

Paralyzed Veterans of America

North Central Chapter

209 N. Garfield Ave., Sioux Falls, SD 57104

1-605-336-0494 * 1-800-505-4782

Email: info@ncpva.org Website: www.ncpva.org

October 1, 2021 - September 30, 2022

Annual Report



Paralyzed Veterans of America

North Central Chapter

A Member Chapter of the Paralyzed Veterans of America
Chartered by the Congress of the United States



Paralyzed Veterans of America

Mission Statement

Paralyzed Veterans of America, a congressionally chartered veterans service organization founded in 1946, has developed a unique expertise on a wide variety of issues involving the special needs of our members—veterans of the armed forces who have experienced spinal cord injury or dysfunction.

PVA will use that expertise to be the leading advocate for:

- Quality health care for our members,
- Research and education addressing spinal cord injury and dysfunction,
- Benefits available as a result of our members' military service,
- Civil rights and opportunities that maximize the independence of our members.

To enable PVA to continue to honor this commitment, we must recruit and retain members who have the experience, energy, dedication, and passion necessary to manage the organization and ensure adequate resources to sustain the programs essential for PVA to achieve its mission.

**Paralyzed Veterans of America
North Central Chapter
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Sioux Falls, SD 57104
info@ncpva.org
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OFFICERS

- ◆ **President**
Charles Doom
- ◆ **Vice President**
Vacant
- ◆ **Secretary**
Greg Brandner
- ◆ **Treasurer**
Gene Murphy

BOARD OF DIRECTORS

Duane Biesboer
Rodney Melcher
Harlan Schmidt

National Director
Mike Olson



Paralyzed Veterans of America

North Central Chapter

Annual Report

October 1, 2021—September 30, 2022

APPOINTMENTS

Service/Liaison:	Chuck Doom
Legislation Director:	Gene Murphy
	Terry Paulsen
Volunteer Coordinator:	Charles Doom
Membership Officer:	Duane Biesboer
Newsletter Editor:	Barbara Priesz
Sports Director:	Mike Olson
MS Point of Contact	Perry Grimme
Women Veterans Point of Contact	Bonnie Schmidt

Sioux Falls VAVS Deputy Representative

Lisa Cummings

VAVS Representative

Sheri Rozeboom-Kloes

Black Hills Service/Liaison

Rodney Melcher

National Director: Michael Olson

Executive Director: Lisa Cummings

Government Relations Director: Terry Paulsen

Administrative Assistant: Barbara Priesz

PVA National Service Officer

Brad Friez

VA Dakota Regional Office

2501 W. 22nd St.

Sioux Falls, SD 57117

(605) 333-6801 * (800) 795-3632

Kristina Allen, Secretary II



Chapter Programs

The PVA North Central Chapter follows PVA National's Guidelines requiring member services in eight mandated programs: Administration, Service, Communications, Membership, Liaison, Fundraising, Advocacy and Sports & Recreation.

Administration

The Chapter Administration Program oversees the day to day activities and the overall management of the Chapter's operations. The Chapter has a full-time Executive Director and Government Relations Director and a part-time Administrative Assistant. The Chapter office is located at 209 N. Garfield Ave, Sioux Falls, SD 57104 and the regular office hours are 8:00 a.m. to 4:00 p.m. Monday through Friday.

Service

Our National Service Officer (NSO) Brad Friez is located at the Dakota Regional Service Office, 2501 W. 22nd St., in Sioux Falls, SD. The NSO's duties are to ensure that our members are receiving the quality health care and benefits they are entitled to. Fiscal year 10/01/2021 - 09/30/2022 this office served **514 clients (Veterans and family members)** and had **2,377 contacts for 359 issues** which resulted in **awards of \$ 2,586,816.00** in benefits for Veterans and/or family members.

We continue to assist with some Nebraska and NW Iowa Veterans along with our Veteran clients in North Dakota and South Dakota. The ALS Clinic at the Sioux Falls, SD VA takes place two times per month and we are an integral part of the team who meets with those Veterans and their caregivers. However, we are not presently a part of the SCI Clinic that also meets two times per month and the VA expects those SCI Veterans who do want to meet with us during that SCI visit to venture over to our office across the street from the VA Hospital even during the cold of winter and the heat of summer. We have mentioned our deep level of concern about our lack of involvement to the SCI Team and their chain of command including the Chief of Staff who is the Acting Director in last week's Stakeholder's call. This is a work in progress.

Some highlights of this past year include assisting a 98 year old WW II Veteran who had been previously on the VA's Non-Service Connected Pension and with our help he was rated at 100% for his loss of hearing. His family was concerned about his risk of falling and getting him to at least 70% gave him that opportunity to reside at a VA Contracted Nursing Home. Another highlight was assisting a surviving spouse of a Blue Water Navy Veteran. Previously she had been awarded a retro payment of over 270,000.00 and because of another presumptive condition that her late husband suffered from she was awarded another 91,000.00 in benefits. With her on-going DIC she will soon have been awarded over a half million dollars in benefits. A third highlight was of a United States Army Veteran who had served in Vietnam. Previously we helped get him rated for prostate cancer and more recently we were able to get him rated for his bladder cancer as that became a presumptive condition as well. His retro payment for the bladder cancer was slightly over 300,000.00. Another highlight was sitting in on a Town Hall meeting back in May at the local VA Hospital in Sioux Falls. This was an opportunity to hear directly from the current VA Secretary, the Honorable Denis McDonough who conducted this Town Hall. In our opinion he seemed to be a humble and approachable leader who was sincerely concerned about a variety of Veterans issues. Lastly, our office was instrumental in pushing the awareness of the National Veterans Golden Age Games that took place in July of 2022. We had spoken to the local Director of this event and actually had him scheduled to appear at the local PVA North Chapter meeting and then he explained later that because of COVID VA had wanted to have a smaller footprint for this event and instead of having ambulatory, vision impaired and wheelchair participants they were initially going to do away with the wheelchair participant category. We expressed our concern to the Chapter and our chain-of-command and eventually wheelchair participants were allowed to compete.

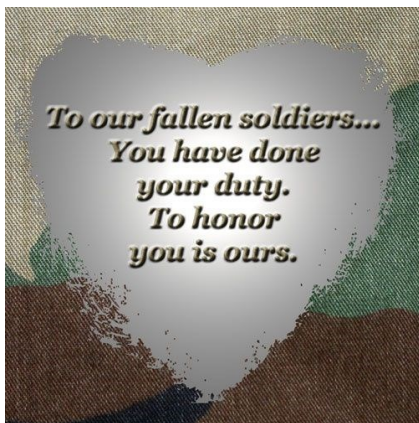




Membership

Regular general membership meetings are held on the second Thursday of each month at the Chapter Office. The Chapter Board of Directors meet every other month or as needed to formulate the policies and act on the general business of the organization.

PVANCC serves North Dakota, South Dakota and Southwest, MN (along with members we have in MT, WY and Western Iowa border). The Membership Program is maintained on a database at the Chapter office. The Chapter Membership Program Director Duane Biesboer and the Executive Director update the membership database as needed and files monthly reports with National PVA. The Membership Program Director also provides an updated membership report at the monthly membership meeting. As of September 30, 2022 the Chapter had a total of 159 members (83 Service Connected and 76 Non Service Connected) and 78 Associate Members. ***Regular Membership is free. If you know of someone who is member eligible please have them call our office. We need to increase our membership numbers!*** Dues for Associate Members (individuals/businesses who do not qualify for regular membership) can join the Chapter for \$30/year or a Life Membership for \$200.00. Associate Members have the same rights and privileges as our regular membership, except Associate Members do not have voting rights.



Rest In Peace to our fallen Veterans who have passed away this past fiscal year:

Gary Sletto, Maurice Kruger, Richard Doppelhammer, Dan Mickalowski,
Gary Salverson and Joseph Snyder

Wellness Center Reimbursement: The Chapter reimburses members up to \$25 a month for membership fees to a wellness center of their choice or to a member who is currently enrolled at a wellness center. To receive reimbursement: 1) Member must attend a minimum of two to three times per week and show proof of attendance. 2) Member must bring in a monthly receipt (proof of payment) for the \$25 monthly membership fee reimbursement.

Leisure Time Activities Reimbursement: A member in good standing will be reimbursed for Leisure Time Activities up to \$12.50 per ticket and not to exceed \$25 for each event attended for up to 24 tickets per fiscal year OR a one-time per Chapter fiscal year reimbursement for an event not to exceed \$300 (e.g. season tickets). Receipts for events must be submitted to the Chapter within 10 business days after the event. The maximum amount any member can receive in leisure time activities is \$300.00 per the Chapters Fiscal Year. *For an activity to be eligible for reimbursement it must be outside the Members home (e.g. ball games, concerts, movies, dinner and etc.).





Communications

The PVA North Central Chapter produces and distributes a bi-monthly newsletter to keep Chapter members informed of developments related the Chapter and National level. The newsletter provides information about recent and future activities as well as news releases and other pertinent information. In addition, the Chapter provides other direct mailings and emails on time sensitive information to all our members. The Chapter's website is at www.ncpva.org and is maintained on a regular basis with links, news, newsletters, calendar of events, membership forms, scholarship forms and much more. You can also find us on Facebook! We send out birthday cards to all of our members along with calling them periodically to make sure everything is going well and having no issues.

Fundraising

The PVA North Central Chapter is a IRS 501(c)(3) non-profit charitable organization. We receive no federal funding or federal grant support. Corporate sponsors, foundation grants, families and individuals who contribute to the PVA North Central Chapter make our mission possible. The Chapter's fundraising efforts are conducted in accordance with state solicitation guidelines that we represent.

The Chapter continues to maintain the Seals we earned from Charity Navigator, GuideStar, Better Business Bureau. These seals are very important to us and to our donors know they are donating to a reputable organization.

The Chapter has various fundraising programs to raise funds in support of the programs and services we provide to our members, veterans and other individuals with disabilities. Our current fundraising activities include Mailing Campaigns, Grant and Letter Writing, Combined Federal Campaign, Thrivent Choice Dollars, Amazon Smile, IGive, Network for Good, Action Donation Services (large vessels such as houseboats and yachts) Raffles, Vendor Booths, Trapshoot, Chapter Contribution Program; Bulletin Booster Program along with receiving generous donations from Chapter supporters. All fundraising activities have prior approval from National PVA.

The North Central Chapter accepts donations, endowments, bequests and other planned giving donations. Please consider the PVA North Central Chapter when planning your Wills, Estates and Charitable Remainder Trusts so that we will be able to sustain for many years to come.

Thank you to everyone that has continued to support our veterans and our Chapter. We could not provide our services without your support!





Government Relations/Advocacy-Terry Paulsen

The PVA North Central Chapter's Government Relations/Advocacy program is committed to defending the civil rights of people with disabilities, offering solutions for the removal of architectural barriers and working with all levels of government to protect veteran's benefits, ensure quality health care and safeguard the rights of all citizens with disabilities.

North Central Chapter works closely with our National PVA Staff, PVA members, and Congressional Delegation from throughout the Region on issues affecting veterans and the disabled community. The North Central Chapter GRD participated in the remote 2022 Advocacy/Legislation Seminar held in March. The GRD routinely meets with State and Congressional leaders of South Dakota, North Dakota, and Minnesota to seek their support on

Protecting Access to VA Specialized Services

Expand Access to VA Long-Term Services and Supports

Improve VA Health Care Services and Benefits for Catastrophically Disabled Veterans

Increase Access to VA Health Care and Benefits for Women Veterans with SCI/D

Protect the Civil Rights of People with Disabilities

Strengthen and Enhance Social Security Benefits

Increase Employment Prospects for Veterans with Disabilities

The Chapter GRD continues to advocate for the South Dakota Veterans Council and remains a voting member along with the Chapter's Executive Director for the North Central Chapter. The SD Veterans Council consists of the PVA, DAV, VFW, MOPH, VVA and the American Legion. The council works to ensure that Veterans issues/concerns are addressed in a timely manner and conducts roundtable discussions with State legislators, Department of Veterans Affairs and other VSO's to review and propose new legislation each year.

The North Central Chapter continues to monitor and provide assistance to the South Dakota Department of Veterans Affairs regarding veteran's issues and or concerns in South Dakota. The North Central Chapter joined other VSO's during the 2022 Legislative Session to help pass Appropriations for the support of ongoing veterans' bonuses, establish resident tuition requirements for veterans and armed forces personnel and family members, appropriate funds to support Veterans Memorial Centers in South Dakota, and appropriate road improvements leading to the State Veterans Cemetery.

The North Central Chapter GRD has been asked to sit on a task force created by the Governor to study the increasing need for nursing home beds for veterans in South Dakota. Future legislation will determine the need for the growing population of veterans that will be requiring nursing home care and or caregiver support for the aging population of veterans.

The Chapter GRD attends the following meeting each month, SD Veterans Council, VA Stakeholders meeting with the State VA Health Care System, Military Veterans affairs Chamber of Commerce, and the Military Family Support Coalition.

Advocacy

The chapter advocacy program continues to focus on defending the civil rights of people with disabilities and offering solutions for the removal of architectural barriers. The chapter is a network member of the Rocky Mountain ADA Center.

The chapter office is very active in providing technical assistance both locally and throughout the region. The Chapter GRD conducts site surveys for organizations that require ADA compliance prior to closing on mortgage loans. The chapter routinely provides guidance and assistance on issues ranging from Fair Housing Litigation, accessible parking, para transit and facility compliance. The chapter continues to work with state and local contractors, design professionals and National PVA architects in reviewing plans for new construction to ensure they meet federal ADA accessibility guidelines and local building codes.

The Chapter GRD serves and attends several board/committee meetings to include, Public Transportation Advisory Board, ADA Review Board, and the Coalition of Citizens with Disabilities.





Sports & Recreation

The Chapter Sports and Recreation program is designed to improve the quality of life for our members and other persons with disabilities.

The following events were held:

Walleye Tournament – May 2022, Chamberlain, SD



NCC Trapshoot-September 2022, Crooks Gun Club



3 Pheasant Hunts and a Deer Hunt-Sept thru November





Volunteer Program

The North Central Chapter's Volunteer Program has many dedicated volunteers who donate long hours to both the Chapter as well as VA Hospitals. Volunteers donated 3,195 hours to the Chapter this fiscal year.

Volunteer Certificates & Pins were presented to our volunteers throughout the year for their accumulated hours. The Chapter also shows our appreciation by recognizing two volunteers bi-monthly with a gift certificate. The volunteer coordinator oversees the volunteer activities and submits all data to National PVA on a monthly basis.

Chapter Research & Education Program

The Chapter maintains an in-house resource library consisting of books, videos, and other relevant materials that increases knowledge and understanding of spinal cord dysfunction. The library is available for Chapter members, their families, health care providers as well as anyone interested in SCI. The Chapter offers an Educational Scholarship Program for qualified individuals obtaining a post-secondary education from accredited colleges and universities. In 2021-2022 the Chapter received four scholarship applications and awarded \$1,000.00 to each recipient. The Chapter also provided funding to the National PVA's Research Foundation in the amount of \$3,000.00 with a three year commitment totaling \$9,000.00.

Community Relations

The PVA North Central Chapter works diligently with numerous organizations both locally and throughout the Region that the Chapter serves, providing services to veterans and individuals with disabilities. Among others, funding for programs were provided to the following VA's: Sioux Falls; Ft. Meade; Hot Springs; Fargo, ND; Michael J. Fitzmaurice State Veterans Home in Hot Springs and the Minnesota State Veterans Home in Luverne, MN. We also donate to many other worthy organizations/causes throughout the year.

SCI Clinic

The Chapter continues to work with the VA Medical Center staff at Sioux Falls, SD; Black Hills and Fargo, ND to enhance services to our members. A Team of VA staff have been developed and trained for each of these clinic's to provide our members with "one stop" service to better address their Spinal Cord Injury related needs. These teams consist of a Physician, a Nurse, Social Worker and several therapists that will allow our members to build an ongoing relationship and receive a one stop point of contact.





CPAs & BUSINESS ADVISORS

Independent Auditor's Report

To the Board of Directors
Paralyzed Veterans of America, Inc. North Central Chapter
Rapid City, South Dakota

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Paralyzed Veterans of America, Inc. North Central Chapter (the Chapter), which comprise the statement of financial position as of September 30, 2022, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Chapter as of September 30, 2022, and the activities and changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities of the Audit of the Financial Statements section of our report. We are required to be independent of the Chapter and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Chapter's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Chapter's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Chapter's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Summarized Comparative Information

The 2021 financial statements of Paralyzed Veterans of America, Inc. North Central Chapter were audited by other auditors whose report dated January 14, 2022, contained an unmodified audit opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.



Sioux Falls, South Dakota
January 27, 2023

Paralyzed Veterans of America, Inc. North Central Chapter

Statement of Financial Position

September 30, 2022

(with comparative totals for 2021)

	<u>2022</u>	<u>2021</u>
Assets		
Current Assets		
Cash and cash equivalents	\$ 63,480	\$ 28,157
Accounts receivable	6,050	4,000
Prepaid expenses	6,860	6,548
Inventory	39,151	4,938
Investments	<u>663,316</u>	<u>897,660</u>
Total current assets	<u>778,857</u>	<u>941,303</u>
Property and Equipment		
Land	42,600	42,600
Building and improvements	337,727	329,142
Equipment	<u>59,064</u>	<u>74,549</u>
	439,391	446,291
Less accumulated depreciation	<u>(268,569)</u>	<u>(278,502)</u>
Total property and equipment	<u>170,822</u>	<u>167,789</u>
Total Assets	<u>\$ 949,679</u>	<u>\$ 1,109,092</u>
Liabilities		
Accounts payable	\$ 10,029	\$ 3,835
Accrued compensated absences	<u>18,536</u>	<u>18,559</u>
Total current liabilities	<u>28,565</u>	<u>22,394</u>
Net Assets		
Net assets without donor restrictions	917,493	1,082,807
Net assets with donor restrictions	<u>3,621</u>	<u>3,891</u>
Total net assets	<u>921,114</u>	<u>1,086,698</u>
Total Liabilities and Net Assets	<u>\$ 949,679</u>	<u>\$ 1,109,092</u>

Paralyzed Veterans of America, Inc. North Central Chapter
Statement of Functional Expenses
Year Ended September 30, 2022
(with comparative totals for 2021)

	Program Service					Supporting Activities			2021 Total	
	Public Affairs	Membership and Benefits	Research	General and Administrative	Fundraising	2022 Total	2021 Total			
	Government Relations	Sports	Newsletter	Service to Veterans	Membership	Scholarship Grants				
Compensation	\$ 51,088	\$ 24,125	\$ 4,257	\$ 31,221	\$ 31,221	\$ -	\$ 16,696	\$ 8,348	\$ 166,956	\$ 145,451
Professional and Consulting	-	-	-	-	-	-	14,190	-	14,190	11,500
Occupancy	-	-	-	-	20,014	-	1,240	-	21,254	20,162
Office Supplies	-	-	2,737	-	9,646	-	1,550	-	13,933	18,430
Postage	-	-	1,167	-	620	-	69	-	1,856	2,260
Printing, Publication, and Promotion	-	-	-	1,345	1,229	-	-	7,305	9,879	18,580
Dues and Subscriptions	350	-	-	450	226	-	-	434	1,460	2,260
Conferences, Meeting, and Travel	384	57,224	-	2,189	7,581	-	-	-	67,378	65,700
Awards and Grants	-	-	-	5,723	1,458	7,000	-	-	14,181	19,661
	51,822	81,349	8,161	40,928	71,995	7,000	33,745	16,087	311,087	304,004
Depreciation	-	-	-	-	-	-	8,746	-	8,746	-
Total expenses	\$ 51,822	\$ 81,349	\$ 8,161	\$ 40,928	\$ 71,995	\$ 7,000	\$ 42,491	\$ 16,087	\$ 319,833	\$ 304,004

See Notes to Financial Statements

Paralyzed Veterans of America, Inc. North Central Chapter

Statement of Cash Flows
 Year Ended September 30, 2022
 (with comparative totals for 2021)

	<u>2022</u>	<u>2021</u>
Reconciliation of Change in Net Assets to Net Cash used for Operating Activities		
Change in net assets	\$ (165,584)	\$ 90,096
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation	8,746	8,717
Realized and unrealized losses (gains) on marketable resources	172,509	(101,637)
Loss on disposal of property and equipment	2,162	-
Change in assets and liabilities		
Accounts receivable	(2,050)	(3,318)
Prepaid expenses	(312)	(2,496)
Inventory	(34,213)	(256)
Accounts payable	(2,389)	(3,600)
Accrued compensated absences	(23)	(501)
Deferred revenue	-	(740)
Net Cash used for Operating Activities	<u>(21,154)</u>	<u>(13,735)</u>
Investing Activities		
Purchase of property and equipment	(5,358)	-
Proceeds from sales of marketable securities	682,889	227,269
Purchase of marketable securities	<u>(621,054)</u>	<u>(215,718)</u>
Net Cash from Investing Activities	<u>56,477</u>	<u>11,551</u>
Net Change in Cash and Cash Equivalents	35,323	(2,184)
Cash and Cash Equivalents, Beginning of Year	<u>28,157</u>	<u>30,341</u>
Cash and Cash Equivalents, End of Year	<u>\$ 63,480</u>	<u>\$ 28,157</u>
Supplemental Disclosures of Non-cash Investing Activities		
Purchase of property and equipment in accounts payable	\$ 8,585	\$ -