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Return of Organization Exempt From Income Tax

OMB No 1545-0047

Open to Public

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation) ▶ The organization may have to use a copy of this return to satisfy state reporting requirements

	For th	ne 2008 ca	alendar year, or tax year beginning July 1 , 2008, and ending	Ju	ne 30	, 20 09
В	Check if	applicable	Please C Name of organization First Nations Development Institute		D Employ	er identification number
		change	use IRS label or Doing Business As		54	1254491
	Name c		print or Number and street (or P O box if mail is not delivered to street address) Room/suit	e	E Telepho	one number
	Initial re		type See 703 Third Avenue Su	ite B	(303)	774-7836
	Termina		Specific Instruc- City or town, state or country, and ZIP + 4			
$\overline{}$		ed return	tions Longmont, CO 80501		G Gross re	eceipts \$ 2,260,176
		on pending	F Name and address of principal officer Michael E. Roberts	H(a) is the	is a group return	for affiliates? Yes No
	тррисац	on penang	703 Third Avenue, Longmont, CO 80501	1 ' '	• .	included? Yes No
ī	Tax-ex	empt status		II		list (see instructions)
J	Websi	ite: ▶ wv	vw.firstnations.org	_	exemption nur	· ·
			✓ Corporation ☐ Trust ☐ Association ☐ Other ► L Year of formatio			f legal domicile VA
Pa	art I	Summ	ary	·		
	1	Briefly de	escribe the organization's mission or most significant activities.			
			ng and promoting the direct participation of tribes, tribal members	and other		
JCe	'		ous peoples in the full use of the economy.			
Activities & Governance	'		1 RECEIVED)		
Ve	2	Check this	box ▶ ☐ If the organization discontinued its operations or disposed of more than	25%16eHtsa	assets	
ŏ	3	Number	of voting members of the governing body (Part장 ling ሊት 2. 6 ንበተ	1 7/1	3	8
8			of independent voting members of the governing body (Part VI, line 1b	0.	4	7
vitie	1		nber of employees (Part V, line 2a).	. IS	5	19
cti			nber of volunteers (estimate if necessary) OGDEN, U	T	6	1
4	1		ss unrelated business revenue from Part VIII, line 12, column (C).	<u> </u>	7a	0
			lated business taxable income from Form 990-T, line 34		7b	0
				Pnor Y	'ear	Current Year
	8	Contribut	tions and grants (Part VIII, line 1h)	2	,921,624	2,110,099
Revenue	1		service revenue (Part VIII, line 2g)		100,670	49,715
š	1	_	nt income (Part VIII, column (A), lines 3, 4, and 7d)		198,581	85,362
æ	1		venue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		15,000	15,000
			enue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3	,235,875	2,260,176
			nd similar amounts paid (Part IX, column (A), lines 1-3)		845,843	827,453
	1		paid to or for members (Part IX, column (A), line 4)		0	0
es	1		other compensation, employee benefits (Part IX, column (A), lines 5–10)		835,607	1,000,631
Expenses	1	,	onal fundraising fees (Part IX, column (A), line 11e)		0	0
Exp	1		draising expenses (Part IX, column (D), line 25) ▶ 278,617	14 m	lle californi	Bis in the supply
	1		penses (Part IX, column (A), lines 11a-11d, 11f-24f)		877,082	918,360
			penses Add lines 13–17 (must equal Part IX, column (A), line 25)	2	,558,532	2,746,444
			less expenses Subtract line 18 from line 12		677,343	(486,268)
ces				Beginning	of Year	End of Year
sets alan	20	Total ass	ets (Part X, line 16)	5	,224,987	4,827,995
ABB	21		ulities (Part X, line, 26)		563,711	786,689
Net Assets Fund Balanc	22		ts or fund balances Subtract line 21 from line 20	4	,661,276	4,041,306
Pa	art II	Sign	ature Block			
		Under pe	nalties of perjury, I declare that I have examined this return, including accompanying schedu f, it is true, correct, and complete Declaration of preparer (other than officer) is based on a	es and state	ments, and to	the best of my knowledge
		a ig belie	1, it is tipe, correct, and complete beclaration of preparer (other than officer) is based on a	in innomiation	101 WHOH PI	•
Sig	gn	 	<u> </u>	/	<u> </u>	/
He	re	Sign	ature of officer	Da	ite	
		Mic	thael E. Roberts, President			
		Туре	or print name and title			
		Preparer'	s b	eckıf 	Preparer's i	dentifying number tions)
Paid	1	signature		oloyed 🕨 🗌	,555346	/
	parer's				<u> </u>	
	Only	Firm's na	me (or yours	EIN	<u> </u>	
	,		and ZIP + 4	Phone	no 🕨 ()
Ma	y the	IRS disci	uss this return with the preparer shown above? (see instructions)			Yes No
For	Priva	cy Act an	d Paperwork Reduction Act Notice, see the separate instructions.	Cat No 1	1282Y	Form 990 (2008)

Par	t III Statement of Program Service Accomplishments (see instructions)										
1	Briefly describe the organization's mission: Advances and promotes the direct participation of tribes, tribal members and other Indigenous peoples										
	in the full use of the economy.										
2	Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?										
_	If "Yes," describe these new services on Schedule O										
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?										
4											
4a	(Code.) (Expenses \$ 1,388,982 including grants of \$ 827,453) (Revenue \$ 4,850) Grant making - Combines technical assistance with grants to assist tribes and Native non profits in their efforts to achieve economic self-reliance through acquiring, controlling, retaining and increasing assets.										
	Technical assistance is provided to grantees throughout the entire grant making process, from initial application to post-grantee status. Technical assistance is provided via workshops and convenings, site visits, phone conversations, regular mailings of informational packets, and referrals to other resource providers.										
4b	(Code:) (Expenses \$ 376,519 including grants of \$ 0) (Revenue \$ 0) Policy - Through its Native American Asset Watch Initiative ("NAAWI"), First Nations seeks to identify, advocate for and coordinate policy changes at the tribal, state and federal levels that will help tribes and individual										
	Indians regain control of their resources. NAAWI is a comprehensive strategy for systemic economic										
	change, which seeks to provide a range of support for Native American communities in taking control of their assets, whatever their form, and in re-establishing sustainable approaches to use of their land and natural										
	and cultural resources.										
	alla varaita i covalivos.										
40	(Code:) (Expenses \$ 178,238 including grants of \$ 0) (Revenue \$ 44,402)										
40	Native Assets Research Center ("NARC") - The Native Assets Research Center is dedicated to promoting										
	Indigenous community-based knowledge and assisting tribal communities in building sound, sustainable										
	reservation economies. NARC conducts independent research projects on asset development; analyzes										
	culturally appropriate practices, policies and theories affecting self-sufficiency for Native peoples; and serves										
	as an information clearinghouse. NARC works closely with First Nations' grant making program to collect										
	research data from grantee field sites to identify key policy issues, lessons learned and promising practices.										
	·FINTERELL										
4d	Other program services (Describe in Schedule O.) (Expenses \$ 264,435 including grants of \$ 0) (Revenue \$ 300)										
4e	Total program service expenses ▶ \$ 2,208,174 (Must equal Part IX, Line 25, column (B).)										

Par	Checklist of Required Schedules			
			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	✓	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	\	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.	3		✓
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4	✓	
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5		
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	√	
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II.	7		√
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III.	8_		1
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9_		✓
10	Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	✓	
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VIII, IX, or X as applicable	11	✓	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII.	12	✓_	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		1
14a	Did the organization maintain an office, employees, or agents outside of the U.S.?	14a		✓
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S ? If "Yes," complete Schedule F, Part I	14b		✓_
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II .	15		1
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III	16		1
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17		/
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		V
19	Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		/
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20 21	./	
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	22	_	
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2 ⁹ If "Yes," complete Schedule I, Parts I and III			-
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	23		✓
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b, 24d and complete School & If "No." on to question 25	24a		/
L	24b-24d and complete Schedule K. If "No," go to question 25	24b		
b	Did the organization mivest any proceeds of tax-exempt bonds beyond a temporary period exception. Did the organization maintain an escrow account other than a refunding escrow at any time during the year			
C	to defease any tax-exempt bonds?	24c		
d	σ · · · · · · · · · · · · · · · · · · ·	24d		<u> </u>
25a	The same services of the particle of the same services of the same servi	25a		1
b	person from a prior year? If "Yes," complete Schedule L, Part I	25b		✓
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	_26		✓
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or	27		/

Par	t IV Checklist of Required Schedules (continued)			
			Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee.			
а	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other persons) letted in Port VIII. Section A32 if "Yes," complete School its I			
	(individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV	28a		1
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV	28b	✓	
С	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV	28c		1
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		✓
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If</i> "Yes," <i>complete Schedule M</i>	30		✓
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		✓
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		1
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301.7701-3? <i>If</i> "Yes," <i>complete Schedule R, Part I</i>	33		1
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	✓_	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35	✓	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		1
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes" complete Schedule B. Part			

Form **990** (2008)

Pai	Statements Regarding Other IRS Filings and Tax Compliance			
			Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	٠		
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	 1c	√	
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	✓	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)	, , ,	3	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a		√
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		1
b	If "Yes," enter the name of the foreign country ▶			
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts	المكائد		
	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? .	<u>5a</u>		√
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		V
С	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c		
6a	Did the organization solicit any contributions that were not tax deductible?	6a		<u> </u>
þ	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7a		1
	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		-
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7с	`	✓
	If "Yes," indicate the number of Forms 8282 filed during the year			
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		1
f g	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7f 7g		√
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h		
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring	8	-	- 7
_	organization, have excess business holdings at any time during the year?	-		V
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.	9a	-	√
a k	Did the organization make any taxable distributions under section 4966? Did the organization make a distribution to a dense dense advisor or related person?	9b		1
ь 10	Did the organization make a distribution to a donor, donor advisor, or related person?. Section 501(c)(7) organizations. Enter			
	Initiation fees and capital contributions included on Part VIII, line 12]
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		,	
1	Section 501(c)(12) organizations. Enter.			
	Gross income from members or shareholders			
	Gross income from other sources (Do not net amounts due or paid to other sources against			
	amounts due or received from them.)	_	- :	
2a b	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? If "Yes," enter the amount of tax-exempt interest received or accrued during the year. 12b	12a		L

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

<u>Sec</u>	tion A. Governing Body and Management			,							
			Yes	No							
	For each "Yes" response to lines 2–7b below, and for a "No" response to lines 8 or 9b below, describe the			ļ '							
	circumstances, processes, or changes in Schedule O See instructions										
1a	Enter the number of voting members of the governing body]							
b	Enter the number of voting members that are independent										
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with		***	:							
	any other officer, director, trustee, or key employee?										
3	Did the organization delegate control over management duties customarily performed by or under the direct										
	supervision of officers, directors or trustees, or key employees to a management company or other person? .	_3_		✓							
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		✓							
5	Did the organization become aware during the year of a material diversion of the organization's assets?	_5		✓							
6	6 Does the organization have members or stockholders?										
7a	Does the organization have members, stockholders, or other persons who may elect one or more members										
	of the governing body?										
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		✓							
8	Did the organization contemporaneously document the meetings held or written actions undertaken during										
	the year by the following:										
а	The governing body?	8a	<u> </u>								
b	Each committee with authority to act on behalf of the governing body?	8b		<u> </u>							
9a	Does the organization have local chapters, branches, or affiliates?	9a		/							
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters,										
	affiliates, and branches to ensure their operations are consistent with those of the organization?	9b_									
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations	10	,								
	must describe in Schedule O the process, if any, the organization uses to review the Form 990										
11											
	the organization's mailing address? If "Yes," provide the names and addresses in Schedule O .	11		V							
<u> </u>	tion B. Policies			T							
		12a	Yes	No							
	Does the organization have a written conflict of interest policy? If "No," go to line 13	124_	<u> </u>	 							
b	b Are officers, directors or trustees, and key employees required to disclose annually interests that could give										
	rise to conflicts?	12b	√ _								
С	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"	12c	1								
12	describe in Schedule O how this is done	13	1								
13	Does the organization have a written whistleblower policy?	14									
14 15	Does the organization have a written document retention and destruction policy?	<u> </u>	-								
15	Did the process for determining compensation of the following persons include a review and approval by	4		l							
•	independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision. The organization's CEO, Executive Director, or top management official?	15a		1							
	Other officers or key employees of the organization?	15b		1							
U	Describe the process in Schedule O (see instructions)										
162	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement										
104	with a taxable entity during the year?	16a	•	✓							
h	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate										
D	its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard										
	the organization's exempt status with respect to such arrangements?										
Sec	tion C. Disclosure			_							
<u></u>	List the states with which a copy of this Form 990 is required to be filed ▶Schedule attached										
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(or	c)(3)s	only)								
	available for public inspection. Indicate how you make these available. Check all that apply										
	☐ Own website ☑ Another's website ☑ Upon request										
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict	of inte	erest								
	policy, and financial statements available to the public										
20	State the name, physical address, and telephone number of the person who possesses the books and reco	rds o	f the								
	organization. ▶ First Nations Development Institute - Att: Helen Knoll										
	703 Third Avenue, Suite B, Longmont, CO 80501 (303) 774-7836										

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and current key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order: individual trustees or directors, institutional trustees, officers; key employees, highest compensated employees; and former such persons.

☐ Check this box if the organization did not co	mpensate	any o	offic	er,	dıre	ctor,	trus	tee, or key em	ployee.	
(A)	(B)	(C)						(D)	(E)	(F)
Name and Title	Average hours per week	Individual trustee	nstitutional trustee	Officer	Key employee	Highest compensated employee	Former	Reportable compensation from the organization (W-2/1099-MISC)	Reportable compensation from related organizations (W-2/1099-MISC)	Estimated amount of other compensation from the organization and related organizations
B. Thomas Vigil Chair	<5	1						0	0	0
Marguerite Smith Vice Chair	<5	1						0	0	0
Donald Sampson Treasurer	<5	1						0	0	0
David Lester Secretary	<5	√						0	0	0
W. Ron Allen Director	<5	1						0	0	0
Gelvin Stevenson Director	<5	→						0	0	0
Siobhan Oppenheimer-Nicolau Director	<5	√						0	0	0
Michael E. Roberts President	40.0	√		1				128,310	0	0
Sarah EchoHawk Vermillion Vice President	40.0			\				81,543	0	0
								0	0	0
								0	0	0
								0	0	0
								0	0	0
	_							0	0	0
								0	0	0
								0	0	0

Pa	Section A. Officers, Directors, Tru		Emp	loy			d Hig	hest	Compensated	d Employees (co	ntınue	<u>d)</u>	
	(A)	(B)	(C) Position (check all that apply)						(D)	(E)	_	(F)	
	Name and title	Average hours per week	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	Reportable compensation from the organization (W-2/1099-MISC)	Reportable compensation from related organizations (W-2/1099-MISC)	com fr org and	nount of other pensater om the ganizated d relate anization	of tion e ion ed
									0	0			0
									0	0			0
									0	0			0
									0	0		•	0
	-								0	0			0
								0			0		
									0	0			0
									0	0			0
									0	0			0
									0	0			0
									0	0			0
									0	0			0
									0	0			0
1b	Total		•					•	209,853	0			0
2	Total number of individuals (including those organization ► 1	e ın 1a) wh	o rec	eive	ed r	nore	e thar	า \$1	00,000 in repo	rtable compens	ation 1	from 1	the
												Yes	No
3	Did the organization list any former office employee on line 1a? If "Yes," complete S							oyee	e, or highest c	ompensated 	3	-	1
4	For any individual listed on line 1a, is the sthe organization and related organizations	greater tha	ortabl in \$15	50,0	00?	If "	Yes,"	cor	mplete Schedu	nsation from le J for such	4		 •
5	Individual	or accrue	comp	oen:	satı edu	on 1	rom	any	unrelated org	anization for	5		1
Se	etion B. Independent Contractors	103, 001110	noic (3011		,,,,	107 5		,				
1	Complete this table for your five highest co	ompensate	d ind	epe	nde	nt c	ontra	cto	rs that received	d more than \$10	00,000	of	
	compensation from the organization												
	(A) (B) (C) Name and business address Description of services Compensation												
no	10							<u>_</u>					
						_		-					
								-					
2	Total number of independent contractors compensation from the organization ▶ 0	(including t	hose	ın	1) w	/ho	recei	ved	more than \$10	00,000 in			

Par	t VII	Statement of Revenue				
	-	* >	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	b c d e f	Federated campaigns Membership dues Fundraising events Related organizations Government grants (contributions). All other contributions, gifts, grants, and similar amounts not included above Noncash contributions included in lines 1a-1f Total. Add lines 1a-1f	2,110,099	\$p.	· '	*
- e		Business Code				
Program Service Revenue	2a	Consulting fees	44,630	44,630		
e e	b	Conference fees	4,850	4,850		
Š	С	Publications and other	235	235	-	
Se	d		0			<u> </u>
Гащ	e	All other program service revenue .				
ç	g		49,715		*	
			49,715			
	3	Investment income (including dividends, interest, and other similar amounts)	85,362	:		85,362
	5	Royalties		~		
		<u></u> -	\$\ \}\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \	12 1 4 1	<i>i</i>	ì
	1	Gross Rents	-			
	ı	Less: rental expenses	~ * ` « \$	· *	* *	
		Rental income or (loss) Net rental income or (loss)			. -	
		(2.0)		,		
	7a	Gross amount from sales of (i) Secunties (ii) Other				*/ % .
		assets other than inventory	** **	***	*	· * * *
	b	Less cost or other basis		Sin II son	,	;
		and sales expenses .	***		^′ ',	* %
		Gain or (loss) L				
	đ	Net gain or (loss)				-
š	8a	Gross income from fundraising	, e a			
evenue		events (not including \$,	*		
ě		of contributions reported on line 1c)	×3			4.
<u>-</u>		See Part IV, line 18 a	, ,		,	:
Other R		Less direct expenses b			للاست بالماء تستاسيت	لگ با مستال سال ب
0	С	Net income or (loss) from fundraising events >				
	9a	Gross income from gaming activities		Ţ * '	As ·	·4.
		See Part IV, line 19 a				
	b	Less direct expenses b Net income or (loss) from gaming activities			, %;	
		gaming and an experience of the same gaming and				
	10a	Gross sales of inventory, less		` '		
		returns and allowances a				
İ		Less: cost of goods sold b				
	C	Net income or (loss) from sales of inventory . Miscellaneous Revenue Business Code	× ×	* ,		
	_	Fee from affiliate	15,000	15,000	 	
	b		0			
	С					
		All other revenue	45.55			,
		Total. Add lines 11a–11d ▶	15,000			
	12	Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c,	6 000 4=-		<u>.</u>	05.000
		9c, 10c, and 11e	2,260,176	<u>6</u> 4,715	0	85,362

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

	All other organizations must complete colu				
	not include amounts reported on lines 6b, , 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	827,453	827,453	*	*
2	Grants and other assistance to individuals in the U.S See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	238,065	194,553	11,060	32,452
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)		_		
7	Other salaries and wages	632,240	456,053	127,696	48,491
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9	Other employee benefits	68,983	48,831	13,558	6,594
10	Payroll taxes	61,343	46,310	9,493	5,540
11	Fees for services (non-employees)				
а	Management				
b	Legal	8,653	7,425	428	800
C	Accounting	18,070		18,070	
d	Lobbying				
	Professional fundraising services See Part IV, line 17		3 *	* *	
	Investment management fees .	250.070	194 500	40.070	52.500
-	Other	250,970	184,589	12,873	53,508
12	Advertising and promotion .	2,074	2,074	9,619	49,301
13	Office expenses	95,904	36,984	5,307	
14	Information technology	53,960	42,641	5,307	6,012
15	Royalties	72,408	52,193	12,821	7,394
16	Occupancy	204,961	183,828	8,102	13,031
17	Travel	204,301	103,020	0,102	13,031
18	Payments of travel or entertainment expenses				
40	for any federal, state, or local public officials	61,924	56,758	4,485	681
19	Conferences, conventions, and meetings .	01,324	30,730	4,405	
20 21	Interest				
22	Payments to affiliates	4,521	3,262	800	459
23	Insurance	6,281	3,951	1,980	350
		<u>*</u>	sijte.		
24	Other expenses Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed	, ,			
	5% of total expenses shown on line 25 below)				
а	Equipment rental & maintenance	33,326	12,697	16,474	4,155
þ	Printing & publications	91,375	42,371	156	48,848
С	Temporary help	3,432	3,432 2,769	6,731	1,001
d	Dues, fees and staff development	10,501	2,769	0,731	1,001
е		0			
	All other expenses	2,746,444	2,208,174	259,653	278,617
<u>25</u> <u>26</u>	Total functional expenses. Add lines 1 through 24f Joint Costs. Check here ▶ ☐ if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation	2,740,444	2,200,174	235,033	270,017

Pa	rt X	Balance Sheet	_				
			(A) Beginning of year		End o	3) f year	
	1	Cash—non-interest-bearing		1			
	2	Savings and temporary cash investments	423,365	2		1,133	
	3	Pledges and grants receivable, net	1,199,928	3		557	,009
	4	Accounts receivable, net		4	. —		
	5	Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L.		5			
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete		6	·	_	
S	-	Part II of Schedule L		7			
Assets	7 8	Notes and loans receivable, net		8			
Ass	9	Prepaid expenses and deferred charges	13,399	9		8	,665
	10a	Land, buildings, and equipment cost basis 10a 132,648			*		1000
		zaria, bariango, and equipment boot basis	· .				į
	D	Less accumulated depreciation. Complete Part VI of Schedule D	7,957	10c		5	,535
	11	Investments—publicly traded securities	424,176				7,740
	12	Investments—other securities. See Part IV, line 11		12			
	13	Investments—program-related. See Part IV, line 11		13			
	14	Intangible assets		14			
	15	Other assets. See Part IV, line 11	3,156,162	15		3,065	,960
	16	Total assets. Add lines 1 through 15 (must equal line 34)	5,224,987	16		4,827	,995
	17	Accounts payable and accrued expenses	53,970	17		92	,439
	18	Grants payable	449,741	18		609	,250
	19	Deferred revenue	60,000	19		85	,000
	20	Tax-exempt bond liabilities		20			
es	21	Escrow account liability. Complete Part IV of Schedule D		21			
Liabilities	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L	\$ >	22	à «		ني ^ا
	23	Secured mortgages and notes payable to unrelated third parties .		23			
	24	Unsecured notes and loans payable		24			
	25 26	Other liabilities Complete Part X of Schedule D		25 26		786	6,689
seo		Organizations that follow SFAS 117, check here ▶ ✓ and complete lines 27 through 29, and lines 33 and 34.			<u> </u>		ا استاسا
<u>la</u> u	27	Unrestricted net assets	(401,842)	27			306)
Ва	28	Temporarily restricted net assets	1,935,418			1,360	
Б	29	Permanently restricted net assets	3,127,700	29		3,061	,087
Net Assets or Fund Balances		Organizations that do not follow SFAS 117, check here ▶ □ and complete lines 30 through 34.	* * *		?		
ţ	30	Capital stock or trust principal, or current funds		30			
Se	31	Paid-in or capital surplus, or land, building, or equipment fund		31			
ď	32	Retained earnings, endowment, accumulated income, or other funds		32			
Žet	33	Total net assets or fund balances	4,661,276	33		4,041	
_	34	Total liabilities and net assets/fund balances	5,224,987	34		4,827	<u>,995</u>
Pa	rt XI	Financial Statements and Reporting					
1	Acc	ounting method used to prepare the Form 990. Cash Accrua	al 🗌 Other			Yes	No
2a		e the organization's financial statements compiled or reviewed by an in-		t? .	2a	<u> </u>	✓
b		e the organization's financial statements audited by an independent acc			2b	✓	
c		es" to lines 2a or 2b, does the organization have a committee that assumes		sight o	f		
•		audit, review, or compilation of its financial statements and selection of an ii			2c	1	
3a	Asa	a result of a federal award, was the organization required to undergo an	audit or audits as set	t forth	ın		
_		Single Audit Act and OMB Circular A-133?			3a		✓_
t	If "Y	es," did the organization undergo the required audit or audits?	<u> </u>		. 3b		

SCHEDULE A (Form 990 or 990-EZ)

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1)

Department of the Treasury

nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions. Internal Revenue Service Name of the organization

OMB No 1545-0047 **Open to Public** Inspection Employer identification number

Firs	t Na	itions Develo	pment Institute	•					54_	<u> </u>	254491
Pa	rt I	Reason	for Public Ch	arity Status (All or	ganizati	ons mus	t compl	ete this	part) (s	see instru	ctions)
The	orga	anization is no	ot a private foun	dation because it is	(Please o	check onl	y one or	ganızatıor	۱)	Stat	ement 6
1				rches, or association			ribed in s	section 1	70(b)(1)	(A)(ı).	
2				on 170(b)(1)(A)(ii). (At							
3	\vdash			nospital service organ							
4		hospital's na	me, city, and st								
5		section 170	(b)(1)(A)(iv). (Co	•	_						I unit described in
6			_	ernment or governme							
7	\L	An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)									
8				d in section 170(b)(1)							
9				receives: (1) more the ed to its exempt func							
		support fron	n gross investm	ent income and unre after June 30, 1975.	lated bu	siness ta	xable inc	ome (les	s sectio		
10		An organizat	ion organized ai	nd operated exclusive	elv to tes	t for pub	lic safety	. See sec	tion 50	9(a)(4). (se	e instructions)
11		_	_	and operated exclusive							
				olicly supported orgaint describes the type							
		a ☐ Type		<u> </u>	_ ` `			integrate	•	_	Type III-Other
_				ify that the organizat			-	_			
·		persons other		n managers and othe							
f		_		a written determinati	on from	the IRS	that it is	a Type	, Туре	II, or Type	III supporting
_		•	, check this box						 		Ц
g		following per		the organization acce	epted any	gill or c	OHLHBULK	on from a	iny or th	ie	
			-	r indirectly controls, on the supplication in		_		th persor	s descr	ibed in (ii)	Yes No 11g(i)
		(ii) A family	member of a pe	rson described in (i) a of a person described	above?						11g(ii) 11g(iii)
h			_	ation about the organ				upports.	• •	• •	[119[11]]
	Name	of supported	(n) EIN	(III) Type of organization	1.	organization	1-	ou notify	(vi)	Is the	(vii) Amount of
	org	anization		(described on lines 1–9 above or IRC section		sted in your document?		nization in of your		ation in col nized in the	support
				(see instructions))	govorring			port?		JS?	
					Yes	No	Yes	No	Yes	No No	
					Stater	nent 1			State	ment 2	
						\				1	
										ļ	
			<u> </u>	· · · · · · · · · · · · · · · · · · ·							
			A Same Transfer	28075 San San 1975 C	tion Time at	Nelforte Sin	1360-2000	er Commen	48 (88) 1 °	# (F # F F F F F F F F F F F F F F F F F	
Tota	ıl							The grant			

Pai	Support Schedule for Org (Complete only if you chec	anizations C ked the box	Described in on line 5, 7, 6	Sections 17 or 8 of Part I	0(b)(1)(A)(iv)	and 170(b)(1 Statement 7)(A)(vi)
Sec	tion A. Public Support				′ -		-
	lendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")" Statement 3 Statement 9 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	3,005,611	4,401,110	5,236,942	2,921,624	2,110,100	17,675,387
3	The value of services or facilities furnished by a governmental unit to the organization without charge						0
4	Total. Add lines 1-3	3,005,611	4,401,110	5,236,942	2,921,624	2,110,100	17,675,387
5	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						9,665,288
6	Public support. Subtract line 5 from line 4.		, 4, 4,		x ' ',	· But a state	8,010,099
_	tion B. Total Support						
Ca	lendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7	Amounts from line 4	3,005,611	4,401,110	5,236,942	2,921,624	2,110,100	17,675,387
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	31,412	38,514	147,635	198,581	85,362	501,504
9	Net income from unrelated business activities, whether or not the business is regularly carried on						0
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . Statement 10	258,501	164,456	144,809		64,716	748,152
11	Total support. Add lines 7 through 10 .	Kedel Karata		السياطية	The state of the s		18,925,043
12	Gross receipts from related activities, etc	. (see instruction	ons)			12	
13	First five years. If the Form 990 is for organization, check this box and stop he	re		id, third, fourth			n 501(c)(3)
	tion C. Computation of Public Su					г т	40.000/
14	Public support percentage for 2008 (line	6, column (f) di	vided by line 11	I, column (f))		14	42.33% %
15	Public support percentage from 2007 Scl					15	42.49% %
16a	33% % support test—2008. If the organiand stop here. The organization qualifies	as a publicly s	supported organ	nization			▶ ☑
b	33% % support test—2007. If the organization qua						_
17a	10%-facts-and-circumstances test — 20 more, and if the organization meets the "facts-and-circum organization meets the "facts-and-circum	acts-and-circun	nstances" test,	check this box	and stop here.	Explain in Part ted organizatioi	IV how the
b 18	10%-facts-and-circumstances test—2007 more, and if the organization meets the "forganization meets the "facts-and-circumstances the "facts-and-circumstances the "facts-and-circumstances test—2007 more, and if the organization did it is a second test and the organization did it is a second t	acts-and-circum inces" test. The	stances" test, c organization qua	heck this box a difies as a public	and stop here. Bly supported or	r 17a, and line 19 Explain in Part ganization State	5 is 10% or IV how the ement 5,► □

	Support Schedule for Orga (Complete only if you checkettion A. Public Support	ed the box o	n line 9 of Pa	art I.)		tatem	ent 8	
	alendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	10	2008	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not include	(4) 2007	(5) 2003	(6) 2000	(u) 2007	(e	, 2008	(i) rotai
2	any "unusual grants.") Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose							
3	Gross receipts from activities that are not an unrelated trade or business under section 513							
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf							
5	The value of services or facilities furnished by a governmental unit to the organization without charge							
6 7a	Total. Add lines 1-5							
b	received from disqualified persons . Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000							
С	Add lines 7a and 7b							
8	Public support (Subtract line 7c from line 6.)	※ (11 / 245)						
	tion B. Total Support	T	·		Y	,		
Ca	alendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e	2008	(f) Total
9	Amounts from line 6					1		
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources							
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						į	
с 11	Add lines 10a and 10b							
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)							
13	Total support. (Add lines 9, 10c, 11, and 12.)				G. L. Language	- 24 ×2.	?~; <u>223</u>	
14	First five years. If the Form 990 is for organization, check this box and stop	here			n, or fifth tax y	ear a	s a sectio	n 501(c)(3)
Sec	tion C. Computation of Public Su	pport Perce	ntage			,	ı —	
15 16	Public support percentage for 2008 (lin Public support percentage from 2007 S					15 16		<u>%</u> %
Sec	tion D. Computation of Investmen							
17	Investment income percentage for 200	8 (line 10c, co	lumn (f) dıvıde	d by line 13, c	olumn (f)) .	17		%
18	Investment income percentage from 20	-		-		18		%
19a	331/3 % support tests—2008. If the org							
b	331/3 % support tests - 2007. If the organ line 18 is not more than 331/3 %, check this	nization did not	check a box or	line 14 or line	19a, and line 1	6 is m	ore than 3	33/3 %, and _
20	Private foundation. If the organization	•	_	· · · · · · · · · · · · · · · · · · ·			-	_

Part IV Supplemental Informa Part II, line 17a or 17b	ation. Complete this ; or Part III, line 12. I	part to prov Provide any c	ride the explantation	anation requir al information	red by Part I n. (see instru	l, line 10; ctions)
Statement 10: Part II, Line 10, or Par	rt III, Line 12 - Other In	come				
Description	2004	2005	2006	2007	2008	Total
Fee from affiliate	84,000	30,000	30,000	15,000	15,000	174,000
Other program income	174,501	134,456	114,809	100,670	49,716	574,152
Total	258,501	164,456	144,809	115,670	64,716	748,152
	·					
		•••••				
		•••••				
					••••	
•••••		••••				••
•					-	
		•••••				
						•

SCHEDULE C (Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

► To be completed by organizations described below.

► Attach to Form 990 or Form 990-EZ.

2008
Open to Public Inspection

OMB No 1545-0047

Department of the Treasury Internal Revenue Service

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities), then • Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C • Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B · Section 527 organizations: Complete Part I-A only. If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then • Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B • Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)); Complete Part II-B. Do not complete Part II-A. If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax), then • Section 501(c)(4), (5), or (6) organizations: Complete Part III. Name of organization Employer identification number 54 1254491 **First Nations Development Institute** To be completed by all organizations exempt under section 501(c) and section 527 organizations. Part I-A See the instructions for Schedule C for details. Provide a description of the organization's direct and indirect political campaign activities in Part IV. 2 Political expenditures Volunteer hours To be completed by all organizations exempt under section 501(c)(3). Part I-B See the instructions for Schedule C for details. Enter the amount of any excise tax incurred by the organization under section 4955 . . . Enter the amount of any excise tax incurred by organization managers under section 4955 . • If the organization incurred a section 4955 tax, did it file Form 4720 for this year? . . . b If "Yes," describe in Part IV. To be completed by all organizations exempt under section 501(c), except section 501(c)(3). Part I-C See the instructions for Schedule C for details. Enter the amount directly expended by the filing organization for section 527 exempt function Enter the amount of the filing organization's funds contributed to other organizations for section Total of direct and indirect exempt function expenditures. Add lines 1 and 2 and enter here and State the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made Enter the amount paid and indicate if the amount was paid from the filing organization's funds or were political contributions received and promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV (c) EIN (d) Amount paid from (e) Amount of political (a) Name (b) Address filing organization's contributions received and promptly and directly funds If none, enter -0delivered to a separate political organization If none, enter -0-

	_	-				
Schedule	С	(Form	990	Or	990-EZ	2008

Pa		nizations exempt under section 501(c)(3) to 1(h)). See the instructions for Schedule C for		768	
	Check ► ☐ if the filing organization		_		
<u>B</u>	Check ► ☐ if the filing organization	checked box A and "limited control" provisi	ons apply		
		bying Expenditures	(a) Filing	(b) Affiliated	
	(The term "expenditures" m	eans amounts paid or incurred.)	organization's totals	group totals	
1a	Total lobbying expenditures to influence	e public opinion (grass roots lobbying)			
b	Total lobbying expenditures to influence		2,234		
С	Total lobbying expenditures (add lines	2,234			
d	Other exempt purpose expenditures		2,744,216		
е	e Total exempt purpose expenditures (add lines 1c and 1d)				
f	f Lobbying nontaxable amount Enter the amount from the following table in both				
	columns.		287,323		
	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Berly in the state in	Free Street See	
	Not over \$500,000	20% of the amount on line 1e.	The second secon		
	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.	上""""""""""""""""""""""""""""""""""""""		
	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	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	機強力學	
g	Grassroots nontaxable amount (enter 2	5% of line 1f)	71,831		
h	Subtract line 1g from line 1a. Enter -0-	If line g is more than line a	0	0	
i	Subtract line 1f from line 1c. Enter -0-	If line f is more than line c	0	0	
j	If there is an amount other than zero on	either line 1h or line 1i, did the organization file Fo	orm 4720 reporting		
_	section 4911 tax for this year?	<u> </u>		☐ Yes ☐ No	

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 2a through 2f of the instructions.)

Lo	obbying Expenditure	s During 4-Year	Averaging Period		
Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total
2a Lobbying non-taxable amount		311,530	277,927	287,323	876,780
b Lobbying ceiling amount (150% of line 2a, column(e))	14 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4				1,315,170
c Total lobbying expenditures		2,114	5,169	2,234	9,517
d Grassroots non-taxable amount		77,883	69,482	71,831	219,196
e Grassroots ceiling amount (150% of line 2d, column (e))					328,794
f Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 2008

Pai	To be completed by organizations exempt under section 501(c)(3) that he 5768 (election under section 501(h)). See the instructions for Schedule C for			iled Fo	>rm	
		(-	a)		(b)	
		Yes	No	А	mount	t
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	1,13		Service Servic		
b					[,]	
c d e	Mailings to members, legislators, or the public?					
f g h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means? .					
i j 2a		325		À: Ai		>>, >>,
b c d	If "Yes," enter the amount of any tax incurred by organization managers under section 4912. If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?	27.0	<u> </u>] * ~	<u> </u>	-
Pa	rt III-A To be completed by all organizations exempt under section 501(c)(4), se section 501(c)(6). See the instructions for Schedule C for details.	ction	501(c)(5), c	,	,
1 2 3	Were substantially all (90% or more) dues received nondeductible by members? Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carryover lobbying and political expenditures from the prior year? .			1 2 3	Yes	No
_	To be completed by all organizations exempt under section 501(c)(4), se section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No question 3 is answered "Yes." See Schedule C instructions for details.	ction	501(c)(5), c rt III- <i>l</i>	r \	
1 2	Dues, assessments and similar amounts from members	 ts of	1			
a b	Carryover from last year		2a 2b 2c			
3 4	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues. If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion excess does the organization agree to carryover to the reasonable estimate of nondeductible lob	 of the	3	1		
5	and political expenditure next year?	 	5			
Cor	Int IV Supplemental Information Implete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4, Part I-C, o, complete this part for any additional information.	line 5	; and	Part II-	B, line	 e 1ı.
						•
		• • • • • •				· • • • • • •

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047 Open to Public

Department of the Treasury Internal Revenue Service

▶ Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Inspection

Employer identification number

Nam	of the organization		Employer identification number
Firs	t Nations Development Institute		54 1254491
Pa	Organizations Maintaining Do the organization answered "Yes		ar Funds or Accounts. Complete if
		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	1	
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year) .		
4	Aggregate value at end of year	9,200	<u></u>
5	Did the organization inform all donors and funds are the organization's property, sub-	donor advisors in writing that the asse ject to the organization's exclusive lega	ts held in donor advised I control? Yes No
6	Did the organization inform all grantees, dused only for charitable purposes and not impermissible private benefit?	for the benefit of the donor or donor a	dvisor or other Ves No
Pa	rt II Conservation Easements. Com	plete if the organization answered "Ye	es" to Form 990, Part IV, line 7.
1	Purpose(s) of conservation easements held Preservation of land for public use (e.g. Protection of natural habitat Preservation of open space Complete lines 2a–2d if the organization held on the last day of the tax year	p., recreation or pleasure)	ation of an historically important land area vation of certified historic structure
			Held at the End of the Year
а	Total number of conservation easements.		2a
b	Total acreage restricted by conservation e	asements	2b
c	Number of conservation easements on a conservation easement easements on a conservation easement easement easements on a conservation easement easeme		2c
d	Number of conservation easements include		2d
3	Number of conservation easements modifithe taxable year ▶	ned, transferred, released, extinguished,	or terminated by the organization during
4	Number of states where property subject	to conservation easement is located >	******
5	Does the organization have a written police enforcement of the conservation easemen	ts it holds?	Yes □ No
6	Staff or volunteer hours devoted to monitor		
7	Amount of expenses incurred in monitorin	g, inspecting, and enforcing easements	during the year ► \$
8	Does each conservation easement reported 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	d on line 2(d) above satisfy the required	ments of section Yes No
9	In Part XIV, describe how the organization balance sheet, and include, if applicable, the organization's accounting for conservations.	the text of the footnote to the organizat	revenue and expense statement, and ion's financial statements that describes
Pa		ections of Art, Historical Treasures wered "Yes" to Form 990, Part IV, line	
1a	If the organization elected, as permitted unart, historical treasures, or other similar ass provide, in Part XIV, the text of the footnotes	ets held for public exhibition, education,	or research in furtherance of public service,
b	If the organization elected, as permitted un historical treasures, or other similar assets provide the following amounts relating to (i) Revenues included in Form 990, Part X (ii) Assets included in Form 990, Part X	s held for public exhibition, education, of these items: /III, line 1	statement and balance sheet works of art, ir research in furtherance of public service,
2	If the organization received or held works following amounts required to be reported	s of art, historical treasures, or other sill under SFAS 116 relating to these item	S:
а	Revenues included in Form 990, Part VIII,	line 1	. ▶ \$
b	Assets included in Form 990, Part X		. \$

Pag	e	2

Par	t III Organizations Maintain	ing Collections	of Art, Hi	storical	Treasures	, or O	ther Similar	Assets (continued)
3	Using the organization's accession items (check all that apply):	and other records	s, check a	iny of th	e following t	hat are	e a significan	t use of its collection
а	Public exhibition		d		oan or excha			
b	Scholarly research		е		ther			
С	Preservation for future general	tions						
4	Provide a description of the organize Part XIV.	zation's collections	s and expl	aın how	they further	the or	ganization's i	exempt purpose in
5	During the year, did the organization assets to be sold to raise funds rather	solicit or receive de r than to be mainta	onations of ained as pa	art, hist art of the	orical treasure organization	es, or e	other similar ection?	Yes No
Par	Trust, Escrow and Cust Part IV, line 9, or reporte					n ansv	wered "Yes"	to Form 990,
	Is the organization an agent, truste included on Form 990, Part X?			-		ons or	other assets	not Yes No
b	If "Yes," explain the arrangement in	n Part XIV and cor	nplete the	followin	ig table			A
	_					10		Amount
C	Beginning balance				• •	1c	 -	
	Additions during the year		•			1d		
e	Distributions during the year	• •				<u>1e</u> 1f	_	
f	Ending balance .		D. 4 V. I	040			1	
	Did the organization include an am If "Yes," explain the arrangement in	Part XIV.	··· · · · · · · · · · · · · · · · ·		<i></i>			☐ Yes ☐ No
Par	t V Endowment Funds. Co		1				90, Part IV,	
		(a) Current year	(b) Prioi	r year	(c) Two years	back	(d) Three years b	ack (e) Four years back
1a	Beginning of year balance .	3,127,700	ļ		<u> </u>	- 2 8 2		\$, 41
b	Contributions	(00.040)	*.				<u> </u>	7
С	Investment earnings or losses .	(66,613)	<i>*</i>			* 3	<u> </u>	<u> </u>
d	Grants or scholarships .				*		<u> </u>	
е	Other expenditures for facilities and programs			*	* * *			
f g	Administrative expenses . End of year balance	3,061,087	2 **				×	
2	Provide the estimated percentage of	of the year end ba	lance helc	l as:				
а	Board designated or quasi-endown	nent ▶00%	%					
b	Permanent endowment ► 100.00	<u>%_</u> %						
C	Term endowment ▶00% 9	6						
3a	Are there endowment funds not in the	ne possession of th	ne organiza	ation tha	t are held and	d adm	ınıstered for tl	he
	organization by							Yes No
	(i) unrelated organizations			•				3a(i) 🗸
_								3a(ii) √
	If "Yes" to 3a(ii), are the related org							. [3b]
4	Describe in Part XIV the intended u						·no 10	
Par	t VI Investments—Land, Bu	1						488 4 4
	Description of investment	(a) Cost or ot (investm			t or other (other)		epreciation	(d) Book value
1a	Land					*		
b	Buildings							
С	Leasehold improvements					_		
d	Equipment				60,606		55,071	5,535
	Other	· . <u> </u>			72,042		72,042	5.505
Tota	I. Add lines 1a-1e (Column (d) should o	equal Form 990, Pa	rt X, colum	nn (B), line	e 10(c))	·	<u> </u>	5,535

Part VII Investments—Other Securities	. See Form 990, Part X,	line 12.	
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valua Cost or end-of-year mar	
Financial derivatives and other financial products .			
Closely-held equity interests			
Other	<u> </u>		
			-
			·
Total. (Column (b) should equal Form 990, Part X, col (B) line 12)		3	
Part VIII Investments—Program Related	d. See Form 990. Part X	line 13	
(a) Description of investment type	(b) Book value	(c) Method of valua	tion.
(a) Description of investment type	(b) Book value	Cost or end-of-year ma	
	<u>. </u>		······································
			·
		1	
	· · · · · · · · · · · · · · · · · ·		
		•	· · · · · · · · · · · · · · · · · · ·
Total. (Column (b) should equal Form 990, Part X, col. (B) line 13.) ▶		7	,
Part IX Other Assets. See Form 990, Par	t X, line 15.		
	(a) Description		(b) Book value
Endowment assets - invested in marketable se	curities and money marke	et accounts	3,061,087
Refundable deposits			_2,745
Other receivables			7,658
Allowance for uncollectible accounts			(5,717)
Due from affiliate			187
Total. (Column (b) should equal Form 990, Part X, col.		<u> </u>	3,065,960
Part X Other Liabilities. See Form 990,	Part X, line 25.		
(a) Description of liability	(b) Amount	-	
Federal income taxes		- * * *	
		_ ` *	
		┥, ,	
		* * .	
		-	
		4	
		_	
Total. (Column (b) should equal Form 990, Part X, col (B) line 25) ▶			
In Part XIV, provide the text of the footnote to the curncertain tax positions under FIN 48.	organization's financial stat	ements that reports the organizat	ion's liability for

Page

Pai	rt XI Reconciliation of Change in Net Assets from Form 9	90	to Fi	nancial Stat	ements		
1	Total revenue (Form 990, Part VIII, column (A), line 12) .					1	2,260,176
2	Total expenses (Form 990, Part IX, column (A), line 25)					2	2,746,444
3	Excess or (deficit) for the year Subtract line 2 from line 1					3	(486,268)
4	Net unrealized gains (losses) on investments					4	(133,696)
5	Donated services and use of facilities				_	5	
6	Investment expenses				_	6	
7	Prior period adjustments				· -	7	
8	Other (Describe in Part XIV)				· -	8	
9	Total adjustments (net) Add lines 4-8			•		9	(133,696)
10	Excess or (deficit) for the year per financial statements. Combine lii				•	10	(619,964)
Pa	rt XII Reconciliation of Revenue per Audited Financial			ents With Re	evenue	per	
1	Total revenue, gains, and other support per audited financial stater	nen	ts			1_	5,335,674
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:						
а	Net unrealized gains on investments		2a	(1	33,696)		
b	Donated services and use of facilities		2b	ļ			
C	Recoveries of prior year grants		2c				
d	Other (Describe in Part XIV)		2d	3,	209,194		
е	Add lines 2a through 2d					2e	3,075,498
3	Subtract line 2e from line 1		ċ			3	2,260,176
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		١.				
а	Investment expenses not included on Form 990, Part VIII, line 7b		4a				
b	Other (Describe in Part XIV)		4b	İ			_
_C	Add lines 4a and 4b					4c	0
5	Total revenue Add lines 3 and 4c. (This should equal Form 990, Part I				•	5	2,260,176
Pai	Reconciliation of Expenses per Audited Financial	Sta	atem	ents With E	xpense	es pe	
1	Total expenses and losses per audited financial statements					_1_	6,076,350
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			ı			
а	Donated services and use of facilities		2a				
b	Prior year adjustments		2b				
С	Losses reported on Form 990, Part IX, line 25		2c				
d	Other (Describe in Part XIV)		_2d	3,	329,900		
е	Add lines 2a through 2d					2e	3,329,900
3	Subtract line 2e from line 1					3	2,746,450
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:						
а	Investment expenses not included on Form 990, Part VIII, line 7b		4a				
b	Other (Describe in Part XIV)		_4b				
C	Add lines 4a and 4b	٠.			•	4c	0 7/0 /50
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990,	Pan	t I, lin	e 18.)	:	_5	2,746,450
	rt XIV Supplemental Information						
	nplete this part to provide the descriptions required for Part II, lines 3 2b, Part V, line 4, Part X; Part XI, line 8; Part XII, lines 2d and 4b; and					3 4, F	art IV, lines 15
P							
P	Part XIII Line 2d - Expenses of consolidated affiliate.						
P	Part V Line 1a - Endowment funds include \$3 million received from						
0	on these funds are temporarily restricted to the grant making prog	ran	1. Los	sses in marke	et value		
h	ave been applied partially to permanently restricted endowment f	unc	is an	d partially to	tempora	arily	
re	estricted funds per Ford Fndtn. Earnings on the remaining \$127,7	00 i	n enc	lowment fun	ds, raise	d	
fr	rom other sources, are unrestricted. Losses in mkt val on \$127k w	ere	char	ged to unres	tricted f	unds	··

Schedule D (For	m 990) 2008	Page 5
Part XIV	Supplemental Information (continued)	
_		
		•••••
		• • • • • • • • • • • • • • • • • • • •
		·
	•••••••••••••••••••••••••••••••••••••••	
	······································	
	······································	
••••••		

SCHEDULE I (Form 990)

Department of the Treasury Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the U.S.

▶ Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22.

▶ Attach to Form 990.

OMB No 1545-0047

Open to Public 2008

Inspection

% □ (h) Purpose of grant or assistance Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed Employer Identification number 1254491 Yes Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" on \square Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and (g) Description of non-cash assistance 52 (f) Method of valuation (book, FMV, appraisal, other) Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States. (e) Amount of non-cash assistance (d) Amount of cash grant Enter total number of section 501(c)(3) and government organizations (c) IRC section if applicable the selection criteria used to award the grants or assistance? Part I General Information on Grants and Assistance (p) EIN Enter total number of other organizations First Nations Development Institute List attached (a) Name and address of organization or government Name of the organization

Schedule I (Form 990) 2008

Cat No 50055P

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2008					Page 2
Part III Grants and Other Assistance to Individuals in the Unite Use Schedule I-1 (Form 990) if additional space is needed		United States. Co	mplete if the organ	ization answered "Yes'	in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
Part IV Supplemental Information. Complete this part to provide the information required in Part I, line	ete this part to pr	ovide the informati	on required in Part	12	and any other additional information.
The grant-making department manages the solicitation, review and award of grants to applicant organizations. The grant-making department requires documentation	tation, review and	award of grants to	applicant organizatio	ns. The grant-making de	partment requires documentation
of exempt status, a budget and narrative of the grantee's pro	rantee's proposal	and other relevant ir	nformation. A First N	ations' committee reviev	posal and other relevant information. A First Nations' committee reviews applications for consistency with
First Nations' program objectives and other factors. Terms a	rs. Terms and con	iditions of each gran	nt are documented ar	id signed by First Nation	ind conditions of each grant are documented and signed by First Nations and the grantee and require
programmatic and financial reports from the grantee. The grant-making department monitors compliance with all grant terms and conditions, including	itee. The grant-ma	ıking department mo	nitors compliance w	ith all grant terms and c	onditions, including
timely receipt of required reports. Most grant funds are disbursed in multiple payments: initial payment follows receipt of signed terms and conditions, and	ds are disbursed i	n multiple payments	:: initial payment follo	ws receipt of signed ter	ms and conditions, and
subsequent payments are held until required reports are received, often halfway through the grant period.	orts are received,	often halfway throug	gh the grant period.		

SCHEDULE L (Form 990 or 990-EZ)

Transactions With Interested Persons

► Attach to Form 990 or Form 990-EZ.

► To be completed by organizations that answered

"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,

or Form 990-EZ, Part V, line 38a or 40b.

OMB No 1545-0047

Employer identification number

Department of the Treasury Internal Revenue Service Name of the organization

First Nations Development Institute							4		12	25449	1	
Part I Excess Benefit Transaction To be completed by organization	s (section is that ans	501(c)(wered "\	(3) and sec les" on For	ction 501(m 990, Par	c)(4) organ t IV, line 25	izations of	only). or For	m 990	-EZ, F	Part V,	line 4	—— 0b.
											(c) Cor	
1 (a) Name of disqualified person				(b) (Description of	ftransaction	_				Yes	No
2 Enter the amount of tax imposed on under section 4958											<u> </u>	
3 Enter the amount of tax, if any, on li	ne 2, abo	ve, rein	nbursed by	the orga	 Inization		•		▶ \$			
Part II Loans to and/or From Interdal To be completed by organization			es" on For	m 990, Par	t IV, line 26	, or Form	990-E	 Z, Par	t V, lın	ne 38a		
(a) Name of interested person and purpose	(b) Loan	to or from	(c) Or		(d) Balar		[default?	(f) App	proved pard or nittee?	(g) W	ritten ment?
	То	From					Yes	No	Yes	No	Yes	No
					- <u> </u>	0						
						0						
						0						
				0								
Total				▶ \$				-i				
Part III Grants or Assistance Benef To be completed by organiza	-				990. Part	IV. line 27						
(a) Name of interested person			between int organiza	erested pers				of gran	t or typ	e of as	ssistano	e
		-				<u></u>			-			
								-				
Part IV Business Transactions Invo To be completed by organiza				on Form	990, Part I	V, line 28	a, 28	b, or	28c			
(a) Name of interested person			p between on and the tion		nount of saction	(d) De	scription	on of tra	ansactı	on	(e) Sha organiz rever	
D : 1/ 'III	<u> </u>				07.040	Imal					Yes	No
Brian Vermillion		y memb Vermil	er of lion, VP		87,842	Indeper	-					✓
	Jaran	76111111			0	pinic pi	Jauo		710			
				 		-			_			
											-	

SCHEDULE O (Form 990)

Supplemental Information to Form 990

► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization Employer identification number **First Nations Development Institute** 1254491 Strengthening Native American Philanthropy - First Nations created the Strengthening Native American Philanthropy ("SNAP") program in 1995. SNAP works to help tribes control, retain and utilize their community assets - be they land, human potential, cultural heritage, financial, and/or natural resources. SNAP's mission is to empower tribes and Native organizations to exercise self-determination by taking control of their financial assets through the creation of Native-controlled grant making philanthropic vehicles and thus to ensure the Native communities' Tong-term sustainability through capitalizing Indian communities and increasing sovereignty for tribes. Public Education - Through the use of print, electronic and personal contact methods, the public education program develops and implements strategies to increase public awareness about the organization and the current challenges facing rural and reservation-based Native American communities. The program serves the educational and information needs of tribes and Native non-profit organizations and leverages this awareness to increase support for the benefit of Native peoples throughout the nation.

Schedule O (Form 990) 2008	Page 2
Name of the organization	Employer identification number
First Nations Development Institute	1254491
·····	

SCHEDULE R (Form 990)

Name of the organization Department of the Treasury Internal Revenue Service

First Nations Development Institute

Related Organizations and Unrelated Partnerships

Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.

OMB No 1545-0047

Open to Public Inspection 2008

See separate instructions.

Employer identification number 1254491 54

(F)
Direct controlling
entity Schedule R (Form 990) 2008 (F)
Direct controlling entity n/a 509(a)(2) Public charity status (if section 501(c)(3)) (E) End-of-year assets 501(c)(3) (D) Exempt Code section (D) Total income Cat No. 50135Y SD-admin offices Assistance, loan cap- VA-incorporated Legal domicile (state or foreign country) Legal domicile (state or foreign country) Q Ō Native tribes, peoples ital and training to and communities. Primary activity Primary activity For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Identification of Related Tax-Exempt Organizations - First-Nations-Oweesta Corporation El no. 54-1970097--------910 5th-Street,-Suite-101; Rapid Gity, SD-57701------------(A) Name, address, and EIN of related organization Identification of Disregarded Entities (A) Name, address, and EIN of disregarded entity Part I Part II

Page 2

Schedule R (Form 990) 2008

Part III Identification of Related Organizations Taxable as a Partnership

(J) General or managing partner?	Yes No					(H) Percentage ownership				
Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)						(G) Share of P end-of-year assets				
(H) Disproportionate allocations?	Yes No				_		 	 		_
(G) Share of end-of-year Disassets	<u> ></u>					(F) Share of total income				
		 		 		(E) Type of entity (C corp. S corp, or trust)				
al income						Type of (C corp.			 	
(F) Share of total income					Trust	(D) Direct controlling entity				
(E) Predominant income (related, investment, unrelated)					Corporation or	(C) Legal domicile (state or foreign country)				
(D) Direct controlling entity					s Taxable as a ((B) Primary activity				
(C) Legal domicile (state or foreign					nization					
(B) Primary activity					Identification of Related Organizations Taxable as a Corporation or Trust	of related organization				
(A) Name, address, and EIN of related organization					Part IV Identification of	(A) Name, address, and EIN of related organization				

Schedule R (Form 990) 2008

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Transactions With Related Organizations

Part V Transactions With Related Organizations		
Make Complete last any parties in lasted in Botte II III or IV		Yes No
Note: Complete line 1 if any entity is listed in raits in, in, or iv. 1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?	ed in Parts II–IV?	1
		1a /
b Gift, grant, or capital contribution to other organization(s)		1b
c Gift, grant, or capital contribution from other organization(s)		10
d Loans or loan guarantees to or for other organization(s)		1d \
e Loans or loan guarantees by other organization(s)		9
		14
f Sale of assets to other organization(s)		
		1 d
n Exchange of assets		;=
י בפשמפ כן מכוווניכן כלמולו מספנס נס מונים מספנס נס מונים כלשמונדמנים (כל)	· · ·	
j Lease of facilities, equipment, or other assets from other organization(s)		<u>-</u>
k Performance of services or membership or fundraising solicitations for other organization(s)		*
I Performance of services or membership or fundraising solicitations by other organization(s)		-
m Sharing of facilities, equipment, mailing lists, or other assets		- L
n Sharing of paid employees		- Ju
		7
		10 \
p Reimbursement paid by other organization for expenses		
a Other transfer of cash or property to other organization(s)	•	19
		1r /
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.	ed relationships and trans	saction thresholds.
(A) Name of other organization(s)	(B) Transaction type (a–r)	(C) Amount involved
The board of directors of First Nations Development Institute (FNDI) controls the board of directors of		
First Nations Oweesta Corporation (FNOC.)		
FNOC paid FNDI an administrative fee	11	15,000.
FNDI performed program services and billed FNOC (4)	1k	24,261
FNOC reimbursed FNDI their share of workers comp, business insurance, audit fees, etc. (5)	1р	36,296
FNDI guaranteess program related debt of FNOC.	14	450,000
	Schedu	Schedule R (Form 990) 2008

Part VI Unrelated Organizations Taxable as a Partnership

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.	nstructions regarding exc	iusion for certain in	vestme	nt partn	ersnips.	-	į			
₹	(a)	<u> </u>	_	<u> </u>	<u>1</u>		E		_ (Ê
Name, address, and EIN of entity	Primary activity	Legal domicile (state or foreign country)	Are all p sec 501(Are all partners section 501(c)(3)	Share of end-of-year assets	Dispro alloc	Disproportionate allocations?	Code V—UBI amount in box 20 of Schedule K-1		General or managing partner?
		:	organız	ations?				(Form 1065)		
			Yes	No		Yes	S S		Yes	8 N
							_			
						ļ				
									_	
						-				
									_	_
								Schedule R (Form 990) 2008	n 990) 2008

First Nations Development Institute EI 54-1254491 2008 Form 990

Part VI - Section C - States with which copy of form is filed Question 17

A	la	ba	m	а
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Alaska

Arkansas

Arizona

California

Colorado

Connecticut

Florida

Georgia

Hawaii

Illinois

Kansas

Kentucky

Maine

Maryland

Massachusetts

Michigan

Minnesota

Mıssissippi

Mıssouri

New Hampshire

New Jersey

New Mexico

New York

North Carolina

North Dakota

Ohio

Oklahoma

Oregon

Pennsylvania

Rhode Island

South Carolina

Tennessee

Utah

Virginia

Washington

West Virginia

Wisconsin

First Nations Development Institute El 54-1254491 Grants to US Organizations

	Ending Pavable	28 000	000'07	28,000	10,000	2,500	2,500	2,500	11,500	2,000	10,000	2,500	- bment		pment 20,000	pment	, bment	pment -	18,000	19,500	19,000	16,500	19,500	19,500	19,000	19,500	19,500	19,500	19,500	24,000	19,500	19,500	19,500	20,000	1	14,500	19,500	19,500	19,500	pment		3.000
(£)	Purpose of Grant	Leadership program	Leadership program	Leadership program	Asset building	Asset building	Asset building	Asset building	Asset building	Asset building	Asset building	Asset building	Financial literacy/economic development	Financial literacy/economic development	Financial literacy/economic development	Financial literacy/economic development	Financial literacy/economic development	Financial literacy/economic development	Native Youth and Culture project	Native Youth and Culture project	Native Youth and Culture project	Native Youth and Culture project	Native Youth and Culture project	Native Youth and Culture project	Native Youth and Culture project	Native Youth and Culture project	Native Youth and Culture project	Native Youth and Culture project	Native Youth and Culture project	Native Youth and Culture project	Native Youth and Culture project	Native Youth and Culture project	Native Youth and Culture project	Native Youth and Culture project	Native Youth and Culture project	Native Youth and Culture project	Native Youth and Culture project	Native Youth and Culture project	Native Youth and Culture project	Financial literacy/economic development	Native Youth and Culture project	
(B)	Non-cash Descript	n/a	e /a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	e/u	g (2)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
€	Non-cash FMV	e/a	, e	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	, da	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	e/u	n/a	n/a	n/a	n/a	n/a	n/a	n/a
(e)	Non-cash Grant	Done	none	none	none	none	none	попе	none	none	none	none	none	none	none	попе	none	none	none	none	none	none	none	none	noue noue	попе	попе	none	none	none	none	none	none	none	none	none	none	none	none	none	попе	none
(g)	Cash	26 000	56,000	26,000	20,000	5,000	5,000	2,000	23,000	2,000	20,000	5,000	12,750	18,250	40,000	40,000	25,000	39,000	18 000	19,500	19,000	16,500	19,500	19,000	23.750	19,500	19,500	19,500	19,500	24,000	19,500	19,500	19,500	20,000	5,750	14,500	19,500	19,500	19,500	(8,047)	(10 000)	4,500
(2)	IRC sec	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)	501(c)(3)
(q)	Ë	93-1141536	73-1712905	68-0027247	91-1180798	73-0945447	86-0134082	31-1711693	91-0761286	30-0368993	86-0261156	74-1851338	39-1140880	38-3666678	93-1064121	23-7373765	45-0282869	43-2116172	92-0114292	92-0150422	45-0422671	56-0819154	73-0945447	85 0405613	91-0963298	20-3416976	91-0492517	20-5829908	46-0392867	68-0535413	91-0905644	73-1712905	73-1712905	85-0213473	92-0117501	85-0392417	85-0392417	68-0027247	36-4494947	33-1017561	46-0423326	n/a
1 (a)	NAME	Native American Youth and Family Center	Potlatch Fund	Seventh Generation Fund/Nvision	Alesek Institute	Citizen Potawatomi Community Development Corporation	Hopi Education Endowment Fund	Laguna Education Foundation	Quiteute Nation	Salt River Financial Services Institution	Southwest Winds Development	Ysleta Del Sur Pueblo Economic Development Dept	Ho-Chunk Nation	Katıkıtegon Community Development	ONABEN	Sitting Bull College (ND)	Turtle Mountain Housing Authority (Turtle Mtn CDFI) (ND)	Wigamig Owners Loan Fund (WOLF)	Ahtna HentageFoundation	Alutiiq Museum & Archaeological Repository	Charles For Innovation Foundation (NU)	Cherokee Boys Chub/Cherokee You'll Council	Citizen Potawatomi Community Development Corporation How Credit Association	Indicenous Language Institute	Jamestown S'Klallam Tribe	Klamath River Early College of the Redwoods	Makah Tribal Council	Mvskoke Food Sovereignty Initiative Inc	Native Amencan Community Board	Native Movement/Black Mesa Water	Northwest Indian College	Potlatch Fund	Potlatch Fund/Longhouse Media	Pueblo of Jemez	Outekcak Native Tribe	Santa Fe Indian School/Leadership Program	Santa Fe Partners in Education/Sunkawakan's Gift	Seventh Generation Fund/Western Shoshone Defense	Tohono O'odham Nursing Care Authority	One Fire Development Corp	SuAnne Big Crow Boys & Girls Club	Grants < \$5,000