

CITY OF UNALASKA FY24 COMMUNITY
SUPPORT
APPLICATION TITLE
PAGE

ORGANIZATION: Museum of the Aleutians FORMED: 1997

MAILING ADDRESS: PO Box 648 CITY Unalaska STATE AK ZIP 99685

CHIEF EXECUTIVE'S NAME & TITLE: Virginia Hatfield, Executive Director

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

TELEPHONE NUMBER: 907-581-5150 FAX NUMBER: _____

EMAIL: director@aleutians.org AMOUNT OF FY23 AWARD: \$ 317,813.00

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

We are requesting an increases for employees for cost of living adjustments and health benefits.

Organization's Fiscal Year: From July 1 to Jun 30

FY24 REQUEST: \$ 373,058.30 LOCAL PROGRAM BUDGET TOTAL: \$ 1,003,091.31

SUMMARY OF FY24 SOURCES OF INCOME:

Grants	City	<u>37.19</u> %	Fees/Earned Income	<u>1.30</u> %
	State	<u>0.60</u> %	Fundraising	<u>30.41</u> %
	Federal	<u>1.92</u> %	In Kind	<u>22.80</u> %
	Other Grants	<u>0.40</u> %	Other Income	<u>5.38</u> %


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 ___

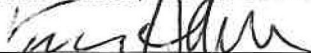
By signing below, the chair/president of the Board of Directors and the Director/Executive acknowledge all contents of this application have been reviewed and approved by the Board of Directors. The signatures further indicate that all contents of the City of Unalaska Community Support FY24 Application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

01/30/2023

Date



Director/Executive Director/General Manager

70 JAN 2023

Date

I. EXECUTIVE SUMMARY

A. Executive Summary

The Museum of the Aleutians Association, a non-profit 501c3 corporation formed in 1997, manages the Museum of the Aleutians (a.k.a. MOTA, Museum). Our mission is to collect, preserve, and share the rich cultural legacy of the Aleutian Islands Region. We strive to serve multicultural, multigenerational, and international audiences with high-quality, historically accurate, educationally effective, interpretive exhibits, education programs, and collections. Our FY24 grant request for \$373,058.30 (37.19%) of our total \$1,003,091.31 budget is needed to support operational costs. We rely on the City of Unalaska Community Support grant for our operations, and we would not be able to operate without this assistance. The Museum continues to expand services as our collections grow, our collections care and management improves, our educational programs and exhibition offerings increase, and as we conduct original research in the humanities and scientific fields. In this proposal, we request an increase from prior year asks to assist with cost-of-living increase due to inflation and to offer a more competitive health insurance coverage to include spouses/partners and dependents. As a nonprofit organization with limitations in our salary ranges and benefit packages, it is difficult to compete with other organizations and retain staff. To address these issues, we are requesting additional support to attract and retain staff. We propose that this increase in the health insurance cost be supported by the City Community Support Grant with the caveat that any unused portions of health insurance will be returned to the City at the end of the grant performance period.

The Museum offers a variety of services for the community and the region. We curate two to three exhibits, hosts fundraisers and an annual membership event, offer a variety of educational programs, host field trips for school-age children with Unalaska City School District, Headstart, and school children traveling to or through our city. Each year, we are visited by researchers interested in studying objects in our care. We provide lectures and network with visiting researchers to assist them with their programs. We also engage in community events, including the Fourth of July Parade and Heart of the Aleutians Festival. Museum collections grow each year through donations and acquisitions, and we continue to inventory and update the housing of objects in the Museum's care. The Museum also offers several tourist-based services, including guided gallery tours, collections tours, hiking tours, and driving tours. Visitation in FY23 (to date) has doubled compared to FY22, as we return to pre-pandemic norms. We anticipate a robust tourism season for FY24, with an increase in cruise ship and ferry passengers, and tourists arriving by plane, as well as our visitors traveling here for work and family.

MOTA staff submit grant proposals each year to fund additional programs and acquisitions. In FY23, the Museum continued with several grants, including a National Park Service, Shared Beringian Heritage genealogy project, an Alaska State Library ARPA grant project creating outdoor interpretive signs, two Alaska Community Foundation grants (one for archaeology and one for strategic planning), a National Endowment for the Humanities grant for environmental monitoring equipment essential for collections care, and an Institute for Library and Museum Services grant supporting the inventory of our archaeological collections. We also were awarded two grants from Museums Alaska-one for collections care and maintenance and one to acquire a basket made by Tina Gauen.

The Museum of the Aleutians' Strategic Plan for FY24-28, currently being drafted by the Board of Directors, has set forth the following goals: 1) Museum Indigenization and Community Building; 2) Financial Stability; 3) Build Capacity of both staff and facility; and 4) Collections Improvements and Museum Policy Development to ensure best practices.

II. ORGANIZATION INFORMATION

B. Organization Programming:

Mission Statement: The Museum of the Aleutians shall collect, preserve, and share the rich cultural legacy of the Aleutian Islands Region, *approved by the Museum of the Aleutians' Board of Directors, March 19, 2012.*

The Museum of the Aleutians curates a permanent exhibition highlighting 9,000 years of human settlement. We also curate temporary and traveling exhibits and host special events and presentations. The Museum serves as a federally recognized curatorial facility and is responsible for a large and invaluable collection that includes archaeological and ethnographic objects, WWII collections, and photographic archives. Hundreds of new historical and cultural objects arrive at the Museum each year. The Museum collections are professionally cataloged into a collections database and cared for in a secure, climate-controlled environment. In addition, we partner with the Alaska Digital Archives and provide access to our photographic collections to an online audience through VILDA: <https://vilda.alaska.edu/digital/collection/mota>.

Our programs are designed to share the history and culture of the Aleutian Islands Region with people of all ages through exhibits, guided tours, open houses, field trips, lectures, publications, acquisitions, membership services, gift shop, websites, social media, and special events. The Museum engages with the Unalaska City School District to provide MOTA resources (both our staff and our collections) to supplement their school curriculum and offer after-school activities. In addition, we partner with the Qawalangin Tribe each year to provide an archaeology class, develop exhibitions, and offer additional programs. We provide virtual tours of our changing exhibitions, digital photographic archives with metadata, and archaeological and genealogical databases hosted on or through our website, digitalaleutians.org.

Archaeological excavations conducted by the Museum of the Aleutians have revolutionized scientific understanding of the prehistory of the eastern Aleutians and contributed data regarding long-term human/ecosystem changes in the Bering Sea. MOTA staff continues to conduct original archaeological research and work with various researchers who study our collections or work with our staff. The Museum of the Aleutians is a significant visitor destination for Unalaska. We work closely with the City of Unalaska, the Unalaska Visitor's Bureau, the Aleutian Islands WWII National Monument Visitor Center, and the Grand Aleutian Hotel to promote Unalaska as a visitor attraction. We are a significant source of information about the region and its history for residents, visitors, and the media.

Services offered to the community by MOTA are unique and are not duplicated by any other organization in the community or the region!

C. Organization History and Experience

Formed in 1997, the Museum of the Aleutians Association, a non-profit 501c3 corporation, manages the Museum of the Aleutians, which opened its doors in 1999 with a mission to collect, preserve, and share the rich cultural legacy of the Aleutians Islands Region. Archaeology was an important focus during the early years of the Museum's operations. The Museum personnel spearheaded excavations of two of the oldest known Aleutian sites—Uknodok and Russian Spruce—located on Hog Island and dating to 9,000 years ago, as well as large village sites spanning the last 5,500 years—Margaret Bay, Amaknak Bridge, and Tanaxtaxak. MOTA is now the principal repository of Aleutian archaeological collections, housing and accepting assemblages from across the region, and has an impressive

collection of ethnographic, archaeological, archival, and historical materials. With more than 500,000 archaeological artifacts and ecofacts and 3,000 ethnographic and historical artifacts, MOTA is a safe repository for the cultural heritage of the Unangan people and other cultures that are part of the Aleutian Islands Region. MOTA has continually made available these collections through exhibits, public outreach, educational programs, and research opportunities. MOTA is also a curatorial facility for archaeological materials excavated in compliance with State and Federal laws.

D. Community Relevance

The Museum of the Aleutians' staff works closely with other non-profits and with volunteers to accomplish its mission and in the shared interest of improving the quality of life in our community. The MOTA staff works in cooperation with the Unalaska City School District (UCSD) to expand educational opportunities for students. The Museum offers UCSD education programs such as field trips, lectures, hands-on activities, exhibits, and special events. We also offer UCSD high school student internships and volunteer opportunities in archaeology and museum studies. MOTA staff assisted UCSD with the object care and graphic design of the display in the High School, originally designed by Unalaska High School students and showcasing objects from this region acquired by the school. We will continue to assist the High School with the care of these objects. We also work with The Aleut Corporation (TAC) to offer internships for high school and recent graduates and with Aleutian Pribilof Islands Community Development Association (APICDA) to offer internships for undergraduate students.

MOTA hosts a Community Archaeology Program in partnership with the Ounalashka Corporation and the Qawalangin Tribe that incorporates Camp Qungaayux students annually. In FY23, we also hosted a two-week class for 3rd through 12th grade in partnership with the City of Unalaska's Parks, Culture and Recreation Department, funded by the Alaska Community Foundation and GCI. We assist with and develop many programs in partnership with the Ounalashka Corporation, the Qawalangin Tribe, and the City of Unalaska each year. In a typical year, the Museum hosts lectures by visiting researchers on various topics, including history, art, marine biology, natural history, archaeology, unexploded ordnance safety training, and environmental issues. In addition, we host US Fish and Wildlife, National Oceanic and Atmospheric Administration, and Alaska Volcano Observatory programs and citizen science opportunities.

We work closely with Unalaska Community Broadcasting (UCB) to provide coverage of Museum events and prepare educational video programs for Museum exhibits. UCB has been a critical partner, aiding us in bringing programs to audiences beyond the Museum. They partner regularly with us to create content and enhance our exhibition and education programs. The Museum is a repository for archival materials generated by UCB. Channel 8 and KUCB provide the Museum with free advertising for exhibits, presentations, and other events.

We have a strong relationship with the Unalaska Visitor's Bureau (UVB). We adjust Museum hours to accommodate UVB visitor schedules, especially the cruise ship passengers. They coordinate with us to provide these visitors with quality opportunities that include visiting the Museum as well as Museum guided hikes on Bunker Hill, courtesy of the Ounalashka Corporation. A series of changing educational displays at the Iliuliuk Family and Health Services have expanded our audience to a segment of the population that does not customarily attend Museum events. The display cases currently showcase the history of subsistence in the Aleutians. We also have art pieces on exhibition in the clinic hallways. The Museum works with the Aleutian Islands World War II National Monument-Visitor Center, providing many of the objects on display as well as partnering for lectures and other events.

E. Program/Service Delivery

The Museum's Executive Director oversees the Museum's operations under the direction of the Board of Directors. The Executive Director reports to the Board each month to update progress on the goals and objectives set for the Museum and on specific Museum projects and programs. The Executive Director is responsible for completing short- and long-term plans and managing Museum resources and staff. The Collections Manager cares for the Museum collections and provides exhibit and research opportunities for the public. The Education and Outreach Manager develops and manages our education programs and events for the community. The Office Manager is responsible for managing gaming operations, the gift shop, and assisting with other business operations. The Visitor Services Representative is the Museum's public representative, assisting visitors with admissions, memberships, and store purchases. Volunteers, under supervision, provide much-needed assistance to collections care, fundraisers, and programs. Foraker Shared Financial Services assist Museum staff and board with financial services and oversight.

F. Director/Staff/Volunteer Training

The MOTA Board of Directors, Executive Director, and staff engage in training programs. The Foraker Group provides board training, non-profit management, and marketing opportunities for the Board and staff. MOTA staff utilize online training opportunities and attend the conferences and workshops provided through professional organizations like Museums Alaska, Alaska State Libraries and Museums, the American Association for State and Local Histories, American Alliance of Museums, and Alaska Anthropological Association. A volunteer and docent program has been in place since the end of FY17 and includes training by MOTA staff.

G. Director and Staff Evaluation

Staff is evaluated annually in each area of their job descriptions. The Board of Directors evaluates the Executive Director's performance, and the Executive Director evaluates the rest of the MOTA staff. The evaluator and recipient review evaluations together, and then both parties sign it, and the document is placed in the staff personnel files.

H. Governing Body/Board

The Museum of the Aleutians Association is a non-profit 501c3 corporation governed by a seven-member Board of Directors. Our Board of Directors includes representatives from the Museum's founding members—the Aleut Corporation, the Ounalashka Corporation, the Qawalangin Tribe, and the City of Unalaska—and three members representing the Public at Large. The members of the Board of Directors are appointed by the entities they represent, and the Museum's Board of Directors elects the Public at Large members. The Board meets monthly, with special meetings as needed.

As well as having fiscal responsibility for the Museum, the Board's role is to set policies and strategic goals. They hire the Executive Director tasked with carrying out current goals and objectives under the guidelines of Museum policies. A review of annual goals and objectives is a regular item on the Museum Board of Directors' monthly meeting agendas and an annual strategy session. The yearly strategy planning sessions allow the Board to conduct self-evaluation and Board training

Board of Directors

Shayla Shaishnikoff: Chair representing the Qawalangin Tribe, appointed in 2020. Born and raised in Unalaska, Shayla strives to protect and advocate for the Aleutian Islands' cultural and environmental

well-being. Shayla is the Resilience Program Manager at the Qawalangin Tribe of Unalaska. She has her bachelors in both International Studies (Russian minor) and Environmental Marine Science.

Mary Heimes: Vice-Chair representing the Public at Large, appointed in 2020. Unalaska City School fourth-grade teacher for almost nine years. Volunteers as the “roller-skating auctioneer” for all local non-profits. Serves as Secretary on the Unalaska Divers Association Board and has served as a coach for USAFV’s *Girls on the Run* program.

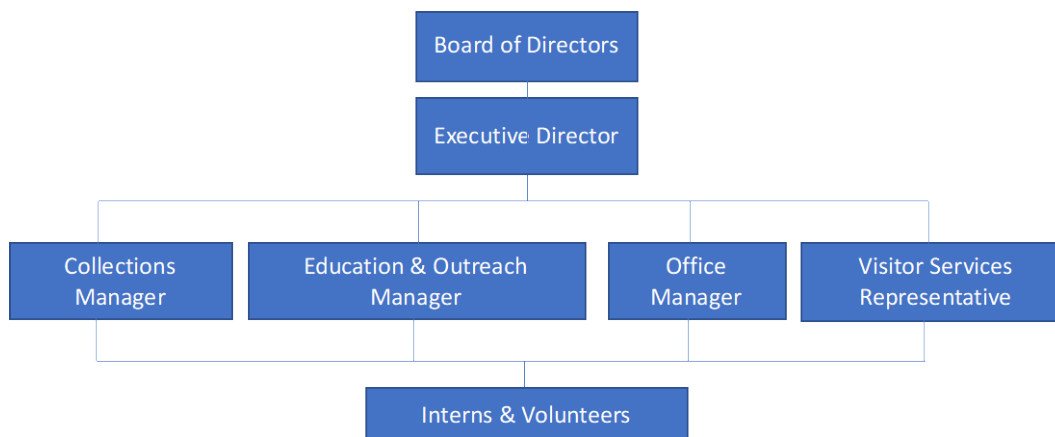
Sandra Moller: Treasurer representing the Public at Large, appointed in 2017. Sandra has been on the boards of private for-profit corporations and not-for-profit organizations, has her master’s in business administration, and currently works for the State of Alaska as the Director of the Division of Community and Regional Affairs (DCRA). She is a shareholder of the Aleut Corporation and the Ounalashka Corporation and a member of the Qawalangin Tribe.

Marjie Veeder: Secretary representing the City of Unalaska, appointed in 2022. Marjie is the City Clerk of the City of Unalaska and has more than 20 years of experience as a paralegal.

Carlos Tayag: Director representing the Public at Large, appointed in 2022. Carlos has lived in Unalaska for over nine years. He has participated in civic engagement by coaching, volunteering, and serving on multiple community boards in Unalaska, including the UCSD School Board, USAFV Board of Directors, Unalaska Community Broadcasting Board of Directors, and the Advisor to the Unalaska Teen Council. Carlos is currently a small business owner in Unalaska and works as an Arts & Culture Producer for KUCB/CH.8 TV.

Anthony Lekanof: Director representing the Aleut Corporation, appointed in 2021. Anthony was elected to the Aleut Corporation Board of Directors in October 2020. He also serves on the St. George Tanaq Village Corporation, elected in 2016. Originally from St. George Island, he currently resides in Anchorage and is employed by the marketing firm Northwest Strategies.

AB Rankin: Director representing the Ounalashka Corporation, appointed in 2022. AB served for 36 consecutive years on the Ounalashka Corporation board, many of them as Chair or Vice Chair. She also has previous experience on non-profit boards such as the IFHS clinic board, the Alaska Municipal Finance Officers Association board, and the now defunct Unalaska Chamber of Commerce Board.



Museum Organizational Chart

I. Program Evaluation

The Museum Board of Directors reviews the annual goals and objectives during monthly meetings and the annual strategy session. At the monthly meetings, the Executive Director reports the progress on the goals set for the Museum and on specific projects and programs. The Board comprehensively discusses and evaluates progress and makes recommendations as needed. The Executive Director is responsible to the Board for completing short- and long-term plans and manages Museum resources and staff. In addition, the Museum undergoes an annual financial audit.

The Museum solicits public comment periodically through a visitor survey, with the last one conducted in 2019. A new survey is planned for FY24. Staff periodically conduct visitor stay time surveys (how long visitors spend at individual exhibits and galleries) and periodically provide survey forms for attendees at lectures and other events to solicit visitors' opinions of the Museum. Staff meets regularly to discuss improvements to the exhibits to increase stay time. While all visitor surveys are on hold as we incur disruptions due to the pandemic, in FY23, staff re-introduced event surveys. Visitor Stay Time study and Visitor surveys, as well as community surveys, will be implemented in FY24-FY25. The Museum staff actively utilizes digital media, including a website, Instagram, and Facebook, and measures community engagement and impact through those metrics. Museum staff receives public comments and questions about Museum programs and activities through digital media. The Museum staff provides information and interviews for local radio and television channels to provide information on Museum events to the public. All Museum meetings and events are posted and open to the public. The Executive Director and Board of Directors work closely together to ensure that the objectives outlined in this proposal are met in a timely manner.

III. PROPOSAL

J. Need

The FY24 Community Support request is for \$373,058.30, or 37.19% of our overall budget. It will cover a portion of personnel costs, utility expenses, equipment, supplies, and travel and training for the Board and staff for professional development. Although the MOTA staff has been very successful in securing grants for educational projects, exhibits, collections work, and collections improvements, we rely heavily on the support of the City of Unalaska Community Support program funds for the majority of our operations, because granting agencies typically do not fund museum operational expenses. Without the City of Unalaska's Community Support assistance, the Museum will have to close its doors. We are dedicated to providing professional care for our collections and improving the quality of life in our community by providing full access to the Aleutian Islands' history, culture, and art through exhibits, research, and education programs.

The Institutional Strategic Plan developed by the Board of Directors of the Museum of the Aleutians creates a vision and set of goals for the next five years of operation. As the prior strategic plan ends in FY23, the Board is currently finalizing the next 5-year plan, FY24-FY28. For the new strategic plan, the Board has set the following goals: 1) Museum Indigenization and Community Building; 2) Financial Stability; 3) Build Capacity Staff and Facility; and 4) Collections Improvements and Museum Policy Development to ensure best practices.

We strive to improve the quality of life in our community by providing access to the Aleutian Islands' history, culture, and art through programs and exhibits. The services offered to the community by the Museum are unique and not duplicated by any other organization in the community or in the region. We are confident that the stated priorities for FY24 will expand the capabilities of MOTA to create new activities and fully integrate the available resources to improve the quality of services we provide to the community. Funding from the Community Support program continues to be critical as we look to expand our services and offer more community representation and outreach. Fundraising continues to be a goal for FY24, and we are working to diversify our income streams to reduce the funding required from the City of Unalaska in the future. While a tremendous goal, only time will tell if we can become self-sustaining.

K. Target Populations

MOTA serves local, regional (including the Aleutian and Pribilof Islands, Anchorage, and those who moved "outside"), industry-related transient residents, as well as researchers, tourists, corporate leaders and workers, birders, and other visitors to our community. Our audience is ethnically diverse and includes families, children, and elders. Our mission of collecting, preserving, and sharing the rich cultural legacy of the Aleutian Islands Region benefits all audiences through MOTA collections, exhibits, educational programs, and research opportunities. Pursuing FY24's targeted goals will allow the Board and Staff to achieve museum standards and best practices, improving our operations and expanding our offerings to our diverse constituents.

L. Proposal Description/Proposed Project

The Museum of the Aleutians is requesting support for a portion of our operational costs. The Museum staff develops educational and exhibition programs each year; maintains a large collection of objects on behalf of other organizations—the Ounalashka Corporation, the Tanadgusix (TDX) Corporation, U.S. Fish and Wildlife Services, and the Bureau of Land Management, to name a few, as well as holding Museum owned objects; conducts original research as well as facilitating the

research of others. The Museum serves as the center for Aleutian archaeological collection curation, with 500,000 artifacts and ecofacts from assemblages representing key sites, like Anangula Blade, Chaluka Mound, Margaret Bay, Amaknak Bridge, as well as many other sites in the Aleutian region. This year we added collections from Chernofksi Village, McLees Lake, and Reese Bay on Unalaska Island, and from sites in the Shumagin Islands. We have an impressive ethnographic and historical collection of over 3,000 items that include gut skin parkas, the “Lady of Amchitka” anthropomorphic figure, the original sketch of “Woman of Ounalashka” made by John Webber in 1778, Russian Orthodox icons, grass weave baskets, and a variety of WWII artifacts. We also have many pieces of artwork in our collections, including watercolors by Gene Vandergrift and a variety of art pieces from Michael Rasmussen, Ray Hudson, Carolyn Reed, Gert Svarny, and many others.

The Museum offers visitors three permanent display galleries include the 2013 installation of the Museum of the Aleutians’ exhibition: *Crossroads of the North Pacific*, the Special Collections gallery highlighting Aleutian history and culture, as well as an exhibition on the fishing industry and the impact of WWII on the Native community. The changing gallery hosts two to three temporary exhibits per year. Public outreach programs feature public lectures by researchers, elders, artists, and other scholars; galleries and collections tours; staff visits to local schools; school and Headstart field trips to the Museum; participation in Camp Qungaayux—the summer youth culture camp sponsored by the Qawalangin Tribe; and a community archaeology research program open to all volunteers. Unalaska residents give generously to the Museum through donations, memberships, volunteer participation, and organizational partnerships. Consisting of the executive director, collections manager, education and outreach manager, office manager, and visitor’s services representative, the Museum’s small staff consists of energetic and experienced people committed to high levels of professionalism and performance.

M. Goals and Objectives

The Board and MOTA staff are currently reworking the five-year strategic plan that details our goals and objectives to be achieved by 2028. For the City of Unalaska Community Support grant, we set the following goals for FY24 that, in line with our strategic plan: 1) Museum Indigenization and Community Building; 2) Financial Stability and Build Capacity; and 4) Collections Improvements and Museum Policy Development.

Goal 1. Museum Indigenization and Community Building. To achieve this goal, in FY24, Staff and Board members will reach out to the stakeholders, community members, and our membership to gauge the interests and needs of the community we serve and will partner with the Qawalangin Tribe, the Ounalashka Corporation and other Native Alaskan tribes and corporations to improve our representation the Unangan people. In FY24, this will include increased engagement through meetings and partnerships and the development of a survey.

Goal 2. Financial Stability and Build Capacity: The Board and MOTA executive director will work toward financial stability through diversification of the MOTA financial portfolio and income streams. This will be achieved through the identification of new revenue streams; the development of endowments and investments, an increase in corporate sponsorships, grants, and fundraising; an increase in earned revenue from tourism, store sales, and memberships.

Goal 3. Collections Improvements and Museum Policies. The Board and MOTA staff continue to work on improving collections care and updating, revising, and/or developing policies to meet standards and best practices in the Museum field. This includes our ongoing full collections inventory project, and digitization of Museum collections, which is a long project but will rehouse collections using the most modern techniques and materials and will improve access to our collections. The Board

and staff are drafting the Museums' Institutional Strategic Five-year plan for FY24-28 and continue to develop and update essential documents and policies to meet standards and best practices.

N. Other Resources

The Museum of the Aleutians works closely with many non-profit entities and volunteers to accomplish our mission and improve the quality of life in our community. Volunteers and other organizations, including the Qawalangin Tribe, the Ounalashka Corporation (OC), the Aleut Corporation, the Aleutian and Pribilof Island Association, the Unalaska Visitors Bureau, and Unalaska Community Broadcasting, and others contribute more than 500 hours of volunteer time by helping with different Museum events and providing in-kind services. They work on projects on and off-site and during heavy visitor traffic. They help change exhibits and assist with fundraising events. They help during cruise ship visits and partner to create content for museum exhibitions.

O. Program Budget and Narrative: Spreadsheets

PROGRAM EXPENDITURES

• Personnel – Salaries

- Museum Director: This position is responsible for the administration of all aspects of museum operations. Full time, 40 hours a week position, Salary \$90,000 per year. Full benefits. We are asking for 75% (or \$67,724.77) to be covered by City Community Support Grant which is a 5.12% increase from the prior year request reflecting a slightly lower than the average cost of living increase nationwide.
- Collections Manager: This position is responsible for the Museum's collections, manages object care, maintenance, and cataloguing; manages loan agreements; and engages the public through access to the collections. Full time, 40 hours a week position, Salary \$61,182 per year. Full benefits. We are asking for 77% (or \$48,859.40) to be covered by City Community Support Grant which is a 5.12% increase from the prior year request reflecting a slightly lower than the average cost of living increase nationwide.
- Education and Outreach Manager: This position develops and manages all programs for the Museum, ranging from grant management, exhibition scheduling and development, and education and outreach programs. Full time, 40 hours a week position, Salary \$60,351.08 per year. Full benefits. We are asking for 83% (or \$49,868.96) to be covered by City Community Support Grant which is a 5.12% increase from the prior year request reflecting a slightly lower than the average cost of living increase nationwide.
- Office Manager: This position is responsible for store purchasing, management of gaming activities and reporting, and assisting the executive director with financial management. Part time, 20 hours a week position. Salary \$24,395.16 per year. We are asking for 45% (or \$11,067.00) to be covered by City Community Support Grant which is a 5.12% increase from the prior year request reflecting a slightly lower than the average cost of living increase nationwide.
- Visitor Services Representative: This position oversees the visitor experience and assists customers with gift shop purchases. This position is a full-time hourly (32 hrs. /week) position. Full Benefits. Salary \$31,314.02 per year. Vacation on a pro-rata basis. We are asking for 37% (or \$11,594.00) to be covered by Community Support Grant which is a 5.12% increase from the prior year request reflecting a slightly lower than the average cost of living increase nationwide.
- Part-Time Assistant: This position will support one or more part-time personnel to assist with exhibition design, collections care, and education programs. Salary \$20,000 per

year. No benefits. This is a reduction in our ask from the Community Support grant from 7% to 0%.

- **Personnel-Benefits**

- Health Insurance: Medical, Dental, and Vision for full time employees. Total: \$131,568. We are requesting 91,568.00 in health benefits. This is an increase of \$61,568. As a nonprofit with significant limitations in what we can afford to pay employees and other benefits we can give employee, it is difficult to retain employees, especially as we are in competition with other organizations, such as the city. This increase in health benefits would provide funding for coverage of an employee, their spouse and children. If these funds are not expended, we would return the remainder to the City. By having these funds available, we would be able to attract and keep employees. Currently, we would anticipate returning \$51,568 if employees maintain the same plan and if rates are not raised higher than current estimates for FY24.

- **Personnel- Payroll Expenses**

- Liabilities—IRS and State: Includes Federal Taxes (Social Security and Medicare), State Unemployment, and Worker’s Compensation, calculated at 14% of gross wages (\$289,077.72), Total: \$40,470.88. We are requesting \$26,438.18 This is 14% of the total payroll amount we are requesting from the City Community support grant or 65% to be covered by City Community Support Grant.

- **Facilities**

- Rent/Lease: This category includes the In-Kind donation from the Ounalashka Corporation for the cost of the land rental. Total \$118,753. This is the same as the previous year.
- Communications: This category includes the phone and internet. Total: \$7,200. This is a decrease from the previous fiscal year and reflects the estimated cost of services anticipated. This is a decrease from prior year.
- Utilities: This category includes electricity, heating fuel, and trash disposal. Total: \$70,204. This total is an increase from the previous fiscal year and reflects higher utility prices, however we are asking for the city to cover 44% of this amount, a reduction from the prior year request.
- Facilities Rent and Maintenance: The Museum has some minor maintenance costs for lighting, collections, HVAC supplies, etc. of \$450. We also receive an In-Kind donation from the City of Unalaska for facilities rent and maintenance of \$90,000. Total: \$90,450. This is a small decrease from the prior year.

- **Program Costs and Supplies**

- Program Supplies: Event supplies, publications, research, and other costs for miscellaneous projects, curation-grade bags, boxes, acid-free paper, cloth gloves, PVA, pens, etc. related to curation and collections management. This includes funds we anticipate receiving from grants. Total: \$36,280 of which 29,280 is covered by other active grants. We are asking \$2,000 or 6% from the City Community Support grant.
- Fundraising: Costs related to fundraising, which includes framing art for the annual auction, food for events, and other items. Total: \$4,000. This is the same as the past fiscal year and we are not requesting support from the Community Support grant for this.
- Dues/Fees/Subscriptions: Membership fees and dues for the institution and staff, subscriptions to newsletters, and accreditation costs. Total: \$4,250. This is the same as last fiscal year. We are requesting \$1,000 (24%) from the Community Support grant to support our registration and dues.

- **Equipment**

- Equipment Purchase/Lease and Maintenance: New printers, computers, anticipated vehicle fees (fuel, maintenance, insurance), ink, paper, software, etc., for office

equipment. Total: \$4,000. This is the same from last fiscal year's request. We are requesting \$2,000 (50%) from the Community Support grant

- **Commodities:** Office and Janitorial supplies. Miscellaneous supplies for the office and cleaning supplies. Total: \$4,050. This is the same from the previous fiscal year.
- **Travel-Staff and Board:** This will cover costs related to professional development for conferences, workshops, and meetings for staff and board members. Total: \$8,000. This is a decrease from the previous fiscal year and reflects the need to adjust our budget to cope with other higher costs. This will limit the opportunity of staff and board professional development who will have to find more online training opportunities. We are asking \$3,000 from the Community Support Grant which is \$2,000 less than prior year request.
- **Travel-Exhibit Fellow:** This Aleut Corporation funded travel will assist us with our exhibition programs, allowing us to travel and house an exhibition intern or fellow to work with the Museum each summer. This is a new line item.
 - P. **Training/Professional Development:** This will cover conference/training registration, conventions, meetings, online training, board training, etc. Total: \$2,000. This is a 50 % decrease from the previous fiscal year, made to meet increases in other budget areas. We are asking for %100 to be covered by the Community Support Grant.
 - Q. **Professional Services:** Contract employees (e.g., the Financial Manager and Janitor), Administrative insurance, Collections Insurance, Audit, Advertising. Total \$72,800
 - a. Audit: Costs related to the annual audit. Total: \$14,379.56, this is an increase from the last fiscal year and reflects increased costs. We are asking for \$6,000 (42%) from the Community Support Grant.
 - b. Foraker Shared Financial Services: This position assists in the administration of operations. Foraker will work with the Office Manager and the Executive Director in the financial management of the Museum. Total: \$14,500 per year. This is an increase from the prior fiscal year reflecting increased use of this service. We are asking \$4,000 (28%) from the Community Support Grant.
 - c. Insurance: Commercial General Liability Insurance, Professional Liability Insurance, D&O Insurance, and Collections Insurance. Total: \$15,000. This is the same as the prior fiscal year.
 - d. Janitor: This position handles the cleaning of the museum. Part Time, contract labor, Total: \$11,000 per year an increase from the prior year to reflect increased cleanings. We are asking \$3,000 (a decrease from last year's ask as we try to limit expenditures).
 - R. **Other/Misc.**
 - a. Donated Museum Time and Services: In-kind auction expenses/time and services donations. Total \$20,000.
 - b. Cost of Inventory/Museum Store: Store products, shipping, display items, etc. Total: \$55,000. This is an increase from the prior year and reflects increased revenue.
 - c. Gaming Expense: Total: \$57,907.58. This is an increase from the previous fiscal year and reflects the increased revenue in FY22.

PROGRAM REVENUES

- **Fees For Services:** The Museum offers various services that include cultural resource services, tour packages, curation fees, and other services. We anticipate making \$13,000 for these services.
- **Grants:** The Museum is committed to applying for grants. The grant process is highly competitive so we are conservative in our estimates. In addition to the City Grant of \$373,058.30, we believe we will have another \$29,280 in grant money from other grant sources, such as the National Park Service, Alaska Humanities Forum, Museums Alaska, Institute for Library and Museum Services, and the Alaska State Libraries, Archives and Museums, among other entities.
- **Fundraising (Cash):** A reliable source of income has been through membership, fundraisers including our annual auction, admissions, and the Museum Store.

- Museum Admissions: We hope Museum admissions will continue to see the return of tourism and estimate a return to our old numbers of \$25,000.
- Museum Memberships: Memberships are one of the most important goals of the Museum of the Aleutians. We offer a variety of benefits at different price points, ranging from \$5 for students to \$5,000 for Corporate Sponsorship memberships. We hope to raise \$25,000 through our membership fees.
- Museum Store: The store is part of the educational mission of the Museum, through the history, ethnographic, cultural, and natural history books and references that we sell. We also sell local and regional art and crafts through consignment that reflect our mission. We expect to generate \$110,000 through the Museum Store.
- Auction/Fundraisers: The annual Membership Drive and Auction is popular community event that has generated the majority of our fundraiser cash. We expect to raise \$25,000 in FY24.
- Gaming: An important source of revenue for the Museum is from gaming. Our target for FY24 will be \$120,000, in line with earning from FY23.
- **In-Kind**: This includes donated property rent of \$118,753 from the OC, donated facilities rent and maintenance of \$90,000 from the City, and donated time and services of \$20,000 from volunteers and businesses.
- **Other Sources of Revenue**: Individual and business contributions make up a small percent of MOTA revenue. Total \$54,000.

P. Financial Management

The Executive Director and Board of Directors hold the fiscal responsibility for MOTA. The Director monitors how all funds expended. The Director monitors grant expenditures to ensure expenses are allowable under the grant. Toby Smith, with Foraker Shared Financial Services, reviews expenditures and assists in ensuring expenses as allowable, he provides monthly reports to the Director and the Board that document all revenues and expenses. A mid-year report is provided to the City of Unalaska comparing actual expenses against the budget. If there are changes to the budget, staff will submit the required addendums to the City for consideration and approval.

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

Q. Goals and Objectives

The FY23 goals, based on the prior five-year strategic plan of the Museum of the Aleutians, were to 1) achieve accreditation and staff/board training, 2) renew and build on educational programs, and 3) increase revenue through grants, fundraisers, and membership

Goal 1: National Accreditation was established as a multi-year goal in 2017. We submitted and re-submitted the required documents to the American Alliance of Museums (AAM) and were rejected. TO gain accreditation, our policies have been systematically updated. We are finalizing our next five-year strategic plan, one of the required documents are poised to achieve accreditation should we choose to proceed. For FY23, board staff professional development included participation in a live burn and workshops with *Preparing Alaska's Cultural Organizations for Emergencies*, through Alaska State Museums for Karen Macke and Virginia Hatfield and the Sitka Heritage Conference for Thomas McLenigan. In addition, Board and Staff have participated in Foraker trainings and special briefings on management and collections/archival work, and the board completed strategic planning session in November.

Goal 2: Development of a new staff position and the development of new exhibition and education programs was one of our goals for FY23. We had an exhibition internship in FY22 and FY23 that allowed us to hire an exhibition designer to work on exhibits for the following year and to assist in the installation of our summer 2022 exhibition, *Stories in Ink: The Gyotaku Fish Prints of Dwight Hwang*, We plan to continue offering an exhibition internship to Masters levels students which assists them in their train and brings the Museum engaged and eager talent. We hosted several public lectures in FY as well as family activity days and art. While we will continue this goal of building our staff capacity, we are going to work in FY 24 on identifying our needs and finding the best fit for the Museum.

Goal 3: Grants, fundraisers, and memberships. This goal in FY23 has been successful with a return to an in-person annual Membership Drive and Auction fundraiser, as well as a membership campaign. We also had a fundraising event in partnership with KUCB in December. From our fundraising efforts thus far in FY23, we raised \$24,000, which is an increase from FY22. Museum staff will have additional fundraisers this fiscal year, including the Choc-O-Lot event which will be a chocolate potluck and family activity day. Grants in 2022 included a Collections Management Fund Grant and Art Acquisition Grant from Museums Alaska, an Alaska State Library Grant-in-Aid, a GCI Give grant to assist with community archaeology, and Alaska Community Foundation grant for our November strategic planning. and an NEH grant to purchase equipment to help monitor collections environmental status. We completed the Institute for Museums and Library Services grant to inventory collections and the Alaska Community Foundation grant to host a Community Archaeology youth program this summer. We are improving our offerings to members including our newsletter and social media and will increase our options for events that are for members and will continue to grow membership in FY23.

R. Significant Changes from Previous Year

The Board of Directors introduced Carlos Tayag as the representative of the Public at large, AB Rankin as the representative of the Ounalashka Corporation, and Marjie Veeder as the Representative of the City. Staff has worked full time and we have had stable staffing with changes to our visitor services representative. We greatly appreciate the support we receive from the City of Unalaska, which allows us to maintain the region's repository of natural and cultural heritage. We would not be able to meet our mission to collect, preserve, and share the rich cultural legacy of the Aleutian Islands Region without the City's help!

**CITY OF UNALASKA FY24 COMMUNITY GRANT PROGRAM ESTIMATED
REVENUES - MUSEUM OF THE ALEUTIANS**

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

Estimated Revenue Total	\$ 1,003,091.30	100%
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Fees for Services (cash)	Amounts	% of Total Revenue
Museum Services -Tours	\$ 3,000.00	0.30%
Museum Services -other	\$ 10,000.00	1.00%
	\$ -	0.00%
Fees for Services Total	\$ 13,000.00	1.30%

Grants	Amounts	% of Total
Local - City	\$ 373,058.30	37.19%
		0.00%
Federal - NPS Year 3	\$ 19,280.00	1.92%
State Grants	\$ 6,000.00	0.60%
Other - ACF or MA	\$ 4,000.00	0.40%
		0.00%
	\$ -	0.00%
Grants Total	\$ 402,338.30	40.11%

Fundraising (cash)	Amounts	% of Total
Museum Admissions	\$ 25,000.00	2.49%
Museum Memberships	\$ 25,000.00	2.49%
Museum Store	\$ 110,000.00	10.97%
Auction/Fundraising	\$ 25,000.00	2.49%
Gaming	\$ 120,000.00	11.96%
Fundraising Total	\$ 305,000.00	30.41%

In Kind Donations	Amounts	% of Total
Donation, Use of Land	\$ 118,753.00	11.84%
Donated Museum Time and Services	\$ 20,000.00	1.99%
Facility Rent and Maintenance	\$ 90,000.00	8.97%
In Kind Donation Total	\$ 228,753.00	22.80%

Other Sources of Revenue	Amounts	% of Total
Individual/Business Contributions	\$ 54,000.00	5.38%
		0.00%
	\$ -	0.00%
Other Sources of Revenue Total	\$ 54,000.00	5.38%

Estimated Revenue Total	\$ 1,003,091.30	100%
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FY24 ESTIMATED EXPENDITURES - MUSEUM OF The ALEUTIANS

FY24 COMMUNITY SUPPORT ESTIMATED EXPENDITURES SUMMARY			City Request	%	Gaming	%	Cash	%	Grants	%	In Kind	%	Total	%	
			\$ 373,058.304	37.19%	\$ 120,000.00	11.96%	\$ 252,000.00	25.12%	\$ 29,280.00	###	#####	22.80%	\$ 1,003,091.31	100%	
BUDGET LINE ITEMS			CITY REQUEST		GAMING		Cash		Grants		IN-Kind		Total		
Personnel - Salaries			City Request	%	Gaming	%	Cash	%	Grants	%	In Kind	%	Total	%	
Executive Director - Salary FT	\$	67,724.8	75%	\$	10,615.42	12%	\$	11,659.81	13%	\$	-	0%	\$	90,000.00	100%
Collections Manager - Salary FT	\$	48,589.40	77%	\$	7,494.96	12%	\$	6,933.10	11%	\$	-	0%	\$	63,017.46	100%
Education and Outreach Manager - Salary FT	\$	49,868.96	83%	\$	4,313.00	7%	\$	6,169.12	10%	\$	-	0%	\$	60,351.08	100%
Office Manager - Hourly PT	\$	11,067.00	45%	\$	5,493.16	23%	\$	7,835.00	32%	\$	-	0%	\$	24,395.16	100%
Visitor Services Representative - Hourly FT	\$	11,594.00	37%	\$	11,057.90	35%	\$	8,662.12	28%	\$	-	0%	\$	31,314.02	100%
Part Time Assistants - (Exhibit Intern)	\$	-	0%	\$	-	0%	\$	20,000.00	100%	\$	-	0%	\$	20,000.00	100%
Personnel - Salaries Subtotal			\$ 188,844.13	65%	\$ 38,974.44	13%	\$ 61,259.15	21%	\$ -	0%	\$ -	0%	\$ 289,077.72	100%	
Personnel - Benefits			City Request	%	Gaming	%	Cash	%	Grants	%	In Kind	%	Total	%	
Executive Director - Salary FT	\$	22,892.00	70%	\$	-	0%	\$	10,000.00	30%	\$	-	0%	\$	32,892.00	100%
Collections Manager - Salary FT	\$	22,892.00	70%	\$	-	0%	\$	10,000.00	30%	\$	-	0%	\$	32,892.00	100%
Education and Outreach Manager - Salary FT	\$	22,892.00	70%	\$	-	0%	\$	10,000.00	30%	\$	-	0%	\$	32,892.00	100%
Visitors Services Representative - Hourly FT	\$	22,892.00	70%	\$	-	0%	\$	10,000.00	30%	\$	-	0%	\$	32,892.00	100%
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Personnel - Benefits Subtotal			\$ 91,568.00	70%	\$ -	0%	\$ 40,000.00	30%	\$ -	0%	\$ -	0%	\$ 131,568.00	100%	
Personnel - Payroll Expenses			City Request	%	Gaming	%	Cash	%	Grants	%	In Kind	%	Total	%	
Liabilities - IRS and State	\$	26,438.18	65%	\$	5,456.42	13%	\$	8,576.28	21%	\$	-	0%	\$	40,470.88	100%
Personnel - Payroll Expenses Subtotal			\$ 26,438.18	65%	\$ 5,456.42	13%	\$ 8,576.28	3%	\$ -	0%	\$ -	0%	\$ 40,470.88	82%	
Personnel - Salary & Benefits Total			\$ 306,850.30	67%	\$ 44,430.86	16%	\$ 109,835.43	38%	\$ -	0%	\$ -	0%	\$ 461,116.60	120%	
Facilities			City Request	%	Gaming	%	Cash	%	Grants	%	In Kind	%	Total	%	
Rent/Leases	\$	-	0%	\$	-	0%	\$	-	0%	\$	118,753.00	100%	\$	118,753.00	100%
Communications	\$	3,600.00	50%	\$	-	0%	\$	3,600.00	50%	\$	-	0%	\$	7,200.00	100%
Utilities	\$	31,208.00	44%	\$	6,000.00	9%	\$	32,996.00	47%	\$	-	0%	\$	70,204.00	100%
Maintenance	\$	400.00	0%	\$	-	0%	\$	50.00	0%	\$	90,000.00	100%	\$	90,450.00	100%
Facilities Total			\$ 35,208.00	12%	\$ 6,000.00	2%	\$ 36,646.00	13%	\$ -	0%	#####	73%	\$ 286,607.00	100%	
Program Costs/Supplies			City Request	%	Gaming	%	Cash	%	Grants	%	In Kind	%	Total	%	
Program Costs / Supplies	\$	2,000.00	6%	\$	-	0%	\$	5,000.00	14%	\$	29,280.00	81%	\$	36,280.00	100%
fundraising	\$	-	0%	\$	-	0%	\$	4,000.00	100%	\$	-	0%	\$	4,000.00	100%
	\$	-	0%	\$	-	0%	\$	-	0%	\$	-	0%	\$	-	0%
Dues/Fees/Subscriptions	\$	1,000.00	24%	\$	-	0%	\$	3,250.00	76%	\$	-	0%	\$	4,250.00	100%
Program Costs Total			\$ 3,000.00	7%	\$ -	0%	\$ 12,250.00	28%	\$ 29,280.00	66%	\$ -	0%	\$ 44,530.00	100%	
Equipment			City Request	%	Gaming	%	Cash	%	Grants	%	In Kind	%	Total	%	
Equipment Purchase/Lease and Maintenance	\$	2,000.00	50%	\$	-	0%	\$	2,000.00	50%	\$	-	0%	\$	4,000.00	100%
Equipment Total			\$ 2,000.00	50%	\$ -	0%	\$ 2,000.00	50%	\$ -	0%	\$ -	0%	\$ 4,000.00	100%	
Commodities (food, cleaning products)			City Request	%	Gaming	%	Cash	%	Grants	%	In Kind	%	Total	%	
Office and Janitorial Supplies	\$	3,000.00	74%	\$	1,050.00	26%	\$	-	0%	\$	-	0%	\$	4,050.00	100%
Commodities Total			\$ 3,000.00	74%	\$ 1,050.00	26%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 4,050.00	100%	
Travel			City Request	%	Gaming	%	Cash	%	Grants	%	In Kind	%	Total	%	
Travel - Staff and board development	\$	3,000.00	38%	\$	-	0%	\$	5,000.00	63%	\$	-	0%	\$	8,000.00	100%
Travel - Exhibit Fellow	\$	-	0%	\$	-	0%	\$	5,000.00	100%	\$	-	0%	\$	5,000.00	100%
Travel Total			\$ 3,000.00	23%	\$ -	0%	\$ 10,000.00	77%	\$ -	0%	\$ -	0%	\$ 13,000.00	100%	
Training			City Request	%	Gaming	%	Cash	%	Grants	%	In Kind	%	Total	%	
Training - Staff and board development	\$	2,000.00	100%	\$	-	0%	\$	-	0%	\$	-	0%	\$	2,000.00	100%
Training - Other	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!
Training Total			\$ 2,000.00	100%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 2,000.00	100%	
Professional Services			City Request	%	Gaming	%	Cash	%	Grants	%	In Kind	%	Total	%	
Audit	\$	6,000.00	42%	\$	2,353.56	16%	\$	6,026.00	42%	\$	-	0%	\$	14,379.56	100%
Financial Services	\$	4,000.00	28%	\$	2,258.00	16%	\$	8,242.57	57%	\$	-	0%	\$	14,500.57	100%
Insurance	\$	5,000.00	33%	\$	3,000.00	20%	\$	7,000.00	47%	\$	-	0%	\$	15,000.00	100%
Janitorial Services	\$	3,000.00	27%	\$	3,000.00	27%	\$	5,000.00	45%	\$	-	0%	\$	11,000.00	100%
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Professional Services Total			\$ 18,000.00	33%	\$ 10,611.56	19%	\$ 26,268.57	48%	\$ -	0%	\$ -	0%	\$ 54,880.13	100%	
Other/Misc.			City Request	%	Gaming	%	Cash	%	Grants	%	In Kind	%	Total	%	
Donated Time and Services	\$	-	0%	\$	-	0%	\$	-	0%	\$	20,000.00	100%	\$	20,000.00	100%
Cost of Goods Sold (Museum Store)	\$	-	0%	\$	-	0%	\$	55,000.00	100%	\$	-	0%	\$	55,000.00	100%
Gaming Expense	\$	-	0%	\$	57,907.58	100%	\$	-	0%	\$	-	0%	\$	57,907.58	100%
Other/Misc. Total			\$ -	0%	\$ 57,907.58	44%	\$ 55,000.00	41%	\$ -	0%	\$ 20,000.00	15%	\$ 132,907.58	100%	
DEFERRED Expenses			City Request	%	Gaming	%	Cash	%	Grants	%	In Kind	%	Total	%	
Project Totals	\$	373,058.30	37.19%	\$	120,000.00	11.96%	\$	252,000.00	25.12%	\$	29,280.00	2.92%	\$	1,003,091.31	100%

City of Unalaska Community Support FY22 Financial Summary

Organization Name: Museum of the Aleutians

Final X

X Original

___ Revised

Expenditures

Personnel	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Director	\$ 54,255.00	\$ -	\$ -	\$ 54,261.28	\$ -	\$ 54,261.28	100.01%
Collections Manager	\$ 46,100.00	\$ -	\$ -	\$ 46,103.32	\$ -	\$ 46,103.32	100.01%
Education Programs Manager	\$ 48,262.00	\$ -	\$ -	\$ 47,175.59	\$ -	\$ 47,175.59	97.75%
Visitor Services Representative	\$ 19,500.00	\$ -	\$ -	\$ 19,442.39	\$ -	\$ 19,442.39	99.70%
Part Time assistant	\$ 5,000.00	\$ -	\$ -	\$ 4,940.35	\$ -	\$ 4,940.35	98.81%
Health Insurance	\$ 30,000.00	\$ -	\$ -	\$ 30,343.97	\$ -	\$ 30,343.97	101.15%
Personnel Related Expenses	\$ 15,144.00	\$ -	\$ -	\$ 16,139.55	\$ -	\$ 16,139.55	106.57%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ 218,261.00	\$ -	\$ -	\$ 218,406.45	\$ -	\$ 218,406.45	100.07%

Facilities	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Communications	\$ 11,000.00	\$ -	\$ -	\$ 11,109.30	\$ -	\$ 11,109.30	100.99%
Utilities	\$ 40,000.00	\$ -	\$ -	\$ 39,971.09	\$ -	\$ 39,971.09	99.93%
Facility Rent and Maintenance	\$ 1,000.00	\$ -	\$ -	\$ 400.00	\$ -	\$ 400.00	40.00%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ 52,000.00	\$ -	\$ -	\$ 51,480.39	\$ -	\$ 51,480.39	99.00%

Program Costs	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Program Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,010.83	\$ -	\$ 2,010.83	100.54%
Fundraising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Dues/Fees/Subscriptions	\$ 1,000.00	\$ -	\$ -	\$ 935.00	\$ -	\$ 935.00	93.50%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ 3,000.00	\$ -	\$ -	\$ 2,945.83	\$ -	\$ 2,945.83	98.19%

Equipment	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Equipment Maintenance, Purchase or Lease	\$ 5,000.00	\$ -	\$ -	\$ 5,106.08	\$ -	\$ 5,106.08	102.12%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ 5,000.00	\$ -	\$ -	\$ 5,106.08	\$ -	\$ 5,106.08	102.12%

Commodities	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#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
Travel	\$ 5,500.00	\$ -	\$ -	\$ 5,266.58	\$ -	\$ 5,266.58	95.76%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ 5,500.00	\$ -	\$ -	\$ 5,266.58	\$ -	\$ 5,266.58	95.76%

Equipment	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Office/Janitorial Supplies	\$ 2,000.00	\$ -	\$ -	\$ 1,996.74	\$ -	\$ 1,996.74	99.84%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ 2,000.00	\$ -	\$ -	\$ 1,996.74	\$ -	\$ 1,996.74	99.84%

Training	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Training	\$ 4,552.00	\$ -	\$ -	\$ 4,514.75	\$ -	\$ 4,514.75	99.18%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ 4,552.00	\$ -	\$ -	\$ 4,514.75	\$ -	\$ 4,514.75	99.18%

Professional Services	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Audit	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	100.00%
Financial Manager	\$ 10,000.00	\$ -	\$ -	\$ 10,275.51	\$ -	\$ 10,275.51	102.76%
Office Manager	\$ 4,500.00	\$ -	\$ -	\$ 4,500.00	\$ -	\$ 4,500.00	100.00%
Insurance	\$ 5,000.00	\$ -	\$ -	\$ 5,320.67	\$ -	\$ 5,320.67	106.41%
Janitor	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	100.00%
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ 27,500.00	\$ -	\$ -	\$ 28,096.18	\$ -	\$ 28,096.18	102.17%

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

	FY22 Total Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Total Expenditures	\$ 317,813.00	\$ -	\$ -	\$ 317,813.00	\$ -	\$ 317,813.00	100.00%
				Budget Surplus	\$ -		
				Due Back to City	\$ -		

Museum of the Aleutians
Profit & Loss
 July 2021 through June 2022

	Jul '21 - Jun 22
Ordinary Income/Expense	
Income	
4 · Contributed support	
4010 · Indiv/business contribution	87,487.42
4110 · In-kind Services	23,865.00
4150 · Donated use of land	118,753.00
4155 · Donated Maintenance & Rent	90,000.00
4210 · Corporate/business grants	8,315.00
4230 · Foundation/trust grants	37,209.00
4250 · Nonprofit organization grants	29,795.00
4520 · Federal grants	
4521 · IMLS/AAM Grant	16,447.70
4520 · Federal grants - Other	1,343.07
Total 4520 · Federal grants	17,790.77
4530 · State grants	19,720.00
4540 · City Grant-in-Aid	317,813.00
Total 4 · Contributed support	750,748.19
5 · General Income	
5100 · Gaming Revenue	136,950.59
5150 · Program-related sales - other	3,453.47
5180 · Admissions	3,601.00
5190 · Memberships	
5191 · Classic Individual Membership	1,680.00
5192 · Corporate Sponsorship	22,000.00
5194 · Classic Household Membership	1,875.00
5196 · Sustaining Membership	1,250.00
5197 · Supporting Memberhsip	500.00
Total 5190 · Memberships	27,305.00
5440 · Daily Sales	
5441 · Consignment Sales	21,053.40
5440 · Daily Sales - Other	72,492.65
Total 5440 · Daily Sales	93,546.05
5450 · Interest Income	1,414.85
5489 · Income for Services	1,039.60
5490 · Miscellaneous revenue	1,474.35
5 · General Income - Other	-5.70
Total 5 · General Income	268,779.21
5800 · Fundraising Income	
5810 · Auction Income	10,955.85
5800 · Fundraising Income - Other	508.85
Total 5800 · Fundraising Income	11,464.70
Total Income	1,030,992.10
Cost of Goods Sold	
5000 · Cost of Goods Sold	
5030 · Postage & Handling	2,882.66
5040 · Inventory	36,490.46
5050 · Consignment	17,995.45
Total 5000 · Cost of Goods Sold	57,368.57
Total COGS	57,368.57
Gross Profit	973,623.53

Museum of the Aleutians
Profit & Loss
 July 2021 through June 2022

	Jul '21 - Jun 22
Expense	
6000 · Fundraising Expenses	
6010 · Gaming Expenses	80,851.11
6030 · - Auction Expense	490.69
6040 · Membership Drive	1,416.85
6000 · Fundraising Expenses - Other	85.00
	82,843.65
Total 6000 · Fundraising Expenses	82,843.65
60900 · Business expenses	
8610 · Bad debt expense	-10,000.00
8620 · Membership Discount	4,641.79
8630 · Bank service Charges	3,344.31
8650 · Land Lease	157,220.00
8670 · Store Expenses	1,428.27
	156,634.37
Total 60900 · Business expenses	156,634.37
6560 · Payroll Expenses	
6561 · Director Salary	71,540.99
6563 · Collections Manager	53,739.66
6564 · Front Desk	20,477.39
6565 · Education Programs Coordinator	53,762.50
6567 · Assistant	12,981.80
6560 · Payroll Expenses - Other	5,658.78
	218,161.12
Total 6560 · Payroll Expenses	218,161.12
66900 · Reconciliation Discrepancies	-11.11
7000 · Grant & contract expense	
7015 · Financial Manager Contract	12,340.70
7016 · Office Manager Contract	15,260.00
7018 · Exhibition Manager, contract	8,190.00
7020 · Janitor	7,280.00
7030 · Acquisition Expense	500.00
	43,570.70
Total 7000 · Grant & contract expense	43,570.70
7200 · Payroll related expenses	
7210 · Salaries & wages - other	-9,869.31
7220 · Federal Taxes	18,125.80
7230 · State Unemployment	1,901.90
7240 · Health Insurance	37,931.05
	48,089.44
Total 7200 · Payroll related expenses	48,089.44
7500 · Professional Services	
7520 · Accounting fees	6,765.00
7540 · In-kind Services	23,865.00
7560 · Payroll expense	59.49
	30,689.49
Total 7500 · Professional Services	30,689.49
8100 · Operating Expenses	
8105 · Equipment Maintenance	4,664.72
8106 · Equipment Expense	3,793.40
8110 · Supplies	2,789.19
8115 · Building Maintenance	90,400.00
8130 · Telephone & telecommunications	13,956.54
8140 · Postage, shipping, delivery	289.40
8175 · Programs/Exhibits	31,109.66
	147,002.91
Total 8100 · Operating Expenses	147,002.91

Museum of the Aleutians

Profit & Loss

July 2021 through June 2022

	<u>Jul '21 - Jun 22</u>
8200 · Utilities	
8220 · Electricity	35,596.20
8230 · Heating fuel	31,607.55
8240 · Trash Disposal	4,099.17
Total 8200 · Utilities	<u>71,302.92</u>
8300 · Travel & meetings expenses	
8310 · Travel	34,417.71
8320 · Training	4,514.75
Total 8300 · Travel & meetings expenses	<u>38,932.46</u>
8400 · Depreciation & amortization exp	49,779.37
8500 · Misc expenses	
8510 · Interest expense - general	4.45
8540 · Staff development	89.00
8570 · Advertising expenses	1,716.23
8590 · Other expenses	10,376.58
8591 · Dues, Fees, Subscriptions	1,524.76
8500 · Misc expenses - Other	0.00
Total 8500 · Misc expenses	<u>13,711.02</u>
8700 · Insurance	
8710 · General Liability Insurance/DIC	21.00
8720 · D&O Insurance	2,108.00
8730 · Workers Comp. Insurance	5,432.82
8740 · Collections Insurance	2,074.00
8750 · Vehicle Insurance	55.18
Total 8700 · Insurance	<u>9,691.00</u>
Total Expense	<u>910,397.34</u>
Net Ordinary Income	<u>63,226.19</u>
Net Income	<u><u>63,226.19</u></u>

Alaska Department of Commerce, Community, and Economic Development

Division of Corporations, Business, and Professional Licensing
PO Box 110806, Juneau, AK 99811-0806

This is to certify that

Museum of the Aleutians Association

PO Box 648, Unalaska, AK 99685-0648

owned by

MUSEUM OF THE ALEUTIANS ASSOCIATION

is licensed by the department to conduct business for the period

October 7, 2022 to December 31, 2024
for the following line(s) of business:

71 - Arts, Entertainment and Recreation



This license shall not be taken as permission to do business in the state without having complied with the other requirements of the laws of the State or of the United States.

This license must be posted in a conspicuous place at the business location.
It is not transferable or assignable.

Julie Sande
Commissioner

IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning 7/01, 2021, and ending 6/30, 202022

2021

Department of the Treasury
Internal Revenue Service

► **Do not send to the IRS. Keep for your records.**
► **Go to www.irs.gov/Form8879TE for the latest information.**

Name of filer

EIN or SSN

MUSEUM OF THE ALEUTIANS

92-0162384

Name and title of officer or person subject to tax

VIRGINIA HATFIELD EXECUTIVE DIR.

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>621,081.</u>
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize ALTMAN ROGERS & CO to enter my PIN 05915 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Virginia Hatfield

Date **26 Jan 2023**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

92036492036

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Tommy Donaghy, CPA

Date **1/25/2023**

**ERO Must Retain This Form – See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning 7/01, 2021, and ending 6/30, 202022

2021

Department of the Treasury
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879TE for the latest information.**

Name of filer

EIN or SSN

MUSEUM OF THE ALEUTIANS

92-0162384

Name and title of officer or person subject to tax

VIRGINIA HATFIELD EXECUTIVE DIR.

Part I Type of Return and Return Information

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1a Form 990 check here	<input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b _____
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here	<input checked="" type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b <u>0</u> .
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize ALTMAN ROGERS & CO to enter my PIN 05915 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶ *Virginia Hatfield*

Date ▶ **26 Jan 2023**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

92036492036

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ *Tommy Domagala, CPA*

Date ▶ 1/25/2023

**ERO Must Retain This Form – See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2021

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the **2021** calendar year, or tax year beginning **7/01**, **2021**, and ending **6/30**, **2022**

B Check if applicable:	C	D Employer identification number
<input type="checkbox"/> Address change	MUSEUM OF THE ALEUTIANS 314 SALMON WAY UNALASKA, AK 99685-0648	92-0162384
<input type="checkbox"/> Name change		E Telephone number
<input type="checkbox"/> Initial return		(907) 581-5150
<input type="checkbox"/> Final return/terminated		G Gross receipts \$
<input type="checkbox"/> Amended return		759,907.
<input type="checkbox"/> Application pending	F Name and address of principal officer: VIRGINIA HATFIELD	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	SAME AS C ABOVE	H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.
I Tax-exempt status:	<input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	H(c) Group exemption number ▶
J Website: ▶	HTTP://WWW.ALEUTIANS.ORG/	
K Form of organization:	<input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	L Year of formation: 1997 M State of legal domicile: AK

Part I Summary

1	Briefly describe the organization's mission or most significant activities: <u>THE MUSEUM OF THE ALEUTIANS MISSION IS TO COLLECT, PRESERVE, AND SHARE THE RICH CULTURAL LEGACY OF THE ALEUTIAN ISLANDS REGION.</u>		
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3	7
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	7
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	12
6	Total number of volunteers (estimate if necessary)	6	8
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	56,100.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	551,609.	479,663.
9	Program service revenue (Part VIII, line 2g)	34,923.	30,906.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	83.	1,415.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	92,834.	109,097.
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	679,449.	621,081.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	334,729.	271,747.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 11,005.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	216,364.	286,068.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	551,093.	557,815.
19	Revenue less expenses. Subtract line 18 from line 12	128,356.	63,266.
		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	1,844,950.	1,938,327.
21	Total liabilities (Part X, line 26)	35,924.	66,035.
22	Net assets or fund balances. Subtract line 21 from line 20	1,809,026.	1,872,292.

Part II Signature Block

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

Sign Here	Signature of officer	26 Jan 2023 Date			
	VIRGINIA HATFIELD Type or print name and title	EXECUTIVE DIR.			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	TOM J. DOMAGALA, CPA				P00122688
	Firm's name	Firm's address		Firm's EIN	Phone no.
ALTMAN ROGERS & CO	3000 C STREET SUITE 201 ANCHORAGE, AK 99503		92-0143182	(907) 274-2992	

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Unalaskans Against Sexual Assault & Family Violence

Box 36, Unalaska, AK 99685 • Office / Crisis Line: (907) 581-1500 • Fax: (907) 581-4568



January 30, 2023

The Honorable Mayor Vince Tutiakoff
City of Unalaska
PO Box 610
Unalaska, AK 99685

Dear Mayor Tutiakoff:

As the Executive Director of USAFV, I am writing to express my enthusiastic support for the FY24 Community Support Grant proposal submitted to the City of Unalaska by the Museum of the Aleutians (MOA).

The MOA is a rich source of history, culture, and research for and about those lucky enough to make their home here in the Aleutian Islands. Through permanent and changing exhibits, the MOA brings Unangan culture to life and promotes public awareness of the rich legacy of the peoples of the Aleutian Islands. The MOA also exposes local residents and visitors to Unalaska to artwork and educational programs they would not otherwise have an opportunity to experience, and their beautiful permanent and changing galleries are showcases for local and regional artists, photographers, authors, and educators to share their work and knowledge. The highly professional and dedicated MOA staff members work closely with various local and regional organizations, such as the Unalaska City School District, the University of Alaska, Unalaska Community Broadcasting, and the Unalaska Senior Center to ensure that people of all ages have the opportunity to participate in their diverse community education events.

As is the case for all of our local non-profits, USAFV and the Museum of the Aleutians have a mutually supportive relationship. Staff and Boards attend each other's fundraising and outreach events, and even volunteer time occasionally. We strive to work around each other's schedules, and to support each other's endeavors. USAFV values and appreciates our close relationship with the MOA and look forward to continuing to work with their knowledgeable and dedicated staff to improve the quality of life in our community and region.

As an thirty-plus year resident of Unalaska, and as the Director of a sister non-profit organization, I applaud and appreciate the Museum of the Aleutians for their efforts to preserve and share the culture of Unalaska and to bring art and education to people of all ages. The Museum of the Aleutians makes Unalaska a better place to live.

I respectfully urge you to consider the FY24 grant request of the Museum of the Aleutians, and I endorse them as an organization worthy of your continued support.

Sincerely,



M. Lynn Crane

Executive Director, USAFV

usafved@arctic.net or 907-581-1500



PO Box 334 • Unalaska, AK 99685
907-581-2920
Office of the CEO

February 1, 2023

Re: Museum of the Aleutians Community Support Grant

Dear Honorable Mayor Tutiakoff and Council Members,

The Qawalangin Tribe of Unalaska would like to offer this letter of support for the grant application from the Museum of the Aleutians in their request for funding from the City of Unalaska's Community Support Grant.

The museum has been a vital participant in Camp Qungaayux̂, working cooperatively to teach students archaeology as part of the student curriculum for many years. The museum has facilitated a Camp Qungaayux̂ exhibit for camp participants, the community, and visiting public. We are grateful to have the museum's service of interaction with the local populations and tourists who visit the area, acting as a conduit of information on behalf of the Unangax̂ people and lands.

In closing, the Tribe is in full support of the request for funding submitted by the Museum of the Aleutians. We appreciate the opportunity to support them and would be happy to answer any questions you might have in your consideration of their application. Txin Qagaasakuging.

Best Regards,

A handwritten signature in black ink, appearing to be 'C. Price'.

Christopher L. Price



UNALASKA COMMUNITY BROADCASTING
KUCB 89.7FM · CHANNEL 8 TV
WWW.KUCB.ORG · 907.581.1888 · PO BOX 181 UNALASKA, AK 99685

City of Unalaska
Grant Review Committee
PO Box 610
Unalaska, AK 99685

Dear Committee Members,

January 26, 2023

I am writing to express my enthusiastic support for the Museum of the Aleutians (MOTA) as a candidate for City of Unalaska Community Support funding. The Museum of the Aleutians has long been an invaluable asset for the community of Unalaska, providing educational experiences for local residents and visitors alike. The Museum is a true cornerstone of our community. It's an engaging and fun place to visit, with creative programs for residents of all ages.

Here at KUCB, we value the opportunity to collaborate with the Museum. Working with MOTA helps us reach a wider audience with our video productions. This year, we've worked with MOTA on their "Outbreak!" exhibition and we are looking forward to the Community Art Show this spring. Looking ahead, we plan to showcase past KUCB productions at the Museum for our 40th anniversary in 2024.

Beyond my role as a nonprofit leader, I also want to mention how much I appreciate the Museum as a community member. Last summer, my two kids were able to learn archaeology in a day camp. The Museum is also active at Camp Quagaayux and other youth programs as well. I am grateful for the educational opportunities provided by MOTA's fantastic staff.

I have full confidence that the Museum of the Aleutians will continue to be a vibrant part of this community. They are an essential institution not only for Unalaska, but for the entire Aleutian region and a great investment for local funds. I encourage the City of Unalaska to fully fund their proposal.

Sincerely,

Lauren Adams
General Manager, KUCB

MUSEUM OF THE ALEUTIANS
Financial Statements
(with Independent Auditor's Report Thereon)
Years Ended June 30, 2022 and 2021

*Altman, Rogers
& Co.* | CERTIFIED
PUBLIC
ACCOUNTANTS

MUSEUM OF THE ALEUTIANS
Financial Statements
(with Independent Auditor's Report Thereon)
Years Ended June 30, 2022 and 2021

MUSEUM OF THE ALEUTIANS

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Independent Auditor's Report

Members of the Board of Directors
Museum of the Aleutians
Unalaska, Alaska

Opinion

We have audited the accompanying financial statements of the Museum of the Aleutians (a nonprofit organization), 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 the Museum of the Aleutians as of June 30, 2022 and 2021, and the changes in 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 audits in accordance with auditing standards generally accepted in the United States of America. 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 the Museum of the Aleutians 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 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 Museum of the Aleutian's ability to continue as a going concern within 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 generally accepted auditing standards 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 generally accepted auditing standards, 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 Museum of the Aleutian'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 Museum of the Aleutian'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.



Anchorage, Alaska
December 6, 2022

MUSEUM OF THE ALEUTIANS

Statements of Financial Position

June 30, 2022 and 2021

<u>Assets</u>	<u>2022</u>	<u>2021</u>
Current assets:		
Cash and cash equivalents	\$ 650,404	503,061
Accounts receivable	18,862	-
Inventory	67,197	60,123
Current portion of contribution receivable	<u>38,467</u>	<u>38,467</u>
Total current assets	<u>774,930</u>	<u>601,651</u>
Contribution receivable, net of discount of \$3,087,580 in 2022 and \$3,206,333 in 2021	961,673	1,000,140
Collections	149,162	149,162
Equipment, net of accumulated depreciation of \$467,742 in 2022 and \$417,963 in 2021	<u>52,562</u>	<u>93,997</u>
	<u>\$ 1,938,327</u>	<u>1,844,950</u>
 <u>Liabilities and Net Assets</u> 		
Current liabilities:		
Accounts payable	18,119	5,922
Accrued payroll liabilities	10,959	20,002
Refundable advances	<u>36,957</u>	<u>10,000</u>
Total current liabilities	<u>66,035</u>	<u>35,924</u>
Net assets:		
Without donor restrictions:		
Undesignated	872,152	770,419
With donor restrictions:		
Time-restricted for future periods	<u>1,000,140</u>	<u>1,038,607</u>
Total net assets	<u>1,872,292</u>	<u>1,809,026</u>
	<u>\$ 1,938,327</u>	<u>1,844,950</u>

See accompanying notes to financial statements.

MUSEUM OF THE ALEUTIANS

Statements of Activities

June 30, 2022 and 2021

	2022			2021		
	Unrestricted	With Donor Restrictions	Total	Unrestricted	With Donor Restrictions	Total
Revenues and support:						
Support:						
City of Unalaska	\$ 317,813	-	317,813	317,810	-	317,810
Corporate	8,315	-	8,315	4,320	-	4,320
Federal sources	17,791	-	17,791	73,196	-	73,196
Rasmuson	-	-	-	94,495	-	94,495
Non-profit organizations	29,795	-	29,795	-	-	-
State of Alaska	19,720	-	19,720	7,500	-	7,500
Individual	37,209	-	37,209	-	-	-
Total support	430,643	-	430,643	497,321	-	497,321
Membership dues	27,305	-	27,305	19,832	-	19,832
Admissions	3,601	-	3,601	1,091	-	1,091
Contributions	87,487	-	87,487	46,355	-	46,355
Curation	-	-	-	14,000	-	14,000
Interest	1,415	-	1,415	83	-	83
Auction	11,465	-	11,465	3,944	-	3,944
Gaming	136,951	-	136,951	98,628	-	98,628
Retail sales, net	36,062	-	36,062	23,609	-	23,609
Program sales	3,453	-	3,453	10	-	10
Miscellaneous	2,508	-	2,508	20,155	-	20,155
Forgiveness of PPP loan	-	-	-	46,400	-	46,400
In-kind donations:						
Rent	118,753	-	118,753	118,753	-	118,753
Goods and services	113,865	-	113,865	90,675	-	90,675
Net assets released from restrictions	38,467	(38,467)	-	38,467	(38,467)	-
Total revenues and support	1,011,975	(38,467)	973,508	1,019,323	(38,467)	980,856
Expenses:						
Program services:						
Museum	564,594	-	564,594	511,752	-	511,752
Support services:						
Management and general	229,062	-	229,062	218,216	-	218,216
Fundraising	116,586	-	116,586	122,532	-	122,532
Total support services	345,648	-	345,648	340,748	-	340,748
Total expenses	910,242	-	910,242	852,500	-	852,500
Change in net assets	101,733	(38,467)	63,266	166,823	(38,467)	128,356
Beginning net assets	770,419	1,038,607	1,809,026	603,596	1,077,074	1,680,670
Ending net assets	\$ 872,152	1,000,140	1,872,292	770,419	1,038,607	1,809,026

See accompanying notes to financial statements.

MUSEUM OF THE ALEUTIANS

Statements of Functional Expenses

June 30, 2022 and 2021

	2022				
	Program Services	Support Services			Total Program and Support Services
	Museum	Management and General	Fundraising	Total Support Services	
Expenses:					
Personnel	\$ 253,795	11,218	1,300	12,518	266,313
Travel and meetings	38,932	-	-	-	38,932
Facilities	46,945	41,487	6,554	48,041	94,986
Supplies	1,997	792	-	792	2,789
Postage	-	214	75	289	289
Insurance	5,321	3,858	512	4,370	9,691
Professional services	35,671	12,400	1,765	14,165	49,836
Advertising	-	1,430	286	1,716	1,716
Dues	935	590	-	590	1,525
Gaming	-	-	80,851	80,851	80,851
Depreciation	-	49,779	-	49,779	49,779
In-kind facilities	18,080	63,280	9,040	72,320	90,400
In-kind services	23,865	-	-	-	23,865
In-kind rent	110,054	31,444	15,722	47,166	157,220
Bank charges	-	3,349	-	3,349	3,349
Museum exhibits	28,999	1,751	360	2,111	31,110
Other	-	7,470	121	7,591	7,591
Total expenses	\$ <u>564,594</u>	<u>229,062</u>	<u>116,586</u>	<u>345,648</u>	<u>910,242</u>

(continued)

MUSEUM OF THE ALEUTIANS

Statements of Functional Expenses, Continued

2021

	2021				
	Program Services	Support Services			Total Program and Support Services
	Museum	Management and General	Fundraising	Total Support Services	
Expenses:					
Personnel	\$ 233,118	66,604	33,303	99,907	333,025
Travel and meetings	9,186	2,625	1,312	3,937	13,123
Facilities	49,384	14,111	7,055	21,166	70,550
Supplies	6,597	1,885	942	2,827	9,424
Postage	1,476	422	211	633	2,109
Insurance	9,572	2,735	1,367	4,102	13,674
Professional services	23,752	23,753	-	23,753	47,505
Advertising	586	-	-	-	586
Dues	-	3,845	-	3,845	3,845
Gaming	-	-	53,512	53,512	53,512
Depreciation	-	46,998	-	46,998	46,998
In-kind facilities	63,280	18,080	9,040	27,120	90,400
In-kind services	473	134	68	202	675
In-kind rent	110,054	31,444	15,722	47,166	157,220
Bank charges	-	2,050	-	2,050	2,050
Museum exhibits	4,274	-	-	-	4,274
Other	-	3,530	-	3,530	3,530
Total expenses	\$ <u>511,752</u>	<u>218,216</u>	<u>122,532</u>	<u>340,748</u>	<u>852,500</u>

See accompanying notes to financial statements.

MUSEUM OF THE ALEUTIANS

Statements of Cash Flows

June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Cash flows provided (used) by operating activities:		
Change in net assets	\$ 63,266	128,356
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	49,779	46,998
Forgiveness of PPP Loan	-	(46,400)
(Increase) decrease in assets:		
Accounts receivable	(18,862)	212
Inventory	(7,074)	(9,633)
Contribution receivable	38,467	38,467
Increase (decrease) in liabilities:		
Accounts payable	12,197	(753)
Accrued payroll liabilities	(9,043)	13,372
Refundable Advances	26,957	10,000
Net cash provided (used) by operating activities	<u>155,687</u>	<u>180,619</u>
Cash flows provided (used) by investing activities:		
Purchase of equipment	(8,344)	-
Sale of Investments	-	44,425
Net cash provided (used) by investing activities	<u>(8,344)</u>	<u>44,425</u>
Net increase in cash and cash equivalents	147,343	225,044
Cash and cash equivalents at beginning of year	<u>503,061</u>	<u>278,017</u>
Cash and cash equivalents at end of year	\$ <u><u>650,404</u></u>	\$ <u><u>503,061</u></u>
Supplemental disclosures of non-cash operating activities		
In-kind expenses	\$ <u><u>232,618</u></u>	<u><u>209,428</u></u>

See accompanying notes to financial statements.

MUSEUM OF THE ALEUTIANS

Notes to Financial Statements

Years Ended June 30, 2022 and 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Operations

Museum of the Aleutians (the Museum) is a nonprofit entity established in 1997 for the purpose of establishing a museum to preserve and share the human history of Unalaska Island and the Aleutian Islands region. Additional objectives of the Museum are as follows: to promote a greater public awareness of the rich cultural legacy of the indigenous people of the Aleutian Islands and the peoples, events, and artistry that have impacted the region; to collect archaeological, ethnological and archival materials from the Aleutian region and to preserve these collections in repositories; to encourage and facilitate research on Aleutian culture and history, and to make available to the public these materials through museum exhibits, publications and presentations.

Basis of Presentation

The Museum's financial statement presentation follows generally accepted accounting principles. Under generally accepted accounting principles, the Museum is required to report information regarding its financial position and activities according to two classes of net assets:

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.

Cash and Cash Equivalents

For the purpose of the statements of cash flows, the Museum considers all unrestricted, highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Accounts Receivable

Accounts receivable are recorded on the accrual basis when the goods and services are billed and are considered delinquent or uncollectible on a case-by-case basis by management. The museum records an allowance for doubtful accounts for the estimated uncollectible portion of the accounts receivable. This estimate is based on management's historical collection experience and a review of current accounts receivable. Receivables are charged off when all collection efforts have been exhausted. All receivables are deemed collectible and no allowance is recorded.

MUSEUM OF THE ALEUTIANS

Notes to Financial Statements, Continued

Investments

The Museum records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the statement of financial position. Net investment return/(loss) is reported in the statements of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct investment expenses.

Inventory

The Museum's inventory is valued at the lower of cost (first in, first out) or fair net realizable value method. Inventory consists of items held for resale in the Museum store.

Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses.

Equipment

Purchased assets are recorded at cost or estimated cost when original cost is not available. Donated assets are recorded at fair value at the date of receipt. Expenses for repairs and maintenance are charged to operating expense as incurred.

All expenses for equipment in excess of \$3,000 are capitalized. Depreciation is provided over the estimated useful lives of the assets on a straight-line basis over 3-5 years.

Donated Property and Equipment

Donations of property and equipment are recorded as contributions at their estimated fair value at the date of donation. Such donations are reported as increases in net assets without restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use are reported as net assets with donor restrictions. The Museum reclassifies net assets with donor restrictions to net assets without donor restrictions upon expiration of restrictions.

Annual Leave

Annual leave is accrued as earned by employees and recorded as an expense in the period earned. Sick leave is non-vesting and is recorded as an expense in the period in which it is used.

MUSEUM OF THE ALEUTIANS

Notes to Financial Statements, Continued

Revenue Recognition

The Museum recognizes revenue from ticket sales at the time of admission. Membership dues, which are nonrefundable, are comprised of an exchange element based on the value of benefits provided, and a contribution element for the difference between the total dues paid and the exchange element. The Museum recognizes the exchange portion of the membership dues over the membership period, and the contribution portion immediately. The Museum records special events revenue equal to the fair value of direct benefits to donors, and contribution income for the excess received when the event takes place.

The Museum recognizes contributions when cash, securities, or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier and right of return – are not recognized until the conditions on which they depend have been met. Contributions received are recorded as net assets with donor restrictions and net assets without donor restrictions, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. If a restriction is met in the same period that the contribution is received, the contribution is recorded as without donor restrictions.

A portion of the Museum's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Museum has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. The Museum received cost-reimbursable grants that have not been recognized at June 30, 2022 and 2021 because qualifying expenditures have not yet been incurred, with an advance payment of \$36,957 and \$10,000, respectively. These amounts have been recognized in the statements of financial position as refundable advances.

In-Kind Contributions

Donated services are recognized as contributions in accordance with FASB ASC 958, Accounting for Contributions Received and Contributions Made, if the services (1) create or enhance nonfinancial assets or (2) require specialized skills, are performed by people with those skills, and would otherwise be purchased by Museum of the Aleutians. In-kind contributions for space, supplies, and professional services are recorded in the statement of activities at market value and recognized as revenue and expenses in the period they are received, except for donated equipment, which is recorded as revenue in the period received and the asset is depreciated over its estimated useful life.

MUSEUM OF THE ALEUTIANS

Notes to Financial Statements, Continued

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Income Taxes

The Museum is a nonprofit corporation exempt from income taxation under Section 501(c)(3) of the Internal Revenue Code.

Although the organization is exempt from federal income taxes, any income derived from unrelated business activities is subject to the requirement of filing Federal Income Tax Form 990-T and a tax liability may be determined on these activities. The Organization had no income derived from unrelated business activities as of June 30, 2022 or 2021.

The Museum classifies all interest and penalties related to tax contingencies as income tax expense. As of June 30, 2022 and 2021, there are no accrued interest or penalties. As of June 30, 2022 and 2021 there were no uncertain tax positions or unrecognized tax benefits for which management believes it is reasonably possible that the total amounts of tax contingencies will significantly increase or decrease within 12 months of the reporting date. The Company files tax returns in the U.S. Federal Jurisdiction and the State of Alaska. As of 2022, the tax years that remain subject to examination begins with 2019.

Fair Value of Financial Instruments

The fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique.

The following financial instruments are recorded at fair value or at amounts that approximate fair value: (1) cash and cash equivalents, (2) receivables, net, (3) certain other current assets, (4) accounts payable and (5) other current liabilities. The carrying amounts reported in the balance sheets for the above financial instruments, closely approximates their fair value due to the short-term nature of these assets and liabilities.

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 personnel, travel and meetings, facilities, supplies, postage, insurance, professional services, in-kind facilities, in-kind services, and in-kind rent expenses which are allocated on the basis of estimated time and effort. 100% of advertising and printing and museum exhibits are allocated to museum. 100% of depreciation, dues, bank charges, bad debt and other expenses are allocation to management and general. 100% of gaming is allocated to fundraising.

MUSEUM OF THE ALEUTIANS

Notes to Financial Statements, Continued

Advertising

For the year ended June 30, 2022 and 2021, advertising expenses were \$1,716 and \$586, respectively.

Collections

The Museum of the Aleutians maintains a collection of artifacts, pictures, and replicas of various native crafts. Pieces of the collection were acquired through donations, purchases, and archeological acquisition.

The collection is kept on site and cataloged by the staff of the Museum. The collection storage room is climate controlled and maintained to ensure collection integrity.

In accordance with generally accepted accounting principles, the Museum has chosen to not capitalize donated artifacts, pictures and native crafts, nor recognize them as revenues or gains. Generally accepted accounting principles provide that such donations need not be recognized if they are added to collections that are held for public exhibition, education, or research in furtherance of public service rather than for financial gain; are protected, kept unencumbered, cared for, and preserved; and are subject to a policy that requires the proceeds from sales of collection items to be used to acquire other items for collections.

Collections that are valued consisted of the following for 2022 and 2021:

	<u>2022</u>	<u>2021</u>
"Woman of Unalaska" Sketch (Weber)	\$ 69,895	69,895
Aleutian Hat (Svarny)	35,000	35,000
View of APL Dock (A. Syverson)	250	250
Dead Volcano (Downs)	300	300
Janus Metal Mask Sculpture (Machalek)	2,800	2,800
Unangan Dancer (Svarny)	5,000	5,000
Brother Owl (L. Syverson)	750	750
Woodblock Prints (Hudson)	5,000	5,000
Attu Basket (various artists)	10,350	10,350
Aleut Dolls (various artists)	2,400	2,400
Unangan Short Hunting Visor (Svarny)	5,000	5,000
WWII Watercolor Collection (Vandergrift)	1,685	1,685
Alaska Desmo Family (Troll)	1,750	1,750
Unalaska Desmo Head Diptych (Troll)	4,250	4,250
Baskets (Thompson)	600	600
Art (various artists)	<u>4,132</u>	<u>4,132</u>
Total collections	<u>\$ 149,162</u>	<u>149,162</u>

MUSEUM OF THE ALEUTIANS

Notes to Financial Statements, Continued

II. CASH AND CASH EQUIVALENTS – CUSTODIAL CREDIT RISK

The Museum maintains cash balances at financial institutions which are insured by the FDIC up to \$250,000. At June 30, 2022 and 2021, \$165,043 and \$20,280 was uninsured, respectively.

III. EQUIPMENT

The net book value of equipment at year end is comprised as follows:

	2022	2021
Equipment at cost	\$ 520,304	511,960
Less accumulated depreciation	<u>(467,742)</u>	<u>(417,963)</u>
Net book value	<u>\$ 52,562</u>	<u>93,997</u>

Depreciation expense for the fiscal years ended June 30, 2022 and 2021 was \$49,779 and \$46,998, respectively.

IV. DONATED SERVICES

Donations of services meeting the requirements of generally accepted accounting principles are objectively determined and reported in the financial statements at the fair market value of the provided services. Donated services of \$113,865 and \$90,675 were recognized as in-kind contributions and expenses during the fiscal years ended June 30, 2022 and 2021, respectively.

V. DONATED PROPERTY AND EQUIPMENT

In 1998, the Museum of the Aleutians entered into an agreement with the Aleutian Development Corporation for a 50 year lease on property. The payments on this lease are donated to the museum. The value of this promise to give is recorded at its net present value and amortized over the life of the lease. The Museum recognized in-kind rent received from Aleutian Development Corporation based on the fair value of property. Lease expense of \$157,220 and \$157,220 was recognized during the years ended June 30, 2022 and June 30, 2021, respectively.

The value of the lease agreement is based on the present value of the future lease using a discount rate of 8%. The value of the remaining lease agreement in 2022 and 2021 was \$4,087,720 and \$4,244,940 with a discount of \$3,087,580 and \$3,206,333 (leaving a net present value of \$1,000,140 and \$1,038,607 respectively). This value is reported as net assets with donor restrictions and is released from restriction as time passes.

The amount to be received for contributions receivable is as follows:

	FY22	FY21
2022	\$ -	38,467
2023	38,467	38,467
2024	38,467	38,467
2025	38,467	38,467
2026	38,467	38,467
2027	38,467	38,467
Thereafter	<u>807,805</u>	<u>807,805</u>
	<u>\$ 1,000,140</u>	<u>1,038,607</u>

MUSEUM OF THE ALEUTIANS

Notes to Financial Statements, Continued

VI. ECONOMIC DEPENDENCY

The Museum received 31% and 32% of its support and revenues from the City of Unalaska during 2022 and 2021, respectively. Without this revenue source, the Museum would not be able to continue the same level of operations.

VII. CONTINGENCIES

Amounts received or receivable from grants are subject to audit and adjustment. Any disallowed claims, including amounts already collected, would become the liability of the Museum of the Aleutians. Management believes that the likelihood of such an event is remote.

VIII. RETAIL SALES ANALYSIS

Retail sales, as of June 30, show profit margins as follows:

	<u>2022</u>	<u>2021</u>
Retail sales, gross	\$ 93,546	42,730
Cost of sales	<u>(57,484)</u>	<u>(19,121)</u>
Retail sales, net	<u>\$ 36,062</u>	<u>23,609</u>
Profit margin	<u>44%</u>	<u>55%</u>

IX. NET ASSETS

Net assets with donor restrictions are restricted for the following purposes or periods:

	<u>2022</u>	<u>2021</u>
Subject to the passage of time:		
Contributions receivable related to lease on property	\$ <u>1,000,140</u>	<u>1,038,607</u>

Net assets of \$38,467 were released for the reduction of the contribution receivable on leased property.

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	\$ 650,404
Accounts Receivable	<u>18,862</u>
Total	<u>669,266</u>

The museum does not have a liquidity plan, but feels that existing cash and investments are more than adequate to cover current operating expenses.

MUSEUM OF THE ALEUTIANS

Notes to Financial Statements, Continued

XI. SUBSEQUENT EVENTS

Subsequent events were evaluated through December 6, 2022, which is the date the financial statements were available to be issued.

XII. FUNCTIONAL EXPENSES

Program Activities

- Museum – The organization operates a museum as a cultural history institution for the Aleutian Islands and the community of Unalaska. Operations include showcasing art collections and research for the cultural history and prehistory of the Aleutian Island Region. The museum provides permanent and changing exhibits for researches, visitors, and community members.

Supporting Services

- Management and General – Includes the functions necessary to maintain an adequate working environment, provide coordination of the Museums' program, secure proper administrative function of the Museum, and manage the financial and budgetary responsibilities of the Museum.
- Fundraising – Includes activities of the Museum to raise revenues and contributions for the Museum's activities.