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services and use of facilities	\$	
(2)	Prior year adjustments reported on line 20, Form 990	\$	
(3)	Losses reported on line 20, Form 990	\$	
(4)	Other (specify)		
		\$	
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	7,409,815
d	Amounts included on line 17, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990	\$	
(2)	Other (specify)		
		\$	
	Add amounts on lines (1) and (2)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	7,409,815

[illegible]

▶ ☐ Yes ☒ No

Part VI Other Information (See Specific Instructions on page 26)

	N/A	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76		X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77		X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a		X
b If "Yes," has it filed a tax return on Form 990-T for this year?	78b	N/A	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a		X
b If "Yes," enter the name of the organization <u>N/A</u> and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt			
81a Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81	81a		0
b Did the organization file Form 1120-POL for this year?	81b		X
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a		X
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.)	82b	N/A	
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84a Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A	
85 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a	N/A	
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	85b	N/A	
c Dues, assessments, and similar amounts from members	85c	N/A	
d Section 162(e) lobbying and political expenditures	85d	N/A	
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A	
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A	
g Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g	N/A	
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A	
86 501(c)(7) organizations Enter			
a Initiation fees and capital contributions included on line 12	86a	N/A	
b Gross receipts, included on line 12, for public use of club facilities	86b	N/A	
87 501(c)(12) organizations Enter			
a Gross income from members or shareholders	87a	N/A	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	N/A	
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 30.7701-3? If "Yes," complete Part IX	88		X
89a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <u>0</u> , section 4912 <u>0</u> , section 4955 <u>0</u>			
b 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b		X
c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			0
d Enter Amount of tax in 89c above, reimbursed by the organization			0
90a List the states with which a copy of this return is filed <u>CO, DC, AK</u>			
b Number of employees employed in the pay period that includes March 12, 2000 (See instructions)	90b		44
91 The books are in care of <u>Native American Rights Fund</u> Telephone no <u>303-447-8760</u> Located at <u>1506 Broadway, Boulder CO</u> ZIP code <u>80302</u>			
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <u>92</u>		N/A	

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 30.)

Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512 513 or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a Legal fees					92,207
b Exempt rental income < fmv					5,850
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash investments			14	13,734	
96 Dividends and interest from securities			14	276,388	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain/loss from sales of assets other than inventory			18	-586,719	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a Honorariums					4,771
b Refunds					28,021
c Sale of NARF publications					411
d Sale of Goods					7,684
e					
104 Subtotal (add columns (B), (D) and (E))				-296,597	138,944
105 Total (add line 104, columns (B), (D), and (E))					-157,653

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 31.)

Line No Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)

See Statement 8

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 31.)

(A) Name, address and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 31.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes ☒ No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

☐ Yes ☒ No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true and correct. I am a preparer (other than officer) is based on all information of which preparer

14)

Date

1/29/02

Type or print name and title

Elela A. Rorex
Corp. Treasurer

SCHEDULE A
(Form 990 or 990-EZ)**Organization Exempt Under Section 501(c)(3)**(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

2000Department of the Treasury
Internal Revenue Service**Supplementary Information - (See separate instructions)**

► Must be completed by the above organizations and attached to their Form 990 or 990-EZ

Name of the organization

Employer identification number

Native American Rights Fund

84-0611876

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions List each one If there are none, enter "None")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Lare Aschenbrenner	Attorney			
1506 Broadway, Boulder, CO	full-time	171,465	18,747	0
Don Miller	Attorney			
1506 Broadway, Boulder, CO	full-time	133,298	21,558	0
Don Wharton	Attorney			
1506 Broadway, Boulder, CO	full-time	133,910	20,185	0
Steven Moore	Attorney			
1506 Broadway, Boulder, CO	full-time	120,849	19,369	0
Walter Echohawk	Attorney			
1506 Broadway, Boulder, CO	full-time	133,910	20,185	0
Total number of other employees paid over \$50,000 ►	12			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 1 of the instructions List each one (whether individuals or firms) If there are none, enter "None")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
Share Group, Inc.		
99 Dover Street, Somerville, MA 02144	Telemarketing	86,442
Stetson Engineers		
2171 E. Francisco Blvd, San Rafael, CA 94901	Engineering	112,944
Rocky Hill Advisors, Inc.		
598 Essex Ave, Gloucester, MA 01930	Legal Services	107,113
Carl Ullman		
P.O. Box 957, Chiloquin, Oregon 97624	Legal Services	148,874
Natural Resources Consulting		
P.O. Box 1952, Fort Collins, CO 80522	Engineering	99,910
Total number of others receiving over \$50,000 for professional services ►	5	

Part III Statements About Activities

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ <u>16,745</u> Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	1 X	
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary?		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? See Form 990, Part V	2d X	
e Transfer of any part of its income or assets? If the answer to any question is "Yes," attach a detailed statement explaining the transactions.	2e	X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.?	3	X
4a Do you have a section 403(b) annuity plan for your employees?	4a X	
b Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See page 2 of the instructions.)		

Part IV Reason for Non-Private Foundation Status (See pages 2 through 5 of the instructions)The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 5.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions--subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.

Note You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 1999	(b) 1998	(c) 1997	(d) 1996	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	5,633,792	5,244,074	6,216,679	6,275,509	23,370,054
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable etc., purpose	137,440	299,664	805,838	747,286	1,990,228
18 Gross income from interest, dividends, amounts received from payments on securities (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	175,529	156,501	143,734	129,082	604,846
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a sch. Do not include gain or (loss) from sale of capital assets. See St. 9	38,361	45,217	94,925	84,371	262,874
23 Total of lines 15 through 22	5,985,122	5,745,456	7,261,176	7,236,248	26,228,002
24 Line 23 minus line 17	5,847,682	5,445,792	6,455,338	6,488,962	24,237,774
25 Enter 1% of line 23	59,851	57,455	72,612	72,362	
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24				26a 484,755
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1996 through 1999 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts. See Statement 10					26b 3,286,830
c Total support for section 509(a)(1) test. Enter line 24, column (e)					26c 24,237,774
d Add: Amounts from column (e) for lines 18 604,846 19 22 262,874 26b 3,286,830					26d 4,154,550
e Public support (line 26c minus line 26d total)					26e 20,083,224
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 82.86%
27 Organizations described on line 12	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list (which is not open to public inspection) to show the name of and total amounts received in each year from each "disqualified person." Enter the sum of such amounts for each year. N/A				
(1999) (1998) (1997) (1996)					
b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of and amount received for each year that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of all these differences (the excess amounts) for each year.					
(1999) (1998) (1997) (1996)					
c Add: Amounts from column (e) for lines 15 16 17 20 21					27c
d Add: Line 27a total and line 27b total					27d
e Public support (line 27c total minus line 27d total)					27e
f Total support for section 509(a)(2) test. Enter amount on line 23, column (e)					27f
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h %

28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1996 through 1999, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See page 5 of the instructions.)

Part V Private School Questionnaire (See page 5 of the instructions)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

Yes No

- 29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?
- 30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?
- 31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?

If "Yes," please describe, if "No," please explain. (If you need more space, attach a separate statement.)

- 32 Does the organization maintain the following
- a Records indicating the racial composition of the student body, faculty, and administrative staff?
 - b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
 - c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
 - d Copies of all material used by the organization or on its behalf to solicit contributions?

If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)

- 33 Does the organization discriminate by race in any way with respect to

- a Students' rights or privileges?
- b Admissions policies?
- c Employment of faculty or administrative staff?
- d Scholarships or other financial assistance?
- e Educational policies?
- f Use of facilities?
- g Athletic programs?
- h Other extracurricular activities?

If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)

- 34a Does the organization receive any financial aid or assistance from a governmental agency?

- b Has the organization's right to such aid ever been revoked or suspended?

If you answered "Yes" to either 34a or b, please explain using an attached statement.

- 35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev. Proc. 75-50 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation.

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 7 of the instructions.)
(To be completed ONLY by an eligible organization that filed Form 5768)

Check here ☐ **a** if the organization belongs to an affiliated group

Check here ☐ **b** if you checked "a" above and "limited control" provisions apply

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred.)

	(a) Affiliated group total	(b) To be completed for ALL electing organizations																		
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36																			
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	16,745																		
38 Total lobbying expenditures (add lines 36 and 37)	38	16,745																		
39 Other exempt purpose expenditures	39	7,393,070																		
40 Total exempt purpose expenditures (add lines 38 and 39)	40	7,409,815																		
41 Lobbying nontaxable amount Enter the amount from the following table -																				
<table> <tr> <td>If the amount on line 40 is -</td><td>The lobbying nontaxable amount is -</td><td></td></tr> <tr> <td>Not over \$500,000</td><td>20% of the amount on line 40</td><td></td></tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000</td><td></td></tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000</td><td></td></tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000</td><td></td></tr> <tr> <td>Over \$17,000,000</td><td>\$1,000,000</td><td></td></tr> </table>			If the amount on line 40 is -	The lobbying nontaxable amount is -		Not over \$500,000	20% of the amount on line 40		Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000		Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000		Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000		Over \$17,000,000	\$1,000,000	
If the amount on line 40 is -	The lobbying nontaxable amount is -																			
Not over \$500,000	20% of the amount on line 40																			
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000																			
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000																			
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000																			
Over \$17,000,000	\$1,000,000																			
	41	520,491																		
42 Grassroots nontaxable amount (enter 25% of line 41)	42	130,123																		
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	0																		
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	0																		
Caution If there is an amount on either line 43 or line 44, you must file Form 4720																				

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
See the instructions for lines 45 through 50 on page 9 of the instructions.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
45 Lobbying nontaxable amount	520,491	493,111	477,395	490,951	1,981,948
46 Lobbying ceiling amount (150% of line 45(e))					2,972,922
47 Total lobbying expenditures	16,745	8,092	84,778	29,935	139,550
48 Grassroots nontaxable amount	130,123	123,278	119,349	122,738	495,488
49 Grassroots ceiling amount (150% of line 48(e))					743,232
50 Grassroots lobbying expenditures			52,557	19,105	71,662

Part VI-B Lobbying Activity by Nonelecting Public Charities
(For reporting only by organizations that did not complete Part VI-A) (See page 9 of the instructions.)

N/A

During the year did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines c through h.)
- c** Media advertisements
- d** Mailings to members, legislators or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (add lines c through h)

Yes	No	Amount

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Schedule of Contributors

OMB No 1545-0047

2000

Department of the Treasury
Internal Revenue Service

Supplementary Information for line 1d of Form 990 or
line 1 of Form 990-EZ (see instructions)

Name of organization

Employer identification number

Native American Rights Fund

84-0611876

Organization type (check one) - Section

☒ 501(c)(3) (enter number) ☐ 527 or

☐ 4947(a)(1) nonexempt charitable trust

A Section 501(c)(7), (8), or (10) organizations - Check this box if the organization had no charitable contributors who contributed more than \$1,000 during the year (But see General rule below)



Enter here the total gifts received during the year for a religious, charitable, etc. purpose ► \$

Note: This form is generally not open to public inspection except for section 527 organizations

KFA For Paperwork Reduction Act Notice, see page 1 of the Instructions for Form 990 and Form 990-EZ. Schedule B (Form 990 or 990-EZ) (2000)

Name of organization

Employer identification number

Native American Rights Fund

84-0611876

Part I Contributors

(a) No	(b) Name, address and zip code	(c) Aggregate contributions	(d) Type of contribution
<u>1</u>	-	\$ <u>1,236,012</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
(a) No		(c) Aggregate contributions	(d) Type of contribution
<u>2</u>	-	\$ <u>559,517</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
(a) No		(c) Aggregate contributions	(d) Type of contribution
<u>3</u>	-	\$ <u>771,837</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
(a) No		(c) Aggregate contributions	(d) Type of contribution
<u>4</u>	-	\$ <u>720,300</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
(a) No		(c) Aggregate contributions	(d) Type of contribution
<u>5</u>	-	\$ <u>575,470</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
(a) No		(c) Aggregate contributions	(d) Type of contribution
<u>6</u>	-	\$ <u>2,545,455</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)

Name of organization

Employer identification number

Native American Rights Fund

84-0611876

Part II Noncash Property

(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
—	_____ _____ _____	\$ _____	_____
(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
—	_____ _____ _____	\$ _____	_____
(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
—	_____ _____ _____	\$ _____	_____
(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
—	_____ _____ _____	\$ _____	_____
(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
—	_____ _____ _____	\$ _____	_____
(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
—	_____ _____ _____	\$ _____	_____
(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
—	_____ _____ _____	\$ _____	_____

84-0611876

Part III

Section 501(c)(7), (8), or (10) organizations that received more than \$1,000 in charitable gifts during the year:

- Enter the total gifts that were from contributors who gave \$1,000 or less during the year for a religious, charitable, etc., purpose (see instructions)

▲ \$

(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and zip code	Relationship of transferor to transferee

(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and zip code	Relationship of transferor to transferee

(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and zip code	Relationship of transferor to transferee

(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and zip code	Relationship of transferor to transferee

Statement 10
Schedule A, Part IV-A, Line 26b
Excess Contributors

Not Open To Public Inspection

Contributor	1999	1998	1997	1996	Total
	\$ 554,111	\$ 0	\$ 1715866	\$ 1336363	\$ 3,606,340
	162,500	229,292	124,125	134,083	650,000
				Total	\$ 4,256,340
				Line 26a x 2	-969,510
				Excess Contributions	\$ 3,286,830

Client 1184

Native American Rights Fund

84-0611876

Statement 1
Form 990, Part I, Line 8
Net Gain (Loss) from Noninventory Sales

Publicly Traded Securities:

Gross sales price:	-586,719	
Gain (Loss)		\$ -586,719
Total Gain (Loss)		<u>\$ -586,719</u>

Statement 2
Form 990, Part I, Line 20
Other Changes in Net Assets or Fund Balances

Increase in permanently restricted(117)	\$	4,463
Increase in temporarily restricted (117)		2,921,616
Unrealized loss on investment-SFAS 124		-1,046,714
Total	\$	<u>1,879,365</u>

Statement 3
Form 990, Part III, Line a
Statement of Program Service Accomplishments

<u>Description</u>	<u>Grants and Allocations</u>	<u>Program Service Expenses</u>
Litigation and Client Services - Average case load of 50/yr. Includes performing research, negotiation, litigation, and legislative advocacy necessary to securing the legal rights of Native Americans.	\$ 0	4,898,769
National Indian Law Library - Is the national repository of and clearing house for materials in the Indian Law. The library collects, catalogues, distributes material, and publishes the NILL catalogue.	0	311,184
	<u>\$ 0</u>	<u>5,209,953</u>

Statement 4
Form 990, Part IV, Line 54
Investments - Securities

<u>Corporate Stocks</u>	<u>Valuation Method</u>	<u>Amount</u>	<u>Total</u>
Stock	Market Value	\$ 2,305,456	
			\$ 2,305,456
<u>Other Publicly Traded Securities</u>	<u>Valuation Method</u>	<u>Amount</u>	<u>Total</u>
Money Market Fund	Market Value	\$ 397,703	
Mutual Funds	Market Value	1,207,294	
			\$ 1,604,997
<u>U.S. Government Obligations</u>	<u>Valuation Method</u>	<u>Amount</u>	<u>Total</u>
U.S. Treasuries	Market Value	\$ 580,887	
			\$ 580,887
		Total	<u>\$ 4,491,340</u>

Statement 5
Form 990, Part IV, Line 57
Land, Buildings, and Equipment

<u>Asset</u>	<u>Basis</u>	<u>Accum. Deprec.</u>	<u>Book Value</u>
Furniture and fixtures	\$ 774,731	507,013	267,718
Buildings	313,937	178,343	135,594
Improvements	421,886	280,767	141,119
Miscellaneous	245,911	114,074	131,837
Total	<u>\$ 1,756,465</u>	<u>1,080,197</u>	<u>676,268</u>

Statement 6
Form 990, Part IV, Line 65
Other Liabilities

	<u>Ending</u>
Accrued vacation pay	\$ 173,285
Long-term lease obligations	88,068
Other accrued expenses	1,403
Total	<u>\$ 262,756</u>

Statement 7
Form 990, Part V
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title & avg. Hrs/wk devoted	Comp.	Employee Ben. Pln Contrib.	Expense Account/ Other
Jaime Barrientoz 3230 NW Bayshore Drive Suttons Bay, MI 49682	Board Member Part-time	\$ 0	0	0
David Archambault P.O. Box 519 Fort Yates, ND 58538	Vice Chair BOD Part-time	0	0	0
Roy Bernal P.O. Box 2022 Taos, NM 87571	Exec. Committee Part-time	0	0	0
Rebecca Tsosie Box 877906 Tempe, AZ 85287-7906	Exec. Committee Part-time	0	0	0
John Echohawk 1506 Broadway Boulder, CO 80302	Exec. Director Full-time	156,900	21,016	0
Clela Rorex 1506 Broadway Boulder, CO 80302	Corp. Treasurer Full-time	77,613	13,335	0
Mary Lu Prosser 1506 Broadway Boulder, CO 80302	Development Dir Full-time	72,497	14,694	0
Ray Ramirez 1506 Broadway Boulder, CO 80302	Corp. Secretary Full-time	59,107	11,979	0
Yvonne Knight 1506 Broadway Boulder, CO 80302	Litigation Com Full-time	142,076	13,859	0
Kim Gottschalk 1506 Broadway Boulder, CO 80302	Litigation Com Full-time	139,789	20,483	0
Mark Tilden 1506 Broadway Boulder, CO 80302	Litigation Com Full-time	91,928	10,607	0

Statement 7 (continued)

Form 990, Part V

List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title & avg. Hrs/wk devoted	Comp.	Employee Ben. Pln Contrib.	Expense Account/ Other
Wallace E. Coffey 124 S.E. Trenton Road Lawton, OK 73501	Chairman BOD Part-time	\$ 0	0	0
Ernie L. Stevens, Jr. 31340 Arabasco Circle Temecula, CA 92592	Exec. Committee Part-time	0	0	0
Mike P. Williams PO Box 27 Akiak, AK 99552	Board Member Part-time	0	0	0
Mary T. Wynne PO Box 3940, 514 N. Birch Omak, WA 98841	Board Member Part-time	0	0	0
Billy Cypress Tamiami Stat., P.O. Box 440021 Miami, FL 33144	Board Member Part-time	0	0	0
Nora Helton 500 Merriman Avenue Needles, CA 92363	Board Member Part-time	0	0	0
E. "Ho'olipo Pa " Martin 417 H Uluniu Street Kailua, HA 96734	Board Member Part-time	0	0	0
Kenneth Johns P.O. Box 189 Copper Center, AK 99573	Board Member Part-time	0	0	0
Sue M. Schaffer 2371 NE Stephens Roseburg, OR 97470	Board Member Part-time	0	0	0
Total		\$ 739,910	105,973	0

Statement 8

Form 990, Part VIII

Relationship of Activities to the Accomplishment of Exempt Purposes

Line #	Explanation of Activities
93(a)	NARF accepts fees and reimbursements for provision of exempt

Statement 8 (continued)

Form 990, Part VIII

Relationship of Activities to the Accomplishment of Exempt Purposes

Line #	Explanation of Activities
	purpose services based on the ability of the recipient to pay under a policy ruled not to affect NARF's exempt status (1/12/82)
103(b)	For general support of NARF's exempt activities necessary to proving and securing the rights of tribal and individual Native American clients which includes the production and dissemination of publications relating to the development of Federal Indian law.
103(c)	Sale of NARF publications related to the exempt purpose. See 103(b) above.
103(d)	Sale of goods related to the exempt purpose
103(a)	Honorariums received in conjunction with the organization's exempt purpose.
93(b)	Rental income received from an exempt organization tenant at less than fair rental value to aid in the tenant's exempt function.

Statement 9

Schedule A, Part IV-A, Line 22

Other Income

Description	(a) 1999	(b) 1998	(c) 1997	(d) 1996	(e) Total
List Rentals	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Exempt publication income	8,880	13,899	11,717	13,849	48,345
	0	0	0	0	0
Honoraria	2,743	1,125	600	3,397	7,865
	0	0	0	0	0
Cost Reimbursement/Refunds	25,824	28,285	82,050	65,243	201,402
	0	0	0	0	0
	0	0	0	0	0
NARF Merchandise	914	1,908	558	1,882	5,262
Total	\$ 38,361	\$ 45,217	\$ 94,925	\$ 84,371	\$ 262,874