The Native American Rights Fund is a non-profit organization specializing in the protection of Indian rights. The priorities of NARF are: (1) the preservation of tribal existence; (2) the protection of tribal natural resources; (3) the promotion of human rights; (4) the accountability of governments to Native Americans; and (5) the development of Indian law.

Steering Committee
Roger Jim (Yakima), Chairman
Washington
Chris McNeil, Jr. (Tlingit), Vice-Chairman
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Kenneth Custalow (Mattaponi)
Virginia
Bernard Kayate (Laguna Pueblo)
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Patrick Lefthand (Kootenai)
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Wayne Newell (Passamaquoddy)
Maine
Leonard Norris, Jr. (Klamath)
Oregon
Harvey Paymella (Hopi-Tewa)
Arizona
Christopher Peters (Yurok)
California
Lois J. Risling (Hoopa)
California
Wade Teeple (Chippewa)
Michigan

National Support Committee
Owanah Anderson (Choctaw)
Katrina McCormick Barnes
Earl Biss (Crow)
Carole Bourdo (Blackfeet)
David Brubeck
Iron Eyes Cody (Cherokee-Cree)
Val Cordova (Taos Pueblo)
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Will Sampson, Jr. (Creek)
Leslie Marmon Silko (Laguna Pueblo)
Maria Tallchief (Osage)
Studs Terkel
Ruth Thompson
Tenaya Torres (Chiricahua Apache)
Dennis Weaver

Special thanks to: Gov. Edmund G. Brown, Jr., Scott Francis, James Highwater, and Honorable Ted Weiss who are not listed above and whose terms expired on December 31, 1983.

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Executive Director
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Direct Mail Coordinator
Debbie Raymond (Nacajo)
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Rena Tardugno
Legal Secretary
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File Clerk
Susan Tuttle
Bookkeeper

Two Worlds is by Comanche artist Rances Hard. Rances was featured as the guest artist for NARF's "Visions of the 80s" art show. This painting was also featured as the art show's poster and is still available for sale from NARF ($25 unsigned unframed).
Tax Status
The Native American Rights Fund (NARF) is a nonprofit, charitable organization incorporated in 1971 under the laws of the District of Columbia. NARF is exempt from federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code. Contributions to NARF are tax deductible. The Internal Revenue Service has ruled that NARF is not a "private foundation" as defined in Section 509(a) of the Internal Revenue Code.

Founded in 1970 and incorporated in 1971 in Washington, D.C.

Credits
Photos: John Youngblut (Boulder, CO); Pat Gill (Sisseton, SD); Jerry Stowall (Boulder, CO); Anthropological Archives, Smithsonian Institute (Washington, D.C.).
Typesetting: Horizon Graphics & Type Co. (Boulder, CO).
In the thirteen years since NARF’s inception, much progress has been made in the recognition and strengthening of the rights of Indians. The Native American Rights Fund has won many battles in court and in Congress since it was founded in 1970. By providing the expert legal representation that most Native Americans cannot afford, NARF has enabled scores of tribes in hundreds of cases to protect their rights.

From establishing a homeland for the Traditional Kickapoo in Texas, to asserting the treaty fishing rights of the Bay Mills Indian Community in Michigan, to settling historic land claims for the Passamaquoddy and Penobscot tribes of Maine, NARF has been very effective. But these victories cannot allow us to be complacent; there remains much work to be done. At present, NARF is involved in many ongoing disputes which would have far-reaching effects on Indians in this country. From the reservation boundaries and trespass issues currently being contested by the Suquamish Tribe in Washington, to the land claims of the Catawba Tribe of South Carolina, to tribal recognition and land claims of the Eastern Pequot of Connecticut, clearly, the rights of Native Americans must continue to be protected. States, local governments and the federal government will persist in their attempts to limit and even extinguish the rights of Indians.

As chairman of the Steering Committee of the Native American Rights Fund, I have the firm belief that NARF is a vital advocate for the rights of all Native Americans. NARF’s victories on behalf of Indian people, thus far, have provided invaluable resources, tribal rights and independence for my people. Unfortunately, these rights must constantly be guarded. As always, NARF’s activities are limited by the funding it is able to acquire. Federal budget cuts and the increasing competitiveness for available funds have made NARF’s job even harder. In order to continue to provide legal assistance when it is needed, we must have the available funds. We thank all of you who have supported us in the past and we hope you will continue to do so now and in the future.
1983 marked the thirteenth year that the Native American Rights Fund has operated its program of providing legal advice and representation to Indian tribes, organizations and individuals on issues of major significance to Indian people across the country. The access to justice afforded by NARF’s assistance once again resulted in many important Indian rights successes which contributed to Indian growth and development nationally.

The traditional Kickapoo, who migrate annually between Texas and Mexico, had their problems regarding citizenship and eligibility for federal Indian services resolved by an act of Congress. The Mashantucket Pequot of Connecticut were awaiting the President’s signature on Congressional legislation providing 800 acres of land and federal recognition as an Indian tribe in settlement of their land claim. State jurisdiction over a large portion of the Cheyenne River Sioux Reservation in South Dakota was rejected in *Bartlett v. Solem*, but the Supreme Court will be reviewing the decision.

In *Covelov. Watt*, the government’s failure to process 17,000 Indian damage claims before the expiration of the statute of limitations was exposed and the statute of limitations was extended. In New York, the Oneidas won the right to take their 5.5-million-acre land claim to trial as the result of a favorable appeals court ruling. The Walker River Paiute Tribe of Nevada, in another appeals court ruling important to all tribes, established that tribal consent is required before a railroad can operate across tribal lands.

Power projects licensed by the Federal Energy Regulatory Commission cannot be located on Indian lands without Indian consent and must include federal trust protections, according to a favorable decision involving five bands of Mission Indians in southern California that will also be reviewed by the Supreme Court. In the Indian education area, two federal Indian schools remained open following lawsuits which thwarted the illegal attempts of the Bureau of Indian Affairs to close them for budgetary reasons.

These and other significant developments in 1983 prove that the American justice system can work for Native Americans. In hundreds of cases over the years NARF has made the legal process work for the benefit of Indian people. We thank all of you who have supported us financially and hope that your support for Indian progress and development will continue.
"Our religion is the traditions of our ancestors — the dreams of our old men, given them in the solemn hours of night by the Great Spirit, and the visions of our sachems, and is written in the hearts of our people."

Chief Seattle
NARF is governed by a thirteen-member Steering Committee composed entirely of Indian people from throughout the country. The Steering Committee charts the direction of NARF's activities under the priorities and policies they have established. Members are chosen on the basis of their involvement in Indian affairs and knowledge of Indian issues.

NARF Steering Committee: Back Row (l. to r.) Chris McNeil, Jr., Chris Peters, Wade Teeple, Leonard Norris, John Stevens, Wayne Newell. Front row (l. to r.) Roger Jim, Chief Curtis Custalow, Sr., Lois Risling, Kenneth Custalow, and Bernard Kayate. (Not pictured: Harvey Paymella, Gene Gentry, George Kalama, and Norman Ration)

Current members of the NARF Steering Committee are:

Roger Jim (Yakima), Chairman
Washington

Chris McNeil, Jr. (Tlingit), Vice-Chairman
Alaska

Kenneth Custalow (Mattaponi)
Virginia

Gene Gentry (Klamath)
Oregon

George Kalama (Nisqually)
Washington

Bernard Kayate (Laguna Pueblo)
New Mexico

Wayne Newell (Passamaquoddy)
Maine

Leonard Norris (Klamath)
Oregon

Harvey Paymella (Hopi-Tewa)
Arizona

Christopher H. Peters (Yurok)
California

Norman M. Ration (Navajo-Laguna)

Lois Risling (Yurok)
California

Wade Teeple (Chippewa)
Michigan
The National Support Committee was established in 1978 to assist NARF with its fundraising efforts nationwide. Some of the individuals on the Committee are prominent in the field of business, entertainment and the arts. Others are known advocates for the rights of the underserved. All of the 20 volunteers on the Committee are committed to upholding Indian rights for America's Native Americans.

Owanah Anderson (Choctaw)
Katrina McCormick Barnes
Earl Biss (Crow)
Carole Bourdo (Blackfeet)
David Brubeck
Iron Eyes Cody (Cherokee-Cree)
Val Cordova (Taos Pueblo)
Sy Gomberg
Will H. Hays, Jr.
Alvin M. Josephy, Jr.
Ben Nighthorse Campbell
(Northern Cheyenne)
David Risling, Jr. (Hoopa)
Dr. Jonas Salk
Will Sampson, Jr. (Creek)
Leslie Marmon Silko
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Maria Tallchief (Osage)
Studs Terkel
Ruth Thompson
Tenaya Torres
(Chiricahua Apache)
Dennis Weaver

Special thanks to: Gov. Edmund G. Brown Jr., Scott Francis, Jamake Highwater and Honorable Ted Weiss who are not listed above and whose terms expired on December 31, 1983.
"The whites are already nearly a match for us all united, and too strong for any one tribe alone to resist; so that unless we support one another with our collective and united forces; unless every tribe unanimously combines to give check to the ambition and avarice of the whites, they will soon conquer us apart and disunited, and we will be driven away from our native country and scattered as autumnal leaves before the wind."

Tecumseh
The Native American Rights Fund marked the beginning of its 14th year on October 1, 1983. During the 1983 fiscal year, NARF represented more than 75 tribes in 25 states. As the largest and oldest Indian controlled, non-profit law firm in this country, NARF’s legal expertise continues to be vital to the protection of the rights of this country’s Indians. Through the hundreds of court cases and many pieces of legislation which it has handled, NARF has become a proven advocate in matters which will affect this and future generations of Native Americans.

The Founding of NARF

In the mid 1960’s, many federally-funded legal services programs were established around the country to provide legal representation for poor and disadvantaged people as a part of the “War on Poverty.” The work of these legal services programs brought attention to the special rights and needs of Indian people. Governed by hundreds of treaties, thousands of federal statutes and numerous regulations and administrative rulings, Indian law is indeed unique.

In 1970, the Ford Foundation recognized the need for a national legal program for Indians and contacted California Indian Legal Services. The result was a joint project which became known as the Native American Rights Fund. In 1971, NARF was established in Boulder, Colorado and incorporated under an all-Indian Steering Committee. Today, the nationwide work of NARF’s 15 attorneys is supported by private and federal grants, corporations, tribes, churches, individuals and limited client fees.

NARF’s growth and success over the years is proof of the great need for experts in the field of Indian law. This legal representation for tribes and individual Indians on a national level is crucial today more than ever. Protecting the legal rights of all Indians and consequently their cultures and traditional ways of life remains the central purpose of NARF’s work. To achieve this goal, NARF’s Steering Committee has defined five priority areas for NARF’s work. The priorities of NARF are: (1) the preservation of tribal existence; (2) the protection of tribal natural resources; (3) the promotion of human rights; (4) the accountability of governments to Native Americans; and (5) the development of Indian law.
One of the most critical issues facing Indian tribes today is the preservation of their existence as governmental entities with all the power and authority that that status entails. Thus the focus of much of NARF’s work involves issues relating to the preservation and enforcement of the status of tribes as sovereign, self-governing bodies. For other tribes, the issues are more basic—persuading the federal government to recognize their status as tribal governments, or in some cases, convincing Congress to restore the trust relationship between the tribe and the federal government. In both cases, such “official” status allows the particular tribe to exercise vital governing powers and entitles them to basic health, educational and other services.

**Tribal Sovereignty**

As sovereign entities, tribes possess the power to regulate the internal affairs of their members and to regulate activities within their reservations. In exercising these powers, conflicts of authority between state or local governments and tribes often arise. Such conflicts were the focus of a number of cases handled by the Native American Rights Fund during the year.

NARF was involved in three United States Supreme Court cases raising issues of jurisdictional conflicts. A conflict between state and tribal authority to license liquor retailers on the reservation was at issue in *Rice v. Rehner*, in which NARF represented, as amicus curiae, the Pala Band of Mission Indians in California. In *Bartlett v. Solem*, NARF represented a member of the Cheyenne River Sioux Tribe in South Dakota in challenging the jurisdiction of the State over a crime committed within the reservation. NARF also assisted attorneys for the Three Affiliated Tribes of the Ft. Berthold Reservation in North Dakota in a suit, *Ft. Berthold v. Wold*, involving the Tribe’s right to sue a non-Indian in state court.

In other tribal sovereignty cases, NARF represents the Blackfeet Tribe in a challenge to Montana’s tax on tribal mineral production within the Tribe’s reservation in *Blackfeet v. Groff*. NARF has also investigated the validity of a county’s tax on lands owned by members of the Winnebago Tribe of Nebraska. And in *Kennerly v. U.S.*, NARF represents the Blackfeet Tribe in establishing its immunity from suit, one of the attributes of its status as a sovereign.
Tribal Governments

NARF also works with many tribes in developing and exercising the authority of their tribal governments. In this area, NARF assisted both the Pawnee Tribe of Oklahoma and the Three Affiliated Tribes of North Dakota in reviewing and revising portions of their tribal constitutions and codes. NARF was also instrumental in drafting the appropriate documents and ordinances to establish the Ponca Tribal Business Development Corporation, a tribal construction company for the Pawnee Tribe, and a tribal bingo operation for the Cheyenne-Arapaho Tribes. All three tribes are located in Oklahoma. NARF has also undertaken a more general study of tribal codes and constitutions in order to make recommendations to tribes regarding their governing documents. Finally, as a result of work by NARF and several Indian tribes and organizations, Congress passed the “Tribal Governmental Tax Status Act of 1982,” which generally provides that tribal governments be accorded the same treatment as state and local governments under the Internal Revenue Code.

Recognition and Restoration

NARF has worked extensively with many tribes who seek federal recognition or restoration of the trust relationship. In either case, the process is a lengthy administrative or legislative one, often requiring years of assistance.

With NARF’s assistance, the Traditional Kickapoo in Texas gained legislative clarification of their tribal status which provided for U.S. citizenship, federal services and a land base. The Poarch Creek Tribe of Alabama was also granted federal recognition status during the past year through NARF’s efforts. We continue to assist the Mashantucket Pequot of Connecticut, the Houma of Louisiana, and the Eastern Pequot of Connecticut in seeking recognition, and the Alabama-Coushatta Tribe of Texas in their restoration efforts.

The protection of tribal existence is one of the cornerstones of NARF’s work on behalf of Indian people. Whether the issue is tribal sovereignty, tribal recognition and restoration, or the effectiveness of tribal governments, NARF’s work in this area will continue to be a significant part of its program.
Protection of the natural resources belonging to Indian tribes goes hand in hand with preservation of tribal existence. NARF concentrates its efforts in this area utilizing legal measures to protect Indian natural resources from loss and exploitation, including issues involving land rights, water rights, hunting and fishing rights, and oil and gas matters.

**Protection of Indian Lands**

Native Americans have always possessed a great awareness of the importance of land to their continuing existence as cultural and governmental entities. In many instances, however, land has been illegally taken from them, and in other cases, the tribes' rights to certain lands need to be established or clarified.

During the past year, NARF has been involved in researching and investigating boundary disputes for the Pamunkey Tribe of Virginia, the Blackfeet Tribe of Montana, and the Swinomish Tribal Community of Washington. A possible claim to the Arkansas riverbed has been researched for the Arkansas River Authority, an association of the Ponca, Pawnee, Otoe, Kaw and Tonkawa of Oklahoma, and a litigation request is now pending before the Department of the Interior. NARF is also assisting the Northwestern Paiutes in obtaining trust status for their lands in Utah. Such status will serve to protect the land from loss.

Cases currently being litigated by NARF include a claim to several lots within the town of Pocatello on behalf of the Shoshone-Bannock of Idaho, a claim to the bed of Lake Andes on behalf of the Yankton Sioux of South Dakota, a claim to traditional lands for the San Juan Paiute of Arizona, and several trespass actions involving tidelands owned by the Swinomish Tribal Community.

**Eastern Land Claims**

In the early 1970's NARF began representing many Eastern Tribes in their land claims. Although the historical and legal background differ for each tribal claim, most of these claims are based on the Indian Nonintercourse Act of 1790 which prohibits the transfer of Indian land without federal consent. NARF successfully represented the Narragansett Tribe of Rhode Island in settling their land claim in 1978, and the Passamaquoddy and Penobscot tribes in the historic 1980 Maine Indian Settlement Act.

During the last year, NARF has continued its efforts to recover illegally taken lands and damages for several eastern tribes. NARF represents the Wisconsin Oneidas in three separate claims for lands in New York State. For the Gay Head Wampanoags of Massachusetts, NARF has continued working toward a settlement of their claim for land near Martha's Vineyard. In other cases, a framework for settlement of the Tunica-Biloxi's 17,000 acre land claim in Louisiana is close to being finalized, and the possibility of a legislative solution has been investigated for the Stockbridge-Munsee of Wisconsin in their claim to aboriginal lands in New York State.

NARF continues to represent the Catawba of South Carolina in its suit to regain possession of a 140,000-acre reservation based on a 1763 treaty with the King of England. And for the Alabama-Coushatta and Tigua whose claims are similar to those of the Eastern tribes, NARF has investigated and begun to prepare a claim to aboriginal lands within the State of Texas.
Water Rights

Water rights continues to be an extremely important and controversial issue especially for those tribes in the western United States. Because of the central role water plays in the development of reservations, and because it is a scarce resource, nearly all of the western tribes are involved in litigation or negotiations to protect their water rights. During the past year, the U.S. Supreme Court handed down three major decisions which were adverse to Indian water rights. In Arizona v. California, the Supreme Court, relying on principles of finality, ruled that five Colorado tribes could not claim additional water rights for lands not considered in a previous decree. NARF represented the Chemehuevi and Cocopah Tribes in this proceeding. Citing the same principles of finality in Nevada v. United States, the Court refused to allow the Pyramid Lake Paiute Tribe in Nevada to bring a claim for water for the maintenance and preservation of the Pyramid Lake fishery. And in Arizona v. San Carlos Apache Tribe, the Court clearly voiced its preference for state courts to hear and decide Indian water rights claims. This case was a consolidation of separate cases involving five tribes in Arizona and seven tribes in Montana. NARF represented the Fort McDowell Tribe of Arizona and the Northern Cheyenne Tribe of Montana in the case. NARF has been analyzing the effects of these Supreme Court decisions on the feasibility of reopening the 1939 Walker River water decree on behalf of the Walker River Paiute of Nevada.

Several other major water rights suits are also ongoing. NARF continues to represent the Klamath Tribe in U.S. v. Adair, which involves a claim to water for fishery purposes. The case is now pending before the Ninth Circuit Court of Appeals. In Muckleshoot v. Puget Sound Power and Light, filed on behalf of the Muckleshoot Tribe of Washington, NARF is seeking to protect the tribe's water rights in the White River, and to stop a power company from diverting water which impacts the Tribe's fishery resources.

NARF also represents the Rincon, La Jolla, Pauma, and Pala Mission Indian Bands in two suits involving the Tribe's water rights in southern California where much of the flow of the San Luis Rey River has been diverted away from the reservations which now lie barren. In Escondido Mutual Water Co. v. La Jolla, the reissuance of a Federal Energy Regulatory Commission license to the companies who divert the water, is being contested. That case is currently undergoing Supreme Court review. And Rincon Band of Mission Indians v. Escondido Mutual Water Co., which will adjudicate the Band's rights to water, is set for trial in district court in January of 1985.

Finally, NARF represents the Ute Mountain and Southern Ute Tribes of Colorado in asserting their water rights in Colorado and New Mexico and the Rosebud and Yankton Sioux of South Dakota in asserting their rights to the waters of the Missouri River. A voluntary dismissal in the South Dakota case was imminent at the end of the fiscal year.

Hunting and Fishing Rights

NARF has long been instrumental in assisting tribes to establish their hunting and fishing rights. Hunting and fishing continues to be important for subsistence and commercial purposes. In two previous landmark fishing cases, U.S. v. Washington and U.S. v. Michigan, NARF was lead counsel for the tribes. NARF's work in U.S. v. Michigan continues on behalf of the Bay Mills Chippewa who are pursuing negotiations with the State on the issue of allocation of the fishery between the Indians and non-Indians.

In another historic hunting and fishing rights case, decided by the
Supreme Court during this past fiscal year, *New Mexico v. Mescalero Apache Tribe*, the Supreme Court upheld the Tribe’s ultimate authority in managing hunting and fishing within the reservation’s boundaries. NARF assisted the tribe’s attorneys in handling this matter. In *Wisconsin v. Baker*, the Supreme Court declined to review an adverse decision involving the Lac Courte Oreilles Tribe’s right to regulate non-Indian fishing within their reservation in Wisconsin. And, in *Klamath Tribe v. Oregon Department of Game*, NARF is awaiting a decision regarding the treaty rights of the Klamath to hunt and fish, free of state regulation, on lands which comprised their former reservation.

**Oil and Gas Resources**

NARF has been active during the past fiscal year in assisting several tribes with ensuring the fairness of their oil and gas leases. NARF assisted the Alabama-Coushatta of Texas in their development negotiations, the Cheyenne-Arapaho of Oklahoma in an administrative appeal seeking a cancellation of several oil and gas leases approved by the Bureau of Indian Affairs without tribal consent, and the Pawnee of Oklahoma, in obtaining a cancellation of an oil and gas lease after a series of wide-ranging violations of the lease occurred on the part of the lessee.

For most tribes, a land base and natural resources are the key to continuing existence and self-sufficiency. Thus issues involving land rights and natural resource protection are some of the most important issues facing Native Americans today, and NARF will continue to commit significant resources to this area.
Protection of the human rights of Native Americans has been an area of much activity for NARF during the year. Religious rights which are unique to Indians and the special educational and housing needs of Native Americans were the primary focus of NARF's work in this area.

**Education**

Education continues to be an issue of vital concern to Native Americans. Quality education is recognized as a means of achieving self-sufficiency, and strong and vital tribal governments. NARF was involved in two cases to halt the closure of off-reservation Indian boarding schools—schools which are often the only alternative for meeting many of the special needs of Indian children. In *Omaha Tribe v. Watt*, filed on behalf of the Omaha Tribe of Nebraska and the Wahpeton School Board, NARF was successful in insuring the indefinite operation of the Wahpeton Indian Elementary School in North Dakota. And in *Shoshone-Bannock Tribes, v. Watt*, filed on behalf of the Shoshone-Bannock, Navajo, and Gila River Tribes, and the Intermountain Inter-Tribal School Board, NARF was able to temporarily postpone the closing of the Intermountain Inter-Tribal Boarding School in Utah.

NARF also represented D-Q University in California, a unique Indian-Chicano institution of higher education, in efforts to stop the seizure of its campus by the federal government. The federal government claimed in 1982 that D-Q had breached certain conditions under which federal land was conveyed to the University for its campus. A private firm has agreed to handle further issues in this case on a *pro bono* basis.

NARF has also been active in ensuring Indian involvement and participation as guaranteed by the federal laws in the operation of public schools attended by Indian children. NARF is working with the Dakota-Wasake parent group from Sisseton, South Dakota to investigate possible violations of the Voting Rights Act of 1965 which may have the effect of preventing the election of Indians to the local school board. NARF also represents the Sisseton-Wahpeton Sioux Tribe and individual parents in an administrative proceeding before the Department of Education pointing out the deficient nature of the local school district's compliance with the Impact Aid law, which provides for Indian input in the education of Indian children.

In its wide-ranging work in education, NARF also represents the Navajo Area School Board Association, a coalition of 60 Indian school boards, in an effort to clarify the authority of these school boards in school personnel matters in *Benally v. Department of the Interior*.

Over the years NARF has maintained an informal relationship with the National Advisory Council on Indian Education (NACIE) and the National Indian Education Association (NIEA) and has continued to assist these two organizations by writing position statements and offering legal advice upon request. NARF’s close association with these two important organizations assures close contact with the latest developments in the field of Indian education.

**Religious Freedom**

The protection of the right to practice Indian religions continues to be an important part of NARF's work on behalf of Native Americans. Access to and protection of religious sites, use and possession of sacred objects and freedom to practice traditional religious ceremonies are the primary issues in which NARF has been involved.

*Alma Upicksoun, NARF Attorney*
The Native American Rights Fund represents the Kootenai Tribes of Idaho, Montana and Canada before the Federal Energy Regulatory Commission, in an effort to prevent the construction of a proposed hydroelectric plant at Kootenai Falls, Montana. The Falls are the sacred center of religious practice of the Kootenais.

NARF also assisted four Indian churches, the Native American Church of the Comanche Tribe, the Native American Church of Wisconsin, the Native American Church of the Rosebud Sioux Tribe, and the Crow Cultural and Historical Society, in monitoring a case involving restrictions in the use of peyote by non-Indians in Peyote Way Church of God v. Smith.

Finally, NARF continues to assist California's Santa Barbara Indian Center in efforts to prevent construction of a gas terminal line at Point Conception, the site of numerous ancient Chumash Indian villages and burial grounds.

**Housing**

The provision of basic housing for reservation Indians continues to be a pressing issue nationwide. Tribal housing authorities have been established on many reservations to address housing needs. NARF has worked with a number of them on a variety of problems which arise in the implementation of their programs.

During the year, NARF brought a suit (Northern Indian Housing and Development Council v. Pierce) asserting that eight tribal housing authorities in North Dakota, South Dakota, Utah and Montana should not be required to repay insurance premiums made for them by the Department of Housing and Urban Development. The already financially-troubled Indian housing authorities were initially informed the insurance sums did not have to be repaid. However, HUD is now attempting to collect the amounts from current housing grants.

As evidenced by NARF's broad involvement in human rights issues, including the protection of religious freedom as well as educational and housing benefits, this area is vital for America's Indians. There is little doubt that NARF will be involved in a continued and increased effort to assure that these basic human rights are guaranteed to Native Americans.
NARF works to hold all levels of government accountable for the proper enforcement of the many laws and regulations which govern the lives of Indian people. During the past year, NARF has been involved in a number of cases focusing primarily on the accountability of the federal government to Indians.

In one of the major cases during the year, NARF was instrumental in acquiring an extension of the statute of limitations for Indian damages claims. Without intervention, 17,000 claims were in danger of dying a quiet death at the end of 1982. NARF filed suit (Covelo Indian Community, et al. v. Watt) charging that the federal government was failing to carry out a congressionally mandated responsibility by not prosecuting or otherwise resolving the claims. In November of 1982, the U.S. district court in Washington, D.C. ruled that the federal government was required to either litigate the claims or submit legislative proposals to Congress to resolve them. As a result Congress subsequently extended the statute of limitations affecting these cases which prescribes an orderly and timely handling of the claims, both through the courts and legislatively.

Suit was also brought by NARF to prevent the closing of three Department of Labor Indian field offices in Seattle, San Francisco and Denver which provided vital technical assistance to tribes. Although a temporary restraining order was initially obtained to keep the offices open, at a later preliminary injunction hearing, the federal district court ruled that the offices could close. The suit (Northern Cheyenne Tribe v. Donovan) was filed on behalf of the Northern Cheyenne, Colville, Osage, Hopi, Lummi, Colorado River and Papago Tribes, asserting that the federal government had failed to properly consult with Indian tribes, and to take into account their special needs prior to closing the offices.

NARF continues to assist the St. Regis Mohawk Tribe of New York and the Rosebud Sioux Tribe of South Dakota in resolving problems arising from audits of their CETA programs. NARF is attempting to either prove the propriety of the costs or negotiate a payment plan for the tribes. In addition, NARF is working to establish a mechanism for resolving such issues through the Department of Labor, rather than litigating each case.

In May of 1983, NARF filed an administrative appeal on behalf of the Walker River Paiute Tribe of Nevada seeking cancellation of a 500% rate increase for water used by the Tribe for irrigation. NARF asserted that this huge increase was contrary to Department of the Interior regulations. As a result, a reassessment by the Assistant Secretary for Indian Affairs is under way.

NARF has been involved in several other cases seeking to insure the accountability of federal, state and local governments, including: assistance to the Yankton Sioux Tribe in assessing their alternatives in response to a state raid on their commodity warehouse; representation of the Winnebago Tribe of Nebraska in seeking a legislative resolution to illegally collected county taxes; assisting the Mescalero Apache Tribe in opposing a transfer of the BIA school lunch program to another federal agency in Vigil v. Clark; and in challenging the BIA's denial of grazing land allocations to certain Rosebud Sioux tribal members in Wright v. Schweiker. Finally, NARF has continued to work with other Indian organizations and Indian tribes in opposing funding cuts in federal programs which provide health care, housing and job training to hundreds of thousands of American Indians.
The orderly development of Indian law is essential for the security of Indian rights. This involves communication with, and distribution of, Indian law materials to those working on behalf of Indian people. NARF has two major projects which serve to achieve this goal.

**Indian Law Support Center**

The first of these projects is the Indian Law Support Center (ILSC), which is one of 17 national support centers funded by the Legal Services Corporation. Since 1972, NARF has operated the ILSC which provides backup legal assistance to local legal services programs serving Indians on reservations, in rural communities and in urban areas throughout the country.

During fiscal year 1983, the Indian Law Support Center responded to hundreds of requests for assistance from local programs in all areas of Indian law. Center services include letter and telephone advice; co-counseling in cases; furnishing legal materials; conducting legal research; reviewing drafts of court pleadings and briefs; analyzing legislation; and providing many other services for legal services field programs. The ILSC also continues publication of its monthly newsletter which is distributed widely to Indian law practitioners.

National Indian Law Library

NARF’s other major effort in the development of Indian law is the National Indian Law Library (NILL). In the 11 years of its service, NILL has become an indispensable resource center for Indian law materials for people throughout the country. During the year, NILL responded to over 1500 requests from all over the country. As a national repository for Indian legal materials, NILL has quickly become a necessity to those with any involvement in the field. NILL maintains a continually expanding collection of briefs and pleadings in modern Indian law cases, articles on Indian rights, congressional documents, dissertations and other research materials. The NILL collection has grown to almost 5,000 holdings. The NILL Catalogue: An Index to Indian Legal Materials and Resources facilitates access to NILL’s collection. Purchasers of the 1,000-plus page catalogue and its supplements include Indian tribes and organizations, attorneys, legal services programs, federal and state offices, law libraries, and universities.

Other Activities

In addition to its two major projects, NARF staff is actively involved in national Indian conferences and legal education projects. During the past fiscal year, NARF representatives served in a formal or informal leadership capacity at the Aspen Institute, Council of Energy Resource Tribes conferences, National Congress of American Indians meetings, the Intertribal Timber Council, the Institute of the American West, the National Indian Child Welfare Conference, the Conference of Western Attorneys Generals, BIA Economic Development Conference and the Keystone Center Indian Business Roundtable. NARF staff were presenters at the University of Michigan Law School, the Brigham Young University Law School and the University of Montana.

Making NARF’s legal expertise available to a wide range of groups dealing with Indian issues helps assure that Indian law developments are integrated and upheld in the mainstream of Indian life.
Papago
Yankton
Catawba
Otoe
Kaw
Tonkawa
Oneida
Tunica-Biloxi
Stockbridge-Munsee
Gay Head Wampanoags
Muckleshoot
Pauma Mission Band
LaJolla Mission Band
Mashantucket Pequot
Schaghticoke
Houma
Alabama-Coushatta
Eastern Pequot
Blackfeet
Winnebago
Ponca
Pawnee
Cheyenne-Arapaho
Three Affiliated Tribes
Cheyenne River Sioux
Hopi
Nez Perce
St. Regis Mohawk
Colville
Walker River
Cocopah
Fort McDowell
Northern Cheyenne
Klamath
Ute Mountain Ute
Southern Ute
Rosebud Sioux
Bay Mills Chippewa
Sault Ste. Marie Chippewa
Grand Traverse Chippewa
Mesquakie Apache
Kootenai
Sisseton-Wahpeton Sioux
Navajo
Shoshone-Bannock
San Juan Paiute
Yavapai-Apache
Swinomish
Puyallup
Tigua
Pamunkey
Northernwestern Shoshone
Shoshone-Bannock
The Native American Rights Fund had a steady year in terms of financial status. NARF's total revenues for fiscal 1983 were $2,684,874, up 14% from fiscal 1982; and expenditures increased by 19% over fiscal 1982 to $2,650,115.

Although total fund balances increased by $34,759, there was a shifting of some assets from cash to the general fixed asset fund, because NARF was able to pay off the mortgage on its Boulder offices this year.

NARF has continued a policy of diversifying and strengthening its funding base. A comparison of funding source types as a percentage of total revenues for fiscal years 1983 and 1982 is given below:

<table>
<thead>
<tr>
<th>Revenue Sources</th>
<th>FY '83</th>
<th>FY '82</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal</td>
<td>43%</td>
<td>41%</td>
</tr>
<tr>
<td>Foundations</td>
<td>31%</td>
<td>32%</td>
</tr>
<tr>
<td>Individuals and Corporations</td>
<td>21%</td>
<td>16%</td>
</tr>
<tr>
<td>Tribes</td>
<td>--</td>
<td>2%</td>
</tr>
<tr>
<td>Fee Income</td>
<td>2%</td>
<td>1%</td>
</tr>
<tr>
<td>Other</td>
<td>3%</td>
<td>8%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

Contributions from individuals and corporations showed the greatest increase of all income sources in FY '83. NARF's intensified fund-raising efforts in those areas have received an enthusiastic response. The recently instituted limited fee policy is also a growing source of support for NARF's work.

NARF's staffing level has remained even over the past year, with fifteen attorneys and the staff of the National Indian Law Library providing services to clients. One percent more was spent on management and general activities this year than last, which was due in large part to the extra time and expense involved in selecting a Wang computer system and installing it in both the Boulder and D.C. offices.

The comparison of expenditures by function, as a percentage of total expenditures, for fiscal years 1983 and 1982, is given below:

<table>
<thead>
<tr>
<th>Functional Expenditures</th>
<th>FY '83</th>
<th>FY '82</th>
</tr>
</thead>
<tbody>
<tr>
<td>Litigation and client services</td>
<td>66%</td>
<td>66%</td>
</tr>
<tr>
<td>National Indian Law Library</td>
<td>6%</td>
<td>7%</td>
</tr>
<tr>
<td>Program Services:</td>
<td>72%</td>
<td>73%</td>
</tr>
<tr>
<td>Management and general</td>
<td>15%</td>
<td>14%</td>
</tr>
<tr>
<td>Fund raising</td>
<td>13%</td>
<td>13%</td>
</tr>
<tr>
<td>Support Services:</td>
<td>28%</td>
<td>27%</td>
</tr>
</tbody>
</table>

NARF's financial statements, which were audited by Price Waterhouse and Company, are presented following this report.

Susan Rosseter Hart
Treasurer
To the Steering Committee of
Native American Rights Fund, Inc.

In our opinion, the accompanying balance sheet and the related statements of support, revenue, expenses and changes in fund balances, of changes in cash and of functional expenses present fairly the financial position of Native American Rights Fund, Inc. at September 30, 1983 and the results of its operations and changes in fund balances and the changes in its cash for the year, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year. Our examination of these statements was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Price Waterhouse

Balance Sheet


<table>
<thead>
<tr>
<th></th>
<th>Current Funds</th>
<th>General fixed asset fund</th>
<th>Total all funds</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Unrestricted</td>
<td>Restricted</td>
<td></td>
</tr>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash (including certificates of deposit of $500,000 - partially pledged (Note 4))</td>
<td>$819,571</td>
<td>$819,571</td>
<td></td>
</tr>
<tr>
<td>Marketable securities, at market (Cost $22,465)</td>
<td>18,480</td>
<td>18,480</td>
<td></td>
</tr>
<tr>
<td>Grants receivable (Note 2)</td>
<td>65,853</td>
<td>57,754</td>
<td>57,754</td>
</tr>
<tr>
<td>Other receivables</td>
<td>17,167</td>
<td>17,167</td>
<td></td>
</tr>
<tr>
<td>Interfund receivable (payable)</td>
<td>(201,399)</td>
<td>201,399</td>
<td></td>
</tr>
<tr>
<td>Property and equipment, at cost (Notes 3 and 4):</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land and buildings</td>
<td>$313,938</td>
<td>313,938</td>
<td></td>
</tr>
<tr>
<td>Improvements to land and buildings</td>
<td>91,510</td>
<td>91,510</td>
<td></td>
</tr>
<tr>
<td>Office equipment and furnishings</td>
<td>312,574</td>
<td>312,574</td>
<td></td>
</tr>
<tr>
<td>Professional library</td>
<td>72,380</td>
<td>72,380</td>
<td></td>
</tr>
<tr>
<td><strong>Less - Accumulated depreciation</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net property and equipment</td>
<td>$719,672</td>
<td>$259,153</td>
<td>$527,207</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Current Funds</th>
<th>General fixed asset fund</th>
<th>Total all funds</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Unrestricted</td>
<td>Restricted</td>
<td></td>
</tr>
<tr>
<td><strong>LIABILITIES AND FUND BALANCES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable</td>
<td>$84,387</td>
<td>$84,387</td>
<td></td>
</tr>
<tr>
<td>Accrued sabbatical leave</td>
<td>62,596</td>
<td>62,596</td>
<td></td>
</tr>
<tr>
<td>Other accrued expenses (Note 5)</td>
<td>84,329</td>
<td>84,329</td>
<td></td>
</tr>
<tr>
<td>Deferred revenue (Note 2)</td>
<td>$212,564</td>
<td>$212,564</td>
<td></td>
</tr>
<tr>
<td>Interfund loans payable (receivable)</td>
<td>(9,043)</td>
<td>46,589</td>
<td>168,006</td>
</tr>
<tr>
<td>Mortgages and notes payable (Note 4)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fund balances</td>
<td>$719,672</td>
<td>$259,153</td>
<td>$527,207</td>
</tr>
</tbody>
</table>

December 14, 1983
### Statement of Support, Revenue, Expenses, and Changes in Fund Balances

**Native American Rights Fund, Inc. Statement of Support, Revenue, Expenses, and Changes in Fund Balances for the Year Ended September 30, 1983**

<table>
<thead>
<tr>
<th>Current funds</th>
<th>Unrestricted</th>
<th>Restricted</th>
<th>General fixed asset fund</th>
<th>Total all funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Support and revenue:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Governmental grants</td>
<td>$1,165,805</td>
<td>823,201</td>
<td></td>
<td>$1,165,805</td>
</tr>
<tr>
<td>Foundation and trust grants</td>
<td>823,201</td>
<td></td>
<td></td>
<td>823,201</td>
</tr>
<tr>
<td>Contributions</td>
<td>345,756</td>
<td></td>
<td></td>
<td>345,756</td>
</tr>
<tr>
<td>Legal fees</td>
<td>54,812</td>
<td></td>
<td></td>
<td>54,812</td>
</tr>
<tr>
<td>Other</td>
<td>265,121</td>
<td>50,179</td>
<td></td>
<td>295,300</td>
</tr>
<tr>
<td>Total support and revenue</td>
<td>645,689</td>
<td>2,039,185</td>
<td></td>
<td>2,684,874</td>
</tr>
<tr>
<td>Expenses:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Program services:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Litigation and client services</td>
<td>333,671</td>
<td>1,381,527</td>
<td>$26,144</td>
<td>1,741,342</td>
</tr>
<tr>
<td>National Indian Law Library</td>
<td>40,371</td>
<td>111,859</td>
<td>2,307</td>
<td>154,537</td>
</tr>
<tr>
<td>Total program services</td>
<td>374,042</td>
<td>1,493,386</td>
<td>28,451</td>
<td>1,895,879</td>
</tr>
<tr>
<td>Support services:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Management and general</td>
<td>117,710</td>
<td>286,828</td>
<td>6,921</td>
<td>411,459</td>
</tr>
<tr>
<td>Fund raising</td>
<td>143,121</td>
<td>196,580</td>
<td>3,076</td>
<td>342,777</td>
</tr>
<tr>
<td>Total support services</td>
<td>260,831</td>
<td>483,408</td>
<td>9,997</td>
<td>754,236</td>
</tr>
<tr>
<td>Total expenses</td>
<td>634,873</td>
<td>1,976,794</td>
<td>38,448</td>
<td>2,650,115</td>
</tr>
<tr>
<td>Excess (deficiency) of support and revenue over expenses</td>
<td>10,816</td>
<td>62,391</td>
<td>(38,448)</td>
<td>34,759</td>
</tr>
<tr>
<td>Fund balances, beginning of year</td>
<td>682,159</td>
<td>-0-</td>
<td>177,232</td>
<td>859,391</td>
</tr>
<tr>
<td>Other changes in fund balances:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Acquisition of fixed assets</td>
<td>(107,656)</td>
<td>(41,415)</td>
<td>149,071</td>
<td></td>
</tr>
<tr>
<td>Reduction in mortgages and notes payable</td>
<td>(87,503)</td>
<td>(12,463)</td>
<td>99,966</td>
<td></td>
</tr>
<tr>
<td>Telephone usage charge</td>
<td>(613)</td>
<td>(8,513)</td>
<td>8,926</td>
<td></td>
</tr>
<tr>
<td>(195,572)</td>
<td>(62,391)</td>
<td>257,963</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fund balances, end of year</td>
<td>$497,403</td>
<td>$-0-</td>
<td>$396,747</td>
<td>$894,150</td>
</tr>
</tbody>
</table>

### Statement of Changes in Cash

**Native American Rights Fund, Inc. Statement of Changes in Cash for the Year Ended September 30, 1983**

<table>
<thead>
<tr>
<th>Current funds</th>
<th>Unrestricted</th>
<th>Restricted</th>
<th>General fixed asset fund</th>
<th>Total all funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash was provided by (used for):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Excess (deficiency) of support and revenue over expenses</td>
<td>$10,816</td>
<td>$62,391</td>
<td>$(38,448)</td>
<td>$34,759</td>
</tr>
<tr>
<td>Add (deduct) items not using (providing) cash:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deferred contributions and grants receivable recognized as support and revenue</td>
<td>(211,799)</td>
<td></td>
<td>38,448</td>
<td>(211,799)</td>
</tr>
<tr>
<td>Depreciation</td>
<td></td>
<td></td>
<td></td>
<td>38,448</td>
</tr>
<tr>
<td>Cash provided by (used for) operations</td>
<td>10,816</td>
<td>(149,408)</td>
<td>-0-</td>
<td>(138,592)</td>
</tr>
<tr>
<td>Deferred contributions received and grants receivable collected</td>
<td></td>
<td></td>
<td>346,501</td>
<td>346,501</td>
</tr>
<tr>
<td>Increase (decrease) in interfund payables (receivables)</td>
<td>195,100</td>
<td>(134,702)</td>
<td>(60,398)</td>
<td>23,483</td>
</tr>
<tr>
<td>Net fund balance transfers</td>
<td>(195,572)</td>
<td>(62,391)</td>
<td>257,963</td>
<td></td>
</tr>
<tr>
<td>Increase in accrued sabbatical leave</td>
<td>23,483</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Increase in notes payable</td>
<td></td>
<td></td>
<td>90,000</td>
<td>90,000</td>
</tr>
<tr>
<td>Cash provided (used)</td>
<td>33,827</td>
<td>-0-</td>
<td>287,565</td>
<td>321,392</td>
</tr>
<tr>
<td>Cash was used for:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Increase in other receivables</td>
<td>33,357</td>
<td></td>
<td>33,357</td>
<td></td>
</tr>
<tr>
<td>Increase in prepaids</td>
<td>1,405</td>
<td></td>
<td>1,405</td>
<td></td>
</tr>
<tr>
<td>Decrease in other accrued expenses</td>
<td>47,229</td>
<td></td>
<td>47,229</td>
<td></td>
</tr>
<tr>
<td>Decrease in accounts payable</td>
<td>44,916</td>
<td></td>
<td>44,916</td>
<td></td>
</tr>
<tr>
<td>Fixed asset additions</td>
<td></td>
<td></td>
<td>148,490</td>
<td>148,490</td>
</tr>
<tr>
<td>Repayment of mortgages and notes payable</td>
<td></td>
<td></td>
<td>139,075</td>
<td>139,075</td>
</tr>
<tr>
<td>Cash used</td>
<td>126,907</td>
<td>-0-</td>
<td>287,565</td>
<td>414,472</td>
</tr>
<tr>
<td>Decrease in cash</td>
<td>$93,080</td>
<td>-0-</td>
<td>$-0-</td>
<td>$93,080</td>
</tr>
</tbody>
</table>
Statement of Functional Expenses


<table>
<thead>
<tr>
<th>Program services</th>
<th>Managerial and support services</th>
<th>Total expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>National Indian Law Library</td>
<td></td>
</tr>
<tr>
<td>Salaries and wages:</td>
<td>Library Total</td>
<td></td>
</tr>
<tr>
<td>Professional staff</td>
<td>$494,337 $47,452 $541,789 $133,999 $55,158 $189,157 $730,946</td>
<td></td>
</tr>
<tr>
<td>Support staff</td>
<td>$142,450 34,434 176,884 54,478 27,555 82,033 258,917</td>
<td></td>
</tr>
<tr>
<td>Fringe benefits</td>
<td>$112,094 5,667 117,761 31,710 13,259 44,969 162,730</td>
<td></td>
</tr>
<tr>
<td>Total salaries and related costs</td>
<td>748,881 97,553 836,434 220,187 95,972 316,159 1,152,593</td>
<td></td>
</tr>
<tr>
<td>Contract fees and consultants</td>
<td>534,788 2,998 537,786 49,205 15,907 65,112 429,167</td>
<td></td>
</tr>
<tr>
<td>Travel</td>
<td>127,204 471 127,675 18,020 6,359 24,379 192,787</td>
<td></td>
</tr>
<tr>
<td>Space costs</td>
<td>60,775 5,826 66,601 18,020 6,359 24,379 90,980</td>
<td></td>
</tr>
<tr>
<td>Office expenses</td>
<td>148,594 22,466 170,860 191,212 242,361 413,201</td>
<td></td>
</tr>
<tr>
<td>Equipment maintance and rental</td>
<td>18,844 1,593 20,437 27 2,536 2,563 23,000</td>
<td></td>
</tr>
<tr>
<td>Litigation costs</td>
<td>42,110</td>
<td>42,110</td>
</tr>
<tr>
<td>Library costs</td>
<td>34,002 31,543 65,545 690 1,594 2,284 67,829</td>
<td></td>
</tr>
<tr>
<td>Expenses before depreciation</td>
<td>1,715,198 152,230 1,867,428 404,538 339,701 744,239 2,611,667</td>
<td></td>
</tr>
<tr>
<td>Depreciation</td>
<td>26,144 2,307 28,451 6,921 3,076 9,997 38,448</td>
<td></td>
</tr>
<tr>
<td>Total expenses</td>
<td>$1,741,342 $154,537 $1,895,879 $411,459 $342,777 $756,236 $2,650,115</td>
<td></td>
</tr>
</tbody>
</table>

Native American Rights Fund, Inc. Notes to Financial Statements September 30, 1983

NOTE 1 - Organization and Summary of Significant Accounting Policies

Organization: Native American Rights Fund, Inc. (NARF) was organized in 1971 under the nonprofit corporation law of the District of Columbia and has a primary objective of providing legal representation, assistance and education to Native American people. NARF derives financial support from private foundations, the United States Government, public contributions and a limited fee policy.

NARF is a tax-exempt organization as described in section 501(c)(3) of the Internal Revenue Code and, as such, is subject to federal income taxes only on unrelated business income.

Revenue recognition: A substantial portion of NARF's revenue is derived from restricted grants and contracts. Revenue from such restricted sources is deemed to be earned when NARF has incurred costs which satisfy restrictions imposed by the respective grants or contracts. Funds received from restricted sources in excess of costs incurred are reported as deferred revenues. For costs incurred in excess of funds received from restricted sources, revenue and related receivables are recognized to the extent of such costs unless, in management's opinion, future grant or contract funds will be insufficient. In such cases, costs are charged to unrestricted funds.

Contributions and donations from unrestricted sources are generally recognized when received; however, enforceable pledges are recorded as revenue and receivables in the year made. Donations of marketable securities or other in-kind contributions are recorded as revenue at their estimated fair market value at the date of contribution.

Interfund receivables (payable): Generally, funds received by NARF are deposited in a general bank account and segregation of cash and certain other assets and liabilities between restricted and unrestricted funds is not maintained in the accounting records. Segregation of revenue and expenditures applicable to restricted, unrestricted (including segregation within the restricted fund by grant source) and the general fixed asset funds is maintained in the accounting records. The interfund receivable (payable) results from the receipt of deferred revenue in excess of net assets specifically identifiable with the restricted fund at September 30, 1983.

Allocation of expenses: Expenses are allocated to grants based on related professional legal time devoted to projects except where expenses are specifically identifiable with a particular grant or project.

Professional staff: Personnel classified as professional staff in the accompanying financial statements include attorneys, legislative liaison, librarians and office management personnel.

Fund raising: Fund raising expenses are comprised of costs associated with contribution revenue and costs associated with obtaining grants from private foundations and governmental agencies.

Property and equipment: Purchases of property and equipment and payments on the note and mortgage liabilities are expenditures of the current funds. Such expenditures are treated as transfers to the general fixed asset fund (Note 4).

Depreciation: Depreciation is computed over the estimated useful lives of the assets using the straight-line method for buildings and the professional library and the declining balance method for other property and equipment.
NOTE 2 - Grants Receivable and Deferred Revenue: Grants receivable and deferred revenue consisted of the following individual restricted grants or contracts at September 30, 1983:

<table>
<thead>
<tr>
<th></th>
<th>Deferred Receivable</th>
<th>Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ford Foundation</td>
<td>$16,408</td>
<td></td>
</tr>
<tr>
<td>Department of Health and Human Services, Administration for Native Americans</td>
<td>$121,818</td>
<td></td>
</tr>
<tr>
<td>Legal Services Corporation</td>
<td>43,479</td>
<td></td>
</tr>
<tr>
<td>Carnegie Corporation</td>
<td>26,693</td>
<td></td>
</tr>
<tr>
<td>Bureau of Indian Affairs</td>
<td>33,846</td>
<td></td>
</tr>
<tr>
<td>Atlantic Richfield Foundation</td>
<td>20,000</td>
<td></td>
</tr>
<tr>
<td>Cummins Engine Foundation</td>
<td>7,500</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>574</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$57,754</strong></td>
<td><strong>$212,564</strong></td>
</tr>
</tbody>
</table>

NOTE 3 - Transfers to General Fixed Asset Fund: Net transfers to the general fixed asset fund from current restricted and unrestricted funds consisted of the following during the year:

<table>
<thead>
<tr>
<th>Transfer Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Telephone usage charge</td>
<td>$8,926</td>
</tr>
<tr>
<td>Purchases of office equipment and furnishings</td>
<td>144,961</td>
</tr>
<tr>
<td>Principal payments on mortgages and notes</td>
<td>99,966</td>
</tr>
<tr>
<td>Additions to professional library</td>
<td>4,110</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$257,963</strong></td>
</tr>
</tbody>
</table>

NOTE 4 - Mortgages and Promissory Notes Payable: Long-term debt consisted of the following at September 30, 1983:

<table>
<thead>
<tr>
<th>Loan Type</th>
<th>Portion due within one year</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mortgage loan payable in equal monthly installments of $482, including interest at 5.5%, through March 1985.</td>
<td>$5,165</td>
<td>$13,608</td>
</tr>
<tr>
<td>Promissory notes payable in equal monthly installments of $720, including interest at 9%, through October 1985, with the remaining principal due November 1985.</td>
<td>3,080</td>
<td>63,705</td>
</tr>
<tr>
<td>Promissory note payable in 60 monthly installments, including interest at 10.2%, through January 1989, Secured by $100,000 certificate of deposit</td>
<td>10,775</td>
<td>90,000</td>
</tr>
<tr>
<td>Other long-term debt</td>
<td>693</td>
<td>693</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$19,663</strong></td>
<td><strong>166,006</strong></td>
</tr>
</tbody>
</table>

Less - Current portion of long-term debt: $19,663

Portion due after one year: $148,343

During July 1983, NARF purchased a computer system, the cost of which is primarily being financed with a $90,000 promissory note. NARF received note proceeds of $68,500 in September 1983 for computer equipment installed in its Boulder office facility in July. The remaining $21,500 was received in November 1983 for equipment owned by NARF but not installed in its Washington D.C. office at year end. The entire $90,000 is reflected above as a note payable at September 30, 1983 as NARF had incurred the liability for the equipment and was committed to the promissory note described as of the that date.


NOTE 5 - Retirement Plan: NARF has a money purchase pension plan for all full-time employees. Annual contributions to the plan by NARF are at amounts equal to 5% of each participant's compensation. Additional contributions to the plan may be made by the participants but are not required. Pension expense is provided at an amount equal to 5% of each full-time employee's compensation. A participant's interest in NARF's contribution becomes vested at the rate of 10% for each year of service. Contributions by NARF and by participants are principally invested in life insurance annuity contracts. Pension expense for 1983 was $45,706. Accrued pension liability of $36,673 is included in other accrued expenses at September 10, 1983.

NARF intends to terminate the plan as of December 31, 1983. Employees will receive all NARF and participant paid-in contributions subsequent to the termination of the plan.
The Native American Rights Fund would like to acknowledge the generous support given by the following contributors during our 1983 fiscal year:

**Foundations**
Akbar Fund  
Acom Foundation  
Carnegie Corporation of New York  
Edna McConnell Clark Foundation  
William H. Donner Foundation  
Ford Foundation  
Hearst Foundation  
Fanny and Svante Kristrom Foundation  
Lilly Endowment  
Muskwini Foundation  
New-Land Foundation  
Norman Foundation  
Onaway Trust (Great Britain)  
Marjorie Merriweather Post Foundation  
Rockefeller Foundation  
Rosenberg Foundation  
Antonia Vivaldi Foundation

**In-Kind Contributors**
Kaleidescope Graphic Design  
Price Waterhouse & Company  
The Rutley Group  
Sonosky, Chambers, Sachse & Guido  
Art Hardware  
King Soopers  
Boulder Center for the Visual Arts  
Adolph Coors Co.  
Fred Katzman  
Ava Hamilton  
Victoria Little  
Nephreda Humphrey

**Federal Programs**
Administration for Native Americans  
Bureau of Indian Affairs  
Legal Services Corporation

**NARF Benefactors**
(Individuals donating $1000+ cumulatively during NARF’s 1983 fiscal year)
Mr. Roger Boone  
Mrs. Carlton E. Byrne  
Mrs. Lindsay Towne Clegg  
Naomi C. Dempsey  
Ms. Adam P. Geballe  
Ms. Pamela P. Harlan  
Katherine Houston  
Jean Paton Lovell  
Ann Marsak  
Anne T. McBride  
Mrs. Kady L. Osten  
Myer Shandelman Trust  
Mr. and Mrs. Robert Stover  
Miss Ruth Thompson  
NARF Anonymous

**NARF Friends**
(Individuals donating $500-999 cumulatively during NARF 1983 fiscal year)
Katrina McCormick Barnes  
Mr. and Mrs. Leonard Block  
Eleanor Bollag  
Dr. Owen Davies  
Mr. Joel Edelstein  
Mr. and Mrs. W. H. Ferry  
Mrs. Henry Gouley  
Mr. Walter W. Hardwick  
Mrs. Jack W. Hardy  
Dr. H. W. Harvey  
Mr. Walter W. Hardwick  
Mrs. Jeanne Henle  
Mr. and Mrs. Charles E. Howe  
Mrs. Anne B. Johnston  
Mrs. Rosine B. McFaddin  
Mrs. Helen McRae  
Mr. Dale Petty  
Mrs. Robert S. Pickens  
Elaine Reilly  
Mrs. Eleanor H. Reynolds  
Mrs. Frank Soderling  
Mrs. Daniel W. Stroock  
Mrs. Kedma Utt  
Mr. Thomas Vicens  
Mrs. J. R. Wellenbern  
NARF Anonymous

**Bequests**
Clarence A. Gustlin  
Margaret M. Gage  
Helen M. Beardsley  
Otu’han  
(Novel and Honoring Gifts)  
Besides gifts honoring another’s special occasion the following memorials were made through the Otu’han gift program Oct. 1, 1982-Sept. 30, 1983:

**Memorials:**
For:  
Tom Echohawk  
Katharine Webster Rider  
Isaac Ware  
Willis Hite Farley  
Mrs. Fayce Wynkoop  
Peter H. Reimer  
Susan Billie Wolf  
Katherine Webster Rider  
Isaac Ware  
Willis Hite Farley  
Mrs. Fayce Wynkoop  
Peter H. Reimer

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Aetna Life & Casualty Foundation  
American Telephone and Telegraph  
Atlantic Richfield Foundation  
CBS, Inc.  
Colorado Ute Electric Association  
Cummins Engine Foundation  
Equitable Life Assurance Society  
Fieldstad and Company  
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Frontier Airlines  
Grace Foundation, Inc.  
Greyhound Corporation  
Gulf Oil Corporation  
International Business Machines  
International Business Machines Boulder  
James Travel  
Riverside Church of New York City  
Joseph E. Seagram and Sons, Inc. Fund  
Storage Technology Corporation  
Taylor Construction

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