



**CITY OF UNALASKA
FY24 COMMUNITY
SUPPORT APPLICATION**

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**CITY OF UNALASKA FY24 COMMUNITY
SUPPORT
APPLICATION TITLE
PAGE**

ORGANIZATION: Iliuliuk Family and Health Services, Inc **FORMED:** 1972

MAILING ADDRESS: PO Box 144 **CITY** Unalaska **STATE** AK **ZIP** 99685

CHIEF EXECUTIVE'S NAME & TITLE: Noel Rea, CEO

CONTACT'S NAME & TITLE (if different): _____

TELEPHONE NUMBER: (907) 581-1202 **FAX NUMBER:** (907) 581-4897

EMAIL: nrea@ifhs.org **AMOUNT OF FY24 AWARD:** \$ \$180,000
(FY23)

IF REQUESTING MORE FOR FY²³ THAN AWARDED IN FY²⁴ BRIEFLY EXPLAIN WHY:
24 23

Organization's Fiscal Year: From July 1, 2023 **to** June 30, 2024

FY24 REQUEST: \$ 180,000 **LOCAL PROGRAM BUDGET TOTAL:** \$ \$982,300

SUMMARY OF FY24 SOURCES OF INCOME:

Grants	City	<u>18</u> %	Fees/Earned Income	<u>11</u> %
	State	<u>2</u> %	Fundraising	_____ %
	Federal	_____ %	In Kind	_____ %
	Other Grants	_____ %	* Other Income	<u>69</u> %

*Other Income is withdrawn from Reserved Savings

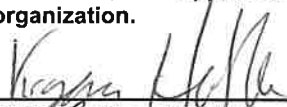
Please list the primary budget categories the City will be funding (do not include sub items):

Did applicant attend a Grant Help Workshop in the last 3 years? Yes ___ **No** X

***IRS Non-Profit Status: Is the organization's IRS filing current? Yes** X **No** ___

***Alaska Incorporation Status: Is the organization's State filing current? Yes** X **No** ___

By signing below, the chair/president of the Board of Directors and the Director/Executive acknowledge all contents of this application have been reviewed and approved by the Board of Directors. The signatures further indicate that all contents of the City of Unalaska Community Support FY24 Application packet and the Community Support Guidelines, both approved by the Unalaska City Council, have also been reviewed and will be followed by the organization.


Chair/President, Board of Directors

21 JAN 23
Date


Director/Executive Director/General Manager

1/31/23
Date

I. EXECUTIVE SUMMARY

Executive Summary:

Mission Statement for Iliuliuk Family and Health Services:

"To Provide Quality Integrated Health Care and to Promote Health and Well-Being."

The Iliuliuk Family Health Services clinic (IFHS) is a 501(c) 3 non-profit entity that provides medical services to the community of Unalaska/Dutch Harbor, the fishing fleet of the Bering Sea, and to residents of outlying islands as needed. We exist and grow in response to the community's request for comprehensive and competent clinical services, and are committed to enhancing the quality of life for both permanent and temporary residents of our community. IFHS serves all persons regardless of race, religion, color, national origin, age, gender identity, sexual orientation, physical or mental disability, marital status, changes in marital status, pregnancy, parenthood, or other protected status. Our program serves all persons requesting treatment regardless of their ability to pay, and promotes physical, psychological, social, and spiritual health and well-being. The next available level of medical care is over 800 miles away by plane, so our program provides not only planned and preventative care for our community, but also walk-in and urgent/emergent care. This includes the coordination of care for services outside of the scope of IFHS can provide locally. IFHS is requesting \$180,000 from the City of Unalaska to help fund our urgent on-call services for FY24, which is the same amount we requested and were granted for FY23.

II. ORGANIZATION INFORMATION

A. Organization Programming:

IFHS recognizes the importance of the health of the entire body, employing licensed and certified providers in medical care. IFHS has an integrated approach to health, with providers addressing the broad range of medical issues experienced by patients, and coordinating care for those needing services beyond our scope of practice. IFHS providers work with the local Aleutian Pribilof Island Association (APIA) Behavioral Health providers and with local dentists to address patient needs within those disciplines. IFHS operates the only physician-based primary care on the island and provides 24-hour emergency care to the island and surrounding communities.

24/7 staff roles are as follows:

- Medical Provider (Physician, Nurse Practitioner or Physician's Assistant) on-call daily
- Registered Nurse (RN)/Paramedic/Emergency Medical Technician (EMT)- Level 3 providing assistance with patient care
- Lab/Imaging techs for laboratory and imaging support

B. Organization History and Experience:

Iliuliuk Family Health Services, Inc. was established as a non-profit corporation on February 14, 1972. In 1979, the IFHS Board of Directors (BOD) was restructured in order to more accurately represent the people served by IFHS. IFHS hired our first full time doctor in 1981, and since then our medical staff has grown along with the local fishing industry. In 1992, IFHS moved to the current location, and in 1994, we added behavioral health services to address a recognized need in the community. The next large change for IFHS occurred in

September 2002, when IFHS was designated as a Federally Qualified Health Center (FQHC) and received Community Health Center primary care funding. With this funding, IFHS was able to add more medical providers, dental services, and patient support staff. In 2008, IFHS implemented an electronic health records (EHR) system through a grant funded by the State of Alaska, and then in 2018 upgraded to a new EHR in a collaboration with Providence. After our staff dentist left the island in 2019, IFHS determined that the community's dental needs were met by the itinerant private dentists, and discontinued its dental program. In 2018, our Behavioral Health provider moved off island and we partnered with APIA BH providers to provide BH services for the community. In September of 2019, IFHS added a third primary care physician and a part-time Certified Nurse Midwife. These additions have increased access to both planned healthcare services and walk-in care, and provided additional coverage for after-hours emergency care.

C. Community Relevance:

IFHS is the only health care available for the island and surrounding area that provides 24/7 coverage. This service costs over well over \$1M annually with minimal financial support. Though after-hours access to emergency care saves lives and meets a significant need for our entire community, the only funding keeping the service operational is the patient revenue for individual visits. The program is very expensive to have available, regardless of the number of patients served.

D. Program/Service Delivery:

The service delivery model includes 24/7 provider on-call and clinical support staff. The providers require key support staff to assist during after-hours and emergency care. At minimum, we have a nurse/paramedic on call to assist with direct patient care, and a Lab/Imaging technician on-call to perform needed testing services. The providers must have Emergency Room (ER) trauma experience as well as support for ongoing training. The clinical support staff also need on-going training in emergency clinical skills. There are also equipment and supply needs in order to be prepared for the variety of health issues treated in the scope of emergency care.

E. Director/Staff/Volunteer Training:

We hire qualified administrators, directors and staff and maintain a team of qualified providers: Medical Doctors (MD's), Doctors of Osteopathy (DO's), Advanced Registered Nurse Practitioners (ARNP's), and Physician Assistants (PA's). We credential all providers and conduct quality reviews quarterly. We utilize Health Stream, an online learning module system, for yearly training, and provide hands on training with emergency medicine professionals in partnership with our local medevac service with a base in Unalaska. Many staff also attend position-specific training locally and off island as needed. We continue to train our call-ready medical staff in Comprehensive Advanced Life Support (CALs).

IFHS is accredited by The Joint Commission as an Ambulatory Care Facility and as a Primary Care Medical Home. Our Lab facility is CLIA certified as a Moderately Complex lab and accredited by The Joint Commission.

F. Director and Staff Evaluation:

The Board of Directors evaluates the CEO, and the CEO evaluates other staff, annually. Evaluation consists of knowledge of work, planning and organization, quality and quantity of work, dependability, acceptance of work, self-initiative, teamwork, safety, leadership, personal appearance, decision-making skills, and problem-solving.

G. Governing Body/Board:

The IFHS Board of Directors meets monthly, and more often when necessary to provide leadership, guidance, and oversight of IFHS. The Board approves policy development and revisions; arranges for strategic planning; evaluates potential funding sources; supervises and evaluates the CEO; represents the people served by IFHS; and monitors grant compliance. Five of IFHS’ eleven governing board seats are “at-large” seats, chosen by seated board members from applicants from the Unalaska community. Six seats are also chosen by the current governing board targeting individuals that represent the fishing industry, city government and the Alaska Native population. The BOD reviews and when necessary, revises Bylaws annually. The BOD conducts self-evaluations at the conclusion of each BOD meeting and an overall evaluation annually. Current IFHS board members are:

Seat #:	Representing:	Board Member:	Term Expires:
1A	IFHS	M. LYNN CRANE	07/2025
1B	IFHS	VIRGINIA HATFIELD	07/2022
1C	IFHS	TWYLA OLSON	07/2024
1D	IFHS	VICTOR FISHER	07/2022
1E	IFHS	REBECCA GEARY	07/2024
2A	PROCESSOR	FERDINAND LOPEZ	07/2024
2B	PROCESSOR	IAN SHOUP	07/2025
3A	CITY	BEN KNOWLES	07/2025
3B	CITY	WILLIAM HOMKA	07/2023
4A	OC	COLE MCCRACKEN	07/2024
4B	OC	HARRIET BERIKOFF	07/2023

H. Program Evaluation:

The clinic evaluates its programs using a variety of tools, procedures, and record-keeping methods. IFHS documents the number of patients served, the number of after-hours visits, and the number of medivacs. The Quality Improvement Committee (QIC) audits the clinic’s goals through the Quality Improvement Plan (QIP) on a quarterly basis, and updates the QIP annually. Additionally, the care that is provided is audited through a medical peer review process. The CEO and Board of Directors use this data to evaluate the organization’s progress in meeting our goals and objectives.

III. PROPOSAL

I. Need:

From July through December 2023, IFHS provided 120 after-hours and emergency visits (not including after-hours COVID testing). We also coordinated 56 medivacs in CY2022. We care for any medical condition presenting, at any time, stabilizing them for transport as needed. Visits in 2022 included strokes, cardiac events, amputations and other orthopedic injuries, an unplanned preterm birth, chronic disease exacerbation, infectious disease management, and more.

J. Target Population:

The target population of IFHS is anyone in need of medical care while residing, visiting, or working in Unalaska/ Dutch Harbor, or working in the fishing fleets of the North Pacific Ocean and Bering Sea. We provide after-hours coverage for all patients 24/7, and see anyone requesting help regardless of their ability to pay.

K. Proposal Description/Proposed Project:

After-hours and emergency medical coverage has negatively impacted IFHS' finances for many years. We are requesting funding from the City of Unalaska in order to continue to have urgent/emergency services available to our community. The urgent/emergent care services we provide are typically very high acuity and low volume, meaning that the cost to provide these services far exceeds the amount of reimbursement. With nursing and provider shortages across the nation, the costs for providing emergency medical coverage increased significantly in FY23 and is expected to escalate further in FY24. In addition to staffing, there is an increase in the equipment and supplies stocked and maintained by IFHS in order to offer emergency care.

L. Goals & Objectives:

GOAL FY24-1: IFHS will continue to provide quality integrated emergency and after-hours health care.

Objectives: IFHS will respond to all appropriate after hours and emergency calls for the residents, visitors, and workers in Unalaska, the Port of Dutch Harbor and the surrounding region.

Timeline: Between July 1, 2023 and June 30, 2024.

Impact: IFHS's continued provision of necessary emergent and after-hours care will save lives and directly improve the health and well-being of those living and working in Unalaska/ Dutch Harbor and the surrounding areas.

M. Other Resources:

IFHS receives Community Health Center funding for primary care services. This funding does not include funds for after-hours or emergency level care.

N. Program Budget & Narrative: Spreadsheets:

EMERGENCY AND AFTER HOURS PROGRAM EXPENDITURES FY2024: TOTAL \$982,300

• Personnel – Salaries and Benefits

- On Call Providers: Our estimated cost for provider salaries and benefits to provide the 24/7 emergency care is \$540,000. We are requesting \$100,000 in

Community Support Grant funding to assist in covering on-call for FY24. The rest of the funding is from the ER revenue and IFHS savings.

- On Call Staff – Nurses, MA, and Lab: Our estimated cost for clinical support staff salaries and benefits to provide the 24/7 emergency care is \$406,000. We are requesting \$60,000 in Community Support Grant funding to assist in covering on-call for FY24. The rest of the funding is from the ER revenue and savings.

- **Emergency Equipment**

- Our estimated direct cost for emergency equipment needed to provide 24/7 emergency care is \$36,300. We are requesting \$20,000 in Community Support Grant Funding to assist with equipment.

- **Total amount requested for Personnel, Equipment, and Supplies is \$180,000**

PROGRAM REVENUES TOTAL

- **IFHS Professional Fees:** Professional fees consist solely of patient service revenue. Estimated revenue from emergency and after-hours visits in CY2022 is \$112,286.
- **Community Support Grant:** Budget request to help cover on-call services from providers and staff. Total budgeted is \$180,000.
- **Federal Grants:** IFHS receives Community Health Center funding from HRSA to support primary care and does not address emergency services.
- **Other Revenue:** IFHS received a one-time COVID funding grant of \$25K that has been allocated to after hours and emergency services.

O. Financial Management:

The CEO, CFO, and Board of Directors hold the fiscal responsibility for IFHS. The CEO monitors expenditures of grant funds to ensure grant compliance. The CFO verifies such expenditures and provides monthly reports to the CEO and the BOD which document grant revenues and expenses. As required by the City of Unalaska grant, IFHS provides the City a mid-year report detailing City Grant expenditures as well as any budget revisions.

IV. GOALS ANALYSIS/CHANGES FROM PREVIOUS YEAR'S PROGRAM

P. Goals & Objectives:

In FY24, IFHS will continue to respond to all appropriate after hours and emergency calls. This request for funding is to offset a portion of the expense incurred by IFHS to provide this access to urgent/emergent care on the island, and is consistent with the FY23 request. This program at IFHS continues to operate at a loss, and though we have implemented some solutions that have reduced expenses slightly, we need additional funding to preserve these life-saving services. We anticipate meeting IFHS's FY23 goals and objectives as established in our FY23 City of Unalaska Grant application.

Q. Significant Changes from Previous Year:

Our FY22 audit is complete, and demonstrates fiscal responsibility with our funding and expenses. IFHS needs continued City support in order to maintain the level of service needed by community. Health care in the US is experiencing a dramatic staffing crisis, which means that salaries in FY24 are significantly higher than years past. IFHS is committed to hiring clinically excellent, compassionate, and qualified staff to provide emergency care to the community and region, and staffing costs are increasing.

**CITY OF UNALASKA FY24 COMMUNITY GRANT PROGRAM ESTIMATED
REVENUES - Iliuliuk Family and Health Services, Inc**

****Use this to complete letter O, in Section III of application****

Estimated Revenue Total	\$ 982,300.00	100%
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Fees for Services (cash)	Amounts	% of Total Revenue
Fees for services rendered	\$122,286	12.45%
Fees for Services Total	\$ 122,286.00	12.45%

Grants	Amounts	% of Total Revenue
Local - City of Unalaska Community Grant	\$180,000	18.32%
State - one time: Covid Healthy and Equitable Communities	\$ 25,000.00	2.55%
Grants Total	\$ 205,000.00	20.87%

Fundraising (cash)	Amounts	% of Total Revenue
N/A	\$ -	0.00%
Fundraising Total	\$ -	0.00%

In Kind Donations	Amounts	% of Total Revenue
N/A	\$ -	0.00%
In Kind Donation Total	\$ -	0.00%

Other Sources of Revenue	Amounts	% of Total Revenue
Reserved Savings	\$ 655,014.00	66.68%
Other Sources of Revenue Total	\$ 655,014.00	66.68%

Estimated Revenue Total	\$ 982,300.00	100%
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FY24 GRANT PROGRAM ESTIMATED EXPENDITURES - Iliuliuk Family and Health Services, Inc

Use this to complete letter O, in Section III of application

FY24 COMMUNITY SUPPORT ESTIMATED EXPENDITURES SUMMARY	City Request	%	State of AK	%	Other: Reserved Savings	%	Total	%
	\$ 180,000.00	18.32%	\$ 25,000.00	2.55%	\$ 777,300.00	79.13%	\$ 982,300.00	100%

BUDGET LINE ITEMS			CITY REQUEST			OTHER								
Personnel - Salaries			City Request	%	State of AK	%	Other: Reserved Savings	%	Total	%				
2 Providers - FT	\$	50,000.00	10%	\$	-	0%	\$	440,000.00	90%	\$	490,000.00	100%		
3 Clinical support staff FT	\$	50,000.00	20%	\$	25,000.00	10%	\$	181,000.00	71%	\$	256,000.00	100%		
1 Lab/Imaging FT	\$	-	0%	\$	-	0%	\$	75,000.00	100%	\$	75,000.00	100%		
Personnel - Salaries Subtotal			\$	100,000.00	12%	\$	25,000.00	3%	\$	696,000.00	85%	\$	821,000.00	#VALUE!
Personnel - Benefits			City Request	%	State of AK	%	Other: Reserved Savings	%	Total	%				
2 Provider	\$	30,000.00	60%	\$	-	0%	\$	20,000.00	40%	\$	50,000.00	100%		
3 Clinical support staff FT	\$	30,000.00	53%	\$	-	0%	\$	26,250.00	47%	\$	56,250.00	100%		
1 Lab/Imaging FT	\$	-	0%	\$	-	0%	\$	18,750.00	100%	\$	18,750.00	100%		
Personnel - Benefits Subtotal			\$	60,000.00	48%	\$	-	0%	\$	65,000.00	52%	\$	125,000.00	100%
Personnel - Payroll Expenses			City Request	%	State of AK	%	Other: Reserved Savings	%	Total	%				
N/A			0%	\$	-	0%	\$	-	0%	\$	-	0%		
Personnel - Payroll Expenses Subtotal			\$	-	0%	\$	-	0%	\$	-	0%	\$	-	0%
Personnel - Salary & Benefits Total			\$	160,000.00	17%	\$	25,000.00	3%	\$	761,000.00	80%	\$	946,000.00	100%

Facilities			City Request	%	State of AK	%	Other: Reserved Savings	%	Total	%				
N/A	\$	-	0%	\$	-	0%	\$	-	0%	\$	-	0%		
Facilities Total			\$	-	0%	\$	-	0%	\$	-	0%	\$	-	0%

Program Costs/Supplies			City Request	%	State of AK	%	Other: Reserved Savings	%	Total	%				
N/A	\$	-	0%	\$	-	0%	\$	-	0%	\$	-	0%		
Program Costs Total			\$	-	0%	\$	-	0%	\$	-	0%	\$	-	0%

Equipment			City Request	%	State of AK	%	Other: Reserved Savings	%	Total	%				
Equipment Purchase/Maintenance	\$	20,000.00	55%	\$	-	0%	\$	16,300.00	45%	\$	36,300.00	100%		
Equipment Total			\$	20,000.00	55%	\$	-	0%	\$	16,300.00	45%	\$	36,300.00	100%

Commodities (food, cleaning products)			City Request	%	State of AK	%	Other: Reserved Savings	%	Total	%				
N/A	\$	-	0%	\$	-	0%	\$	-	0%	\$	-	0%		
Commodities Total			\$	-	0%	\$	-	0%	\$	-	0%	\$	-	0%

City of Unalaska FY24 Community Support Program Budget

Travel			City Request	%	State of AK	%	Other: Reserved Savings	%	Total	%				
N/A	\$	-	0%	\$	-	0%	\$	-	0%	\$	-	0%		
Travel Total			\$	-	0%	\$	-	0%	\$	-	0%	\$	-	0%

Training			City Request	%	State of AK	%	Other: Reserved Savings	%	Total	%				
N/A	\$	-	0%	\$	-	0%	\$	-	0%	\$	-	0%		
Training Total			\$	-	0%	\$	-	0%	\$	-	0%	\$	-	0%

Professional Services			City Request	%	State of AK	%	Other: Reserved Savings	%	Total	%				
N/A	\$	-	0%	\$	-	0%	\$	-	0%	\$	-	0%		
Professional Services Total			\$	-	0%	\$	-	0%	\$	-	0%	\$	-	0%

Other/Misc.			City Request	%	State of AK	%	Other: Reserved Savings	%	Total	%				
N/A	\$	-	0%	\$	-	0%	\$	-	0%	\$	-	0%		
Other/Misc. Total			\$	-	0%	\$	-	0%	\$	-	0%	\$	-	0%

N/a			City Request	%	State of AK	%	Other: Reserved Savings	%	Total	%				
Project Totals			\$	180,000.00	18.32%	\$	25,000.00	2.55%	\$	777,300.00	79.13%	\$	982,300.00	100%

City of Unalaska FY24 Community Support Program Budget

Department of Commerce, Community, and Economic Development
CORPORATIONS, BUSINESS & PROFESSIONAL
LICENSING

State of Alaska / Commerce / Corporations, Business, and Professional Licensing / Search & Database Download /
Corporations / Entity Details

ENTITY DETAILS

Name(s)

Type	Name
Legal Name	ILIULIUK FAMILY AND HEALTH SERVICES, INC.

Entity Type: Nonprofit Corporation

Entity #: 10728D

Status: Good Standing

AK Formed Date: 2/14/1972

Duration/Expiration: Perpetual

Home State: ALASKA

Next Biennial Report Due: 7/2/2024

Entity Mailing Address: PO BOX 144, UNALASKA, AK 99685

Entity Physical Address: 34 LAVELLE CT, UNALASKA, AK 99685

Registered Agent

Agent Name: DLG SERVICES, INC.

Registered Mailing Address: 1400 W BENSON BLD STE 370, ANCHORAGE, AK 99503

Registered Physical Address: 1400 W BENSON BLD STE 370, ANCHORAGE, AK 99503

Officials

Show Former

AK Entity #	Name	Titles	Owned
	Cole McCracken	Director	
	Ferdinand Lopez	Director	
	Harriet Berikoff	Director	

AK Entity #	Name	Titles	Owned
	M. Lynn Crane	Secretary, Treasurer	
	Rebecca Geary	Director	
	Twyla Olson	Director	
	Victor Fisher	Director	
	Virginia Hatfield	Vice President	
	William Homka	President	

Filed Documents

Date Filed	Type	Filing	Certificate
2/14/1972	Creation Filing	Click to View	
12/22/1975	Amendment	Click to View	
10/30/1986	Biennial Report		
8/29/1988	Biennial Report		
8/27/1990	Biennial Report		
8/17/1992	Biennial Report	Click to View	
6/16/1994	Biennial Report	Click to View	
9/03/1996	Biennial Report	Click to View	
6/02/1998	Biennial Report	Click to View	
6/12/2000	Biennial Report	Click to View	
11/25/2002	Biennial Report	Click to View	
6/15/2004	Biennial Report	Click to View	
6/12/2006	Biennial Report	Click to View	
12/15/2009	Biennial Report	Click to View	
6/18/2010	Biennial Report	Click to View	
6/05/2012	Biennial Report	Click to View	
9/24/2014	Biennial Report	Click to View	
5/01/2015	Agent Change	Click to View	
7/28/2016	Biennial Report	Click to View	
8/08/2018	Biennial Report	Click to View	
4/23/2020	Biennial Report	Click to View	
1/11/2022	Agent Resignation	Click to View	
2/01/2022	Agent Change	Click to View	
5/10/2022	Biennial Report	Click to View	
5/17/2022	Agent Change	Click to View	

Alaska Entity #10728D

State of Alaska
Department of Commerce, Community, and Economic Development
Corporations, Business, and Professional Licensing

Certificate of Compliance

The undersigned, as Commissioner of Commerce, Community, and Economic Development of the State of Alaska, and custodian of corporation records for said state, hereby issues a Certificate of Compliance for:

ILIULIUK FAMILY AND HEALTH SERVICES, INC.

This entity was formed on February 14, 1972 and is in good standing. This entity has filed all biennial reports and fees due at this time.

No information is available in this office on the financial condition, business activity or practices of this corporation.



IN TESTIMONY WHEREOF, I execute the certificate and affix the Great Seal of the State of Alaska effective **October 5, 2022**.

A handwritten signature in black ink, appearing to read "Julie Sande".

Julie Sande
Commissioner

CITY OF UNALASKA COMMUNITY SUPPORT FY24 FINANCIAL SUMMARY
Iliulik Family and Health Services, Inc

** This form may be used to complete letter S in the Attachments Section of the Application**

Expenditures

Personnel	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Providers Salary+ Benefits	\$ 100,000.00	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00	\$ 100,000.00	100.00%
Clinical Support Staff - Salary + Benefits	\$ 60,000.00	\$ -	\$ 30,000.00	\$ -	\$ 30,000.00	\$ 60,000.00	100.00%
							#DIV/0!
Subtotal	\$ 160,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

Facilities	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Program Costs	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Equipment	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Emergency equipment	\$ 20,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 20,000.00	100.00%
Subtotal	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

Commodities	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Travel	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Training	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Professional Services	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Other/Misc.	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

	FY23 Total Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Total Expenditures	\$ 180,000.00	\$ -	\$ -	\$ -	\$ -	\$ 180,000.00	100.00%
					Budget Surplus	\$ -	
					Due Back to City	\$ -	

CITY OF UNALASKA COMMUNITY SUPPORT FY22 FINANCIAL SUMMARY
Iliuliuk Family and Health Services, Inc

** This form may be used to complete letter S in the Attachments Section of the Application**

Expenditures

Personnel	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Personnel salary + Payroll expenses	\$ 117,748.00	\$ 59,710.10	\$ -	\$ 60,249.50	\$ -	\$ 119,959.60	101.88%
Personnel Benefits	\$ 34,000.00	\$ 19,163.93	\$ -	\$ 15,624.47	\$ -	\$ 31,788.43	93.50%
Subtotal	\$ 151,748.00	\$ 75,874.03	\$ -	\$ 75,873.97	\$ -	\$ 151,748.00	100.00%

Facilities	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Program Costs	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Equipment	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Commodities	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Travel	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Equipment	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Training	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Professional Services	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Other/Misc.	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

	FY23 Total Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Total Expenditures	\$ 151,748.00	\$ 75,874.03	\$ -	\$ 75,873.97	\$ -	\$ 151,748.00	100.00%
					Budget Surplus	\$ -	
					Due Back to City	\$ -	

**CITY OF UNALASKA COMMUNITY SUPPORT CY22 FINANCIAL SUMMARY - Emergency services
Iliuliuk Family and Health Services, Inc**

**** This form may be used to complete letter S in the Attachments Section of the Application****

Revenue Sources

Fees for Services	Budgeted Revenue	Revenue - Mid Year Report		Revenue - Final Report		YTD Revenue	% Budget
Emergency/ After-hours Patient revenue	\$ 112,286.65	\$ -	\$ -	\$ -	\$ -	\$ 112,286.65	100.00%
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ 112,286.65	\$ -	\$ -	\$ -	\$ -	\$ 112,286.65	100.00%

Grants	Budgeted Revenue	Revenue - Mid Year Report		Revenue - Final Report		YTD Revenue	% Budget
City of Unalaska Community Grant	\$ 151,748.00	\$ -	\$ -	\$ -	\$ -	\$ 151,000.00	99.51%
Alaska Covid HEC grant	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	100.00%
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ 176,748.00	\$ -	\$ -	\$ -	\$ -	\$ 176,000.00	99.58%

Fundraising	Budgeted Revenue	Revenue - Mid Year Report		Revenue - Final Report		YTD Revenue	% Budget
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

In Kind Contributions	Budgeted Revenue	Revenue - Mid Year Report		Revenue - Final Report		YTD Revenue	% Budget
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Other Sources	Budgeted Revenue	Revenue - Mid Year Report		Revenue - Final Report		YTD Revenue	% Budget
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

	FY24 Total Budget	Revenue - Mid Year Report		Revenue - Final Report		Received YTD	% Received
Total Revenues	\$ 289,034.65	\$ -	\$ -	\$ -	\$ -	\$ 288,286.65	99.74%

Data Summary from EPIC

Data			
PAT_ENC_CSN_ID	Sum of CHG_AMOUNT	Sum of PATIENT_PAYMENTS	Sum of INS_PYMTS
13031396132	385.87	-20	-584
13031412727	1317.95	-292.33	-855.02
13031461605	487.97	0	0
13031477250	134.63	-67	0
13031478584	423.81	0	0
13031480808	1261.66	0	-1261.66
13031481264	2806.77	-33.5	-2233.93
13031482166	2236.36	0	-1945.06
13031560742	316.51	0	-241.05
13031574318	385.87	0	-201.03
13031575218	0	0	0
13031624291	1150.87	0	0
13031632080	671.27	0	-240.56
13031635796	1571.77	0	0
13031669025	3308.46	-1385.16	-1272.61
13031712657	1198.54	0	-1038.58
13031712868	618.43	-33.5	0
13031794134	408.35	-33.5	0
13031797613	535.65	0	-373.49
13031798359	374.85	0	-216.19
13031799291	1133.09	0	0
13031799510	1008.01	0	-1008.01
13031888592	350.01	0	0
13031919978	2552.21	0	-2501.16
13031920426	2699.49	0	0
13031920865	1061.33	0	-568.69
13031963467	2166.74	0	-241.05
13031963553	509.36	0	0
13031966142	2158.24	0	-239.48
13032044392	634.18	0	-513.69
13032044767	392.87	0	0
13032047848	385.87	0	0
13032048121	2307.18	0	-2307.18
13032048412	385.87	0	0
13032067780	1276.66	0	-241.05
13032117123	5837.45	0	0
13032152364	964.01	0	0
13032152416	926.78	0	0
13032152431	385.87	0	-292
13032152439	529.69	-529.69	0
13032152444	637.1	0	-433
13032152450	385.87	-385.87	0
13032152452	909.54	0	-704
13032213600	1455.35	0	-902.99
13032247027	2015	0	-1415.53
13032292300	754.6	0	0
13032292880	2684.2	0	0
13032294042	2580.23	0	-2064.12
13032294817	31.93	0	-25.87
13032295117	2278.03	0	0
13032296305	385.87	0	-378.16

13032297513	2266.7	0	-1963.61
13032297835	3755.64	0	-2074.92
13032298102	2323.85	0	-1976.54
13032298331	457.87	0	-399.52
13032298476	3110.91	0	0
13032298735	74.26	0	0
13032299598	1363.64	0	0
13032299643	622.82	0	-610.37
13032316767	1052.49	0	-241.05
13032317963	74.26	0	-74.26
13032319221	489.6	0	0
13032321380	385.24	0	-385.24
13032331472	665.41	0	-665.41
13032368701	318.24	-254.6	0
13032371694	590.1	0	0
13032372514	489.6	-489.6	0
13032374407	374.85	0	-374.85
13032374809	1033.5	0	-1012.83
13032376312	590.73	0	-226.36
13032376677	1259.36	0	-205.5
13032395069	74.26	0	-74.26
13032399128	478.69	-478.69	0
13032401461	489.29	0	0
13032462107	2546.99	0	-1988.99
13032463405	881.27	0	-863.65
13032463447	626.17	0	0
13032519073	385.87	0	0
13032580782	4327.33	0	-267.18
13032616006	385.87	0	0
13032616988	1065.44	0	0
13032645574	509.19	0	-499.01
13032662368	2053.29	0	0
13032671276	668.11	0	0
13032679264	385.87	-25	-287
13033148494	660.15	0	-646.95
13033327812	570.56	0	0
13033351568	1325.43	-63.5	-1031.45
13033408537	2012.62	0	-1811.36
13033488954	385.87	0	-222.56
13033577451	513.17	0	-340.78
13033595524	5284.86	0	-3571.32
13033610115	1828.51	0	-241.05
13033610268	403.58	0	0
13033610774	167.26	0	-241.05
13033613061	316.51	0	-311.63
13033616052	1659.42	0	0
13033633916	1248.45	0	-961.31
13033634529	332.63	0	0
13033669427	747.01	0	-747.01
13033686024	777.48	-33.5	-317.05
13033765715	442.48	0	-442.48
13033788801	67.63	0	0
13033791636	958.65	0	-372.75
13033792909	730.53	0	0
13033793852	890.14	0	0

13033816145	316.51	0	-316.51
13033833545	791.19	0	-46.47
13033833742	1606.84	0	0
13033833891	1403.33	-33.5	0
13033843262	3863.72	0	-3324.97
13033847539	2553.85	0	-159.1
13033849729	478.69	0	-478.69
13033865976	982.69	0	-1965.38
13033866492	1103.24	0	0
13033881000	1190.33	0	-1166.53
13033883259	3071.95	0	0
13033884406	2934.18	0	0
13033888790	2128.92	0	-2101.96
13033891013	1759.76	0	-1481.69
13033942358	526.16	-33.5	-166.41
13033973832	2650.93	0	-2329.47
13033976414	3048.8	0	0
13033986454	886.27	0	0
13034003997	860.52	0	-843.31
13034006524	825.85	0	0
13034008008	1028.88	0	0
13034023274	4043.04	0	-561.07
13034089261	2366.42	0	0
13034089284	355.13	0	0
13034089772	408.35	0	-194.57
13034090703	3648.31	0	-3575.35
13034092586	698.29	0	0
13034092971	2455.1	0	-2002.89
13034093490	385.87	0	0
13034094515	385.87	0	-197.68
13034111176	374.85	0	0
13034111851	435.87	0	-337
13034178450	67.63	0	0
13034178966	385.87	0	-378.16
13034194699	3602.41	0	-2963.75
13034257222	529.69	-20	-433
13034298350	1852.21	0	-1852.21
13034312253	1502.14	0	0
13034344217	2739.31	0	-2684.54
13034344930	2285.06	-533.5	-967.2
13034348600	67.63	0	0
13034348706	1424.36	0	-1424.36
13034348745	820.85	0	-180.96
13034348875	307.75	0	-307.75
13034349044	788.5	0	0
13034370055	1627.5	0	0
13034370102	374.85	0	0
13034441416	67.63	0	0
13034441427	67.63	0	0
13034498174	7	0	0
13034499859	912.19	0	0
13034511270	1162.71	0	-285.46
13034531983	1581.15	0	0
13034733851	532.08	0	-377.06
13034764096	523.1	-33.5	-94.04

13034768084	1085.9	0	0
13034802660	1148.53	0	-1125.56
13034823015	1240.43	-1200	0
13034825418	141.89	0	0
13034875598	401.02	0	0
13034891328	1091.3	0	0
13034894657	1803.45	-33.5	-1394.05
13034894730	392.66	0	-353.38
13034897151	67.63	0	0
13034969124	620.12	0	-246.11
13034982876	3646.91	0	-437.94
13034984556	424.53	0	0
13034986430	403.11	0	0
13034986514	385.87	0	-246.11
13034987419	2354.54	0	-2307.45
13034988104	594.66	0	0
13034991404	809.36	0	-809.36
13034991986	1360.96	0	-291.95
13035057175	1869.56	0	0
13035068229	833.82	0	0
13035087957	175.24	0	-26.64
13035123557	1278.37	0	0
13035139408	865.17	0	-246.11
13035154856	1465.76	0	0
13035155029	541.47	0	0
13035156339	778	0	0
13035157860	701.61	0	-701.61
13035213144	649.17	0	-498.7
13035305280	1528.42	0	-1528.42
13035341106	1470	0	-655
13035342253	385.87	0	-287
13035529193	2355.53	0	-2119.98
13035529237	666.93	0	-441.37
13035529260	1817.21	0	0
13035530120	2944.39	0	0
13035531647	509.48	0	0
13035531934	786.18	0	-246.11
13035552813	1329.31	0	0
13035553522	2940.02	0	0
13035555794	286.43	0	0
13035564301	315.88	0	0
13035567473	0	0	0
13035570055	661.55	-67	0
13035586309	824.46	0	-667.26
13035623412	1692.37	0	0
13035623460	616.11	0	0
13035623716	1019.64	0	0
13035625801	3398.88	0	0
13035663142	1758.27	0	-246.11
13035711880	1038.91	0	0
13035712114	3182.08	0	0
13035715377	864.04	-108.25	-672.74
13035788276	2928.31	0	-2243.18
13035807771	4481.59	-33.5	-2788.9
13035951866	332.63	0	0

13036048134	483.99	0	0
13036049297	828.42	0	-828.42
13036051166	2729.9	0	0
13036053187	316.51	0	0
13036187778	961.63	0	0
13036237145	1565.68	0	0
13036240757	436.61	0	0
13036327117	2068.19	0	0
13036340705	864.37	0	0
(blank)	1743.69	0	-1709.5
Grand Total	270941.35	-6221.69	-106064.96

ILIULIUK FAMILY AND HEALTH SERVICES, INC.
Financial Statements, Additional Supplemental Information
and Compliance Reports
(With Independent Auditor's Report Thereon)
Years Ended June 30, 2022 and 2021

ILIULIUK FAMILY AND HEALTH SERVICES, INC.

**Financial Statements, Additional Supplemental Information
and Compliance Reports**

(With Independent Auditor's Report Thereon)

Years Ended June 30, 2022 and 2021

ILIULIUK FAMILY AND HEALTH SERVICES, INC.

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Independent Auditor's Report

Members of the Board of Directors
Iliuliuk Family and Health Services, Inc.
Unalaska, Alaska

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Iliuliuk Family & Health Services, Inc., which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Iliuliuk Family & Health Services, Inc. as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Iliuliuk Family & Health Services, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 Iliuliuk Family & Health Services, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Members of the Board of Directors
Iliuliuk Family and Health Services, Inc.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2022, on our consideration of Iliuliuk Family & Health Services internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Iliuliuk Family & Health Services internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Iliuliuk Family & Health Services internal control over financial reporting and compliance.

Altman, Rogers & Co.

Anchorage, Alaska
December 13, 2022

FINANCIAL STATEMENTS

ILIULIUK FAMILY AND HEALTH SERVICES, INC.

Statements of Financial Position

June 30, 2022 and 2021

<u>Assets</u>	<u>2022</u>	<u>2021</u>
Current assets:		
Cash and cash equivalents	\$ 3,399,608	3,297,448
Investments	644,523	704,083
Net patient receivables	1,169,531	1,648,081
Deposits	4,158	4,158
Inventories	61,106	98,912
Prepaid expenses	-	47,619
Total current assets	<u>5,278,926</u>	<u>5,800,301</u>
Property and equipment	8,392,855	8,299,522
Less accumulated depreciation and amortization	<u>(7,511,237)</u>	<u>(7,221,063)</u>
Net property and equipment	<u>881,618</u>	<u>1,078,459</u>
Other Assets		
Unconditional promise to give, pledge for use of land	<u>420,944</u>	<u>427,227</u>
Total assets	<u>\$ 6,581,488</u>	<u>7,305,987</u>
<u>Liabilities and Net Assets</u>		
Current liabilities:		
Accounts payable	128,896	68,949
Accrued payroll expenses	469,575	363,183
Refundable advances	71,070	-
Total current liabilities	<u>669,541</u>	<u>432,132</u>
Long-term debt, less current portion	<u>-</u>	<u>500,000</u>
Total liabilities	<u>669,541</u>	<u>932,132</u>
Net assets:		
Without donor restrictions -		
Board designated - investment in capital assets	881,618	1,078,459
Unrestricted	<u>4,609,384</u>	<u>4,868,169</u>
	5,491,002	5,946,628
With donor restrictions -		
Time restricted for future periods	<u>420,944</u>	<u>427,227</u>
Total net assets	<u>5,911,946</u>	<u>6,373,855</u>
Total liabilities and net assets	<u>\$ 6,581,488</u>	<u>7,305,987</u>

See accompanying notes to financial statements.

ILIULIUK FAMILY AND HEALTH SERVICES, INC.

Statements of Functional Expenses

Years Ended June 30, 2022 and 2021

	2022				
	Program Services			Supporting Activities	Total
	Primary Medical Care	Behavioral Health Care	Total Services	Management and General	
Salaries	\$ 2,362,908	19,250	2,382,158	420,381	2,802,539
Payroll taxes and fringe benefits	461,026	5,198	466,224	82,275	548,499
Total salaries and fringe benefits	<u>2,823,934</u>	<u>24,448</u>	<u>2,848,382</u>	<u>502,656</u>	<u>3,351,038</u>
Supplies	291,726	-	291,726	25,367	317,093
Occupancy, rent, utilities	182,465	-	182,465	45,616	228,081
Professional fees	123,712	-	123,712	34,893	158,605
Repairs and maintenance	100,320	-	100,320	26,667	126,987
Billing and collection fees	206,157	-	206,157	54,801	260,958
Travel	53,919	-	53,919	14,333	68,252
Miscellaneous	64,370	2,500	66,870	19,747	86,617
Insurance	33,745	-	33,745	126,944	160,689
Telecom - USAC	858,108	76,277	934,385	19,068	953,453
Freight and postage	4,739	-	4,739	1,185	5,924
Total expenses before depreciation	<u>4,743,195</u>	<u>103,225</u>	<u>4,846,420</u>	<u>871,277</u>	<u>5,717,697</u>
Depreciation	<u>150,890</u>	<u>-</u>	<u>150,890</u>	<u>139,285</u>	<u>290,175</u>
Total Expenses	<u>\$ 4,894,085</u>	<u>103,225</u>	<u>4,997,310</u>	<u>1,010,562</u>	<u>6,007,872</u>

(Continued)

ILIULIUK FAMILY AND HEALTH SERVICES, INC.

Statements of Cash Flows

Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Cash flows provided (used) by operating activities:		
Cash received from patient services	\$ 2,821,504	3,556,575
Cash received from grants and contribution	2,404,680	3,479,677
Cash paid to suppliers and employees	(4,697,052)	(4,663,275)
Cash received for other activities	169,993	165,845
Net cash provided by operating activities	<u>699,125</u>	<u>2,538,822</u>
Cash flows provided (used) by investing activities:		
Purchases of property and equipment	(93,332)	(70,846)
Purchases and sales of investments	(3,633)	(482,772)
Net cash provided (used) by investing activities	<u>(96,965)</u>	<u>(553,618)</u>
Cash flows provided (used) by financing activities:		
Principal payments on debt	(500,000)	-
Net cash provided (used) by financing activities	<u>(500,000)</u>	<u>-</u>
Increase in cash and cash equivalents	102,160	1,985,204
Cash and cash equivalents - beginning of year	<u>3,297,448</u>	<u>1,312,244</u>
Cash and cash equivalents - end of year	<u>\$ 3,399,608</u>	<u>3,297,448</u>
Reconciliation of changes in net assets to net cash used by operating activities		
Change in net assets	\$ (461,909)	2,807,638
Adjustments to reconcile changes in net assets to Net cash provided (used) by operating activities:		
Depreciation	290,174	298,854
Net realized and unrealized (gain) loss on investments	63,193	(44,323)
(Increase) decrease in assets:		
Patient accounts receivable	478,550	(448,810)
Inventories	37,806	(12,553)
Prepaid expenses	47,619	(47,619)
Unconditional promises to give	6,283	6,283
Increase (decrease) in liabilities		
Accounts payable	59,947	(31,768)
Accrued payroll expenses	106,392	105,614
Refundable advances	71,070	(94,494)
Total adjustments	<u>1,161,034</u>	<u>(268,816)</u>
Net cash provided by operating activities	<u>\$ 699,125</u>	<u>2,538,822</u>

See accompanying notes to financial statements.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose

Iliuliuk Family and Health Services, Inc. (the Clinic) is a nonprofit corporation providing comprehensive medical, dental, and behavioral health care through the operation of its Clinic in Unalaska, Alaska. The Clinic's mission is to provide care to all, regardless of ability to pay, and to specialize in providing care for the medically underserved, low income, and other disadvantaged populations, most whom are local residents or individuals employed by commercial seafood processors or related industries in the surrounding area.

Method of Accounting

The financial statements are presented in accordance with generally accepted accounting and reporting standards for nonprofit organizations.

Use of Estimates

Management uses estimates and assumptions in preparing these financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were used.

The Clinic uses the allowance method of accounting for uncollectible accounts and contractual adjustments from third-party payers on accounts receivable. In estimating these allowances, management reviews the individual accounts receivable, payer type, and their collection status.

Basis of Presentation

Contributions received are recorded as an increase in net assets without donor restrictions, or net assets with donor restrictions, depending on the existence or nature of any donor restrictions. Accordingly, net assets of the Clinic and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions

Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions

Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as revenue when the assets are placed in service. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

ILIULIUK FAMILY AND HEALTH SERVICES, INC.

Notes to Financial Statements, Continued

Revenue from Contracts with Customers

Revenue is recognized in the period services are performed which is when the performance obligations are satisfied, and consists primarily of net patient service revenue are reported at the amount that reflects the consideration which the Organization expects to be entitled for providing patient care. These amounts are due from patients, third-party payors, and others and include variable consideration for retroactive revenue accrued on an estimated basis in the period the related services are rendered and adjusted in future periods, as final settlements are determined.

Performance obligations are determined based on the nature of the services provided by the Organization. Revenue for performance obligations are satisfied over time are recognized based upon the actual charges incurred in relation to total expected charges. The Organization believes that this method provides a reasonable depiction of the transfer of services over the term of performance obligations based upon the inputs needed to satisfy the obligation. The Organization does not have any performance obligations which were not satisfied by the end of the reporting period.

The Organization measures performance obligations from admission into the facility to the point when it is no longer required to provide services to the patient, which is generally when the patient checks out of the facility. These services are considered a single performance obligation. Revenue from performance obligations are satisfied at a point in time and are recognized when services are provided and the Organization does not believe it is required to provide additional services to the patient.

Transaction price is based on standard charges for services provided to patients, reduced by applicable contractual adjustments, discounts to uninsured or underinsured patients, and implicit pricing concessions. The estimates of contractual adjustments and discounts are based on contractual agreements, discount policy, and historical collection experience. The process for estimating the collectability of patient accounts receivable involves historical collection experience, changes in contracts with payors, and significant assumptions and judgement. Accounts balances are written off as implicit pricing concessions when management believes it is probable the receivable will not be recovered.

The Organization has elected to apply the practical expedient allowed under ASC 606-10-10-4 for applying the new revenue standard to a portfolio of contracts with similar characteristics. The Organization accounts for the contracts within each portfolio as a collective group, rather than individual contracts, based on the payment pattern expected in each portfolio category and the similar nature and characteristics of the patients within each portfolio. The portfolios consist of major payer classes of patient revenue. Based upon historical collection trends and other analysis, the Organization has concluded that revenue for a given portfolio would not be materially different than if accounting for revenue on a contract by contract basis.

ILIULIUK FAMILY AND HEALTH SERVICES, INC.

Notes to Financial Statements, Continued

Property and Equipment

Property and equipment acquisitions greater than \$5,000 are recorded at cost, or if donated, at the fair market value at the date of donation. Repairs and maintenance are charged to expense as incurred. Leasehold improvements are amortized over the shorter of the useful life or lease term. Depreciation on fixed assets is calculated by the straight-line method to amortize the cost of depreciable assets over the following estimated lives:

Building and Improvements	10 – 40 Years
Furniture and Equipment	3 – 10 Years

The Clinic reviews its capital assets for impairment whenever events or changes in circumstances indicate that the carrying value of such property may not be recoverable.

Discounted Services

The Clinic has a policy of providing care to patients who meet certain criteria under its policy, without charge or at amounts less than its established rates. Since management does not expect payment for this care, the discounted services are excluded from revenue. During the years ended June 30, 2022 and 2021, the Clinic provided approximately \$10,563 and \$88,336, respectively, of discounted services under this policy based upon charges.

Credit Risk

Financial instruments that potentially subject the Clinic to concentration of credit risk consist principally of cash, short-term investments, and receivables. At June 30, 2022 and 2021, the Clinic had \$2,966,911 and \$3,111,402, respectively, in cash deposits and investments in excess of the federally insured limit.

Income Taxes

The Clinic is exempt from federal income taxes under Section 501 (c)(3) of the Internal Revenue Code. The Clinic is exempt from State income taxes under the Alaska Nonprofit Corporation Act. Therefore, the accompanying statements do not reflect a provision for income taxes. Although the Clinic is exempt from federal income taxes, any income derived from unrelated business activities is subject to the requirement of filing U.S. Federal Income Tax Form 990-T and a tax liability may be determined on these activities.

The Clinic's policy is to report interest and penalties associated with uncertain tax positions as other expense. There is no interest or penalties accrued at June 30, 2022 and 2021. With few exceptions, the Clinic is not subject to audit of its tax returns prior to 2019. Management has taken no uncertain tax positions.

Net Patient Service Revenue

Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payers, and others for services rendered and includes estimated retroactive adjustments due to future audits, reviews, and investigations. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered, and such amounts are adjusted in future periods as adjustments become known or as years are no longer subject to such audits, reviews, and investigations.

ILIULIUK FAMILY AND HEALTH SERVICES, INC.

Notes to Financial Statements, Continued

IV. LAND, BUILDINGS, AND EQUIPMENT

A summary of land, buildings, and equipment as of June 30 is as follows:

	<u>2022</u>	<u>2021</u>
Land	\$ 44,991	44,991
Building and improvements	6,433,394	6,425,002
Equipment	<u>1,914,470</u>	<u>1,829,529</u>
Total	8,392,855	8,299,522
Less: accumulated depreciation	<u>(7,511,237)</u>	<u>(7,221,063)</u>
Net land, buildings, and equipment	<u>\$ 881,618</u>	<u>1,078,459</u>

Depreciation expense for the years ended June 30, 2022 and 2021 was \$290,175 and \$298,854, respectively.

V. LONG-TERM DEBT

Long-term debt consisted of the following as of June 30:

	<u>2022</u>	<u>2021</u>
Emergency Assistance Support Request with the City of Unalaska	\$ <u>-</u>	<u>500,000</u>

VI. MALPRACTICE INSURANCE

The Clinic maintains professional liability insurance on a "claims made" basis, which provides coverage for any claim made during the policy period. An estimated liability for claims incurred, but not reported, is provided based on premiums for coverage in the subsequent year. A liability has not been recorded for the years ended June 30, 2022 and 2021, based upon a nominal claim history.

VII. NET PATIENT SERVICE REVENUE

Net patient service revenue for the years ended June 30 consisted of the following:

	<u>2022</u>	<u>2021</u>
Gross Charges	\$ 3,952,372	4,975,970
Adjustments to Gross Charges		
Contractual Adjustments	1,574,893	948,201
Sliding Fee Adjustments	<u>34,525</u>	<u>22,384</u>
Total Adjustments to Gross Charges	<u>1,609,418</u>	<u>970,585</u>
Net Patient Service Revenue	<u>\$ 2,342,954</u>	<u>4,005,385</u>

ILIULIUK FAMILY AND HEALTH SERVICES, INC.

Notes to Financial Statements, Continued

The following tables present the fair value hierarchy for the balances of the investments of the Clinic measured at fair value on a recurring basis as of June 30:

		2022			
		Total	Level 1	Level 2	Level 3
Certificates of deposit	\$	18,711	18,711	-	-
Equity securities		205,720	205,720	-	-
Fixed income and preferred		420,092	420,092	-	-
Total	\$	644,523	644,523	-	-

		2021			
		Total	Level 1	Level 2	Level 3
Certificates of deposit	\$	19,982	19,982	-	-
Equity securities		269,598	269,598	-	-
Mutual funds		414,503	414,503	-	-
Total	\$	704,083	704,083	-	-

IX. COMMITMENTS AND CONTINGENCIES

The Clinic has received federal grants for specific purposes that are subject to review and audit by the grantor agencies. Entitlements to these resources are generally conditional upon compliance with the terms and conditions of grant agreements and applicable federal regulations, including the expenditure of resources for allowable purposes. Any disallowance resulting from a review or audit by the grantor may become a liability of the Clinic.

X. LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

Cash and cash equivalents	\$	3,399,608
Investments		644,523
Net patient receivables		1,169,531
	\$	<u>5,213,662</u>

As part of the Clinic's liquidity management plan, it invests cash in excess of daily requirements in short-term investments, CDs, and money market funds. If needed, investments can be liquidated to meet cash needs. Accounts receivable are reviewed routinely to assess the collectability of accounts and ensure balances are collected in a timely manner to ensure cash needs are met for operations.

XI. FUNCTIONALIZED EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include Salaries, Payroll Taxes and Fringe Benefits, Supplies, Occupancy, Rent, Utilities, Professional Fees, Miscellaneous, Insurance, Freight and Postage, and Depreciation which are allocated on the basis of estimated time and effort.

**SUPPLEMENTARY
INFORMATION**

ILIULIUK FAMILY AND HEALTH SERVICES

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

<u>Federal Grant Title</u>	<u>Grant Number</u>	<u>Assistance Listing Number</u>	<u>Total Grant Award</u>	<u>Federal Share of Expenditures</u>
Direct:				
Health Center Cluster:				
Consolidated Health Centers Grant	H80CS01137-20-00	93.224	426,703	95,133
Consolidated Health Centers Grant	H80CS01137-20-00	93.527	1,265,699	1,061,280
Consolidated Health Centers Grant	H80CS01137-21-00	93.527	<u>1,394,522</u>	<u>538,472</u>
Total Health Center Cluster			<u>3,086,924</u>	<u>1,694,885</u>
ARPA Health Centers Infrastructure Support	C8ECS43836-01-04	93.526	<u>534,694</u>	<u>462,776</u>
U.S. Department of Health and Human Services:				
Health resources and services administration - Direct				
2021 Provider Relief Fund and American Rescue Plan Distribution	None	93.498	144,253	144,253
Total Federal Awards			\$ <u>3,765,871</u>	<u>2,301,914</u>

See accompanying notes to schedule.

COMPLIANCE REPORTS

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Independent Auditor's Report

Members of the Board of Trustees
Iliuliuk Family & Health Services Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Iliuliuk Family & Health Services Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 13, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Iliuliuk Family & Health Services Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Iliuliuk Family & Health Services Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Iliuliuk Family & Health Services Inc.'s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 that we consider to be material weaknesses.

**Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance
Required by the Uniform Guidance**

Independent Auditor's Report

Members of the Board of Trustees
Iliuliuk Family & Health Services, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Iliuliuk Family & Health Services Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Iliuliuk Family & Health Services Inc.'s major federal programs for the year ended June 30, 2022. Iliuliuk Family & Health Services Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Iliuliuk Family & Health Services complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Iliuliuk Family & Health Services and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Iliuliuk Family & Health Services Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Iliuliuk Family & Health Services Inc.'s federal programs.

Members of the Board of Trustees
Iliuliuk Family & Health Services, Inc.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Altman, Rogers & Co.

Anchorage, Alaska
December 13, 2022

ILIULIUK FAMILY AND HEALTH SERVICES, INC.

Schedule of Findings and Questioned Costs

June 30, 2022

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued on whether the financial statements were prepared in accordance with GAAP:

Unmodified

Is a going concern emphasis-of-matter paragraph included in the audit report?

Yes No X

Internal control over financial reporting:

Material weakness identified?

X Yes No

Significant deficiency identified?

Yes X None noted

Noncompliance material to financial statements noted?

Yes X No

Federal Awards

Internal control over major programs (2 CFR 200.516(a)(1)):

Material weakness(es) identified?

Yes X No

Significant deficiency(ies) identified?

Yes X None noted

Any material noncompliance with the provisions of laws, regulations, contracts, or grant agreements related to a major program (2 CFR 200.516(a)(2))?

Yes X No

Type of auditor’s report issued on compliance for major program:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, 2 CFR 200.516(a) (3) or (4)?

Yes X No

Identification of major programs:

Assistance Listing Number(s)

93.224/93.527

93.526

Name of Federal Program

Health Center Program Cluster
ARPA Consolidated Health Centers

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

Yes X No



Iliuliuk Family and Health Services, Inc.

Iliuliuk Family and Health Services, Inc.

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Phone: (907) 581-1202

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Summary of Prior Year Findings

Year Ended June 30, 2022

U.S. Department of Health and Human Services

Iliuliuk Family and Health Services, Inc. (the Clinic) respectfully submits the following summary schedule of prior audit findings for the year ended June 30, 2022.

Audit period: June 30, 2021

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

Finding 2021-001 Lack of Internal Controls Over Financial Statement Close Process

Condition: We identified a number of accounts that were not fully reconciled or presented in accordance with U.S. GAAP. These account included opening fund balance, grant revenue, unearned revenue, cash and accounts receivable.

Status: Repeated, see 2022-001.



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Corrective Action Plan

June 30, 2022

Financial Statement Findings

Finding 2022-001

Type of Finding:

Lack of Internal Controls Over Financial Statement Close Process

Material Weakness in internal controls

Name of Contact:

Noel Rea, CEO

Corrective Action Plan:

The FY22 audit noted that many accounts were ready for audit fieldwork but corresponding accounts were not reconciled to the general ledger. Such accounts included:

1. Investments
2. Capital assets
3. Inventory
4. Accrued payroll
5. Refundable advances
6. Accounts receivable

Cause for insufficient reconciliation was noted as inadequate process for general ledger and year end close.

Countermeasure or correction for the listed problem and cause includes the following:

1. Monthly general ledger reconciliation for the aforementioned accounts
2. Owner(s) assigned for specific balance sheet account reconciliation
 - a. Initially, CFO will own all account reconciliation process
3. Standard work and job instruction materials created for all ledger reconciliations
4. Monthly summary status reports and confirmation of reconciliations to CEO by CFO process owner

