

Special Meeting
Monday, April 10, 2023
6:00 p.m.



Unalaska City Hall
Council Chambers
43 Raven Way

Council Members
Thomas D. Bell
Darin Nicholson
Daneen Looby

Council Members
Dennis M. Robinson
Alejandro R. Tungul
Shari Coleman

*To Provide a Sustainable Quality of Life
Through Excellent Stewardship of Government*

UNALASKA CITY COUNCIL

P. O. Box 610 • Unalaska, Alaska 99685
Tel (907) 581-1251 • Fax (907) 581-1417 • www.ci.unalaska.ak.us

Mayor: Vincent M. Tutiakoff Sr. **City Manager:** William Homka, Acting
City Clerk: Marjie Veeder, mveeder@ci.unalaska.ak.us

COUNCIL MEETING ATTENDANCE

The community is encouraged to attend meetings of the City Council:

- In person at City Hall
- Online via ZOOM (link, meeting ID & password below)
- By telephone (toll and toll free numbers, meeting ID & password below)
- Listen on KUCB TV Channel 8 or Radio Station 89.7

PUBLIC COMMENT

The Mayor and City Council value and encourage community input at meetings of the City Council. There is a time limit of 3 minutes per person, per topic. Options for public comment:

- In person
- By telephone or ZOOM - notify the City Clerk if you'd like to provide comment using ZOOM features (chat message or raise your hand); or *9 by telephone to raise your hand; or you may notify the City Clerk during regular business hours in advance of the meeting
- Written comment is accepted up to one hour before the meeting begins by email, regular mail, fax or hand delivery to the City Clerk, and will be read during the meeting; include your name

ZOOM MEETING LINK: <https://us02web.zoom.us/j/85203975430>

Meeting ID: 852 0397 5430 / **Passcode:** 977526

TELEPHONE: Meeting ID: 852 0397 5430 / **Passcode:** 977526

Toll Free numbers: (833) 548-0276; or (833) 548-0282; or (877) 853-5247; or (888) 788-0099

Non Toll Free numbers: (253) 215-8782; or (346) 248-7799; or (669) 900-9128

AGENDA

1. **Call to order**
2. **Roll call**
3. **Pledge of Allegiance**
4. **Adoption of Agenda**
5. **Community Input & Announcements** *Members of the public may provide information to council or make announcements of interest to the community. Three-minute time limit per person.*
6. **Public Comment on Agenda Items** *Time for members of the public to provide information to Council regarding items on the agenda. Members of the public may also speak when the issue comes up on the regular agenda by signing up with the City Clerk. Three-minute time limit per person.*

7. **Work Session** *Work sessions are for planning purposes, or studying and discussing issues before the Council.*

a. **Community Support Grant Applicant Presentations** - 5 minutes each (not including questions from City Council)

- 1) **Aleutian Pribilof Islands Association (APIA)** – Stacy Kelly, Interim Behavioral Health Director; and Luke Stowe, Behavioral Health and Community Health Executive Assistant
- 2) **Iliuliuk Family Health Services (IFHS)** – Noel Rea, CEO
- 3) **Museum of the Aleutians (MOTA)** – Virginia Hatfield, Executive Director; and AB Rankin, Board Member
- 4) **Qawalangin Tribe of Unalaska** – Chris Price, CEO; and Anfesia Tutiakoff, Cultural Resource Manager, Camp Q-Director
- 5) **Unalaska Community Broadcasting** – Lauren Adams, General Manager; and Matt Lightner, Board Member
- 6) **Unalaskans Against Sexual Abuse and Family Violence (USAFV)** – M. Lynn Crane, Executive Director
- 7) **Unalaska Senior Citizens** – Kelly Poziombke, Bookkeeper (attending remotely); and Charlene Shaishnikoff, Program Director
- 8) **Unalaska Visitors Bureau (UVB)** – Joni Scott, Board Member; Rhonda Wayner, Accountant (attending remotely); and Katherine McGlashan, Executive Director (attending remotely)

b. **Presentation of FY24 City Departmental Operating Budgets** – William Homka, Acting City Manager

8. **Directives to City Manager**

9. **Adjournment**

MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: William Homka, Acting City Manager
Date: April 10, 2023
Re: Summary of Community Support Grant Application Requests

SUMMARY: Tonight Council will hear directly from the applicants to the Community Support Grant Program. Each organization has been asked to limit their presentation to five minutes.

The applications have been reviewed by Staff and are provided to Council for review. Staff does not make recommendations; City Council decides how to fund the requests. To aid in the decision making process the council packet includes a summary review sheet for each applicant. This material should help communicate the Community Support Program's financial impact on the FY24 budget.

This year the formula amount of funding available is \$1,439,215. Eight organizations submitted applications totaling \$1,501,714, which exceeds the formula amount by \$62,499.

Council is scheduled to consider a resolution to award Community Support Grants at their meeting on April 25, 2023.

PREVIOUS COUNCIL ACTION: Each year from FY06 through FY17 Council established a special committee charged with reviewing and scoring the applications using the Council-approved evaluation tool.

On December 27, 2016 Council passed Resolution 2016-78 eliminating the Grant Review Committee, allowing Staff to do a preliminary review of all applications and then pass the application reviews and other informational documents to Council.

In December 2019 Council passed Resolution 2019-64 to increase the funding percentage from 3.4642% to 3.5% of the city's general fund revenue average for the past five (5) years. The purpose of the increase was to round the percentage up to a simple decimal number. The award amounts have varied over the years from 3.03% to 3.91%.

In February 2023, Council passed Resolution 2023-09 amending the funding formula to include revenue from the tobacco excise tax. The new funding guide is: 3.5% of the average General Fund revenue for the five most recently completed fiscal years; plus the Bed Tax Fund for the most recently completed fiscal year; plus the Tobacco Excise Tax Fund for the most recently completed fiscal year.

BACKGROUND: Eight Community Support Grant applications were received; and no capital requests. All submissions have been reviewed and summarized by Staff. All requests were completed and submitted in a timely manner. All application summaries are included in the Council Packet.

DISCUSSION: The funding amount available to be awarded this year is \$1,439,215 based on the formula adopted by Council:

5-year Average General Fund Revenue	\$1,167,077
Bed Tax	\$115,724
Tobacco Tax	<u>\$156,414</u>
Total:	\$1,439,215

The FY24 total funding request is \$1,501,714 and exceeds the FY24 funding formula amount by \$62,499.

The Bed Tax funds are dedicated to visitor industries, for historical and cultural projects, and programs that increase knowledge and appreciation for the community of Unalaska, and its surroundings. These funds are appropriate to aid funding to UVB and MOTA.

The Tobacco Excise Tax funds are dedicated to the Community Support Grant Program for the benefit of public health programs or tobacco education and cessation programs in Unalaska. These funds are appropriate to aid funding to APIA and IFHS through the grant program.

The following is a list of the amounts requested for FY24. The funding to the Rusting Man Foundation was approved through Resolution 2022-45, but it is not contemplated that these funds will come from the grant funding formula.

FY24 Community Grant Application Summary Table

Organization	FY24 Request
APIA	\$130,000.00
Iliuliuk Family Health Services	\$180,000.00
Museum of the Aleutians	\$373,058.30
UCB/KUCB	\$115,500.00
Unalaska Senior Citizens	\$69,000.88
Unalaska Visitor’s Bureau	\$210,000.00
USAFV	\$329,855.00
Q-Tribe Culture Camp	\$94,299.40
TOTAL	\$1,501,713.58
Rusting Man Foundation	\$125,000
TOTAL	1,626,713.58

Planned activities for FY24 Community Support Grant funding are briefly listed below.

APIA

1. Offers well-rounded behavioral health services that align with needs of the entire community.
2. Enhance prevention and outreach efforts in topic areas that align with community request (e.g., anti-bullying, suicide prevention, and healthy lifestyle choices such as pro-social activities, nutrition/traditional foods, cultural values and safe partner relationships). These events will comply with local mandates related to COVID-19.

3. Network with community partners in Unalaska to prevent and decrease drug use in the community.
4. Requesting \$10,000 less than FY23.
5. Notes: Some APIA activities may qualify for the funds collected via the Excise Tax on Tobacco established in 2021 via Resolution 2021-02.

IFHS

1. Continue to respond to all appropriate after hours/emergency calls. This funding request helps offset a portion of the expense incurred by IFHS to provide this access to urgent/emergent care on the island, and is consistent with the FY23 request.
2. Trends in the healthcare system have led to an increase in costs as there are nursing and equipment shortages driving up costs of vital staff and equipment. The IFHS is seeking funds to cover those expanding costs and to provide the necessary equipment and maintenance to continue after-hours and emergency.
3. Requesting the same amount as previous year.
4. Notes: Some IFHS activities may qualify for the funds collected via the Excise Tax on Tobacco established in 2021 via Resolution 2021-02.

MOTA

1. MOTA is seeking an additional \$55,245 this year reflecting: \$8,514.16 cost of living increases (5.12%), and a \$61,586 increase in insurance benefits.
2. It will cover a portion of personnel costs, utility expenses, travel and training for the Board and staff for professional development.
3. Activities for FY24 include Museum Indigenization and Community Building, working toward financial stability, and improvements in the museum's collections.

Q-Tribe

1. The Tribe is requesting \$59,147.40 more than what was awarded in FY23 in order to expand Camp Qungaayux into a year-round culture preservation program.
2. The Camp Director will plan and develop a program for camp and continued craft nights. This will include hiring staff, mentors, and elders for both activities.
3. Supplies for both day camp and culture craft nights will be purchased in bulk whenever possible and will be ordered in ample time to avoid excess shipping costs.

UCB (Unalaska Community Broadcasting)

1. UCB is requested an additional \$2,900 for cost of living and benefits increases; an additional \$2,300 to cover the cost of an increase in premiums and promotion for KUCB's 40th anniversary events; and an additional \$1,300 for an increase in costs of office supplies, postage and board expenses.
2. Build the internal capacity of KUCB operations via some equipment purchases to increase remote capability as a backup studio.
3. More fully engage with our many communities so that more people feel "at home" with KUCB news and arts and culture programming such as the Unangam Tunuu which began in FY23.

USAFV (Unalaskans Against Sexual Abuse and Family Violence)

1. USAFV is requesting an additional \$92,398 over their FY23 request to provide insurance for Full Time staff, spouses and dependents in order to make benefits comparable to City of Unalaska and other employer benefits.
2. Sustain sanctuary efforts and advocacy for adult and minor survivors of domestic violence, sexual assault, stalking, child abuse, elder abuse, incest, other interpersonal violence,

other violent crime, homelessness, near-homelessness, food insecurity, and others in crisis.

3. Remain engaged in the community through Interagency Cooperative meetings, providing educational/training materials to professionals who work with victims of domestic violence/sexual assault and make community presentations.
4. Notes: USAFV regularly returns unused grant funds to the City.

USC (Unalaska Senior Center)

1. USC requests the \$4000.88 more than requested and awarded in FY23 due to inflation costs. The bulk of this change is Congregate and Meal Delivery Programming.
2. Work with other community organizations to increase volunteerism and donations to support the goals of providing senior citizens nutritional needs and transportation to community destinations including the US Post Office, grocery and cultural/social events.

UVB (Unalaska Visitors Bureau)

1. UVB requests the same grant amount as FY23.
2. Encourage development of Cultural tourism and benefits and work with community organizations such as Ounalashka Corp, MOTA, APIA, Q-Tribe and KUCB Channel 8.
3. Promote Aleutian Region Cultural Tourism to encourage a Cultural & Indigenous Tourism program within the UVB, community, and region. Print on media, add content to social media.
4. Notes: UVB's grant request increased by \$10,000 back in FY21 to fund a one-time branding project. The project is complete, yet the organization's requested amount has remained the same since that time.

Rusting Man Foundation

In FY23 Council funded \$125,000 as the first of two consecutive annual payments for Rusting Man Foundation. FY24 includes the second \$125,000 payment to meet the Council's agreement to fund a total of \$250,000 for creating a Fishermen Memorial sculpture. Karel and Marie Machalek presented the project concept and funding request to City Council several times during the FY23 grant application cycle and Council expressed support for the project. The City Manager and Planning Director requested the Machaleks apply via the Community Support Grant program so the administration could review the project using a standard process. However, the Council decided not to fund the project with money set aside via the Community Support Grant funding formula. This is provided for informational purposes to Council.

ALTERNATIVES: Council may choose to fund the requests as submitted or make changes where it deems necessary. No action requested this evening.

FINANCIAL IMPLICATIONS: Financial implications depend on the amount Council chooses to fund grant requests. No action requested this evening; Council will consider a resolution to fund community support grants at their meeting on April 25.

LEGAL: None

STAFF RECOMMENDATION: Council members are encouraged to complete the Council Grant worksheet with their recommended funding levels, and email it to the Deputy City Clerk by April 17, 2023 (5:00 pm).

PROPOSED MOTION: None; no action requested this evening.

CITY MANAGER COMMENTS: As noted above, no formal Council action is required at this point. We provide this information for your review. Council members can use the City Council recommendation spreadsheet to provide Staff with direction prior to the April 25, 2023 meeting when Council will take action on this item.

ATTACHMENTS:

- [Resolution 2023-09](#) Amending the funding formula
- Grant applications and staff prepared summary sheets
 1. [APIA](#)
 2. [IFHS](#)
 3. [MOTA](#)
 4. [Q-TRIBE](#)
 5. [KUCB](#)
 6. [USAFV](#)
 7. [UNALASKA SENIOR CITIZENS](#)
 8. [UVB](#)

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2023-09

A RESOLUTION OF THE UNALASKA CITY COUNCIL AMENDING THE FUNDING FORMULA GUIDE FOR THE COMMUNITY SUPPORT GRANT PROGRAM TO INCLUDE TOBACCO EXCISE TAX REVENUE

WHEREAS, the City of Unalaska acknowledges, appreciates and supports the services provided to the community by non-profit agencies; and

WHEREAS, in the past the City of Unalaska provided financial aid through the Community Support Grant Program from two sources, the General Fund and the Bed Tax Fund; and

WHEREAS, in 1991 the City enacted a Hotel-Motel Tax, also known as Bed Tax, dedicating the revenue received for visitor industries, for historical and cultural projects, and programs that increase knowledge and appreciation for the community of Unalaska, and its surroundings; and


WHEREAS, in 2021 the City enacted a Tobacco Excise Tax, dedicating the revenue to the Community Support Grant Program for the benefit of public health programs or tobacco education and cessation programs in Unalaska; and

WHEREAS, in 2019 the City Council authorized a formula to guide funding for the Community Support Grant Program as three and one half percent (3.5%) of the average General Fund for the five most recently completed fiscal years, plus the Bed Tax Fund for the most recently completed fiscal year; and

WHEREAS, the City Council would like to add the Tobacco Excise Tax revenue to the funding formula.

NOW THEREFORE BE IT RESOLVED that the Unalaska City Council authorizes a new funding guide for the Community Support Grant Program to be three and one half percent (3.5%) of the average General Fund revenue for the five most recently completed fiscal years; plus the Bed Tax Fund for the most recently completed fiscal year; plus the Tobacco Excise Tax Fund for the most recently completed fiscal year.

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on February 28, 2023.


Vincent M. Tutiakoff, Sr.
Mayor

ATTEST:


Marjie Veeder, CMC
City Clerk



MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Marjie Veeder, City Clerk
Through: Chris Hladick, Interim City Manager
Date: March 28, 2023
Re: Resolution 2023-09: Amending the funding formula guide for the Community Support Grant Program to include Tobacco Excise Tax revenue

SUMMARY: In 2019 Council adopted a resolution setting out the funding formula guide for the Community Support Grant Program. In 2021 Council enacted an excise tax on tobacco products, dedicating the revenue to the Community Support Grant Program for public health or tobacco education and cessation programs. Resolution 2023-09 adds the tobacco tax revenue to the funding formula guide. Staff recommends approval.

PREVIOUS COUNCIL ACTION: Council adopted Resolution 2019-64 (copy attached) on December 12, 2019, setting out the funding formula guide as three and one half percent (3.5%) of the average General Fund for the five most recently completed fiscal years, plus the Bed Tax Fund for the most recently completed fiscal year. On February 14, 2023, Council adopted their goals for the FY24 Budget, and included the Tobacco Tax revenue in the Community Support Grant Program funding formula.

BACKGROUND: With the enactment of the Tobacco Excise Tax and dedication of that revenue to the Community Support Grant Program for the benefit of public health programs or tobacco education and cessation programs in Unalaska, it makes sense to amend the funding formula to include tobacco tax revenue.

DISCUSSION: The original funding formula for the Community Support Grant Program, as described in the approved budget goals before 2019, was 3.4642% of the average of general fund revenues from the previous five years. Revenues do not include "Other Finance Sources."

Additionally, the formula also includes Bed Tax revenue for the most recently completed fiscal year. The dedication language for the Bed Tax revenue is to fund visitor industries, historical and cultural projects, and programs that increase knowledge and appreciation for the community of Unalaska and its surroundings.

To be clear, the "most recently completed fiscal year" means that for the FY24 budget cycle, the general fund average used will be FY18 - FY22; and the most recently completed fiscal year for bed tax and tobacco tax will be FY22. The FY24 budget will be adopted before the completion of FY23, the present fiscal year.

ALTERNATIVES: This is viewed as a housekeeping measure, as the use of Tobacco Tax revenue is included in our Code of Ordinances at Chapter 6.56. Council may choose to amend the percentage of General Fund Revenue available in the Community Support Grant Program.

FINANCIAL IMPLICATIONS: The addition of tobacco tax revenue will increase funds available to the Community Support Grant Program, keeping in mind the allowed uses of tobacco tax funds.

The Tobacco Excise Tax became effective on October 1, 2021, with retailers paying the tax on cigarettes and tobacco products brought into Unalaska for commercial purposes. The first reporting period was the 4th Quarter of 2021 covering October, November & December 2021, with the first reports and payments in January 2022. FY22 tobacco tax revenue available for grants in FY24 is \$156,414.

Because this is an excise tax not a sales tax, revenue is reported and received on a quarterly basis as retailers make bulk purchases of product. There may be quarters when no revenue is realized. After we have more years of tobacco tax revenue history, annual revenue estimates may more easily be formulated.

STAFF RECOMMENDATION: Staff recommends adoption, but makes no recommendation as to the percentage of General Fund Revenue available to the community support grant program.

PROPOSED MOTION: I move to adopt Resolution 2023-09.

CITY MANAGER COMMENTS: This resolution clarifies the funding formula guide for the Community Support Grant Program to include Tobacco Excise Tax Revenue. I support Staff's Recommendation.

ATTACHMENTS: Resolution 2019-64, increasing the funding formula for the Community Support Grant Program

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2019-64

A RESOLUTION OF THE UNALASKA CITY COUNCIL AUTHORIZING AN INCREASE TO THE FORMULA PERCENTAGE GUIDE IN THE COMMUNITY SUPPORT GRANT PROGRAM TO 3.5% OF THE AVERAGE GENERAL FUND FOR THE FIVE MOST RECENTLY COMPLETED FISCAL YEARS, PLUS THE BED TAX FUND FOR THE MOST RECENT COMPLETED FISCAL YEAR

WHEREAS, the City of Unalaska acknowledges, appreciates and supports the services provided to the community by non-profit agencies; and


WHEREAS, the City of Unalaska provides financial aid through the Community Support Grant Program from two sources, the General Fund and the Bed Tax Fund; and

WHEREAS, for many years the City of Unalaska's funding guide for the Community Support Grant program has been 3.4642% of the average General Fund for the five most recently completed fiscal years and the Bed Tax Fund for the most recent completed fiscal year; and

WHEREAS, the City Council wishes to round up the funding guide percentage for the General Fund portion to 3.5% to simplify the calculation.

NOW THEREFORE BE IT RESOLVED that the Unalaska City Council authorizes the new funding guide for the Community Support Grant Program to be three and one half percent (3.5%) of the average General Fund for the five most recently completed fiscal years, plus the Bed Tax Fund for the most recent completed fiscal year.

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on December 12, 2019.


Vincent M. Tutiakoff, Sr.
Mayor

ATTEST:


Marjie Veeder
City Clerk



MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: William Homka, Planning Director
Through: Erin Reinders, City Manager
Date: December 12, 2019
Re: Resolution 2019-64: Authorizing an increase to the formula percentage guide in the Community Support Grant program to 3.5% of the average General Fund for the five most recently completed fiscal years, plus the bed tax fund for the most recently completed fiscal year

SUMMARY: Each year Council reviews the Community Support Grant Program guidelines, application and supporting documents, and then determines the funding level. During the annual presentation to council on Tuesday, November 26, 2019, Council directed staff to increase the formula percentage from 3.4642% to 3.5%, resulting in a \$16,528 increase in available funds for FY21.

PREVIOUS COUNCIL ACTION: On November 26, 2019, Council requested the City Manager and staff increase the percentage of General Fund money for the Community Support Program from 3.4642% to 3.5% to round the percentage to a single decimal place. In previous years, Council has taken this formula as a guideline and disbursed more in most years, and less in other years.

BACKGROUND: Council sets the annual funding level for the Community Support Program with their budget goals in January. The total community support funding available is calculated using an established formula which is 3.4642% of the average revenue for the General Fund for the five most recently completed fiscal years and Bed Tax fund. At the Council meeting on November 26, 2019, Planning Department staff presented Council with the annual summary for the Community Support Program application materials, schedule and budget. Council suggested staff raise the percentage to 3.5%.

DISCUSSION: In researching the Community Support Grant Program, staff discovered the original funding formula was established in the Community Support Grant Guidelines at the time the program was developed. This is the funding formula that is described in the approved budget goals over the past several years. The guidelines established the funding amount to be 3.4642% of the average of general fund revenues from the previous five years. Revenues do not include "Other Finance Sources." In addition, the amount also includes money obtained from the Bed Tax Fund in the last completed fiscal year. For this year, the Bed Tax Fund would be FY18.

ALTERNATIVES: If City Council chooses not to revise the percentage, the primary alternative would be to maintain the 3.4642% factor, which would make \$1,139,499 available. A second alternative would be to increase or decrease the fund an unspecified amount. The second alternative is not a recommended course of action as it provides no guidance to applicants, staff or Council.

FINANCIAL IMPLICATIONS: If Council increases the formula percentage to 3.5%, it would add an additional \$16,528 to the FY21 program for a total of \$1,150,087. This includes up to all of the Bed Tax collected in FY18. A change of 0.0358% on a \$1.15 million program is negligible in terms of overall scale, but makes the formula more clear, and could make a meaningful difference to a non-profit.

	General Fund	Bed Tax Fund			
FY 2014	34,376,971.00				
FY 2015	34,525,170.00				
FY 2016	30,723,626.00				
FY 2017	34,371,441.00				
FY 2018	<u>30,300,957.00</u>	<u>169,703.00</u>			
	164,298,165.00	169,703.00	-		
Average	32,859,633.00	169,703.00	33,029,336.00	3.4642 1 yr	1,139,499.00
			3.5000%	3.5 1 yr	1,156,027.00
				Difference	16,528.00

STAFF RECOMMENDATION: Staff recommends Council approve the increase of the formula percentage from 3.4642% to 3.5% for the Community Support Grant Program beginning in FY21.

PROPOSED MOTION: I move to adopt Resolution 2019-64.

CITY MANAGER COMMENTS: This resolution helps to clarify the guidance provided to non-profits, staff and City Council participating in and administering the Community Support Program. I support the staff recommendation.

FY24 City of Unalaska Community Support Grant Application Review Summary Sheet

Organization Name: Aleutian Pribilof Islands Association (APIA)

APIA is requesting \$10,000 less than FY23

FY23 Award	Amounts	FY24 Request	Amounts
Behavioral Health Clinician (1FTE Salary)	\$91,160.00	Behavioral Health Clinician (1FTE Salary)	\$ 91,160.00
Behavioral Health Clinician (Benefits)	\$36,464.00	Behavioral Health Clinician (Benefits)	\$ 36,464.00
Dues/Fees/Subscriptions	\$1,500.00	Food	\$ 2,000.00
Commodities (Food, office supplies)	\$3,376.00	Office Supplies	\$ 376.00
Travel	\$5,000.00		
Training	\$2,500.00		
Total FY23 Award	\$140,000.00	Total FY24 Request	\$130,000.00

Application Highlights

- **APIA is requesting a total of \$130,000** to meet the staffing needs and targeted activities plan that will have a direct benefit to residents of Unalaska. This is a decrease of \$10,000 from FY23. The difference in cost is the removal of the travel, training, and dues/fees/subscriptions line items.
- Aleutian Pribilof Islands Association, Inc. (APIA) Integrated Health Department, Community Health Services Division provides behavioral health care, community wellness activities, healthy relationship services, youth programs, and eldercare programs services in Unalaska. The most frequently requested services in Unalaska are around substance abuse prevention and treatment, diabetes awareness/access to healthy foods, and services for Elders.
- APIA offers these services at two locations in Unalaska: Oonalaska Wellness Center (OWC) and the APIA Biorka Clinic as well as collaborating with community partners to meet the behavioral health demands in the community.
- A vital part of services in Unalaska includes our behavioral health providers responding to unforeseen crisis situations.
- *Eldercare Program:* Provides an additional resource for local Unalaska Elder residents to remain in their community rather than relocating to a nursing home, thereby reducing psychological and physical distress.
- *Youth Services Program:* With youth-informed programming, we anticipate targeted, peer-driven youth services.
- *Healthy Relationships Program:* The Healthy Relationships Program aims to not duplicate services in Unalaska, rather we want to collaborate with USAFV and enhance outreach and educational efforts to Unalaskans.
- *Administration:* Provides support for and direction of development and expansion of services identified as needed in Unalaska. Harriet Berikoff is the Qawalangin Tribe representative from Unalaska. Our CFO reviews all budget document associated with this award. Also, our Travel Coordinator assists with arranging travel for staff from Unalaska to attend trainings and travel for Anchorage based staff to travel to Unalaska.
- During the FY 2022 grant year, APIA plans to:
 - 1.) Offer well-rounded behavioral health services that align with needs of the entire community.
 - 2.) Enhance prevention and outreach efforts in topic areas that align with community request (e.g., anti-bullying, suicide prevention, and healthy lifestyle choices such as pro-social activities, nutrition/traditional foods, cultural values and safe partner relationships). These events will comply with local mandates related to COVID-19.
 - 3.) Network with community partners in Unalaska to prevent and decrease drug use in the community.

Goals and objectives

- **Goal 1**—APIA will offer well-rounded behavioral health services that align with needs of the entire community.
 - *Objective 1:* APIA will retain Behavioral Health staff in Unalaska that will serve as a point of contact in Unalaska for behavioral health services, which includes the intensive outpatient program (IOP). The IOP is a recovery program for individuals and family members struggling with substance misuse that reside in Unalaska.
 - *Objective 2:* APIA BH will continue to host Alcohol and Drug Information School classes quarterly or as needed. The class will support individuals who are either struggling with addiction, interested in services, or family members who have a loved one that is addicted and may be at a loss for how to help them get help.
 - *Objective 3:* Work closely with IFHS and Public Safety to respond to crisis situations that may arise. This includes providing a psychological assessment, screening for suicidality, and assisting with Title 47s to aid in getting an individual to higher level of care (e.g., Alaska Psychiatric Hospital).
- The anticipated outcome is to decrease feelings of psychological stressors such as social isolation and behavioral challenges such as substance misuse among clients, provide educational opportunities, increase access to health services, and offer robust behavioral health services to meet the needs of Unalaskans. These are ongoing activities.
- **Goal 2** – APIA will enhance prevention and outreach efforts to align with relevant community needs (e.g., anti-bullying, suicide prevention, and healthy lifestyles such as prosocial activities, nutrition /traditional foods, cultural values, and safe partner relationships). APIA will follow all COVID-19 mandates, which may impact a planned activity.
 - *Objective 1:* APIA staff will coordinate with the school, Tribe, USAFV, and other community partners to support educational opportunities for the community.
 - *Objective 2:* APIA will collaborate with community partners to host an annual health fair. If it aligns with the community calendar, we plan to hold the health fair in March. Booths will include a number of health promotion and educational materials.
 - The anticipated impact is that youth, adults, and elders in the community will feel better informed and supported to face some of the health and social concerns they are facing.
- **Goal 3** – Network with community partners in Unalaska to prevent and decrease drug use in the community.
 - *Objective 1:* APIA staff will attend ongoing local community interagency meetings and maintain open dialogue with local organizations.
 - *Objective 2:* In partnership, APIA will host (or co-host) local events specific to the topic identified as pressing needs. A recent example of this includes the Community Action Group.
 - These meetings will continue as long as there is community interest. This will occur throughout the calendar year and comply with pandemic precautions. The anticipated outcome for this goal is to work with community partners to invite individuals and families to voice their ideas and have grassroots, localized plans to address substance misuse in the community.

Application Findings/Other Information:

- Application submitted on time;
- All application requirements were met. Letters of Support are optional;
- All FY23 has been timely and is current.
- No Audit; Statement of Financial Position, Activities, Cash Flows, and Functional Expenses as of FY22 First Quarter (September 30, 2021)

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

ORGANIZATION: Aleutian Pribilof Islands Association, Inc. **FORMED:** 1976

MAILING ADDRESS: 1131 E. International Airport Rd CITY Anchorage STATE AK ZIP 99518

CHIEF EXECUTIVE'S NAME & TITLE: Dimitri Philemonof, President/CEO

CONTACT'S NAME & TITLE (if different): Luke Stowe, Community Health Services Executive Assistant

TELEPHONE NUMBER: 907-276-2700 **FAX NUMBER:** 907-222-4279

EMAIL: lukes@apiai.org **AMOUNT OF FY23 AWARD:** \$ 140,000

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

Organization's Fiscal Year: From October 1 **to** September 30

FY24 REQUEST: \$ 130,000 **LOCAL PROGRAM BUDGET TOTAL:** \$ \$ 394,946

SUMMARY OF FY24 SOURCES OF INCOME:

Grants	City	<u>.44</u> %	Fees/Earned Income	<u>6.76</u> %
	State	<u>7.09</u> %	Fundraising	<u>.93</u> %
	Federal	<u>81.07</u> %	In Kind	<u>0.0</u> %
	Other Grants	<u>2.36</u> %	Other Income	<u>1.35</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**

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

***Alaska Incorporation Status: Is the organization's State filing current? Yes** **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.

Mark Singanoff
Chair/President, Board of Directors

1/19/23
Date

Dimitri Philemonof
Director/Executive Director/General Manager

1-19-23
Date

I. EXECUTIVE SUMMARY

A. Executive Summary: Aleutian Pribilof Islands Association, Inc. (APIA) Integrated Health Department, Community Health Services (CHS) Division provides behavioral health care, community wellness activities, healthy relationship services, youth programs, and elder care services in Unalaska. Similar to previous years, some of the most frequently requested services in Unalaska are around substance abuse prevention and treatment, diabetes awareness, which includes access to healthy foods, and services for Elders. With the prolonged pandemic, some of these health concerns have elevated. On July 25, 2022, Alaska Health Analytics and Vital Records Section and the Office of Substance Misuse and Addiction Prevention released the [2021 Drug Overdose Mortality Update](#).¹ The report showed an AN/AI overdose rate of 77.7 deaths per 100,000 people, up from 40.1 in 2020. compared to an overdose death rate of 35.2 for all of Alaska, up f. Continued focus on mental health, substance abuse services, and prevention is needed.

APIA offers these services at two locations in Unalaska: Oonalaska Wellness Center (OWC) and the APIA Biorka Clinic. We are the only State of Alaska certified organization for comprehensive mental health and substance abuse services for residents in Unalaska. These services are available to tribal and non-tribal community members. APIA BH collaborates with community partners to meet the behavioral health demands in the community. Another vital part of services in Unalaska includes our behavioral health providers responding to unforeseen crisis situations. Without behavioral health support, the burden to provide needed care would fall to other stressed community service organizations (e.g., law enforcement and medical providers).

This grant enables APIA to retain quality providers and host community events that align with requested services. We strive to hire staff skilled in working with individuals and families experiencing a variety of life challenges. Moreover, this award dovetails with **APIA's mission to assist in meeting health, safety, and well-being of each Unangan community.**

Funding will be allocated to maintain adequate behavioral health staffing for the community. We aim to have a strong behavioral health workforce available to Unalaskans. This award will help support 1 FTE for direct behavioral health services including Master's level providers. Behavioral health staff are qualified to work with individuals with co-occurring disorders (i.e., substance abuse disorders and mental health disorders such as depression or post-traumatic stress disorder). The additional salary costs, to support the staff members, will be covered by the State of Alaska or other grant funds. Positions will continue to—1) support APIA BH with providing services to meet court referrals requirements, 2) provide individualized, culturally responsive treatment to individuals with a dual-diagnosis whose relapse may be a direct trigger of a mental health issue such as history of trauma, and 3) support outreach in the community and prevention efforts.

In addition to staffing support, this project proposal includes—1) collaborating and coordinating with local organizations on prevention efforts, 2) supporting on-going activities for youth and elders, and 3) hosting Alcohol and Drug Information School classes.

APIA is requesting a total of \$130,000 to meet the staffing needs and targeted activities that will have a direct benefit to residents of Unalaska. This is a decrease of \$10,000 from FY23.

¹ <https://stateofreform.com/featured/2022/08/drug-overdose-deaths-increased-in-alaska-in-2021/>

II. ORGANIZATION INFORMATION

B. Organization Programming: APIA's mission is to 1) provide self-sufficiency and independence of the Unangan by advocacy, training, technical assistance, and economic enhancement; 2) assist in meeting health, safety, and well-being of each Unangan community; 3) promote, strengthen, and ensure the unity of Unangan; and 4) strengthen and preserve Unangan cultural heritage.

A summary of services provided by APIA to the community of Unalaska include:

Behavioral Health Services: APIA offers culturally responsive behavioral and mental health services. Our staff are well-trained professionals and emerging professionals. Our program is nationally accredited by the Joint Commission. We are a State of Alaska approved site, which means we are obligated to see all individuals in a community, not just Indian Health Services beneficiaries. We provide individual, family, couples, and group therapies as well as psychoeducation classes. APIA contracts for afterhours, evenings, holidays, and weekends provider coverage via an on-call phone service. Thus, a professional is accessible at all times to the community. Psychiatric services are available via video tele-delivery services. This summer will be our fifth year offering an Intensive Outpatient Program (IOP). This is the first American Society of Addiction Medicine level 2.1 program available in the region. This means individuals can stay in Unalaska while receiving intensive recovery treatment. Our behavioral health team are readily available during tragic events. We plan to maintain this level of professionalism into the future. Moreover, we have an additional pool of behavioral health professionals who travel to Unalaska and provide video therapy. This helps to diversify access to behavioral health services to Unalaskan residents. Benefits to Unalaska: A robust offering of behavioral health and mental health services are available to all community members in Unalaska. If a provider is not on island or if a community member prefers, we have video tele-delivery services available to see a provider based in Anchorage.

Behavioral Health Aide (BHA) Program: Promotes individuals, families, and communities to resume responsibility for their lives through self-reliance, self-determination, and involvement in community development. This program builds on existing successful community services and resources and supports community-based programs to strengthen their ability to successfully co-develop solutions that will work in the community. Provides basic behavioral health care and support depending on behavioral health aide certification level. Benefits to Unalaska: This program provides a work-based, supportive training program for those interested in the behavioral health field. Local prevention staff, the BHA, can provide educational services on issues such as suicide, alcohol and drug use, and tobacco prevention. BHAs support a comprehensive care team.

Wellness Programs: Focuses on prevention of chronic illnesses, such as diabetes and tobacco prevention. Sponsors educational activities in schools and local community settings while promoting healthier lifestyles. Benefits in Unalaska: Provides healthy lifestyle activities to Unalaska residents eager to learn and use healthy life habits. This program has hosted, health walks, wellness booths at community events.

Billing Consultant: Seeks to maximize collection of alternate payers to fund behavioral health programs, including private insurances, Medicaid, Denali Kid Care, and Medicare. Benefits in Unalaska: Submits billable services, which generates third party revenue

applicable to sustaining and enhancing behavioral health services. APIA's billing helps support sliding fee scale options including full write-off services for clients with financial difficulty.

Regional Tribal Health Clinic: Ensures primary health care to Unalaska tribal members. In Unalaska, this includes home monitoring and case management for chronic care tribal patients. APIA has been working with IFHS on a strengthened partnership for primary care as well as behavioral health. Benefits in Unalaska: Facilitates an integrated approach to wellness. Ensures behavioral health clients appropriately receive referrals and reasonable access to primary care services as needed.

Eldercare Program: APIA provides elder outreach and case management services to help link elders to necessary care. Benefits in Unalaska: Provides an additional resource for local Unalaska Elder residents to remain in their community rather than relocating to a nursing home, thereby reducing psychological and physical distress.

Youth Services Program (YSP): The YSP offers services for youth around prevention and education. We have a regional youth advisory council to help inform programming for youth. Benefits in Unalaska: With youth-informed programming, we anticipate continued targeted, peer-driven youth services.

Healthy Relationships Team: The Healthy Relationships Team offers awareness raising campaigns such as domestic violence prevention and stalking awareness. We have two certified advocates and a strong partnership with local agencies addressing domestic violence such as USAFV and Alaska Native Justice Center. Benefits in Unalaska: The Healthy Relationships Program aims to not duplicate services in Unalaska, rather we want to collaborate with USAFV and enhance outreach and educational efforts to Unalaskans.

Administration: APIA Health Board Committee provides leadership of programs, budgets, compliance, evaluation of programs and services, consumer relations concerns, development of current and long-term strategic planning, and provides board representation on the Alaska Native Health Board, the Alaska Native Tribal Health Consortium, and various other health service boards and committees. In addition to our Board, Administration includes Human Resources and Finance. Human Resources assists with annual evaluations and overall policy compliance. The Finance team is led by a qualified Chief Financial Officer (CFO). They offer budget support on grants, process accounts payable and receivable, travel, and payroll. Benefits in Unalaska: Provides support for and direction around development of services in Unalaska. Harriet Berikoff is the Qawalangin Tribe representative from Unalaska. Our CFO reviews all budget document associated with this award. Also, our Travel Coordinator assists with arranging travel for staff from Unalaska to attend trainings and travel for Anchorage based staff to travel to Unalaska.

- C. Organization History and Experience:** APIA has been a 501c3 nonprofit Native corporation since 1976. APIA is a federally-recognized tribal organization that represents the Unangan (Aleut) people in the Western Aleutian Region of Alaska. A 13-member Board of Directors guides APIA in providing services. The board is composed of Alaska

representatives from each village in the region (including Unalaska). APIA has an extensive history of providing services across the spectrum of health, education, economic development, public safety, environmental, and cultural revitalization all of which are services equally benefited by the community of Unalaska. Our President/Chief Executive Officer, Mr. Dimitri Philemonof, has longevity in his role and a passionate commitment to the region.

APIA's programs have served the health and wellness needs of Unalaska for over 40 years. Our BH program began in the early 1990's to address mental health and substance abuse issues of its Unangan beneficiaries. The initial effort led to continued growth, and we are now well poised to serve beneficiaries and non-beneficiaries alike. In 2015, APIA became nationally accredited by the Joint Commission on Accreditation as an ambulatory and behavioral health facility, along with primary care medical home certification. This highlights our commitment to quality services.

APIA Community Health Services values collaborative efforts within the community including working with the senior center, domestic violence shelter, school district, and Iliuliuk Family Health Services. Our APIA BH and Wellness team are proactive with strengthening relationships with organizations to promote community wellness and increase awareness around behavioral health services available in Unalaska. Moreover, APIA completed a formalized Memorandum of Agreement between BH and Head Start program to provide mental health classroom observations. We have a collaborative relationship with USAFV and Public Safety. Our program also offers a recovery program that includes ten (10) hours per week of treatment for twelve (12) weeks. We feel as if our program is an essential part of Unalaska's continuum of care for the following reasons: 1) APIA BH offers culturally-responsive substance abuse and mental health services under the direction and supervision of qualified leadership, 2) Our clinic promotes an individually-defined, well-balanced mental, spiritual, and physical lifestyle, and 3) We encourage collaborative relationships with clients to guide them to view problems from a strengths-based lens.

D. Community Relevance: For the entire community, not just Indian Health Services beneficiaries, APIA provides comprehensive services including community outreach, prevention efforts, case management services, individual, couples, family, and group therapies, State of Alaska approved Alcohol Drug Information School classes, psychological assessments, classroom observations for Head Start, culture classes/events, and intensive outpatient treatment program. We also offer services to loved ones of individuals struggling with a substance use disorder. This is an evidenced base intervention called: Community Reinforcement and Family Training (CRAFT). Through APIA's services, citizens of Unalaska have available to them behavioral health aides, Master's level providers (including social workers and counselors), psychologists, and contract tele-psychiatry. APIA is the only State of Alaska substance abuse provider in Unalaska. As community members express their concerns, APIA staff are responsive and flexible by developing and expanding existing services to meet individual needs to the extent possible. Currently, APIA and IFHS collaborate to ensure community members' needs are met via referrals.

E. Program/Service Delivery: APIA Community Health Services Programs provide services in accordance with State of Alaska Department of Health and Human Services regulations and

the Joint Commission Accreditation national quality standards. APIA behavioral health policies and procedures are reviewed and updated to reflect such regulations, including required documentation criteria, meaningful use for screenings and assessments, safety and risk management, and leadership. Strategies for delivery of services emphasize a holistic, integrated approach to wellness. Furthermore, activities include a variety of best practice treatment modalities (e.g., cognitive behavioral therapy, Trauma-informed care, EMDR). We aim to have at least two Master's level providers for long-term stability of the clinic based in Unalaska. We have a locum Clinical Psychologist, based in Anchorage, assigned to Unalaska to support stability of care and support for regional based staff. The goal is to have staff feel supported and decrease feelings of isolation. APIA, in partnership with other agencies and community members, started a Community Action Group to discuss matters around substance misuse in the community. Stigma was a topic the committee wanted to address. The committee worked with KUCB on efforts to reduce stigma. Since COVID-19, this group has not been as active. The meetings were restarted in late 2022. Outreach services are developed in collaboration with local community partners (e.g., data from community assessments and attending the interagency monthly meetings). Clients are referred to other service providers in the community and outside of the community as deemed necessary, including IFHS, OWC Primary Care services to best serve the whole person, or a residential treatment facility. Some Behavioral Health staff in Unalaska are supervised by a Licensed Clinical Psychologist based in Anchorage. The Licensed Clinical Psychologist is supervised by the Community Health Services Regional Director, who holds a doctorate degree in Clinical-Community Psychology. Community Health Services (CHS) operates under a team approach, where staff work together on initiatives and targeted services. The CHS team stays connected via regional group behavioral health supervision, individual supervision, and regional team meetings.

- F. Director/Staff/Volunteer training:** APIA Health Board committee representative/s attend annual trainings such as National Reservation Economic Summit, Regional 10 Tribal Consultation, and/or Indian Health Services Negotiations & Consultations. New personnel, both paid and volunteer, are required to complete a comprehensive organizational orientation, which includes an overview of policies and procedures, cultural training, and specific training on Health Insurance Portability Accountability Act (HIPAA). Employees and volunteers are required to complete annual trainings on HIPAA, mandated reporting, fire safety, tuberculosis, and other environmental safety competencies. Each year staff performance reviews are conducted. At this time, a personalized training plan is created for the following year. Furthermore, behavioral health clinicians are required to maintain current licensure or work towards licensure, which requires engaging in continuing education credits.
- G. Director and Staff Evaluation:** Annual staff evaluations are required for all personnel. This includes rating staff on key organizational competency areas (e.g., dependability, following the mission statement, etc.). Furthermore, at the annual evaluation, a review of job-specific-tasks are assessed (e.g., completing case notes), specific trainings are identified for future growth, and goals for the coming year are defined. The President/CEO evaluates the Community Health Services Director. The Chief Executive Officer (CEO) is evaluated by the Board.

H. Governing Body/Board: The APIA Board Health Committee provides oversight of programs, budgets, compliance, evaluation of programs and services. They engage in the development of current and long-term strategic planning. The Board is vital to APIA CHS for two key reasons: 1) Reviews all consumer related concerns and 2) Provides guidance, support, and approval of expanding program services. Areas of emphasis from the board are around treatment for substance abuse disorders and eldercare services. The Board Health Committee is a sub-committee of APIA's full Board. APIA Board is comprised of thirteen members.

Current Chart of Board Members

Annotated List of Board of Directors:

Mark Snigaroff, Chair, Atka IRA Council (1990-Present)

David Osterback, Vice Chair, Qagan Tayagungin Tribe of Sand Point (2013-Present)

Zenia Borenin, Secretary/Treasurer, Akutan Traditional Council (1989-Present)

Amos Philemonoff, Sergeant of Arms, Tribal Government of Saint Paul (2014-Present)

Delores Kochuten, Belkofski Village Council (2018-Present)

William Shellikoff, Jr., False Pass Tribal Council (2015-Present)

Etta Kuzakin, Agdaagux Tribal Council of King Cove (2014-Present)

Leona Nelson, Nelson Lagoon Council (1999-Present)

Arnold Dushkin, Nikolski IRA Council (2003-Present)

Hilary Smith, Pauloff Harbor Tribe (1988-Present)

Amy Foster, Unga Tribal Council (2017-Present)

Mark Merculief, Jr., St. George Traditional Council (2020-Present)

Harriet Berikoff, Qawalangin Tribal Council of Unalaska (returned in 2021-Present)

I. Program Evaluation: Throughout the year, APIA BH and Wellness programs evaluate performance utilizing both qualitative and quantitative data points. Evaluation findings are shared with the board. Evaluation data assist in program development and service improvements. APIA utilizes the following evaluations:

Outcomes Questionnaire (OQ): The OQ is an evidence-based screening tool, which meets Joint Commission and State of Alaska requirements.

Improving Patient Care (IPC), Electronic Health Records (EHR), AKAIMS and Government Performance and Results Act (GPRA): These data collection systems are used by APIA for monitoring client services, areas for improvement and opportunities for change. Behavioral health measures such as depression screenings, family violence, and tobacco use are some examples of areas being regularly screened.

Client feedback: APIA strives to seek client feedback throughout the client-therapist relationship. Such feedback facilitates the opportunity for clients to develop interpersonal skills (e.g., ability to advocate for oneself, set boundaries, etc.) and provides an evaluation of the provider services and opportunities for improvement.

Peer chart reviews: Chart reviews are conducted by peers and helps our program improve processes and ensures clients receive quality care. Moreover, our charts are audited by an outside billing consultant to ensure all components of treatment are present (e.g., an assessment, treatment plan, session documentation, etc.) for billing purposes.

Joint Commission on Accreditation site visit: Our State of Alaska grantor requires national accreditation. APIA had a site visit in October 2015. We were granted a three-year

accreditation. During our re-evaluation, in 2019, we were fully accredited for another three years. Our last site visit was in 2022, when we were fully accredited once again.

Community event evaluation forms: APIA has used paper and pencil evaluation forms post community events. We are looking into acquiring hardware and software for an interactive input platform (e.g., iClicker), which collects and compiles data from a group of participants or survey monkey.

III. PROPOSAL

- J. Need:** Community members in Unalaska have expressed to APIA Integrated Health Department anecdotal/lived concerns around the rise in opioid and other drug misuse in the community and the desire to have access to quality, stable behavioral health and wellness services in the community. With the pandemic, this concern has remained. Through reviewing previous services delivered in Unalaska, APIA is meeting the behavioral health needs around providing treatments for depression, post-traumatic stress, and substance use disorders. APIA plans to maintain quality outpatient substance abuse treatment, while at the same time plan additional services in Unalaska to treat substance abuse disorders (e.g., Intensive Outpatient Program, Men’s Groups, and Women’s Groups). These services were well received over the past years. Targeted early prevention programming is warranted as well. Moreover, an increase in the geriatric population is anticipated throughout the region. APIA CHS teams aim to support our aging population through access to health screenings, activities to decrease isolation, and information to support successful aging. Over the years, it has become clear that enhanced systems work is needed to support individuals who are emotionally unstable but medically cleared and not a threat to the community to be in jail. Leaving them to their own devices could lead to greater deterioration of their situation. This could lead to needing preventable medical attention or being arrested. We are working with the safety committee in Unalaska to discuss processes in these situations.
- K. Target Population:** The target population for this grant is the community of Unalaska (approximately 4,724). Specifically, this grant will serve individuals experiencing a substance use disorder (SUD) and/or mental health (MH) disorder, family members, and the broader community via intervention and prevention efforts. Supporting the health and wellness of one individual through prevention and intervention efforts in turn benefits the individual’s family and supports the overall wellness of a community. Services at APIA are available to individuals throughout their lifespan.
- L. Proposed Description/Proposed Project:** Behavioral health and wellness services are provided by qualified staff. This can vary from entry level providers, following an outlined training and supervision plan, to seasoned licensed providers. Offering the opportunity to hire entry-level positions in Unalaska assists with workforce development in the region.

APIA maintains positive relationships with off-island inpatient care providers in the event we need to refer clients who require higher levels of care. APIA maintains an MOA for tele-behavioral psychiatry services with Dr. Rachad Rayess. These services meet the needs for

psychotropic medications and psychiatric consultation for needs outside the scope of our providers.

Prevention, outreach, and education initiatives are implemented by the APIA CHS staff (BH Clinicians, Behavioral Health Aides, Youth Services Program staff, Healthy Relationship Advocates, and Wellness staff) with support by the Regional Clinical Supervisor/Licensed Psychologist, Wellness Lead, Community Health Services Director, and administrative support staff. To be successful, APIA CHS team actively collaborates with community partners, including the interagency council members, public safety, senior center, school district, tribe and local city governments on an ongoing basis to enhance service delivery to clients in Unalaska.

APIA aims to reach the target population for this award through prevention/outreach activities and providing services to individuals who are court ordered, referred from other agencies, or self-referred. Being a State of Alaska grantee, APIA is required to provide services to the entire community and offer a sliding fee scale to ensure access to care. We are working on educating the community/marketing around the comprehensive services provided through APIA BH.

During the FY 2024 grant year, APIA plans to:

- 1) Offer well-rounded behavioral health services that align with needs of the entire community.
- 2) Enhance prevention and outreach efforts in topic areas that align with community request (e.g., anti-bullying, suicide prevention, and healthy lifestyle choices such as pro-social activities, nutrition/traditional foods, cultural values, and safe partner relationships). These events will comply with local mandates related to COVID-19.
- 3) Network with community partners in Unalaska to prevent and decrease drug use in the community.

M. Goals & Objectives:

Goal 1— APIA will offer well-rounded behavioral health services that align with needs of the entire community.

Objective 1: APIA will retain Behavioral Health staff in Unalaska that will serve as a point of contact in Unalaska for behavioral health services, which includes the intensive outpatient program (IOP). The IOP is a recovery program for individuals and family members struggling with substance misuse that reside in Unalaska.

Objective 2: APIA BH will continue to host Alcohol and Drug Information School classes quarterly or as needed. The class will support individuals who are either struggling with addiction, interested in services, or family members who have a loved one that is addicted and may be at a loss for how to help them get help.

Objective 3: Work closely with IFHS and Public Safety to respond to crisis situations that may arise. This includes providing a psychological assessment, screening for suicidality, and assisting with Title 47s to aid in getting an individual to higher level of care (e.g., Alaska Psychiatric Hospital).

The anticipated outcome is to decrease feelings of psychological stressors such as social isolation and behavioral challenges such as substance misuse among clients, provide educational opportunities, increase access to health services, and offer robust behavioral health services to meet the needs of Unalaskans. These are ongoing activities.

Goal 2 – APIA will enhance prevention and outreach efforts to align with relevant community needs (e.g., anti-bullying, suicide prevention, and healthy lifestyles such as pro-social activities, nutrition /traditional foods, cultural values, and safe partner relationships). APIA will follow all COVID-19 mandates, which may impact a planned activity.

Objective 1: APIA staff will coordinate with the school, Tribe, USAFV, and other community partners to support educational opportunities for the community. This may include assisting with classroom or community projects such as teaching Unangan values and providing services at Unalaska culture camp. These activities will follow the timeline proposed by the school, tribe, USAFV, or community calendar (e.g., culture camp in the summer and classroom-based activities during the school year).

Objective 2: APIA will collaborate with community partners to host an annual health fair. If it aligns with the community calendar, we plan to hold the health fair in March. Booths will include a number of health promotion and educational materials. We will monitor how to host the 2023 health fair to ensure COVID-19 case numbers and city mandates are considered. We are hopeful that a 2023 health fair can be held in person again.

The anticipated impact is that youth, adults, and elders in the community will feel better informed and supported to face some of the health and social concerns they are facing.

Goal 3 – Network with community partners in Unalaska to prevent and decrease drug use in the community.

Objective 1: APIA staff will attend ongoing local community interagency meetings and maintain open dialogue with local organizations.

Objective 2: In partnership, APIA will host (or co-host) local events specific to the topic identified as pressing needs. A recent example of this includes the Community Action Group. These meetings will continue as long as there is community interest. This will occur throughout the calendar year and comply with pandemic precautions.

The anticipated outcome for this goal is to work with community partners to invite individuals and families to voice their ideas and have grassroots, localized plans to address substance misuse in the community.

N. Other Resources: APIA works closely with tribal, state, federal, and local nonprofit entities to ensure all individuals have access to care. Collaboration with these entities enables APIA

to provide quality services to the community. A valuable collaboration includes a memorandum of agreement with Dr. Rachad Rayess for psychiatric consultation for adults and youth. Dr. Rayess utilizes tele-psychiatry to consult on cases requiring psychotropic medication management and psychiatric mental status exams. This partnership increases access to care especially for clients choosing to remain in Unalaska where a psychiatrist is not on island. APIA secured a contract with Avail Solutions for evenings, weekends, and holidays coverage of the crisis phone line. This allows for local staff to have off during evenings, weekends, and holidays, while at the same time having a needed resource available to the community. This is in effort to increase staff retention and have trained professionals available to the community. For immediate crisis in Unalaska, we are working with public safety to have individuals call 911 and then the dispatcher will call an APIA BH provider if there is a mental health crisis. In addition to external resources, APIA accesses internal resources to support our success in Unalaska. These resources include a strong administration, partnerships with other departments including Cultural Heritage, Community & Family Development Department, and our Behavioral Health Program's collaborations with the Eldercare Program, Primary Care, and other Community Health Services programming.

- O. Program Budget & Narrative:** Please see separate spreadsheet for complete budget requirements. We have over 50 grant programs to support the four different departments at APIA. APIA has been approved to consolidate our overall budgets into one column. Below is the budget narrative for requested funds from the City of Unalaska.

Personnel—

Salaries: BH Provider @ 1 FTE – Will provide direct client care to the individuals in Unalaska. This will include assessments, individual, group, and family therapy, and community outreach efforts. Provide court-referred clients with intake, assessment, and psychotherapy, comprehensive community support services to include Alcohol and Drug Information School (ADIS), assist with implementing the intensive outpatient program in Unalaska, lead group sessions as needed, and community outreach such as classroom presentations to students. Base salary \$91,160; the total of \$91,160 is requested from this award proposal.

Total Salary: \$91,160

This is the same as FY23.

Fringe Benefits: Benefits will include FICA, SSN, long/short term disability, and retirement for a total cost of \$36,464 requested from this grant award.

Behavioral Health Clinician @ 1 FTE – This position has a benefit rate of 40%. Total is \$36,464.

Total Fringe: \$36,464

This is the same as FY23.

Total Personnel: \$127,624

No increase for Personnel from FY23.

Facilities-

Maintenance: None requested.

Total Facilities: \$0

This is the same as FY23.

Program Costs/Supplies and Commodities—

Dues & Fees: Funds will be used maintain professional licensures.

Commodities (food & office supplies): general office supplies (\$376) and food supplies (\$2,000) for outreach opportunities.

Total Program Costs/Supplies: \$376

Total Commodities: \$2,000

Total: \$2,376

This is a decrease of \$2,500 from FY23.

Travel-

Travel

Total Travel: \$0

This is a decrease of \$5,000 from FY23.

Training-

Training

Total Training: \$0

This is a decrease of \$2,500 from FY23.

Other/Misc.-

Miscellaneous:

Total Other/Misc: \$0

This is the same as last year.

AWARD TOTAL: \$130,000

This is a decrease of \$10,000 from FY23.

Revenue Detail:

Fee for Services –

**CITY OF UNALASKA FY24 COMMUNITY GRANT PROGRAM ESTIMATED
REVENUES - Aleutian Pribilof Islands Associatin, Inc**

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

Estimated Revenue Total		100%
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Fees for Services (cash)	Amounts	% of Total Revenue
Medical Billing from all clinics	\$ 2,000,000.00	6.76%
	\$ -	0.00%
	\$ -	0.00%
Fees for Services Total	\$ 2,000,000.00	6.76%

Grants	Amounts	% of Total Revenue
Local - City	\$ 130,000.00	0.44%
State -	\$ 2,100,000.00	7.09%
Federal -	\$ 24,000,000.00	81.07%
Other -	\$ 700,000.00	2.36%
Grants Total	\$ 26,930,000.00	90.96%

Fundraising (cash)	Amounts	% of Total Revenue
Donations for Cultural Heritage	\$ 275,000.00	0.93%
	\$ -	0.00%
	\$ -	0.00%
Fundraising Total	\$ 275,000.00	0.93%

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

Other Sources of Revenue	Amounts	% of Total Revenue
Gaming Revenue (Bingo / Pulltabs)	\$ 400,000.00	1.35%
Investment Income (Securities & Real Estate)	\$ 150,000.00	0.51%
	\$ -	0.00%
Other Sources of Revenue Total	\$ 400,000.00	1.35%

Estimated Revenue Total	\$ 29,605,000.00	100%
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Travel			City Request	%	Grant A	%	Grant B	%	Cash	%	Other	%	In Kind	%	Total	%		
Travel - Staff	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!
Travel - Other	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!
Travel Total	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!

Training			City Request	%	Grant A	%	Grant B	%	Cash	%	Other	%	In Kind	%	Total	%		
Travel - Staff	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!
Travel - Other	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!
Training Total	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!

Professional Services			City Request	%	Grant A	%	Grant B	%	Cash	%	Other	%	In Kind	%	Total	%		
Audit	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!
Bookkeeping	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!
Insurance	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!
Licensure	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!
Professional Services Total	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!

Other/Misc.			City Request	%	Grant A	%	Grant B	%	Cash	%	Other	%	In Kind	%	Total	%		
Fundraising Overhead	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!
Miscellaneous	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!
Other/Misc. Total	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!

Project Totals			City Request	%	Grant A	%	Grant B	%	Cash	%	Other	%	In Kind	%	Total	%		
	\$	130,000.00	100.00%	\$	-	0.00%	\$	-	0.00%	\$	-	0.00%	\$	-	0.00%	\$	130,000.00	100%

City of Unalaska FY24 Community Support Program Budget

ALEUTIAN PRIBILOF ISLANDS ASSOCIATION, INC.

Statement of Financial Position

September 30, 2021

<u>Assets</u>	<u>Totals</u>
Current assets:	
Cash and cash equivalents	\$ 26,701,938
Receivable from funding agencies	1,643,260
Other receivables, net of allowance \$162,667	354,621
Prepaid expenses	37,885
Short-term note receivable	444,073
Accrued interest on note receivable	<u>2,325</u>
Total current assets	29,184,102
Long-term investments	11,370,249
Investment in joint venture	2,041,237
Bond issuance costs, net of accumulated amortization of \$1,141,615	-
Fixed assets, net of accumulated depreciation of \$9,916,528	<u>22,372,057</u>
Total assets	\$ <u>64,967,645</u>
<u>Liabilities and Net Assets</u>	
Current liabilities:	
Accounts payable	\$ 535,210
Accrued compensation and related liabilities	1,613,242
Accrued interest	38,456
Deferred revenue	11,218,172
Current portion of long term debt	<u>332,395</u>
Total current liabilities	<u>13,737,475</u>
Long-term liabilities -	
Long term debt payable, net of current portion, net issuance costs (\$2,128,881), net of accumulated amortization of (\$1,141,615)	<u>6,581,198</u>
Total liabilities	<u>20,318,673</u>
Net assets:	
With donor restrictions	8,613,698
Without donor restrictions	<u>36,035,274</u>
Total net Assets	<u>44,648,972</u>
Total liabilities and net assets	\$ <u>64,967,645</u>

See accompanying notes to financial statements.

ALEUTIAN PRIBILOF ISLANDS ASSOCIATION, INC.

Statement of Activities

Year Ended September 30, 2022

	<u>Without Donor</u>	<u>With Donor</u>	<u>Total</u>
	<u>Restrictions</u>	<u>Restrictions</u>	
Revenues:			
Compacts, grants and contracts	\$ 18,701,368	5,795,296	24,496,664
Investment income	(566,412)	-	(566,412)
Joint venture	805,683	-	805,683
Donations	329,037	-	329,037
Medical Billing Revenue	2,878,396	-	2,878,396
Other	523,121	62,275	585,396
Released from restriction	<u>7,111,040</u>	<u>(7,111,040)</u>	<u>-</u>
Total revenues	<u>29,782,233</u>	<u>(1,253,469)</u>	<u>28,528,764</u>
Expenses:			
Program services:			
Health care services	11,801,268	-	11,801,268
Elderly services	897,352	-	897,352
Children services	2,706,997	-	2,706,997
Social services	834,016	-	834,016
Education and training services	1,293,748	-	1,293,748
Community services	302,398	-	302,398
Public safety services	1,618,481	-	1,618,481
Land and resource services	30,835	-	30,835
Cultural heritage	1,116,419	-	1,116,419
Environmental services	226,756	-	226,756
Compact tribal support	<u>1,929,822</u>	<u>-</u>	<u>1,929,822</u>
Total program expenses	<u>22,758,092</u>	<u>-</u>	<u>22,758,092</u>
Supporting services:			
Gaming and special services	<u>336,881</u>	<u>-</u>	<u>336,881</u>
Administrative services	5,338,927	-	5,338,927
Less indirect cost recovery	<u>(5,303,982)</u>	<u>-</u>	<u>(5,303,982)</u>
Net administrative services	<u>34,945</u>	<u>-</u>	<u>34,945</u>
Total expenses	<u>23,129,918</u>	<u>-</u>	<u>23,129,918</u>
Change in net assets	6,652,315	(1,253,469)	5,398,846
Net assets, beginning of year	<u>29,382,959</u>	<u>9,867,169</u>	<u>39,250,128</u>
Net assets, end of year	<u>\$ 36,035,274</u>	<u>8,613,700</u>	<u>44,648,974</u>

See accompanying notes to financial statements.

ALEUTIAN PRIBILOF ISLANDS ASSOCIATION, INC.Statement of Cash Flows
Year Ended September 30, 2022

Cash flows from operating activities:	
Change in net assets	\$ 5,398,846
Adjustments to reconcile change in net assets to net cash from operating activities:	
Depreciation	882,585
Amortization of debt issuance costs	17,454
Amortization of debt premium	(13,505)
Unrealized loss on investments	875,615
Income earned from investments in joint ventures	(805,683)
(Increase) decrease in assets:	
Receivable from funding agencies	1,417,864
Settlement receivable	587,225
Other receivables	(657,979)
Prepaid expenses	6,583
Accrued interest on note receivable	29,067
Increase (decrease) in liabilities:	
Accounts payable	(1,323,426)
Accrued compensation and related liabilities	144,663
Accrued interest	(5,484)
Deferred revenue	<u>3,409,231</u>
Net cash provided by operating activities	<u>9,963,056</u>
Cash flows from investing activities:	
Short-term note receivable	922,077
Payments received on long-term note receivable	220,276
Distributions received from joint venture	449,070
Purchases of securities	(2,309,983)
Proceeds from the sale of securities	2,218,000
Purchase of fixed assets	<u>(4,836,815)</u>
Net cash used in investing activities	<u>(3,337,375)</u>
Cash flows from financing activities - principal payments on long-term debt	<u>(318,392)</u>
Net increase in cash and cash equivalents	6,307,289
Cash and cash equivalents at beginning of year	<u>20,394,649</u>
Cash and cash equivalents at end of year	<u><u>26,701,938</u></u>
Supplemental disclosures of cash flow information - cash paid during the year for interest	\$ <u>272,752</u>
See accompanying notes to financial statement	

ALEUTIAN PRIBILOF ISLANDS ASSOCIATION, INC.

Statement of Functional Expenses

Year Ended September 30, 2022

	Program Services						
	Health Care <u>Services</u>	Elderly Services	Children Services	Social Services	Education and Training Services	Community Services	Public Safety Services
Expenses:							
Salaries and wages	\$ 4,044,464	372,126	1,187,585	197,889	440,289	81,329	807,514
Fringe benefits	1,230,292	133,936	417,134	73,863	163,769	26,879	289,774
Contractual personnel	-	-	-	-	-	-	-
Subcontracts	1,071,289	-	53,711	-	2,115	-	-
Consultants	1,203,136	42,445	92,293	2,643	35,456	29,369	68,550
Travel and per diem	506,708	26,091	102,432	3,612	90,026	19,935	95,996
Rent/facility expense	109,611	1,811	117,089	-	4,454	-	802
Supplies	420,678	103,081	106,173	6,929	70,786	49,084	31,331
Training and tuition	66,684	4,463	29,594	7,022	38,126	-	780
Utilities	218,552	1,278	76,656	121	5,906	304	12,463
Assistance payments	71,647	2,434	5,481	286,561	170,640	-	-
Bad debt expense	-	-	-	-	-	-	-
Insurance	39,322	1,868	7,765	-	1,038	-	4,900
Repairs and maintenance	30,015	329	4,491	-	84	-	1,361
Donations	1,000	-	-	-	-	-	-
Depreciation and amortization	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-
Other operating expenses	124,835	54,115	24,255	2,005	12,863	1,210	12,935
	<u>9,138,233</u>	<u>743,977</u>	<u>2,224,659</u>	<u>580,645</u>	<u>1,035,552</u>	<u>208,110</u>	<u>1,326,406</u>
Indirect expense allocation	<u>2,663,035</u>	<u>153,375</u>	<u>482,338</u>	<u>253,371</u>	<u>258,196</u>	<u>94,288</u>	<u>292,075</u>
Total expenses	\$ <u>11,801,268</u>	<u>897,352</u>	<u>2,706,997</u>	<u>834,016</u>	<u>1,293,748</u>	<u>302,398</u>	<u>1,618,481</u>

See accompanying notes to financial statements.

ALEUTIAN PRIBILOF ISLANDS ASSOCIATION, INC.

Statement of Functional Expenses, continued

Year Ended September 30, 2022

	Program Services, continued					Supporting Services		
	Land & Resource Services	Cultural Heritage	Environ- mental Services	Compact Tribal Support	Total Program Services	Special Services	Total Admin- istrative Services	Total All Functions
Expenses:								
Salaries and wages	\$ 10,241	481,596	96,853	349,322	8,069,208	2,226	2,318,058	10,389,492
Fringe benefits	5,824	124,675	35,234	129,787	2,631,167	(85)	786,293	3,417,375
Contractual personnel	-	-	-	-	-	-	43,040	43,040
Subcontracts	-	40,235	-	513,055	1,680,405	-	-	1,680,405
Consultants	5,000	42,204	40,399	34,340	1,595,835	4,500	313,846	1,914,181
Travel and per diem	-	148,292	7,899	2,075	1,003,066	10,545	115,543	1,129,154
Rent/facility expense	-	6,277	605	-	240,649	4,332	22,021	267,002
Supplies	2,244	33,082	3,047	46,339	872,774	24,818	97,266	994,858
Training and tuition	-	7,761	1,170	300	155,900	26,115	24,720	206,735
Utilities	-	1,356	-	32,625	349,261	52	175,302	524,615
Assistance payments	-	-	-	-	536,763	1,101	-	537,864
Bad debt expense	-	-	-	-	-	5,810	-	5,810
Insurance	-	-	-	7,980	62,873	-	101,089	163,962
Repairs and maintenance	-	1,300	-	2,469	40,049	-	138,596	178,645
Donations	-	-	-	-	1,000	150,725	-	151,725
Depreciation and amortization	-	-	-	-	-	-	900,039	900,039
Interest expense	-	-	-	-	-	-	291,741	291,741
Other operating expenses	131	3,249	776	33,839	270,213	51,689	11,373	333,275
	23,440	890,027	185,983	1,152,131	17,509,163	281,828	5,338,927	23,129,918
Indirect expense allocation	7,395	226,392	40,773	777,691	5,248,929	55,053	(5,303,982)	-
Total expenses	\$ 30,835	1,116,419	226,756	1,929,822	22,758,092	336,881	34,945	23,129,918

See accompanying notes to financial statements.

Internal Revenue Service
District Director

Department of the Treasury

WMT

AP - -
700 - 500
- 97

12-2-97

6041

Date:

MAR 29 1985

Our Letter Dated:

March 25, 1982

Person to Contact:

Ellen Oliver

Contact Telephone Number:

(206) 442-5106

Aleutian-Pribilof Islands
Association, Incorporated
1689 C Street
Anchorage, AK 99501

Dear Sir or Madam:

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section See Below*. Your exempt status under section 501(c)(3) of the code is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section *509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section *509(a)(1) organization.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,


District Director

*509(a)(1) & 170(b)(1)(A)(vi)

RECEIVED

DOCNO:0529Z
915 Second Avenue, Seattle, Wash. 98174

APR 4 1985

Letter 1050 (DO) (7-77)

Aleutian/Pribilof Islands
Assn., Inc.

Date: 25 MAR 1982

Employer Identification Number:
92-0073013

Accounting Period Ending:
September 30

Foundation Status Classification:
509(a)(1) and 170(b)(1)(A)(vi)

Advance Ruling Period Ends:
September 30, 1983

Person to Contact:
John Sutton

Contact Telephone Number:
(206) 442-5106

RECEIVED OSC 181
APR 8 1982
IRS, OGDEN, UTAH

The Aleutian Pribilof Islands
Association, Inc.
1689 C Street
Anchorage, AK 99501

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt ~~from Federal income tax under section 501(c)(3) of the Internal Revenue Code.~~

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(1) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

P.O. Box 21224, Seattle, Washington 98111

(over)

Letter 1045(DO) (6-77)

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

~~Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should call us. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).~~

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$10,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



District Director

~~This determination letter is effective from October 26, 1981, in accordance with section 508(a) of the Internal Revenue Code. Section 508(a) precludes exemption under section 501(c)(3) for organizations not making application within 15 months from the end of the month in which the organization was organized.~~

Letter 1045(DO) (6-77)

Unalaskans Against Sexual Assault & Family Violence

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



January 18, 2023

City of Unalaska
PO Box 610
Unalaska, AK 99685
Attn: Mayor Vince Tutiakoff
RE: APIA FY24 Community Support Program Grant Application

Dear Mayor Tutiakoff:

Unalaskans Against Sexual Assault & Family Violence (USAFV) wholeheartedly supports the FY24 City of Unalaska Community Support Program grant request submitted by the Behavioral Health Program of the Aleutian Pribilof Islands Association.

APIA Behavioral Health is seeking these funds to ensure ongoing collaboration with community partners to maintain relevant behavioral health and wellness programs. Their programming includes substance abuse therapy services; counseling and behavioral health support for those in crisis as well as those living with chronic depression, anxiety, and other behavioral health challenges; outreach and education to youth, women, men, and elders; programming focused on substance abuse prevention; culturally based activities; and community drug education opportunities.

USAFV works closely with the APIA Behavioral Health providers, not only to coordinate services to individuals in need but also to educate our community, destigmatize behavioral health treatment, and normalize discussion around depression, anxiety, substance abuse, and other challenging topics. They are always cooperative and provide support for our staff and program participants that is not available anywhere else.

As you well know, the last few years have been a challenging one for Unalaska, due to many sudden and tragic events, and, of course, the onset and continuation of the COVID19 pandemic. The APIA Behavioral Health professionals have been steadfast in their commitment to serving all of us as we grapple with these difficult circumstances. We see the APIA providers working every day to improve the health and well-being of our community.

USAFV strongly values our collaborative relationship with the APIA Behavioral Health program, and we are happy to endorse them as an organization worthy of your continued support.

Sincerely,

A handwritten signature in blue ink, appearing to read 'MLC', with a long horizontal flourish extending to the right.

M. Lynn Crane, Director
Unalaskans Against Sexual Assault & Family Violence (USAFV)

Generated fees from court-referrals, Alcohol and Drug Information School (ADIS), Group session, etc. are estimated at \$1,000 for Fiscal Year 2024. The generated fees purchase class workbooks and materials.

Total Fee for Services: \$1,000

In-kind Contributions –

These positions will provide direct supervision and support of grant reporting requirements, goals and objectives, and supervision of Unalaska staff as follows:
BH Clinical Supervisor/Licensed Clinical Psychologist @ .25 FTE – Responsible for ensuring grant goals and objectives are completed, reporting and special requirements are met, and budget expenditures align with proposal and award guidelines. Responsible for overseeing programs under the BH Program. This cost is \$34,320 and is provided as an in-kind contribution through other funds.

Behavioral Health Clinical Lead/Licensed Clinical Psychologist @ .30 FTE – Responsible for shared clinical supervision of staff. Will also provide direct client services as behavioral health clinician. Cost is \$42,000 and provided is an in-kind contribution through other funds.

Admin Support Receptionist and Billing Support – Responsible for answering Primary Care and Behavioral Health phone calls and administrative office duties (@ .40 FTE for BH). Cost is \$22,880 and is provided as an in-kind contribution through other funds.

Program Administration – including Behavioral Health Administrator and Community Health Services Program Assistant (@ .15 FTE and @ .10 FTE) who provides administrative support to the Unalaska OWC BH clinic, including ordering supplies, opening purchase orders, and assisting with report data gathering. Cost is \$18,300 and provided as an in-kind contribution through other funds.

Janitor On-call and Building Maintenance @ hourly on-call basis– Provides general janitorial duties in the OWC building. Additional maintenance includes grounds upkeep and light building maintenance. Cost is \$6,240 and provided as an in-kind contribution through other funds.

Phone/ Internet – Estimated at \$200 per month for a total of \$2,400. Provided as an in-kind contribution through other funds.

Facilities Lease – At \$1,865/month for 12 months for a total of \$22,380. Provided as an in-kind contribution through other funds.

Indirect at 20% of expenses –administrative costs for financial reporting aligned with generally accepted accounting principles, oversight of all revenues and expenditures, accounting for property/equipment purchased by this grant award, proper documentation, payroll and so forth. A base in-kind of \$148,520 with an indirect of \$29,704. Also, a total of \$26,000 (base of \$130,000) is related to the City of Unalaska’s award; these costs are covered by APIA behavioral health billings.

Total In-Kind Contributions: \$204,224

Grants

APIA currently receives funds through the State of Alaska to support our regional Behavioral Health program for the communities of Anchorage, Atka, Nikolski, Unalaska,

and St. George. The anticipated State of Alaska award that will support City of Unalaska BH is \$60,722.

TOTAL AMOUNT OF PROJECT IS: \$394,946 with \$130,000 requested through this grant award and \$264,946 through other State, Federal, and generated funds.

P. Financial Management: APIA follows the Accounting and Financial Policies and Procedures Manual (December 2018). The policy covers topics including associational structure, business conduct, fraud policy, and security. APIA has been in operation for over 40 years. APIA is an Indian Health Services, Bureau of Indian Affairs, Health Resources and Services Administration, State of Alaska, and Local City Grantee. In our most recent fiscal year, we had grant revenues of almost \$27 million. Through these experiences, APIA has a depth of experience and expertise in grant administration, development, implementation, management, and evaluation.

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

Q. Goals & Objectives: APIA is on track to meet and exceed FY22 grant goals and objectives. We have a solid behavioral health staff based in Unalaska offering psychological services including individual, couples, and group therapy, and assessments as well as tele-psychiatry. We are requiring masks and social distancing for any in-person services. APIA staff are regular attendees at the monthly interagency meetings. APIA BH offered a men's group and women's group. APIA also hosted a summer youth activity focused on suicide prevention while building a kayak. APIA has hosted Alcohol Drug Information School classes when there are referrals for this service.

Clients, at the BH clinic, complete the outcomes questionnaire during scheduled intervals throughout treatment. This tool is used, along with clinical insight, to monitor progress in treatment over time.

R. Significant Changes from Previous Year: APIA plans to maintain similar areas of focus as we did last year. There are not significant changes from last year. Thank you for your support.

FY24 City of Unalaska Community Support Grant Application Review Summary Sheet

Organization Name: Iliuliuk Family Health Services (IFHS)

IFHS is requesting same as requested in FY23.

FY23 Award	Amounts	FY24 Request	Amounts
On Call Providers	\$ 116,921.00	2 Providers Full Time	\$ 50,000
On Call Staff	\$ 41,632.00	3 Clinical Support Staff Full Time	\$ 50,000
On Call Providers and Staff Benefits	\$ 21,447.00	Benefits 2 FT Providers	\$ 30,000
		Benefits 3 FT Clinical Support Staff	\$ 30,000
		Equipment Purchase/Maintenance	\$ 20,000
Total FY23 Award	\$ 180,000.00	Total FY24 Request	\$ 180,000.00

Application Highlights

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

- IFHS is the only health care available for the island and surrounding area that provides 24/7 coverage, thus creating huge costs with little return.
- 24/7 staff roles are as follows:
 - Medical Provider (Physician, Nurse Practitioner, or Physician’s Assistant) on-call daily
 - Registered Nurse (RN)/Paramedic/Emergency Medical Technician (EMT)- Level 3 providing assistance with patient care
 - Lab/Radiology Tech to perform lab and x-ray support
- From July through December 2023, IFHS provided 120 after-hours and emergency visits (not including after-hours COVID testing). IFHS also coordinated 56 medivacs in CY2022.
- The target population of IFHS is anyone in need of medical care while visiting, working, or residing in Unalaska/Dutch Harbor, or working in the fishing fleets of the North Pacific Ocean and Bering Sea.
- IFHS consistently seeks support from the local fishing and shipping industries, and while we have received donations through the wall of support, such contributions have decreased significantly in recent years. The facility also receives FQHC funding which does not include funds for after-hours care, as most communities have the support of an emergency room or hospital. In FY24, IFHS will continue to respond to all appropriate after hours/emergency calls, however federal funding is not available to cover the costs of after-hours care.
- This request for funding is to offset a portion of the expense incurred by IFHS to provide this access to urgent/emergent care on the island, and is consistent with the FY23 request.
- Trends in the healthcare system have led to an increase in costs as there are nursing and equipment shortages driving up costs of vital staff and equipment. The IFHS is seeking funds to cover those expanding costs and to provide the necessary equipment and maintenance to continue after-hours and emergency care.

Goals and Objectives

- **Goal 1:** IFHS will continue to provide quality integrated emergency and after-hours health care.
 - **Objective 1.1:** IFHS will respond to all appropriate after house and emergency calls for the residents, visitors, and workers in Unalaska, the Port of Dutch Harbor, and the surrounding region. IFHS’s continued provision of the necessary emergent and after-hours care will save lives and directly improve the health and wellbeing of those living and working in Unalaska and the surrounding areas.

Application Findings/Other Information:

- Application submitted on time;
- Audit Included as of FY22 End (June 30, 2022)
- Midyear report was on time



CITY OF UNALASKA FY24 COMMUNITY SUPPORT APPLICATION

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

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

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

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

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

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

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

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

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

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

SUMMARY OF FY24 SOURCES OF INCOME:

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

*Other Income is withdrawn from Reserved Savings

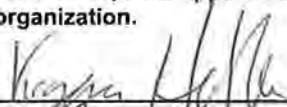
Please list the primary budget categories the City will be funding (do not include sub items):

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

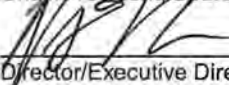
***IRS Non-Profit Status: Is the organization's IRS filing current? Yes** X **No** ___

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

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


Vice Chair/President, Board of Directors

21 JAN 23
Date


Director/Executive Director/General Manager

1/31/23
Date

I. EXECUTIVE SUMMARY

Executive Summary:

Mission Statement for Iliuliuk Family and Health Services:

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

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

II. ORGANIZATION INFORMATION

A. Organization Programming:

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

24/7 staff roles are as follows:

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

B. Organization History and Experience:

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

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

C. Community Relevance:

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

D. Program/Service Delivery:

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

E. Director/Staff/Volunteer Training:

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

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

F. Director and Staff Evaluation:

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

G. Governing Body/Board:

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

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

H. Program Evaluation:

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

III. PROPOSAL

I. Need:

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

J. Target Population:

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

K. Proposal Description/Proposed Project:

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

L. Goals & Objectives:

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

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

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

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

M. Other Resources:

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

N. Program Budget & Narrative: Spreadsheets:

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

• Personnel – Salaries and Benefits

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

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

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

- **Emergency Equipment**

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

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

PROGRAM REVENUES TOTAL

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

O. Financial Management:

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

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

P. Goals & Objectives:

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

Q. Significant Changes from Previous Year:

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

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

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

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

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

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

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

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

Estimated Revenue Total	\$ 982,300.00	100%
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City of Unalaska FY24 Community Support Program Budget

FY24 GRANT PROGRAM ESTIMATED EXPENDITURES - Iliuliuk Family and Health Services, Inc

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

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

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

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

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

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

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

City of Unalaska FY24 Community Support Program Budget

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

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

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

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

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

City of Unalaska FY24 Community Support Program Budget

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

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

ENTITY DETAILS

Name(s)

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

Entity Type: Nonprofit Corporation

Entity #: 10728D

Status: Good Standing

AK Formed Date: 2/14/1972

Duration/Expiration: Perpetual

Home State: ALASKA

Next Biennial Report Due: 7/2/2024

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

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

Registered Agent

Agent Name: DLG SERVICES, INC.

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

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

Officials

Show Former

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

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

Filed Documents

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

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

Certificate of Compliance

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

ILIULIUK FAMILY AND HEALTH SERVICES, INC.

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

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



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

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

Julie Sande
Commissioner

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

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

Expenditures

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

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

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

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

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

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

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

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

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

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

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

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

Revenue Sources

Fees for Services	Budgeted Revenue	Revenue - Mid Year Report		Revenue - Final Report		YTD Revenue	% Budget
Emergency/After-hours billing	\$ 112,286.65	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Subtotal	\$ 112,286.65	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

Grants	Budgeted Revenue	Revenue - Mid Year Report		Revenue - Final Report		YTD Revenue	% Budget
City Community Support Grant	\$ 180,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Alaska HEC grant	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ 205,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

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

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

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

	FY24 Total Budget	Revenue - Mid Year Report		Revenue - Final Report		Received YTD	% Received
Total Revenues	\$ 317,286.65	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

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

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

Expenditures

Personnel	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report	City Funds Expended - Final Report	Expended YTD	% Expended
Personnel salary + Payroll expenses	\$ 117,748.00	\$ 59,710.10	\$ 60,249.50	\$ 119,959.60	101.88%
Personnel Benefits	\$ 34,000.00	\$ 18,163.93	\$ 15,624.47	\$ 31,788.43	93.50%
Subtotal	\$ 151,748.00	\$ 75,874.03	\$ 75,873.97	\$ 151,748.00	100.00%

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

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

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

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

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

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

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

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

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

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

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

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

Revenue Sources

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

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

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

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

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

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

Data Summary from EPIC

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

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

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

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

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

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

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

ILIULIUK FAMILY AND HEALTH SERVICES, INC.

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Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinion

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

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Iliuliuk Family & Health Services, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

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

Other Reporting Required by *Government Auditing Standards*

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



Anchorage, Alaska
December 13, 2022

FINANCIAL STATEMENTS

ILIULIUK FAMILY AND HEALTH SERVICES, INC.

Statements of Financial Position

June 30, 2022 and 2021

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

See accompanying notes to financial statements.

ILIULIUK FAMILY AND HEALTH SERVICES, INC.

Statements of Functional Expenses

Years Ended June 30, 2022 and 2021

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

(Continued)

ILIULIUK FAMILY AND HEALTH SERVICES, INC.

Statements of Cash Flows

Years Ended June 30, 2022 and 2021

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

See accompanying notes to financial statements.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose

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

Method of Accounting

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

Use of Estimates

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

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

Basis of Presentation

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

Net Assets Without Donor Restrictions

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

Net Assets With Donor Restrictions

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

ILIULIUK FAMILY AND HEALTH SERVICES, INC.

Notes to Financial Statements, Continued

Revenue from Contracts with Customers

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

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

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

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

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

ILIULIUK FAMILY AND HEALTH SERVICES, INC.

Notes to Financial Statements, Continued

Property and Equipment

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

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

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

Discounted Services

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

Credit Risk

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

Income Taxes

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

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

Net Patient Service Revenue

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

ILIULIUK FAMILY AND HEALTH SERVICES, INC.

Notes to Financial Statements, Continued

IV. LAND, BUILDINGS, AND EQUIPMENT

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

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

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

V. LONG-TERM DEBT

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

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

VI. MALPRACTICE INSURANCE

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

VII. NET PATIENT SERVICE REVENUE

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

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

ILIULIUK FAMILY AND HEALTH SERVICES, INC.

Notes to Financial Statements, Continued

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

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

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

IX. COMMITMENTS AND CONTINGENCIES

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

X. LIQUIDITY AND AVAILABILITY

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

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

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

XI. FUNCTIONALIZED EXPENSES

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

**SUPPLEMENTARY
INFORMATION**

ILIULIUK FAMILY AND HEALTH SERVICES

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

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

See accompanying notes to schedule.

COMPLIANCE REPORTS

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

Independent Auditor's Report

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

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

Report on Internal Control over Financial Reporting

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

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

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

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

Independent Auditor's Report

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

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

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

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

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

Altman, Rogers & Co.

Anchorage, Alaska
December 13, 2022

ILIULIUK FAMILY AND HEALTH SERVICES, INC.

Schedule of Findings and Questioned Costs

June 30, 2022

Section I – Summary of Auditor's Results

Financial Statements

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

Unmodified

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

Yes No

Internal control over financial reporting:

Material weakness identified?

Yes No

Significant deficiency identified?

Yes None noted

Noncompliance material to financial statements noted?

Yes No

Federal Awards

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

Material weakness(es) identified?

Yes No

Significant deficiency(ies) identified?

Yes None noted

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

Yes No

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

Unmodified

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

Yes No

Identification of major programs:

Assistance Listing Number(s)

93.224/93.527

93.526

Name of Federal Program

Health Center Program Cluster

ARPA Consolidated Health Centers

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

\$ 750,000

Auditee qualified as low-risk auditee?

Yes No



ILIULIUK

Iliuliuk Family and Health Services, Inc.

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Unalaska, Alaska 99685

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Fax: (907) 581-2331

Summary of Prior Year Findings

Year Ended June 30, 2022

U.S. Department of Health and Human Services

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

Audit period: June 30, 2021

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

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

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

Status: Repeated, see 2022-001.



HAKAŁOŁOKZ

Iliulik Family and Health Services, Inc.

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Corrective Action Plan

June 30, 2022

Financial Statement Findings

Finding 2022-001

Type of Finding:

Lack of Internal Controls Over Financial Statement Close Process

Material Weakness in internal controls

Name of Contact:

Noel Rea, CEO

Corrective Action Plan:

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

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

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

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

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



FY24 City of Unalaska Community Support Grant Application Review Summary Sheet

Organization Name: Museum of the Aleutians (MOTA)

MOTA is requesting \$55,245.3 more than as FY23.

City In kind Contributions: Museum building, building insurance, maintenance and repairs, inside and out

FY23 Award	Amounts	FY24 Request	Amounts
Executive Director (FT)	\$ 64,255.00	Salary - Executive Director (FT)	\$ 67,724.80
Collections Manager (FT)	\$ 46,100.00	Salary - Collections Manager (FT)	\$ 48,589.40
Education and Outreach Manager (FT)	\$ 47,314.00	Salary - Education and Outreach Manager (FT)	\$ 49,868.96
Office Manager	\$ 10,500.00	Salary - Office Manager (PT)	\$ 11,067.00
Visitor Services Representative	\$ 11,000.00	Salary - Visitor Services Representative (FT)	\$ 11,594.00
Part Time Assistant	\$ 2,000.00	Benefits x4 FT Positions	\$ 91,568.00
Benefits x3 FT	\$ 30,000.00	Payroll Expenses	\$ 26,438.18
Payroll Expenses	\$ 15,644.00	Communications	\$ 3,600.00
Communications	\$ 9,500.00	Utilities (Electricity, Fuel, & Trash Disposal)	\$ 31,208.00
Utilities (Electricity, Fuel, & Trash Disposal)	\$ 47,000.00	Facilities Maintenance	\$ 400.00
Facilities Maintenance	\$ 500.00	Program Supplies	\$ 2,000.00
Program Supplies	\$ 2,000.00	Dues, Fees, Subscriptions	\$ 1,000.00
Dues, Fees, Subscriptions	\$ 1,000.00	Equipment Purchase/Lease/Maintenance	\$ 2,000.00
Equipment Purchase/Lease/Maintenance	\$ 4,000.00	Office and Janitorial Supplies	\$ 3,000.00
Office and Janitorial Supplies	\$ 2,000.00	Travel – Staff and Board Development	\$ 3,000.00
Travel-Staff	\$ 4,000.00	Training – Staff and Board Development	\$ 2,000.00
Training - Staff	\$ 4,000.00	Audit	\$ 6,000.00
Audit	\$ 6,000.00	Financial Services	\$ 4,000.00
Financial Services	\$ 5,000.00	Insurance	\$ 5,000.00
Insurance	\$ 5,000.00	Janitor	\$ 3,000.00
Janitor	\$ 1,000.00		
Total FY23 Request	\$ 317,813.00	Total FY24 Request	\$ 373,058.30

Application Highlights

- MOTA is seeking an additional \$55,245 this year reflecting: \$8,514.16 cost of living increases (5.12%), and a \$61,586 increase in insurance benefits. MOTA anticipates returning up to \$51,568 of the \$91,568 insurance benefits line item if employees maintain the same coverage and rates meet estimates for FY24
- Annually the Museum curates an average of three exhibits, hosts a variety of in-person events, such as the Annual Membership Drive and Auction, as well as our chocolate tasting competition, talks by visiting researchers, community archaeology, and other events.
- 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, 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 technological 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 Community Support Grant 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 services offered to the community by the Museum are unique and are not duplicated by any other organization in the community or region.

- Services offered to the community by MOTA are unique and are not duplicated by any other organization in the community or the region!
- The MOTA staff works in cooperation with the Unalaska City School District (USCD) to expand educational opportunities for students. The Museum offers USCD education programs such as internships, field trips, lectures, hands-on classes, exhibits, and special events. We also offer internship programs and volunteer opportunities in archaeology and museum studies for USCD high school students.
- MOTA collaborates with Unalaska City School District (USCD), Ounalashka Corporation, Qawalangin Tribe, University of Alaska, Fairbanks, US Fish and Wildlife, Alaska Volcano Observatory, Unalaska Community Broadcasting (UCB), Unalaska Visitor's Bureau, Grand Aleutian Hotel, Iliuliuk Family and Health Services, and Aleutian Islands Worlds War II National Monument-Visitor Center.

Goals and Objectives

- **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.

Application Findings/Other Information:

- Application was on time;
- All application requirements were met; Letters of Support are optional
- All FY23 reporting has been timely and is current
- Audit Included as of FY22 End (June 30, 2022, 21)

**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.

[Signature]
Chair/President, Board of Directors

01/30/2023
Date

[Signature]
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.

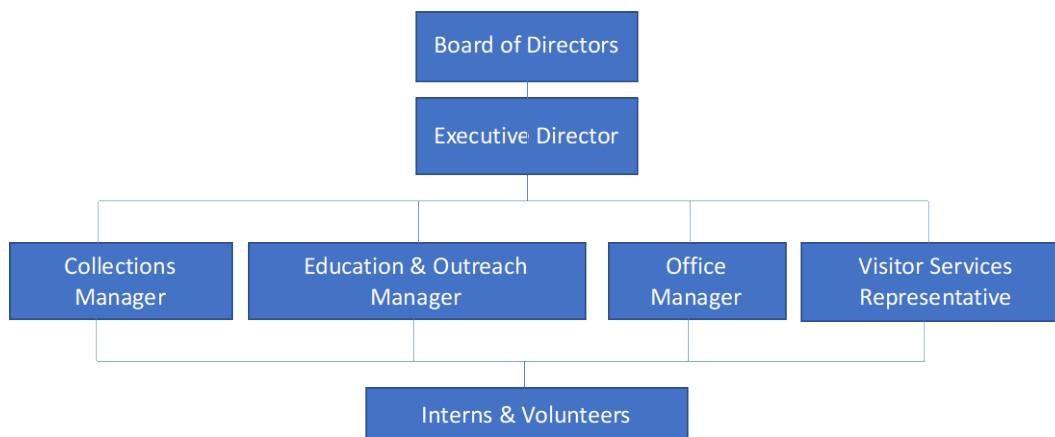
Sandra Moller: Treasurer representing the Public at Large, appointed in 2017. Sandra has been on the boards of private for-profit corporations and not-for-profit organizations, has her master’s in business administration, and currently works for the State of Alaska as the Director of the Division of 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 Gytaku 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%	\$ -	0%	\$ 90,000.00	100%
Collections Manager - Salary FT			\$ 48,589.40	77%	\$ 7,494.96	12%	\$ 6,933.10	11%		0%	\$ -	0%	\$ 63,017.46	100%
Education and Outreach Manager - Salary FT			\$ 49,868.96	83%	\$ 4,313.00	7%	\$ 6,169.12	10%		0%	\$ -	0%	\$ 60,351.08	100%
Office Manager - Hourly PT			\$ 11,067.00	45%	\$ 5,493.16	23%	\$ 7,835.00	32%		0%	\$ -	0%	\$ 24,395.16	100%
Visitor Services Representative - Hourly FT			\$ 11,594.00	37%	\$ 11,057.90	35%	\$ 8,662.12	28%		0%	\$ -	0%	\$ 31,314.02	100%
Part Time Assistants - (Exhibit Intern)			\$ -	0%	\$ -	0%	\$ 20,000.00	100%		0%	\$ -	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%	\$ -	0%	\$ 32,892.00	100%
Collections Manager - Salary FT			\$ 22,892.00	70%	\$ -	0%	\$ 10,000.00	30%	\$ -	0%	\$ -	0%	\$ 32,892.00	100%
Education and Outreach Manager - Salary FT			\$ 22,892.00	70%	\$ -	0%	\$ 10,000.00	30%	\$ -	0%	\$ -	0%	\$ 32,892.00	100%
Visitors Services Representative - Hourly FT			\$ 22,892.00	70%	\$ -	0%	\$ 10,000.00	30%	\$ -	0%	\$ -	0%	\$ 32,892.00	100%
Part Time Assistants - (Exhibit Intern)			\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
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%	\$ -	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%	\$ -	0%	\$ 118,753.00	100%	\$ 118,753.00	100%
Communications			\$ 3,600.00	50%	\$ -	0%	\$ 3,600.00	50%	\$ -	0%	\$ -	0%	\$ 7,200.00	100%
Utilities			\$ 31,208.00	44%	\$ 6,000.00	9%	\$ 32,996.00	47%	\$ -	0%	\$ -	0%	\$ 70,204.00	100%
Maintenance			\$ 400.00	0%	\$ -	0%	\$ 50.00	0%	\$ -	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%	\$ -	0%	\$ 36,280.00	100%
fundraising			\$ -	0%	\$ -	0%	\$ 4,000.00	100%	\$ -	0%	\$ -	0%	\$ 4,000.00	100%
Dues/Fees/Subscriptions			\$ 1,000.00	24%	\$ -	0%	\$ 3,250.00	76%	\$ -	0%	\$ -	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%	\$ -	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%	\$ -	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%	\$ -	0%	\$ 8,000.00	100%
Travel - Exhibit Fellow			\$ -	0%	\$ -	0%	\$ 5,000.00	100%	\$ -	0%	\$ -	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%	\$ -	0%	\$ 2,000.00	100%
Training - Other			\$ -	#DIV/0!	\$ -	#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%	\$ -	0%	\$ 14,379.56	100%
Financial Services			\$ 4,000.00	28%	\$ 2,258.00	16%	\$ 8,242.57	57%	\$ -	0%	\$ -	0%	\$ 14,500.57	100%
Insurance			\$ 5,000.00	33%	\$ 3,000.00	20%	\$ 7,000.00	47%	\$ -	0%	\$ -	0%	\$ 15,000.00	100%
Janitorial Services			\$ 3,000.00	27%	\$ 3,000.00	27%	\$ 5,000.00	45%	\$ -	0%	\$ -	0%	\$ 11,000.00	100%
Part Time Assistants - (Exhibit Intern)			\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
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%	\$ -	0%	\$ 20,000.00	100%	\$ 20,000.00	100%
Cost of Goods Sold (Museum Store)			\$ -	0%	\$ -	0%	\$ 55,000.00	100%	\$ -	0%	\$ -	0%	\$ 55,000.00	100%
Gaming Expense			\$ -	0%	\$ 57,907.58	100%	\$ -	0%	\$ -	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%	\$ 228,753.00	22.80%	\$ 1,003,091.31	100%

City of Unalaska Community Support FY22 Financial Summary

Organization Name: Museum of the Aleutians

Final 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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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%
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#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%
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#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
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#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%
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#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%
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#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%
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#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

	Jul '21 - Jun 22
8200 · Utilities	
8220 · Electricity	35,596.20
8230 · Heating fuel	31,607.55
8240 · Trash Disposal	4,099.17
Total 8200 · Utilities	71,302.92
8300 · Travel & meetings expenses	
8310 · Travel	34,417.71
8320 · Training	4,514.75
Total 8300 · Travel & meetings expenses	38,932.46
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	13,711.02
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	9,691.00
Total Expense	910,397.34
Net Ordinary Income	63,226.19
Net Income	63,226.19

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

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 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	(907) 581-5150	
<input type="checkbox"/> Initial return		G Gross receipts \$	759,907.	
<input type="checkbox"/> Final return/terminated		F Name and address of principal officer:	H(a) Is this a group return for subordinates?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
<input type="checkbox"/> Amended return		VIRGINIA HATFIELD	H(b) Are all subordinates included?	Yes <input type="checkbox"/> No <input type="checkbox"/>
<input type="checkbox"/> Application pending	SAME AS C ABOVE	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/		L Year of formation: 1997 M State of legal domicile: AK		
K Form of organization: <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶				

Part I Summary

Activities & Governance	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.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	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.
	Expenses	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) ▶ <u>11,005.</u>		
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.	
Net Assets or Fund Balances	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	<i>Virginia Hatfield</i> 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 EIN ▶		Phone no.	
	ALTMAN ROGERS & CO	92-0143182		(907) 274-2992	
Firm's address ▶	ANCHORAGE, AK 99503				

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,

A handwritten signature in blue ink, appearing to read 'MLC', is written over a blue horizontal line that extends across the page.

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 Qagaasakunging.

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

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

	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.

FY24 City of Unalaska Community Support Grant Application Review Summary Sheet

Organization Name: Qawalangin Tribe (Q-Tribe)

Q-Tribe is requesting \$59,147.40 more than what was awarded in FY23.

City In kind Contributions: Road maintenance to Humpy Cove and waste removal from the sanitation facilities located at Humpy Cove campsite.

FY23 Award	Amounts	FY24 Request	Amounts
Personnel – Salaries	\$ 58,618.40	Salary - Warehouse Labor	\$ 5,920.00
Personnel – Benefits	\$ 10,563.20	Salary - Wellness Assistant 2	\$ 2,163.60
Facilities (Maintenance)	\$ 30,000.00	Salary – APICDA Intern 2	\$ 6,000.00
Program Costs/Supplies	\$ 50,100.00	Benefits – Warehouse Labor	\$ 2,392.00
Equipment	\$ 2,000.00	Benefits – Wellness Assistant	\$ 592.80
Commodities (Food)	\$ 8,000.00	Facilities Maintenance	\$ 2,500.00
Travel	\$ 17,600.00	Program Supplies	\$ 28,100.00
Professional Services	\$ 2,300.00	Equipment Purchase/Lease	\$ 3,500.00
Miscellaneous (Fundraising Overhead)	\$ 76,743.48	Food	\$ 7,000.00
		Travel – Other	\$ 13,750.00
		Fundraising Overhead	\$ 22,381.00
Total FY23 Request	\$ 255,925.08	Total FY24 Request	\$ 94,299.40
Total FY23 Award	\$ 35,152.00		

Application Highlights

- Q-Tribe is requesting \$59,147.40 more than what was awarded in FY23 in order to expand Camp Qungaayux into a year-round culture preservation program.
- The Qawalangin Tribe of Unalaska is expanding Camp Qungaayux into a year-round culture preservation program with greater community outreach focused on health and wellness as well as Unangan Cultural Programs. Culture nights are open to the entire community of Unalaska.
- Camp Qungaayux is managed by the Camp Director. The Camp Director is responsible for planning, developing and implementation of coordinated Camp activities. This includes locating all mentors, and elders, and hiring all necessary camp staff. The Director coordinates all travel and training. In addition, the Camp Director is responsible for working closely with the Finance Department to ensure budgetary compliance for all grants. Tribal Administration provides direct guidance and support in all aspects of Camp. Elders and Mentors are the knowledge holders and are tasked with being Camp leaders and teachers. Each provides a rare opportunity for the community to engage in cultural experiences otherwise not seen to non-indigenous people. Camp Qungaayux does not have permanent structures. These must be built and removed each year. Safety is always the primary consideration when considering camp labor. Camp laborers provide the manpower to setup and tear down camp in a safe and structurally sound manner. Typically, the community rallies together to support these efforts but it is necessary to hire additional staff. Community volunteers and office staff support all aspects of camp.
- Hearth Health and Culture Crafts – This is a new program and, although active, is still in its development phases. The overall premise behind the development of Culture Crafts is to keep Camp Q activities alive throughout the

year. These programs are designed to engage the older teens and adult community, thus providing cultural experiences to a different demographic than that of the day camp.

Twice weekly, community members gather to engage in meaningful cultural and community conversations while constructing traditional Unangan crafts. This program is supported in part by The CDC GHWIC Program. The Tribe is requesting financial support for the balance of this invaluable program. This is being included in the Camp Q Day Camp request, rather than a separate application, because the Tribe considers this program to be an extension of day camp. It fosters community relationships, which provides greater access to mentors and volunteers for the day camp.

- Camp Qungaayux Heart Health and Culture Crafts is managed by the Director of Culture and Wellness and the Culture and Wellness Coordinator (Camp Director). Both are responsible for planning, developing and the implementation of coordinated culturally relevant craft nights.

Advertising is limited to funding. Generally, this information is disseminated through text chains, posted flyers and word of mouth.

Culturally relevant crafts are provided a minimum of 50 times per year (with weeks shutdown during week-long culture camp). Some of the crafts for this year included salmon leathering, beading, and working with furs. Some supplies for these crafts are donated. The rest are purchased. There is no charge for participation in these craft nights. The setup and tear down for these activities are provided by the Culture and Wellness student associates.

- Additional Funding and non-monetary support from:
 - Ounalashka Corporation
 - City of Unalaska, City Public Works, City Parks, Culture, and Recreation
 - KUCB/Channel 8
 - APIA
 - UCSD
 - Museum of the Aleutians
 - Cathedral of Holy Ascension
 - The US Coast Guard
 - Aleut Corporation
 - APICDA

Goals and Objectives

- **Goal 1: Camp Q and Culture Crafts Programming**
 - **Objective 1** - With continued struggles with pandemic outbreaks, providing camp programming is proving challenging. The additional expenses required to maintain a safe and supportive atmosphere for our campers are becoming cost prohibitive. We will continue to seek CDC guidance and make day camp and culture craft night decisions that ensure the health and welfare of the entire community.
The Camp Director will plan and develop a program for camp and continued craft nights. This will include hiring staff, mentors, and elders for both activities. The Camp Director will do this in coordination with the day camp Planning Committee and the Culture and Wellness Director. During this time, the Camp Director will complete a full budget and present it to Finance and the CEO for approval. The Camp Director will use this time to develop the schedules for day camp, order necessary program supplies and maintenance all camp equipment. In addition, the Camp Director will finalize day camp dates.
This time will be used to continue to evaluate the new culture craft curriculum, foster community relationships and schedule off-island mentor travel.
 - **Objective 2** – Camp Director will have a meeting with the Planning Committee and all relevant staff. This meeting will focus on reviewing all camper, and mentor evaluations. During this meeting, the team will focus

on critical issues and are tasked with creation action plans for the upcoming year. This plan is reviewed and approved by Upper Management.

- Goal 2: Expansion of Camp Q
 - **Objective 1** – Currently, we have adequate Camp Q carrying capacity. As a result, we are continuing to offer Culture Craft nights to the entire community.

Supplies for day camp will be ordered year-round to ensure a reduction in shipping costs. A section of the warehouse will be dedicated solely to day camp and crafting supplies. As part of our continued efforts to strive towards expansion and carrying capacity, we will strive to strategize the best ways to optimize funding resources. Supplies for both day camp and culture craft nights will be purchased in bulk whenever possible and will be ordered in ample time to avoid excess shipping costs.

Potential negative impacts due to the pandemic and supply chain issues may cause significant financial burdens on these programs. The Tribe is dedicated to anticipating and mitigating these issues.

Application Findings/Other Information:

- Q-Tribe is a sovereign entity and not a 501(c)(3)
- Application was delayed due to technical issues;
- Audit Included as of FY21 Mid-Year (accounts as of Dec. 31, 2020)
- All application requirements were met; Letters of Support are optional;
- FY23 Reporting on time

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

ORGANIZATION: Qawalangin Tribe of Unalaska FORMED: 1989

MAILING ADDRESS: PO Box 334 CITY Unalaska STATE AK ZIP 99685

CHIEF EXECUTIVE'S NAME & TITLE: Christopher L. Price, CEO

CONTACT'S NAME & TITLE (if different): Anfesia Tutiakoff, Culture Director

TELEPHONE NUMBER: (907) 581-2920 FAX NUMBER: (907) 581-3644

EMAIL: anfesia@gawalanqin.com AMOUNT OF FY23 AWARD: \$ 35,152

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

Camp has morphed into a year-round culture preservation program with greater community outreach focused on health and wellness as well as Unangan Cultural Programs. Culture nights are open to the entire community of Unalaska. This can only happen with a partnership with the City of Unalaska.

Organization's Fiscal Year: From January 1 to December 31

FY24 REQUEST: \$94,299.40 LOCAL PROGRAM BUDGET TOTAL: \$365,792.14

SUMMARY OF FY23 SOURCES OF INCOME:

Grants	City	<u>25.78%</u>	Fees/Earned Income	<u>00.00%</u>
	State	<u>00.00%</u>	Fundraising	<u>16.26%</u>
	Federal (Grant A)	<u>30.86%</u>	In Kind	<u>00.68%</u>
	Other Grants	<u>25.73%</u>	Other Income	<u>00.68%</u>

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

Personnel, Program Costs, Equipment, Commodities, Travel, Professional Audit Services, Other/Miscellaneous

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

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

Note: The Tribe is considered tax exempt under Federal guidelines for Sovereign Nations. The City of Unalaska has recognized the Tribe as tax exempt since 2022. Alaska H.B. 123 codifies into law formal recognition of Alaskan Tribes.

***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.

Dennis Robinson
Dennis Robinson (Feb 1, 2023 12:18 AKST)
Chair/President, Board of Directors

Feb 1, 2023
Date

Chris Price
Chris Price (Jan 31, 2023 22:42 AKST)
Director/Executive Director/General Manager

Jan 31, 2023
Date










SIGNATURE PAGE ONLY for QTU_Camp & Year Round Culture Activities_Com Support Grant_AppFY24 1-31-23

Final Audit Report

2023-02-01

Created:	2023-02-01
By:	Anfesia Tutiakoff (anfesia@qawalangin.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAopjXAAJr2qyFm08Ee0uL_V7ydji3lyHc

"SIGNATURE PAGE ONLY for QTU_Camp & Year Round Culture Activities_Com Support Grant_AppFY24 1-31-23" History

-  Document created by Anfesia Tutiakoff (anfesia@qawalangin.com)
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-  Document emailed to Chris Price (chris@qawalangin.com) for signature
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2023-02-01 - 9:17:09 PM GMT- IP address: 172.87.239.21
-  Signer president@qawalangin.com entered name at signing as Dennis Robinson
2023-02-01 - 9:18:06 PM GMT- IP address: 172.87.239.21
-  Document e-signed by Dennis Robinson (president@qawalangin.com)
Signature Date: 2023-02-01 - 9:18:08 PM GMT - Time Source: server- IP address: 172.87.239.21
-  Agreement completed.
2023-02-01 - 9:18:08 PM GMT



Qawalangin Tribe of Unalaska
Community Support Grant
Camp Qungaayux
January 31, 2023

I. Executive Summary

A. Executive Summary

Mission Statement. *“The Qawalangin Tribe of Unalaska, a federally recognized sovereign nation, vows to exercise its powers to further the economic and social well-being of all its members, and in so doing, will safeguard and support the Unangan language, culture, customs, and traditions for generations to come.”*

Angunasix qag alakuxtxin! As each year passes, the desire to engage in a more meaningful understanding of Unangan cultures, values and heritage grows in the community of Unalaska. The focus of Camp Q is to sustain and share cultural values through education, celebration, and the sharing of Unangan values. While the Qawalangin Tribe of Unalaska has used our culture camp as cultural preservation tool that engages our tribal youth, it simultaneously promotes generational healing. By opening camp to the entire community, camp week provides a mechanism that promotes a pathway to mutual respect of culture amongst the participating youth.

The Tribe is very dedicated to culture preservation and community healing. As such, it prioritizes learning and teaching opportunities for tribal and community members alike. We strive to implement culturally relevant programs for the community of Unalaska. While Camp Qungaayux does well at its youth outreach, it was missing an adult component. Recognizing the desire for the adult community at large to engage with the Tribe and its members in a more meaningful and intentional way, culture camp has morphed into year-long weekly events (1 nights per week) in addition to the historical week-long day camp.

The Culture and Wellness Department has integrated Unangan culture crafts into heart health craft nights. One night per week, the program invites ALL community members, free of charge, to come in and take charge of their heart health while learning traditional Unangan crafts. The goal of these nights is to reduce stress through informal art and talk “therapy.” During these craft nights, you can hear many meaningful dialogues about heart health and Unangan culture and heritage alike.

The Qawalangin Tribe of Unalaska staff’s level of determination shows in its dedication to ensuring the Unangan values, culture and heritage are preserved through strong community engagement. In addition, they have a vested interest in the community’s health. Recently, COVID-19 created a challenging environment for our extended culture camp. While many would become complacent during office closures, our staff rose to the challenge and fought to ensure participants of the heart health and culture craft nights were not forgotten. The advent of technology proved useful as participants of the program, determined to not have this program shutdown, continued crafting and healing conversations via zoom.

The Tribe is requesting the City of Unalaska, through the Community Support Grant, provide support to keep Camp Qungaayux and the Heart Health and Culture Craft Nights thriving in its silver anniversary. As the Tribe is strictly grant based, we cannot take from one program to give to another. As such, we rely heavily on the assistance of our local partners to ensure our culture programs continue. We are asking for costs for an annual program, which will include Camp Qungaayux’s week-long day camp as well as support for one night per week dedicated to culturally relevant crafts.

These costs include the following expenses:
Personnel, maintenance, program supplies, equipment maintenance, commodities, travel, auditing fees, and overhead expenses related to program support.

We are requesting **\$94,299.40** in funding to support Camp Qungaayux and its year-round culture camp for FY 2024.

II. Organization Information

B. Organization Programing

QTU strives to maintain environmental stewardship of traditional lands. As such, QTU partners with Federal, State and Local governments, organizations, and community business entities to ensure economic development processes are in alignment with environmental conservation and preserve Unangan lands, culture, and heritage. The Qawalangin Tribe of Unalaska's vision is to plan, develop and implement modernized remote island infrastructure that marshals the Unangan value "*Tana}nangin I}ayuusalix an}a}iimchin a}na}txichin,*" which means "Live with and respect the land, sea, and all nature."

This level of respect commands an environmentally conscious approach to community growth clusters that (1) incorporate clean energy resources, green building, recycling, and environmental cleanup; (2) improve the quality of life, health, and wellbeing of the island's indigenous and community populations; (3) promote responsible economic growth that fosters job security for the island's indigenous and community populations; and (4) provide an opportunity to foster reparative relationships with the United States Armed Forces and the Unalaska Department of Public Safety.

Our current programming includes the following:

Tribal Government Administration

The Tribal Government Administration is the heart of operations of the Qawalangin Tribe of Unalaska. Christopher (Chris) L. Price is the CEO of the Qawalangin Tribe of Unalaska. He reports directly to our Tribal Council President, Dennis Robinson. Chris is tasked with ensuring government operations are functioning at optimal levels. He is directly responsible for high level Federal, State and Local and community partnerships and for the identification of special programs that align with Unangan values that benefit the entire community of Unalaska.

Tanaya Horne is the Chief Operating Officer. Tanaya leads the administration and finance team to ensure that government operations and finances are at optimal levels to support the Departments. She is tasked with fundraising through grant writing and fostering relationships with Federal, State and Local and community partners. She supports Chris in the identification of special programs that align with Unangan values that benefit the entire community of Unalaska.

Natasha Swint is the Administration and Finance Manager. Natasha leads our administration and finance coordinator staff. She is tasked with the Tribe's day-to-day government operations and providing administrative support to our departments. Currently, Natasha is leading the soft opening of the Unalaska Food Bank. Additionally, Natasha supports Tanaya in administrative and financial processes.

Ariel Go is the Finance Coordinator. A Senior at Seton Hall University, Ariel provides remote support to the finance department by providing data entry and auditing compliance support.

Jessica Arp is the Procurement and Travel Finance Coordinator. Jessica provides remote support to the finance department.

Marie Schomer is the Tribal Services Coordinator. Robin is tasked with supporting government operations by coordinating Tribal Council related projects. In addition, Marie maintains the Tribal Member rolls, all applications for financial assistance, and will eventually head the Unalaska Food Bank project.

Edelyn Rabanal and Angel Go are the Executive Assistants for the CEO and COO.

They support the administrative roles of the executive staff.

Caeley Roll is the Tribal Secretary Intern. Caeley is tasked with administratively supporting government operations, including finance, as well as all programs at the Tribe.

In addition, the Finance Department has the support of Marvin Hamlin, CPA of AIMS, LLC. Marvin provides Tanaya with audit related guidance and finance support.

Culture and Wellness

Our Wellness department underwent a metamorphosis in late 2021. Recognizing that wellness is integrated in Unangan culture, the Wellness Department became the Culture and Wellness Department.

Katherine (Kate) Arduser heads our Culture and Wellness Department. Through a Centers for Disease Control (CDC) Good Health and Wellness in Indian Country (GHWIC) grant, Kate has been able to engage the community in culturally relevant wellness programs that focus on education and participation-based activities that improve health and change behaviors. Kate is supported by Anfesia Tutiakoff, Jesse Tutiakoff and Rylee Vernon.

Anfesia Tutiakoff is the Culture and Wellness Coordinator. She ensures that there is a deeply cultural aspect to wellness related activities. Anfesia is the head of Camp Qungaayux day camp and coordinates the Heart Health and Culture Craft Night (an extension of Camp Q). Anfesia is supported by Jesse Tutiakoff and Rylee Lekanoff.

Asia Vernon is the Culture and Wellness Coordinator. She oversees the Diabetes management program for GHWIC.

Jesse Tutiakoff is a student associate staff who assist Kate and Anfesia with craft night activities. In addition, Jesse Tutiakoff support government operations by assisting with Council meeting set ups and tear downs. Jesse also assists with snow removal.

Environmental

The Qawalangin Tribe of Unalaska's Environment Department is the largest department within the organization. It has a high level of responsibility as it is tasked with Hazard Mitigation and Remediation services. It is also responsible for lands and infrastructure. This department is headed by Mandy Salminen, Environmental Department Director.

Mandy ensures funding requirements are met. Currently, this department has ongoing funding from the Bureau of Indian Affairs (BIA), the Environmental Protection Agency (EPA), U.S. Fish and Wildlife Service (USFWS), Backhaul Alaska, Sea Grant, National Oceanic and Atmospheric Administration and Woods Hole Oceanographic Institution (NOAA-WHOI), and is growing every day. Mandy is a hands-on leader who provides invaluable guidance and support to her staff. Mandy's programs are supported by Elise Contreras, Rachel Lekanoff, Jonathan Gustafson, Shayla Shaishnikoff.

Elise Contreras heads the Native American Lands Environmental Mitigation Program (NALEMP) and the Environmental Protection Agency Tribal Response Program (EPA-TRP) programs. These programs address the issues related to cleanup of contaminated lands and impacts of the hazards left by past military occupations. Elise recently secured a substantial increase in funding for cleanup projects. Her role in the Tribe will ultimately provide clean lands for the City of Unalaska to develop in partnership with the Ounalashka Corporation (OC) and is a direct testament to the intention of the Trilateral Commission.

Jonathan Gustafson coordinates our Environmental Protection Agency Indian Environmental General Assistance Program (IGAP) program as well as our Backhaul

Alaska project. IGAP allows the Tribe to develop and establish and maintain environmental protection programs in Unalaska. Jon also leads the recycling program supported by the Backhaul Alaska project. In addition, Jon provides Government Operations support in various ways, including snow removal, and general building maintenance. Jon also owns his own auto glass company on island.

Shayla Shaishnikoff, a master's degree student, leads our Tribal Climate Resilience program funded through the Bureau of Indian Affairs. The purpose of the BIA Tribal Climate Resilience Program (TCRP) is to enable climate preparedness and resilience in all Indian Affairs programs. Shayla also supports various other environmental programs that provide value to the community, including collecting mussel samples to test for toxin levels.

Rachel Lekanoff is our Fisheries Manager. Rachel leads various programs that provide invaluable information related to food subsistence on the island. Rachel spends two months of her year at the Weir, in true Alaskan Bush fashion, counting salmon. She also heads the mussel sampling project and various other biological programs within the program. Rachel is passionate about the science of it all and is excited to have joined the environmental department of the Tribe.

An organization chart is provided at the end of this application.

C. Organization History and Experience

The native Unanga have inhabited the Unalaska Island and surrounding islands since time immemorial and formally documented for the last 9,000 years. The Unanga have maintained an intricate and complex society, and a maritime culture superbly adapted to sea mammal hunting and fishing that went largely unchanged for millennia.

The Aleutian Islands provided access to vast marine and coastal areas were extremely rich in edible plants and animals: seaweeds, shellfish, birds, fish, sea otters, seals, and whales and these resources sustained our people. Land plants provided an important additional to their varied diets and provided grasses for basketry. The relationship of the Unanga to their environment is foundational for both the success of our people and our long and continuous occupation of these lands and waters.

The word Aleutian and the name "Aleut" were given to the indigenous people of the Aleutian archipelago by the first Russian explorers after their visit to the Aleutian Islands. Russian contact began in the mid 1700s and brought significant change to the Unanga. The first Russians arrived in Unalaska in 1759, claiming lands for the Russian Empire. At the time of Russian contact, about 3,000 Unanga lived in 24 settlements on Unalaska and Amaknak Islands. Unalaska became a Russian trading port for the fur seal industry in 1768.

Under Russian control, the Unanga were consolidated into fewer and fewer communities and taken off their native lands to expedite the efficiency in which the Russians could take advantage of their hunting skills. The decline of the Unanga population was rapid and occurred for varied reasons, from out-and-out genocide to contact diseases brought by the newcomers. Russian enterprises in the region focused on the transport of goods, mainly seal and otter fur. In 1867, Russia sold Alaska to the United States.

After the region was under American control and due to the strategic location, Dutch Harbor began to supply the military as a fueling station beginning the military occupation and buildup of infrastructure. This development brought the Unanga additional changes. Our people were classified as "Indians" and made wards of the government. Some Unanga worked fox and sheep farms for wages while others became construction workers or longshoremen to support the expanded military activities. However, the Unanga still looked to the sea for sustenance and these lands were home.

As military buildup increased, both the U.S. Navy and U.S. Army continued to develop

facilities in the area. In 1941, it was noted that the population of Unalaska consisted of 50 Army personnel and approximately 250 Unanga. At the height of military occupation, there were more than 9,000 service men in Dutch Harbor and Unalaska.

As World War II tensions grew and Dutch Harbor was bombed by the Japanese in 1942, the non-military local community (881 Unanga) was forced to evacuate and were involuntarily interned in six camps (that included a dilapidated cannery, boarding school grounds, herring saltery, and old mining camp with no plumbing, no electricity, and no access to medical care) in southeast Alaska. Nine villages from six islands were relocated. In the internment camps, we faced overcrowding, food shortages, illness, and homesickness. At least 10 percent of our people died during the two- to three-year confinement. After we were forced from their homes, the military orders included the destruction of the villages. They were to be burned as the military viewed them as potential assets to the Japanese advance.

Upon our people's release, some as late as 1945, more than two full years after the Japanese left the Aleutian Islands, villagers had nothing to return to. Villages had been burned and homes were occupied and damaged; their possessions were taken and destroyed by the U.S. military and its personnel. People from the Unalaska village were returned in April of 1945 to find a massive military base instead where their homes once stood. The environmental degradation and impacts of the military occupation and the war were devastating to the Unanga, their lands, and the loss of life (many Elders) and internment disrupted out cultural tradition and ways of life. Three of the traditional villages that survived for centuries were lost to the war. The villages of Biorka, Kashega, and Makushin did not recover after the forced removal of its inhabitants.

In 1947, the last units of the Navy left Dutch Harbor. In 1952, the USACE maintained more than 232 stored surplus buildings on 448 acres of land at the Fort Mears Military Reservation. Most of the facilities remained in 1971 when the Alaska Native Claims Settlement Act (ANCSA) was signed and ownership of much of the abandoned military infrastructure was transferred back to Native ownership under the Ounalashka Corporation (OC). Since that time, the Tribe and community have been continuing to rebuild our lands and protect our traditional ways.

The Qawalangin Tribe of Unalaska was first recognized by the U.S. government as a tribe in 1989. We were recognized as a federally recognized Tribe in 1993. Our constitution was drafted and adopted by our people in May of 1997. Since that time (and likely before), the Tribe has worked diligently to bring resources and programs to tribal members and the community in Unalaska.

We strive to restore and preserve the Unangan culture and history and as a result, the Tribe has operated an annual culture camp, Camp Qungaayux, each summer since its inception in August of 1997. Camp Qungaayux has provided young Unalaskans, both Unanga and non-Unanga, an opportunity to learn more about the culture of this land and their people.

D. Community Relevance

The Qawalangin Tribe of Unalaska Culture and Wellness programs, which includes Camp Qungaayux and its year-round extension, develop, and help the Tribe maintain positive community relationships in a relaxed, heart healthy environment. Healing generational traumas and building strong community relations is imperative to the emotional and physical health of all Unalaska Residents. Culture Day Camp is unique in that it fosters generational interaction by inviting our youth to directly work with Unangan Elders and Mentors. These are the primary knowledge holders and key to the survival of our culture.

Camp Qungaayux extension, the brainchild of Anfesia Tutiakoff, integrates a wellness component to culture preservation. On the surface, this may seem like a unique concept, however, when one delves deeper into the Unangan culture, it is realized that this is merely a modern-day approach to recapturing a traumatically lost culture and

heritage. Heart Health and Culture Craft Nights extends the ability to continue the hands on and experiential storytelling activities in a safe environment. It reduces community members' stress levels through art and fellowship. The result of which is reduced stress levels and increased heart health awareness in the community of Unalaska.

E. Program/Service Delivery

Camp Qungaayux – Day Camp

Camp Qungaayux is managed by the Camp Director. The Camp Director is responsible for planning, developing and implementation of coordinated Camp activities. This includes locating all mentors, and elders, and hiring all necessary camp staff. The Director coordinates all travel and training. In addition, the Camp Director is responsible for working closely with the Finance Department to ensure budgetary compliance for all grants. Tribal Administration provides direct guidance and support in all aspects of Camp.

Elders and Mentors are the knowledge holders and are tasked with being Camp leaders and teachers. Each provides a rare opportunity for the community to engage in cultural experiences otherwise not seen to non-indigenous people.

Camp Qungaayux does not have permanent structures. These must be built and removed each year. Safety is always the primary consideration when considering camp labor. Camp laborers provide the manpower to setup and tear down camp in a safe and structurally sound manner. Typically, the community rallies together to support these efforts but it is necessary to hire additional staff.

Community volunteers and office staff support all aspects of camp.

Hearth Health and Culture Crafts – Camp Qungaayux

Heart Health and Culture Crafts is managed by the Director of Culture and Wellness and the Culture and Wellness Coordinator (Camp Director). Both are responsible for planning, developing and the implementation of coordinated culturally relevant craft nights.

Advertising is limited to funding. Generally, this information is disseminated through text chains, posted flyers and word of mouth.

Culturally relevant crafts are provided a minimum of 50 times per year (with weeks shutdown during week-long culture camp). Some of the crafts for this year included salmon leathering, beading, and working with furs. Some supplies for these crafts are donated. The rest are purchased. There is no charge for participation in these craft nights.

The setup and tear down for these activities are provided by the Culture and Wellness student associates.

F. Director and Staff Evaluation

All Camp Q staff and volunteers will meet the minimum employment requirements and will undergo criminal background checks. Individuals' will be evaluated and placed in positions that allow their strengths to shine.

Training provides the foundation for camp success. The Camp Director is experienced and will undertake the task of training staff with support from the Administration Department and other qualified staff. All camp staff and volunteers will be given a overview of the Tribe's standard policies and procedures, camp operating procedures, staff expectations, and a health and safety plan (COVID related) to ensure a positive work environment. Camp staff and volunteers are also required to go through orientation prior to starting work at camp. Off-island mentors/elders will be allowed to participate via Zoom.

G. Director and Staff Evaluation

Camp Qungaayux – Day Camp

At the end of each year, the Camp Director will complete a review of all camp staff and camp activities as part of its closeout. This will be completed no later than 30 days post camp end. A formal report will be provided to all funding sources.

After the camp tear down is complete, the Camp Director will meet with the Operations team to discuss the strengths and weaknesses of the program based on the current year-end closeout discoveries. Weaknesses will be evaluated to find solutions that turn them into strengths. If no viable solution exists, that portion of the program will be abandoned until such time as resolutions can be implemented. Planning for the next year will begin immediately and will incorporate all current year strengths and current year weakness fixes.

Heart Health and Culture Crafts

Each week the Culture and Wellness Director is responsible for evaluating how the week went. The Culture and Wellness Director and the Coordinator are responsible for implementing evaluating weaknesses in the program and presenting solutions to these issues to Upper Management.

Upper Management will support the Culture and Wellness Department by providing qualified guidance in the evaluation process.

Annual Reports will be provided to all funding sources.

All staff are evaluated on an annual basis by the management team.

H. Governing Body/Board

The Qawalangin Tribe of Unalaska is governed by a Tribal Council. The Tribal Council consists of seven members who are elected to their positions. Tribal Council Members hold three-year terms. Annual elections are held at the Tribe's Annual Meeting, usually in October. At this time, officers are elected. Officer positions include the President, Vice President, and Secretary/Treasurer. Tribal Council provides strategic leadership to Tribal Members and C Level staff. C Level staff are then directed to carry out Tribal Council directives by leading the organization's staff.

Council Members actively participate in all camp activities.

Council Officers:

President – Dennis Robinson

Vice President – Johanna Tellman

Secretary/Treasurer – Edith Maria “Marie” Schliebe

Council Members:

Councilwoman Harriet Berikoff

Councilwoman Caroline “Vicki” Williams

Councilman Cole McCracken

Councilman Nicholai Tutiakoff

I. Program Evaluation

At the close of each camp, the planning committee will meet to discuss strengths and

weaknesses of the program. This presented to Upper Management and Tribal Council in the form of a report. Upper Management and Tribal Council will review the report and call for a meeting with the planning committee. This meeting will provide an opportunity to reflect on the strengths and weaknesses of the current year's program and provide an opportunity for improvement brainstorming.

This evaluation process provides valuable data that is useful for camp as well as other programs within the organization.

III. Proposal

J. Need

The Qawalangin Tribe of Unalaska is proud of its rich culture and heritage. The community has proven time and time again that they have a strong desire to support activities that foster culture preservation for Tribal Members. They do this by showing up. In addition, community support through financial means, provides the Tribe with the ability to continue to nurture community bonds and assists with healing generational wounds from historical traumas.

Of all our programs, this is our highest priority because it develops, and nurtures strong community partnerships.

K. Target Population

The target population for all camp activities (day camp and craft night) includes Tribal Members, the local Unalaska community, and communities within the Aleutian Pribilof Islands with Unangan heritage. Day camp typically invites students and youth in grades 4 through 12. Culture crafts engage youth of all ages and includes an adult night one night per week.

In addition, the day camp and culture craft nights target Knowledge Holders. Both programs seek on and off-island elders and mentors who can engage the community with experiential story telling while promoting culture and heritage preservation through crafting. Such activities reestablish traditional ways, develop and foster an interconnectedness of wellness and Unangan values and improves individuals' quality of life.

L. Proposal Description/Proposed Project

Camp Qungaayux – Day Camp

From its inception 26 years ago, Camp Q has facilitated the partnership of Unangan Elders, mentors, and their apprentices in Unalaska and surrounding communities, and with local scientists and Alaska State biologists to teach how Unangan cultural practices sustain a purposeful relationship with the ecosystem. Camp Q is a valued summer day camp for parents and their children in grades 4 through 12.

Camp is held at Humpy Cove for seven days where mentors teach youth about Unangan subsistence methods through the sharing of their ancestral knowledge about the land and sea. Traditional ancestral ways align and complement our current knowledge through science and ecosystem studies.

Camp Q is the celebration of the beauty and creativity of Unangan culture through the exploration of and teachings on the bentwood hat carving, Iqyax building, weaving, natural healing salve making, gut sewing, and many other things. These classes and activities emphasize that is our ability to imagine, build, and create what allows us to withstand the changes of the seasons and the complexities of life.

The archaeology and Unangam Tunuu (Unangan language) are exceptional tools that are used to share the Tribe's history and the history of our lands with the youth of Unalaska. We hope this experience will expand their world view and give them an appreciation of the lands they now share with us. We teach the importance of

developing an understand of the past so it can be applied to our understanding of the presence and how to improve the future. We hope that exposure to these topics at Camp Q inspire our youth to explore future careers in science, cultural heritage, archaeology, resource management, and other types of teachings that will support them stewarding and sharing traditional knowledge with future generations.

We have approximately 8 Elders and mentors and various local and non-local community volunteers that support and work during Camp Q's session—this is a significant decrease from pre-COVID-19 levels. We typically teach 50 to 60 students in the summer, with post Covid requests to attend rising. We hope to maintain our positive ratio of teacher/mentors/Elders to students allows lots of support and personalized instruction will lots of social distancing. Although there are some challenges to overcome (COVID and flu-related), this time together strengths the bonds between our Knowledge Holders and the next generation and is paramount to maintaining our traditional knowledge base.

The Qawalangin Tribe of Unalaska will use the Community Support Grant funding to support some travel expenses, food and supplies, daily stipends for some mentors, and the overall programming and support structure for Camp Q activities. The funding we receive from the City of Unalaska, government and corporate entities, and donations from individuals ensures that we can continue to support and offer this programming.

Heart Health and Culture Crafts

This is a new program and, although active, is still in its development phases. The overall premise behind the development of Culture Crafts is to keep Camp Q activities alive throughout the year. These programs are designed to engage the older teens and adult community, thus providing cultural experiences to a different demographic than that of the day camp.

Twice weekly, community members gather to engage in meaningful cultural and community conversations while constructing traditional Unangan crafts. This program is supported in part by The CDC GHWIC Program. The Tribe is requesting financial support for the balance of this invaluable program. This is being included in the Camp Q Day Camp request, rather than a separate application, because the Tribe considers this program to be an extension of day camp. It fosters community relationships, which provides greater access to mentors and volunteers for the day camp.

M. Goals & Objectives

Goals and Objectives continue to be like past years except for the addition of culture crafts year-round.

Goal 1: Camp Q and Culture Crafts Programming

Objective 1 - Timeline: Current to July 2024

With continued struggles with pandemic outbreaks, providing camp programming is proving challenging. The additional expenses required to maintain a safe and supportive atmosphere for our campers are becoming cost prohibitive. We will continue to seek CDC guidance and make day camp and culture craft night decisions that ensure the health and welfare of the entire community.

The Camp Director will plan and develop a program for camp and continued craft nights. This will include hiring staff, mentors, and elders for both activities. The Camp Director will do this in coordination with the day camp Planning Committee and the Culture and Wellness Director. During this time, the Camp Director will complete a full budget and present it to Finance and the CEO for approval. The Camp Director will use this time to develop the schedules for day camp, order necessary program supplies and maintenance all camp equipment. In addition, the Camp Director will finalize day camp dates.

This time will be used to continue to evaluate the new culture craft curriculum, foster community relationships and schedule off-island mentor travel.

Objective 2 – Timeline: August to July 2024

Camp Director will have a meeting with the Planning Committee and all relevant staff. This meeting will focus on reviewing all camper, and mentor evaluations. During this meeting, the team will focus on critical issues and are tasked with creation action plans for the upcoming year. This plan is reviewed and approved by Upper Management.

Goal 2: Expansion of Camp Q

Objective 1 – Ongoing

Currently, we have adequate Camp Q carrying capacity. As a result, we are continuing to offer Culture Craft nights to the entire community.

Supplies for day camp will be ordered year-round to ensure a reduction in shipping costs. A section of the warehouse will be dedicated solely to day camp and crafting supplies. As part of our continued efforts to strive towards expansion and carrying capacity, we will strive to strategize the best ways to optimize funding resources. Supplies for both day camp and culture craft nights will be purchased in bulk whenever possible and will be ordered in ample time to avoid excess shipping costs.

Potential negative impacts due to the pandemic and supply chain issues may cause significant financial burdens on these programs. The Tribe is dedicated to anticipating and mitigating these issues.

N. Other Resources

The Tribe continues to receive support from many community partners. All funding resources for this fiscal year has been included in our funding request. In addition, we receive non-monetary support from the community. We would like to acknowledge them all.

Ounalashka Corporation
City of Unalaska
City Public Works
City Parks, Culture, and Recreation
KUCB/Channel 8
APIA
UCSD
Museum of the Aleutians
Cathedral of Holy Ascension
The US Coast Guard
Aleut Corporation
APICDA

O. Program Budget & Narrative: Spreadsheets

Budget Narrative: Expenditures:

Personnel – Salaries and Benefits

Camp Director: 2080 hours @ \$48.64 per hour with a 41.93% Fringe rate (hourly burden rate of \$20.39) for a total of \$143,591.42 for the year. 480 of these hours will support the 2-week camp. This salary will be covered in full by

two grants that will support year-round camp activities. No City funding is being requested for this amount.

Warehouse Labor: 160 hours @ \$37 per hour with a 40.42% fringe rate (hourly burden rate of \$14.95). All of these hours will support the 2-week camp directly. We respectfully request this salary to be covered by the city grant. The warehouse laborer will oversee moving all camp equipment to the campsite. Additionally, this person will oversee the setting up of the floors, tents, port-o-potty and other campsite equipment.

Wellness Assistant 1: 104 hours @ \$18.03 per hour with a 21.74% fringe rate (hourly burden rate of \$3.92). All these hours will support the 2-week camp directly. This salary will be covered by an existing grant. No City funding is being requested for this amount.

Wellness Assistant 2: 120 hours @ \$18.03 per hour with a 21.74% fringe rate (hourly burden rate of \$3.92). All these hours will support the 2-week camp directly. This salary is being requested to be covered by the City grant.

APICDA Intern 1: 480 hours @ \$25 per hour with a 19.74% fringe rate (hourly burden rate of \$4.94). All these hours will support the 2-week camp directly. This intern will support camp-related year-round activities during the summer, in addition to assisting with the preparation of the 2-week camp. APICDA covers 50% of the hourly rate and all the fringe. This reduces the burden on the grant to \$6000, or \$12.50 per hour. This intern will be covered fully by GHWIC.

APICDA Intern 2: 480 hours @ \$25 per hour with a 19.74% fringe rate (hourly burden rate of \$4.94). This intern will support all camp related activities for the summer. APICDA covers 50% of the hourly rate and all the fringe. This reduces the burden on the grant to \$6000, or \$12.50 per hour. We respectfully request this intern to be covered by the City.

FACILITIES:

Maintenance: We respectfully request \$2500 from the City grant, \$2500 from the Tribe and \$2500 of in-kind services of Ounalashka Corporation (total \$7500) to ensure the roads to the campsite has adequate rock/gravel to the site.

PROGRAM COSTS/SUPPLIES:

Program supplies: A week of intensive indigenous and western science learning provides an environment for healing and growth to all involved. The Culture & Wellness Department provided culturally relevant programming to the community of Unalaska by hosting weekly Heart Health Culture and Craft Night's throughout the year. These weekly sessions also included several 3–5-day intensive activities featuring projects, like headdresses, Model Iqyax Class,

Fish Skin Tanning, and nutritious food demonstration; and the opportunity to self-monitor blood pressure and access to trained Healthy Heart Ambassadors. With dedicated staff on hand, and consistent scheduling we hope that our participants will be able continue to learn by continuing to foster and hone their skills throughout the year.

One way we continue to nurture interest, is through the Wellness Department with collaboration efforts from Key Stakeholders and Partnerships being developed within and outside the Qawalangin Tribe.

Based on the inaugural year of “Year-round Culture Camp,” the current year camp supply needs are \$56,200. Included in the program supplies request funding is year-round Unangam Tunuu classes to preserve the island’s original language, and (2) intensive 1 week culture and craft night events throughout the year. We are requesting the city provide 50% of this amount of \$28,100. We are fundraising the balance of the need.

EQUIPMENT:

Equipment purchase/lease: We are requesting 50% of the cost of purchasing a new tent for camp. This will cover the cost of the tent and the shipping. The other 50% will be covered through fundraising.

COMMODITIES:

Food: It costs approximately \$7000. This includes breakfast, lunch, and snacks. We are requesting the city cover this in full.

TRAVEL:

Travel – Other: There are 8 mentors, who live off island, whose hotel, airfare, and luggage will cost a total of \$27,500. We are requesting \$13,750 from the City and will fundraise the rest.

OTHER/MISC:

Fundraising Overhead: The Tribe’s ongoing Indirect Rate, which was provided to the City of Unalaska in FY23, is 31.12%. The total direct expenses related to year-round and 2-week camp is \$274,239.68. The total Indirect is \$91,552.46. The City direct expenses that are indirect rate allowable are \$71,918.40. The total requested indirect rate from the City is \$22,381.00.

Miscellaneous: Camp requires knowledge-based mentors, workers and assistants throughout the year. The cost for these mentors, above their travel to and from the island, is a total of \$54,250.

This breaks down to the following:

- Mentors/Assistants \$200/day = \$24,400
- Senior Mentor \$250 day = \$4250.00
- Head Cook \$275/day = \$2750.00
- Cook Assistant/Head Start Bus Driver \$250/day = \$2500.00
- Cook Assistant - \$200/day = \$2000.00
- Drivers/Helpers 4 ppl/7 days \$200/day = \$5600.00
- Labor Support 5 ppl/17 days \$2550 stipend = \$12,750.00

Budget Narrative: Revenues:

Grant A: GHWIC (Good Health and Wellness in Indian Country) –
 GHWIC will provide \$112,897.20 throughout the year to support camp functions. This grant is anticipated to end in 2023.

Grant B: TVSSA (Tribal Victim Services Set-Aside) –
 TVSSA will support \$94,132.62 throughout the year to support camp functions that are related to healing services.

In-Kind Cash: Tribe donation

As the Tribe is fully grant funded, it is limited in its capacity to provide revenue resources to programs outside of its’ grants’ scopes of work. The Tribe will commit to \$2500 towards the maintenance of the campsite. The maintenance of the campsite is generally upheld by Ounalashka Corporation.

Other: Donations/Fundraising

The Tribe intends on fundraising \$59,462.92 for the camp year.

FY24 GRANT PROGRAM ESTIMATED EXPENDITURES - Camp Oungaayux													
Use this to complete letter D, in Section B of application**			Grant A	%	Grant B	%	Cash	%	Other	%	In Kind	%	Total
FY24 COMMUNITY SUPPORT			\$ 112,897.20	30.86%	\$ 94,132.62	25.73%	\$ 2,500.00	0.68%	\$ 59,462.92	16.26%	\$ 2,500.00	0.68%	\$ 365,792.14
ESTIMATED EXPENDITURES SUMMARY			\$ 94,299.40	25.78%									
			GHWIC		TVSSA		Donations Fundraising						
BUDGET LINE ITEMS	CITY REQUEST	%	Grant A	%	Grant B	%	Cash	%	Other	%	In Kind	%	Total
Personnel - Salaries													
Camp Director	\$	0%	\$ 50,585.00	50%	\$ 50,585.00	50%	\$	0%	\$	0%	\$	0%	\$ 101,170.00
Warehouse Labor	\$ 5,920.00	100%	\$	0%	\$	0%	\$	0%	\$	0%	\$	0%	\$ 5,920.00
Wellness Assistant 1	\$	0%	\$ 1,875.12	100%	\$	0%	\$	0%	\$	0%	\$	0%	\$ 1,875.12
Wellness Assistant 2	\$ 2,163.60	100%	\$	0%	\$	0%	\$	0%	\$	0%	\$	0%	\$ 2,163.60
APICDA Intern 1	\$	0%	\$ 6,000.00	100%	\$	0%	\$	0%	\$	0%	\$	0%	\$ 6,000.00
APICDA Intern 2	\$ 8,000.00	100%	\$	0%	\$	0%	\$	0%	\$	0%	\$	0%	\$ 8,000.00
	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$
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	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$
Personnel - Salaries Subtotal	\$ 14,083.60	11%	\$ 58,466.72	47%	\$ 50,585.60	41%	\$	0%	\$	0%	\$	0%	\$ 123,129.92
Personnel - Benefits													
Camp Director	\$	0%	\$ 21,205.00	50%	\$ 21,205.00	50%	\$	0%	\$	0%	\$	0%	\$ 42,410.00
Warehouse Labor	\$ 2,392.00	100%	\$	0%	\$	0%	\$	0%	\$	0%	\$	0%	\$ 2,392.00
Wellness Assistant 1	\$	0%	\$ 513.76	100%	\$	0%	\$	0%	\$	0%	\$	0%	\$ 513.76
Wellness Assistant 2	\$ 592.80	100%	\$	0%	\$	0%	\$	0%	\$	0%	\$	0%	\$ 592.80
APICDA Intern 1	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$
APICDA Intern 2	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$
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	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$
Personnel - Benefits Subtotal	\$ 2,984.80	7%	\$ 21,719.36	47%	\$ 21,205.60	46%	\$	0%	\$	0%	\$	0%	\$ 45,909.76
Personnel - Payroll Expenses													
	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$
	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$
Personnel - Payroll Expenses Subtotal	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$
Personnel - Salary & Benefits Total	\$ 17,068.40	18%	\$ 80,186.08	47%	\$ 71,791.20	42%	\$	0%	\$	0%	\$	0%	\$ 168,039.68
Facilities													
Rent/Leases	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$
Communications	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$
Utilities	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$	#DIV/0!	\$
Maintenance	\$ 2,500.00	33%	\$	0%	\$	0%	\$ 2,500.00	33%	\$	0%	\$ 2,500.00	33%	\$ 2,500.00
Facilities Total	\$ 2,500.00	33%	\$	0%	\$	0%	\$ 2,500.00	33%	\$	0%	\$ 2,500.00	33%	\$ 2,500.00

Program Costs/Supplies	City Request	%	Grant A	%	Grant B	%	Cash	%	Other	%	In Kind	%	Total	%
Program Supplies	\$ 28,100.00	50%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 28,100.00	50%	\$ -	0%	\$ 28,100.00	100%
Printing - Brochures	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Community Outreach Costs	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Advertising	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Dues/Fees/Subscriptions	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Program Costs Total	\$ 28,100.00	50%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 28,100.00	50%	\$ -	0%	\$ 28,100.00	100%
Equipment	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Equipment Purchases/Lease	\$ 3,500.00	50%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 3,500.00	50%	\$ -	0%	\$ 3,500.00	100%
Equipment Maintenance	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Equipment Total	\$ 3,500.00	50%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 3,500.00	50%	\$ -	0%	\$ 3,500.00	100%
Commodities (food, cleaning products)	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Food	\$ 7,000.00	100%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 7,000.00	100%
Household Supplies	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Office Supplies	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Commodities Total	\$ 7,000.00	100%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 7,000.00	100%
City of Unalaska FY24 Community Support Program Budget														
Travel	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Travel - Staff	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Travel - Other	\$ 13,750.00	88%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 13,750.00	50%	\$ -	0%	\$ 13,750.00	100%
Travel Total	\$ 13,750.00	88%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 13,750.00	50%	\$ -	0%	\$ 13,750.00	100%
Training	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Travel - Staff	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Travel - Other	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Training Total	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Professional Services	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Audit	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Bookkeeping	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Insurance	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Licensure	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Professional Services Total	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Other/Misc.	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Fundraising Overhead	\$ 22,381.00	24%	\$ 32,717.12	36%	\$ 22,341.42	24%	\$ -	0%	\$ 14,112.92	15%	\$ -	0%	\$ 91,552.46	100%
Miscellaneous	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Other/Misc. Total	\$ 22,381.00	24%	\$ 32,717.12	36%	\$ 22,341.42	24%	\$ -	0%	\$ 14,112.92	15%	\$ -	0%	\$ 91,552.46	100%
City of Unalaska FY24 Community Support Program Budget														
Project Totals	\$ 110,000.00	33.73%	\$ 112,881.26	35.88%	\$ 84,132.62	25.79%	\$ 2,800.00	0.88%	\$ 8,443.33	18.26%	\$ 2,800.00	0.88%	\$ 343,784.14	100%
City of Unalaska FY24 Community Support Program Budget														

P. Financial Management

The Qawalangin Tribe of Unalaska currently uses Grants Management Software (GMS). The Finance Department currently has one full-time CFO/COO, a Finance and Administration Manager, and 2 Finance Coordinator to support the Tribes efforts of maintaining its financial records. In addition, the Tribe has a part-time CPA Consultant that provides direct assistance to the CFO/COO.

The Tribe's financial health is monitored by the Finance Director, CPA Consultant, the CEO and the Tribal Council. Financial summaries are provided to Tribal Council monthly and work sessions are ongoing.

The Tribe conducts an independent, third-party audit to meet federal funding requirements. The Tribe recently completed its 2020 audit, and its 2021 audit is underway. The 2022 audit will be completed by September 30. The 2020 Audit is attached to this application.

IV. Goals Analysis/Changes from Previous Year's Program

Q. Goals & Objectives

Anfesia Tutiakoff rose to the challenge of planning and developing a camp program within two months. The Tribe knew she would be a force to be reckoned with as her passion for culture-based programs is infectious as a result, the Goals and Objectives set in the previous year's application were met. The City of Unalaska was provided a complete program overview for FY2022. It outlined the various accomplishments of camp with pictures. Most notably, it proved our safety measures related to the pandemic worked. Not one camper, mentor, volunteer, or staff member was exposed to COVID or the flu.

R. Significant Changes from Previous Year

Program Changes

Programmatically, we have seen Culture Camp morph into a year-round program that provides a greater sense of pride in culture and heritage knowledge sharing activities. It has provided the Tribe with a greater sense of purpose in engaging the

healing relations within the local community and breaking down generational barriers and traumas.

Organizational Changes

The Tribe continues to grow in capacity and programs. This provides greater resources to make these programs successful.

S. Summary report of actual income (showing funding sources) and expenses for FY22

FINANCIAL DATA TO FOLLOW

**CITY OF UNALASKA FY24 COMMUNITY GRANT PROGRAM ESTIMATED
REVENUES - Camp Qungaayux**

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

Estimated Revenue Total	\$ 365,792.14	100%
--------------------------------	----------------------	-------------

Fees for Services (cash)	Amounts	% of Total Revenue
	\$ -	0.00%
	\$ -	0.00%
	\$ -	0.00%
Fees for Services Total	\$ -	0.00%

Grants	Amounts	% of Total Revenue
Local - City	\$ 94,299.40	25.78%
State -	\$ -	0.00%
Federal -	\$ 112,897.20	30.86%
Other -	\$ 94,132.62	25.73%
Grants Total	\$ 301,329.22	82.38%

Fundraising (cash)	Amounts	% of Total Revenue
	\$ 59,462.92	16.26%
	\$ -	0.00%
	\$ -	0.00%
Fundraising Total	\$ 59,462.92	16.26%

In Kind Donations	Amounts	% of Total Revenue
	\$ 5,000.00	1.37%
	\$ -	0.00%
	\$ -	0.00%
	\$ -	0.00%
	\$ -	0.00%
	\$ -	0.00%
	\$ -	0.00%
In Kind Donation Total	\$ 5,000.00	1.37%

Other Sources of Revenue	Amounts	% of Total Revenue
Misc. Cash & Other Contributions		0.00%
	\$ -	0.00%
	\$ -	0.00%
Other Sources of Revenue Total	\$ -	0.00%

Estimated Revenue Total	\$ 365,792.14	100%
--------------------------------	----------------------	-------------

City of Unalaska FY24 Community Support Program Budget

Quarterly Revenue/Expense Report by Project

Qawalangin Tribe of Unalaska Alaska

Run Date: 01/31/2023

Run Time: 4:01:59 pm

Period 1/1/2022 to 12/31/2022

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Cost Category: 3 Grants Reports

Code	Description	Budget	Prior Year	Quarter	YTD	Project Total	Un/Over	% Bud
		Project Period			1/1/2021	to	12/31/2022	
38022	Camp Q City Grant							
Revenues								
1000	Revenue	24,212.70	0.00	35,152.00	35,152.00	35,152.00	(10,939.30)	5.18%
	Revenues	24,212.70	0.00	35,152.00	35,152.00	35,152.00	(10,939.30)	5.18%
Expenses								
2000	Salaries	0.00	0.00	47.88	47.88	47.88	(47.88)	0.00%
2010	Fringe	0.00	0.00	16.61	16.61	16.61	(16.61)	0.00%
2020	Travel	7,400.00	0.00	6,000.00	6,000.00	6,000.00	1,400.00	1.08%
2030	Supplies	10,575.00	0.00	10,990.13	10,990.13	10,990.13	(415.13)	3.93%
2060	Contract	4,650.00	0.00	8,850.00	8,850.00	8,850.00	(4,200.00)	0.32%
3000	Indirect Cost	0.00	0.00	5,307.40	5,307.40	5,307.40	(5,307.40)	0.00%
	Expenses	22,625.00	0.00	31,212.02	31,212.02	31,212.02	(8,587.02)	7.95%
	Balance:	1,587.70	0.00	3,939.98	3,939.98	3,939.98		

Quarterly Revenue/Expense Report by Project

Qawalangin Tribe of Unalaska Alaska

Run Date: 01/31/2023

Run Time: 4:02:00 pm

Period 1/1/2022 to 12/31/2022

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Cost Category: 3 Grants Reports

Code	Description	Budget	Prior Year	Quarter	YTD	Project Total	Un/Over	% Bud
		Project Period			1/1/2022	to	12/31/2022	
38122	Camp Q Donations							
Revenues								
1000	Revenue	36,479.77	14,225.34	39,626.00	39,626.00	53,851.34	(17,371.57)	7.62%
	Revenues	36,479.77	14,225.34	39,626.00	39,626.00	53,851.34	(17,371.57)	7.62%
Expenses								
2000	Salaries	0.00	0.00	4,125.75	4,125.75	4,125.75	(4,125.75)	0.00%
2010	Fringe	0.00	0.00	1,496.33	1,496.33	1,496.33	(1,496.33)	0.00%
2020	Travel	2,400.00	0.00	0.00	0.00	0.00	2,400.00	0.00%
2030	Supplies	21,611.00	0.00	768.51	768.51	768.51	20,842.49	3.56%
2040	Other	600.00	0.00	184.98	184.98	184.98	415.02	0.83%
2060	Contract	5,700.00	0.00	2,100.00	2,100.00	2,100.00	3,600.00	6.84%
3000	Indirect Cost	0.00	0.00	2,046.32	2,046.32	2,046.32	(2,046.32)	0.00%
	Expenses	30,311.00	0.00	10,721.89	10,721.89	10,721.89	19,589.11	5.37%
	Balance:	6,168.77	14,225.34	28,904.11	28,904.11	43,129.45		

Quarterly Revenue/Expense Report by Project

Qawalangin Tribe of Unalaska Alaska

Run Date: 01/31/2023

Run Time: 4:02:00 pm

Period 1/1/2022 to 12/31/2022

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Cost Category: 3 Grants Reports

Code	Description	Budget	Prior Year	Quarter	YTD	Project Total	Un/Over	% Bud
		Project Period			1/1/2022	to	12/31/2022	
38422	APIA MMIP - Restricted							
Revenues								
1000	Revenue	20,000.00	20,000.00	10,000.00	10,000.00	30,000.00	(10,000.00)	0.00%
	Revenues	20,000.00	20,000.00	10,000.00	10,000.00	30,000.00	(10,000.00)	0.00%
Expenses								
2020	Travel	5,300.00	0.00	4,125.62	4,125.62	4,125.62	1,174.38	7.84%
2030	Supplies	0.00	0.00	1,007.09	1,007.09	1,007.09	(1,007.09)	0.00%
2040	Other	800.00	0.00	0.00	0.00	0.00	800.00	0.00%
2060	Contract	13,076.25	0.00	3,450.00	3,450.00	3,450.00	9,626.25	6.38%
	Expenses	19,176.25	0.00	8,582.71	8,582.71	8,582.71	10,593.54	4.76%
	Balance:	823.75	20,000.00	1,417.29	1,417.29	21,417.29		

Quarterly Revenue/Expense Report by Project

Qawalangin Tribe of Unalaska Alaska

Run Date: 01/31/2023

Run Time: 4:02:00 pm

Period 1/1/2022 to 12/31/2022

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Cost Category: 3 Grants Reports

Code	Description	Budget	Prior Year	Quarter	YTD	Project Total	Un/Over	% Bud
38622 OC Camp Q - Unrestricted		Project Period 1/1/2022 to 12/31/2022						
Revenues								
1000	Revenue	50,000.00	0.00	52,000.00	52,000.00	52,000.00	(2,000.00)	4.00%
	Revenues	50,000.00	0.00	52,000.00	52,000.00	52,000.00	(2,000.00)	4.00%
Expenses								
2020	Travel	2,400.00	0.00	0.00	0.00	0.00	2,400.00	0.00%
2030	Supplies	16,850.00	0.00	11,394.17	11,394.17	11,394.17	5,455.83	7.62%
3000	Indirect Cost	0.00	0.00	3,545.87	3,545.87	3,545.87	(3,545.87)	0.00%
	Expenses	19,250.00	0.00	14,940.04	14,940.04	14,940.04	4,309.96	7.61%
	Balance:	30,750.00	0.00	37,059.96	37,059.96	37,059.96		

Quarterly Revenue/Expense Report by Project

Qawalangin Tribe of Unalaska Alaska

Run Date: 01/31/2023

Run Time: 4:02:00 pm

Period 1/1/2022 to 12/31/2022

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Cost Category: 3 Grants Reports

Code	Description	Budget	Prior Year	Quarter	YTD	Project Total	Un/Over	% Bud
38722	Camp Q USFWS - F20AC011444							
					Project Period	10/1/2021 to	9/30/2022	
Revenues								
1000	Revenue	20,664.00	0.00	30,000.00	30,000.00	30,000.00	(9,336.00)	5.18%
	Revenues	20,664.00	0.00	30,000.00	30,000.00	30,000.00	(9,336.00)	5.18%
Expenses								
2020	Travel	7,150.00	0.00	4,773.00	4,773.00	4,773.00	2,377.00	6.76%
2030	Supplies	1,190.00	0.00	4,496.22	4,496.22	4,496.22	(3,306.22)	7.83%
2040	Other	600.00	0.00	609.58	609.58	609.58	(9.58)	1.60%
2060	Contract	7,800.00	0.00	5,700.00	5,700.00	5,700.00	2,100.00	3.08%
2070	Operating Expenses	0.00	0.00	151.27	151.27	151.27	(151.27)	0.00%
3000	Indirect Cost	0.00	0.00	3,121.36	3,121.36	3,121.36	(3,121.36)	0.00%
	Expenses	16,740.00	0.00	18,851.43	18,851.43	18,851.43	(2,111.43)	2.61%
	Balance:	3,924.00	0.00	11,148.57	11,148.57	11,148.57		

Quarterly Revenue/Expense Report by Project

Qawalangin Tribe of Unalaska Alaska

Run Date: 01/31/2023

Run Time: 4:02:00 pm

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Period 1/1/2022 to 12/31/2022

Cost Category: 3 Grants Reports

Code	Description	Budget	Prior Year	Quarter	YTD	Project Total	Un/Over	% Bud
		Project Period			1/1/2022	to	12/31/2022	
39222	ACF for Camp Q							
Revenues								
1000	Revenue	15,000.00	0.00	15,000.00	15,000.00	15,000.00	0.00	0.00%
	Revenues	15,000.00	0.00	15,000.00	15,000.00	15,000.00	0.00	0.00%
Expenses								
2020	Travel	7,150.00	0.00	3,684.00	3,684.00	3,684.00	3,466.00	1.52%
2030	Supplies	50.00	0.00	147.25	147.25	147.25	(97.25)	4.50%
2060	Contract	7,800.00	0.00	7,200.00	7,200.00	7,200.00	600.00	2.31%
	Expenses	15,000.00	0.00	11,031.25	11,031.25	11,031.25	3,968.75	3.54%
	Balance:	0.00	0.00	3,968.75	3,968.75	3,968.75		

T. Proof of Tribal Status

The Tribe's Federal status is located on the Federal Register at the website below:

<https://www.federalregister.gov/d/2022-01789/p-540>

Qawalangin Tribe of Unalaska
Unalaska, Alaska

Basic Financial Statements,
Supplementary Information, and
Compliance Reports

Year Ended December 31, 2020

QAWALANGIN TRIBE OF UNALASKA

Unalaska, Alaska

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NEWHOUSE & VOGLER
Certified Public Accountants

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Independent Auditor's Report

Council Members
Qawalangin Tribe of Unalaska
Unalaska, Alaska

Report on the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Qawalangin Tribe of Unalaska, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Qawalangin Tribe of Unalaska basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Qawalangin Tribe of Unalaska as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Qawalangin Tribe of Unalaska 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 opinions.

Responsibilities of Management for the Financial Statements

Qawalangin Tribe of Unalaska 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 Qawalangin Tribe of Unalaska ability to continue as a going concern for one year after the date that the financial statements are 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 opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Qawalangin Tribe of Unalaska 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 Qawalangin Tribe of Unalaska 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Management has omitted the Management Discussion and Analysis and budgetary comparison information. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Qawalangin Tribe of Unalaska basic financial statements. The accompanying supplementary information, such as the combining and individual non-major fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. This supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

Council Members
Qawalangin Tribe of Unalaska

Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major fund financial statements and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 31, 2022 on our consideration of Qawalangin Tribe of Unalaska internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Qawalangin Tribe of Unalaska internal control over financial reporting and compliance.



Anchorage, AK
March 31, 2022

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Statement of Net Position
(Exhibit A-1)

December 31, 2020

Assets	<u>Governmental Activities</u>
Current assets:	
Cash	\$ 967,942
Grants receivable	226,805
Prepaid expenses	64,663
Accounts receivable, net	<u>2,249</u>
Total current assets	<u>1,261,659</u>
 Non-current assets:	
Capital assets – depreciable, net	<u>111,635</u>
Total non-current assets	<u>111,635</u>
Total assets	<u>\$ 1,373,294</u>
 Liabilities and Net Position	
Current liabilities:	
Accounts payable	\$ 16,980
Refundable advances	1,111,097
Compensated absences	45,100
Unearned revenue	24,249
Accrued liabilities	<u>6,148</u>
Total current liabilities	<u>1,203,574</u>
 Net position:	
Net investment in capital assets	111,635
Unreserved – undesignated	<u>58,085</u>
Total net position	<u>169,720</u>
Total liabilities and net position	<u>\$ 1,373,294</u>

The notes to the financial statements are an integral part of this statement.

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Statement of Activities
(Exhibit A-2)

Year Ended December 31, 2020

Activities:	Expenses	Expense Allocation	Operating Grants and Contributions	Fees, Fines, and Charges for Services	Net Changes in Net Position – Governmental Activities
Primary government:					
General government	\$ 557,265	(356,720)	-	-	(200,545)
Tribal operations	955,159	57,719	1,110,646	-	97,768
Environmental protection	353,523	148,435	495,005	-	(6,953)
Community services	404,312	149,117	493,404	102,488	42,463
Roads and maintenance	41,878	1,449	26,153	-	(17,174)
Total primary government activities	<u>\$ 2,312,137</u>	<u>-</u>	<u>2,125,208</u>	<u>102,488</u>	<u>(84,441)</u>
General revenues:					
Other					\$ 107,578
Total general revenues					<u>107,578</u>
Change in net position					<u>23,137</u>
Beginning net position					567,789
Prior period adjustment					<u>(421,206)</u>
Beginning net position, restated					<u>146,583</u>
Ending net position					<u>\$ 169,720</u>

The notes to the financial statements are an integral part of this statement.

QAWALANGIN TRIBE OF UNALASKA

Unalaska, Alaska

Combined Balance Sheet
(Exhibit B-1)

December 31, 2020

	Major Funds				Total Governmental Funds
	General	CARES Treasury	GHWIC	Non-major Funds	
Assets					
Cash	\$ -	123,113	-	844,829	967,942
Grants receivable	-	-	66,546	160,259	226,805
Prepaid expenses	64,663	-	-	-	64,663
Accounts receivable, net	2,249	-	-	-	2,249
Due from other funds	-	604,986	-	-	604,986
Total assets	<u>\$ 66,912</u>	<u>728,099</u>	<u>66,546</u>	<u>1,005,088</u>	<u>1,866,645</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 16,980	-	-	-	16,980
Refundable advances	-	728,099	-	382,998	1,111,097
Unearned revenue	24,249	-	-	-	24,249
Accrued liabilities	6,148	-	-	-	6,148
Due to other funds	378,181	-	66,546	160,259	604,986
Total liabilities	<u>425,558</u>	<u>728,099</u>	<u>66,546</u>	<u>543,257</u>	<u>1,763,460</u>
Fund balances:					
Non-spendable	64,663	-	-	-	64,663
Spendable:					
Unassigned	(423,309)	-	-	461,831	38,522
Total fund balances	<u>(358,646)</u>	<u>-</u>	<u>-</u>	<u>461,831</u>	<u>103,185</u>
Total liabilities and fund balances	<u>\$ 66,912</u>	<u>728,099</u>	<u>66,546</u>	<u>1,005,088</u>	<u>1,866,645</u>

The notes to the financial statements are an integral part of this statement.

QAWALANGIN TRIBE OF UNALASKA

Unalaska, Alaska

Governmental Funds

Reconciliation of the Balance Sheet to the
Statement of Net Position
(Exhibit B-2)

December 31, 2020

Total fund balance for governmental funds	\$ 103,185
Total net assets reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	
Governmental capital assets	250,747
Less accumulated depreciation	<u>(139,112)</u>
Total capital assets	<u>111,635</u>
Compensated absences of employees are not financial resources and, therefore, are not reported in the funds.	
Compensated absences	<u>(45,100)</u>
Total net position of governmental activities	<u>\$ 169,720</u>

The notes to the financial statements are an integral part of this statement.

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Governmental Funds

Statement of Revenues, Expenditures,
and Changes in Fund Balance
(Exhibit B-3)

Year Ended December 31, 2020

	Major Funds				Total Governmental Funds
	General	CARES Treasury	GHWIC	Non-Major Funds	
Revenues:					
Federal	\$ -	820,081	265,753	1,039,374	2,125,208
Other	107,578	-	-	102,488	210,066
Total revenues	<u>107,578</u>	<u>820,081</u>	<u>265,753</u>	<u>1,141,862</u>	<u>2,335,274</u>
Expenditures:					
General government	536,608	-	-	-	536,608
Tribal operations	-	820,081	-	156,033	976,114
Community services	-	-	186,062	260,713	446,775
Environmental protection	-	-	-	346,570	346,570
Roads and maintenance	-	-	-	24,704	24,704
Total expenditures	<u>536,608</u>	<u>820,081</u>	<u>186,062</u>	<u>788,020</u>	<u>2,330,771</u>
Indirect expense allocation	<u>(356,720)</u>	<u>-</u>	<u>79,691</u>	<u>277,029</u>	<u>-</u>
Total expenditures after indirect expense allocation	<u>179,888</u>	<u>820,081</u>	<u>265,753</u>	<u>1,065,049</u>	<u>2,330,771</u>
Excess of revenues over expenditures	<u>(72,310)</u>	<u>-</u>	<u>-</u>	<u>76,813</u>	<u>4,503</u>
Net change in fund balances	<u>(72,310)</u>	<u>-</u>	<u>-</u>	<u>76,813</u>	<u>4,503</u>
Beginning fund balances, as previously reported	<u>519,888</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>519,888</u>
Prior period adjustment – reclass of ATG fund balance	<u>(385,018)</u>	<u>-</u>	<u>-</u>	<u>385,018</u>	<u>-</u>
Prior period adjustment	<u>(421,206)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(421,206)</u>
Beginning fund balances, restated	<u>(286,336)</u>	<u>-</u>	<u>-</u>	<u>385,018</u>	<u>98,682</u>
Ending fund balances	<u>\$ (358,646)</u>	<u>-</u>	<u>-</u>	<u>461,831</u>	<u>103,185</u>

The notes to the financial statements are an integral part of this statement.

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Governmental Funds

Reconciliation of the Statements of Revenues, Expenditures, and
Changes in Fund Balances to the Statement of Activities
(Exhibit B-4)

Year Ended December 31, 2020

Net change in fund balances – Total governmental funds	\$ 4,503
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The change in net position reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures.

However, on the statement of activities, depreciation expense is recognized to allocate the cost of these items over their estimated useful lives.

Capital outlays	70,318
Depreciation expense	<u>(35,078)</u>
	<u>35,240</u>

Governmental funds report compensated absence expenses when taken by employee.

However, on the statement of activities, the cost of absences is expensed when incurred by employee.

Change in compensated absences	<u>(16,606)</u>
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Change in net position of governmental activities	<u>\$ 23,137</u>
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The notes to the financial statements are an integral part of this statement.

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Notes to Basic Financial Statements

December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Qawalangin Tribe of Unalaska (The Tribe) is recognized by the Department of Interior as the organization representing the Native people of Unalaska, Alaska. The Tribe provides health, social, and economic services to the members and has been determined to be an Indian tribal government which exercises governmental functions for the purpose of the Indian Tribal Government Tax Status Act of 1982, as amended. Qawalangin Tribe of Unalaska has no component units for which the Tribe is considered to be financially accountable.

Scope of Presentation

The accounting policies of the Tribe conform to accounting principles generally accepted in the United States of America applicable to governmental entities. The following is a summary of the more significant policies.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and statement of activities) report information on all activities of The Tribe. In general, the effect of interfund activity has been removed from these statements to minimize the double counting of internal activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) fees, fines, and charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Tribe considers revenues to be available if they are collected within 60 days after year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only to the extent they have matured.

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Notes to Basic Financial Statements, continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Major Funds

The Tribe reports the following major funds:

- General is the government’s primary operating fund. It accounts for all financial resources of the general government, except those required to be reported in another fund.
- CARES Treasury accounts for the funds meant to help navigate the impact of the COVID–19 outbreak.
- GHWIC accounts for the funds meant to support healthy living and behaviors among Alaska Natives.

Budgets

GASB Statement No. 34 requires supplementary information regarding budgetary information for each major fund with a legally adopted budget. The Tribe adopts budgets for grant funds but is not legally required to adopt a budget for its general fund. As such, a budget–to–actual comparison has not been provided for these funds in the financial statements.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non–current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds”.

Capital Assets

Capital assets, which include property and equipment, are reported in the governmental activities column in the government–wide financial statements. Capital assets are defined by the Tribes assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at acquisition cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition cost at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the useful life of the asset are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment of the Tribe are depreciated using the straight–line method over the following estimated useful lives:

Buildings and infrastructure	10–50 years
Improvements other than buildings	20–25 years
Machinery and equipment	5–10 years

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Notes to Basic Financial Statements, continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Revenues

The Tribe administers federal grants and contracts, which are generally of a cost-reimbursement type. Grants and contracts include provisions for advances and billings for costs on a reimbursable basis. Revenues and receivables are generally recorded when reimbursable expenditures are incurred to the extent of the grant or contract amount.

Refundable Advances

Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met are classified as refundable advances.

Compensated Absences

Permanent employees earn and accrue annual leave. Unused annual leave is accrued utilizing current salary and related costs as earned by employees. Annual leave is accrued and recorded in the financial statements as an expense in the period earned by employees. Sick leave does not vest and is recorded as an expenditure in the period in which it is used.

Net Position

Net position represents the residual tribal equity in the government-wide financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation. Net position is reported as restricted when there are limitations imposed on use through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.

Fund Balance

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of the resources. Non-spendable fund balances are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

Restricted fund balance – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the Tribe. Those committed amounts cannot be used for any other purpose unless the Tribe removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned fund balance – This classification reflects the amounts constrained by the Tribe's intent to be used for specific purposes, but neither restricted nor committed. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as non-spendable and are neither restricted nor committed.

Unassigned fund balance – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Notes to Basic Financial Statements, continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

When both restricted and unrestricted resources are available for use, it is the Tribe's policy to use restricted resources first, then unrestricted resources—committed, assigned, and unassigned—in order as needed.

Income Taxes

The Tribe is exempt from income taxes as a traditional tribal government.

Use of Estimates

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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 – CASH

The Tribe's cash is maintained in a checking account and in a savings account with one financial institution. As of December 31, 2020, the carrying value of The Tribe's cash accounts was \$967,942, and bank balances amounted to \$1,169,145. Of the bank balance, \$250,000 was covered by the FDIC, and the remaining balance was collateralized.

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Notes to Basic Financial Statements, continued

NOTE 3 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund receivables and payables are shown as “due from” and “due to” in each individual fund. These balances represent short-term borrowings at December 31, 2020 and were as follows:

	<u>Due From</u>	<u>Due To</u>
Major Funds		
General Fund	\$ -	378,181
CARES Treasury	604,986	-
GHWIC	-	66,546
Total Major	<u>604,986</u>	<u>444,727</u>
Non-Major Funds		
CARES OSG	-	1,270
Internships	-	12,189
JOM	-	3,214
NALEMP	-	67,807
NOAA-WHOI	-	4,566
Public Health	-	27,264
Scholarships	-	18,568
TRP	-	25,381
Total Non-Major	<u>-</u>	<u>160,259</u>
Total	<u>\$ 604,986</u>	<u>604,986</u>

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Notes to Basic Financial Statements, continued

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020 was as follows:

	<u>Balance January 1, 2020</u>	<u>Additions</u>	<u>Balance December 31, 2020</u>
Governmental activities:			
Capital assets being depreciated:			
Vehicles and equipment	\$ 180,429	70,318	250,747
Less accumulated depreciation for:			
Vehicles and equipment	<u>(104,034)</u>	<u>(35,078)</u>	<u>(139,112)</u>
Total accumulated depreciation	<u>(104,034)</u>	<u>(35,078)</u>	<u>(139,112)</u>
 Total capital assets	 <u>\$ 76,395</u>	 <u>35,240</u>	 <u>111,635</u>

Depreciation expense was charged to the functions in the statement of activities as follows:

Community services	\$ 6,900
Environmental	6,953
General government	4,051
Roads	<u>17,174</u>
	<u>\$ 35,078</u>

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Notes to Basic Financial Statements, continued

NOTE 5 – FUND BALANCES

Fund balances reported in The Tribe’s individual major funds and non-major funds in the aggregate on the governmental funds balance sheet were subject to the following constraints:

	General Fund	Non-major Funds	Total
Non-spendable	\$ 64,663	-	64,663
Spendable:			
Unassigned	(423,309)	461,831	38,522
 Total fund balances	 \$ (358,646)	 461,831	 103,185

NOTE 6 – RELATED PARTIES

Due to the nature and size of the community, it is inevitable that transactions will occur between entities, Village or Council members, and/or employees of these entities. The services provided are not considered significant for individual disclosure.

NOTE 7 – RISK MANAGEMENT

The Tribe is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; and natural disasters for which they carry commercial insurance. The Tribe’s insurance is on a claim-incurred basis. Claims on insurance have not exceeded coverage in any of the last three years, and the Tribe did not experience significant reductions in coverage from prior year coverage.

NOTE 8 – CONCENTRATION OF SUPPORT AND REVENUE

During the year ended December 31, 2020, the Tribe received 91 percent of revenue in the form of federal awards. Without these monies, the Tribe would not be able to provide the same level of services.

NOTE 9 – CONTINGENCY

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies. Any disallowed claims, including amounts already collected, would become a liability of The Tribe. In management’s opinion, disallowances, if any, will not be material.

NOTE 10 – NEW ACCOUNTING PRONOUNCEMENTS

The Governmental Accounting Standards Board has passed several new accounting standards with upcoming implementation dates. Management has not fully evaluated the potential effects of these statements, but believes none of the new accounting pronouncements will have a material impact on the financial statements of The Tribe.

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Notes to Basic Financial Statements, continued

NOTE 11 – PRIOR PERIOD ADJUSTMENTS

During the year, it was determined that the records for the fiscal years prior to FY19 contained numerous misstatements. The misstatements were addressed during a clean-up of the books. That resulted in a prior period adjustment of \$421,206. Additionally, current year financial statements reflect a prior period adjustment of \$385,018 to reclassify the fund balance.

NOTE 12 – SUBSEQUENT EVENTS

In preparing these financial statements, Qawalangin Tribe of Unalaska has evaluated events and transactions for potential recognition or disclosure through March 31, 2022, the date the financial statements were issued, and determined there were no additional items to disclose.

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Non-major Governmental Funds

Combining Balance Sheets
(Exhibit C-1)

December 31, 2020

	ATG	Camp Q	CARES OSG	Clinic	IGAP	Internships	JOM	NALEMP
Assets								
Cash	\$ 461,831	23,786	-	164,721	27,722	-	-	-
Grants receivable	-	-	1,270	-	-	12,189	3,214	67,807
Due from other funds	-	-	-	-	-	-	-	-
Total assets	<u>\$ 461,831</u>	<u>23,786</u>	<u>1,270</u>	<u>164,721</u>	<u>27,722</u>	<u>12,189</u>	<u>3,214</u>	<u>67,807</u>
Liabilities and Fund Balances								
Liabilities:								
Refundable advances	\$ -	23,786	-	164,721	27,722	-	-	-
Due to other funds	-	-	1,270	-	-	12,189	3,214	67,807
Total liabilities	<u>-</u>	<u>23,786</u>	<u>1,270</u>	<u>164,721</u>	<u>27,722</u>	<u>12,189</u>	<u>3,214</u>	<u>67,807</u>
Fund balances:								
Unassigned	<u>461,831</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>461,831</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 461,831</u>	<u>23,786</u>	<u>1,270</u>	<u>164,721</u>	<u>27,722</u>	<u>12,189</u>	<u>3,214</u>	<u>67,807</u>

The notes to the financial statements are an integral part of this statement.

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Non-major Governmental Funds

Combining Balance Sheets
(Exhibit C-1, continued)

December 31, 2020

	NOAA-WHOI	Public Health	Resilience	Roads	Scholarships	TRP	Zender	Total Non-major Funds
Assets								
Cash	\$ -	-	108,263	39,088	-	-	19,418	844,829
Grants receivable	4,566	27,264	-	-	18,568	25,381	-	160,259
Due from other funds	-	-	-	-	-	-	-	-
Total assets	\$ 4,566	27,264	108,263	39,088	18,568	25,381	19,418	1,005,088
Liabilities and Fund Balances								
Liabilities:								
Refundable advances	\$ -	-	108,263	39,088	-	-	19,418	382,998
Due to other funds	4,566	27,264	-	-	18,568	25,381	-	160,259
Total liabilities	4,566	27,264	108,263	39,088	18,568	25,381	19,418	543,257
Fund balances:								
Unassigned	-	-	-	-	-	-	-	461,831
Total fund balances	-	-	-	-	-	-	-	461,831
Total liabilities and fund balances	\$ 4,566	27,264	108,263	39,088	18,568	25,381	19,418	1,005,088

The notes to the financial statements are an integral part of this statement.

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Non-major Governmental Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
(Exhibit C-2)

Year Ended December 31, 2020

	ATG	Camp Q	CARES APIA	CARES OSG	Clinic	IGAP	Internships	JOM	NALEMP
Revenues:									
Federal	\$ 269,295	134,541	20,000	1,270	59,000	155,499	-	3,214	226,738
Other	-	-	-	-	-	-	34,706	-	-
Total revenues	<u>269,295</u>	<u>134,541</u>	<u>20,000</u>	<u>1,270</u>	<u>59,000</u>	<u>155,499</u>	<u>34,706</u>	<u>3,214</u>	<u>226,738</u>
Expenditures:									
Salaries and benefits	108,155	83,683	20,000	273	-	94,715	24,299	-	19,490
Professional services	14,920	-	-	-	-	-	-	-	124,753
Supplies	528	17,424	-	997	-	7,385	-	-	7,092
Travel	10,135	2,100	-	-	-	2,250	-	-	6,091
Rent	-	-	-	-	13,000	-	-	-	-
Capital expenditures	-	-	-	-	46,000	-	-	-	-
Other	1,025	1,049	-	-	-	4,520	-	2,250	1,321
Total expenditures	<u>134,763</u>	<u>104,256</u>	<u>20,000</u>	<u>1,270</u>	<u>59,000</u>	<u>108,870</u>	<u>24,299</u>	<u>2,250</u>	<u>158,747</u>
Indirect expense allocation	<u>57,719</u>	<u>30,285</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,629</u>	<u>10,407</u>	<u>964</u>	<u>67,991</u>
Total expenditures after indirect expense allocation	<u>192,482</u>	<u>134,541</u>	<u>20,000</u>	<u>1,270</u>	<u>59,000</u>	<u>155,499</u>	<u>34,706</u>	<u>3,214</u>	<u>226,738</u>
Excess of revenues over (under) expenditures	<u>76,813</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>76,813</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Beginning fund balances, as previously reported	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Prior period adjustment – reclass of ATG fund balance	<u>385,018</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Beginning fund balances, restated	<u>385,018</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending fund balances	<u>\$ 461,831</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The notes to the financial statements are an integral part of this statement.

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Non-major Governmental Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
(Exhibit C-2, continued)

Year Ended December 31, 2020

	NOAA-WHOI	Public Health	Resilience	Roads	Scholarships	TRP	Zender	Total
Revenues:								
Federal	\$ 4,566	30,896	-	26,153	-	108,202	-	1,039,374
Other	-	-	43,142	-	18,568	-	6,072	102,488
Total revenues	<u>4,566</u>	<u>30,896</u>	<u>43,142</u>	<u>26,153</u>	<u>18,568</u>	<u>108,202</u>	<u>6,072</u>	<u>1,141,862</u>
Expenditures:								
Salaries and benefits	893	21,631	28,055	865	-	55,561	408	458,028
Professional services	-	-	-	21,320	-	17,245	4,540	182,778
Supplies	135	-	2,150	2,354	-	1,800	1,124	40,989
Travel	44	-	-	-	-	-	-	20,620
Rent	-	-	-	-	-	-	-	13,000
Capital expenditures	-	-	-	-	-	-	-	46,000
Other	2,125	-	-	165	13,000	1,150	-	26,605
Total expenditures	<u>3,197</u>	<u>21,631</u>	<u>30,205</u>	<u>24,704</u>	<u>13,000</u>	<u>75,756</u>	<u>6,072</u>	<u>788,020</u>
Indirect expense allocation	<u>1,369</u>	<u>9,265</u>	<u>12,937</u>	<u>1,449</u>	<u>5,568</u>	<u>32,446</u>	<u>-</u>	<u>277,029</u>
Total expenditures after indirect expense allocation	<u>4,566</u>	<u>30,896</u>	<u>43,142</u>	<u>26,153</u>	<u>18,568</u>	<u>108,202</u>	<u>6,072</u>	<u>1,065,049</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>76,813</u>
Beginning fund balances, as previously reported	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Prior period adjustment – reclass of ATG fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>385,018</u>
Beginning fund balances, restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>385,018</u>
Ending fund balances	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>461,831</u>

The notes to the financial statements are an integral part of this statement.

FEDERAL COMPLIANCE REPORTS

QAWALANGIN TRIBE OF UNALASKA

Unalaska, Alaska

Notes to Schedule of Expenditures of Federal Awards

Year ended December 31, 2020

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Qawalangin Tribe of Unalaska under programs of the federal government for the year ended December 31, 2020. The information in the Schedule is presented in accordance with the audit requirements of Title 2 U.S. CFR Part 200, Uniform Guidance. Because the Schedule presents only a selected portion of the operations of The Tribe, it is not intended to and does not present the financial position, changes in net position, or cash flows of The Tribe.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified–accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. CFR Part 200, Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – MATCHING REQUIREMENTS

Certain Federal programs require the Government to contribute non–Federal funds (matching funds) to support the Federally–funded programs. The Government has met its matching requirements. The Schedule does not include the expenditure of non–Federal matching funds.

NOTE 4 – FEDERAL INDIRECT RATE

The Tribe did not elect to use the 10% de minimis indirect cost rate.



NEWHOUSE & VOGLER
Certified Public Accountants

237 E. Fireweed Lane, Suite 200
Anchorage, Alaska 99503
(907) 258-7555
(907) 258-7582 Fax

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

Independent Auditor's Report

Council Members
Qawalangin Tribe of Unalaska
Unalaska, Alaska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Qawalangin Tribe of Unalaska as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Qawalangin Tribe of Unalaska's basic financial statements, and have issued our report thereon dated March 31, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Qawalangin Tribe of Unalaska's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Qawalangin Tribe of Unalaska's internal control. Accordingly, we do not express an opinion on the effectiveness of Qawalangin Tribe of Unalaska's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Federal Award Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying Schedule of Federal Award Findings and Questioned Costs as item 2020-001 to be a significant deficiency.

Council Members
Qawalangin Tribe of Unalaska

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Qawalangin Tribe of Unalaska’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards, and which is described in the Schedule of Federal Award Findings and Questioned Costs as item 2020-001.

Qawalangin Tribe of Unalaska’s Response to Findings

Qawalangin Tribe of Unalaska’s response to the findings identified in our audit is described in the accompanying Schedule of Findings and Responses. Qawalangin Tribe of Unalaska’s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Anchorage, AK
March 31, 2022



NEWHOUSE & VOGLER
Certified Public Accountants

237 E. Fireweed Lane, Suite 200
Anchorage, Alaska 99503
(907) 258-7555
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Report on Compliance for Each Major Federal Program and on Internal Control over Compliance as Required by OMB Uniform Guidance

Independent Auditor's Report

Council Members
Qawalangin Tribe of Unalaska
Unalaska, Alaska

Report on Compliance for Its Major Federal Program

We have audited the compliance of Qawalangin Tribe of Unalaska with the types of compliance requirements described in the U.S. Office of Management and Budget Uniform Guidance Compliance Supplement that could have a direct and material effect on its major federal program for the year ended December 31, 2020. Qawalangin Tribe of Unalaska's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on Qawalangin Tribe of Unalaska's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the compliance audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Qawalangin Tribe of Unalaska's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for its major federal program. However, our audit does not provide a legal determination of Qawalangin Tribe of Unalaska's compliance.

Opinion on Its Major Federal Program

In our opinion, Qawalangin Tribe of Unalaska complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2020.

Council Members
Qawalangin Tribe of Unalaska

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2020-002. Our opinion on its major federal program is not modified with respect to these matters.

Qawalangin Tribe of Unalaska’s response to the noncompliance findings identified in our audit is described in the Schedule of Findings and Responses. Qawalangin Tribe of Unalaska’s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

The management of Qawalangin Tribe of Unalaska is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our compliance audit, we considered Qawalangin Tribe of Unalaska’s internal control over compliance with requirements that could have a direct and material effect on a major federal program as a basis for designing our compliance auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Qawalangin Tribe of Unalaska’s internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a deficiency in internal control over compliance that we consider to be a significant deficiency. It is described in the accompanying Schedule of Findings and Questioned Costs as item 2020-002.

Council Members
Qawalangin Tribe of Unalaska

Qawalangin Tribe of Unalaska's response to the internal control over compliance findings identified in our audit is described in the accompanying Schedule of Findings and Responses. Qawalangin Tribe of Unalaska's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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



Anchorage, AK
March 31, 2022

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Schedule of Findings and Questioned Costs

Year ended December 31, 2020

Section I – Summary of Auditor's Results

Financial Statements

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

Internal control over financial reporting:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified? Yes No

Noncompliance material to the financial statements noted? Yes No

Federal Awards

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified? Yes No

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes No

Identification of Major Federal Programs

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.019	Coronavirus Relief Fund
93.479	Good Health and Wellness in Indian Country

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Qualified as low-risk auditee? Yes No

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Schedule of Findings and Questioned Costs, continued

SECTION II – FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

Finding 2020–001, Single Audit Reporting

Program information	All federal programs.
Statement of condition	The Tribe did not submit its federal single audit reports within 15 months of yearend (9 months of yearend Uniform Guidance requirement plus the 6-month COVID-19 extension).
Criteria	OMB Uniform Guidance requires that single audit reports be submitted to the Federal Audit Clearinghouse within 9 months of yearend.
Cause of condition	Failure to submit a federal single audit report in the required timeframe.
Effect of condition	Due to late single audit reports, grantors may reduce or cease funding of the Tribe.
Recommendation	We recommend that the Tribe devote the necessary resources to ensure that the audit is completed within 9 months of yearend.
Response	See corrective action plan.

QAWALANGIN TRIBE OF UNALASKA
Unalaska, Alaska

Schedule of Findings and Questioned Costs, continued

SECTION III – FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH UNIFORM GUIDANCE

Finding 2020-002, Single Audit Reporting

Program information	All federal programs.
Statement of condition	The Tribe did not submit its federal single audit reports within 15 months of yearend (9 months of yearend Uniform Guidance requirement plus the 6-month COVID-19 extension).
Criteria	OMB Uniform Guidance requires that single audit reports be submitted to the Federal Audit Clearinghouse within 9 months of yearend.
Cause of condition	Failure to submit a federal single audit report in the required timeframe.
Effect of condition	Due to late single audit reports, grantors may reduce or cease funding of the Tribe.
Recommendation	We recommend that the Tribe devote the necessary resources to ensure that the audit is completed within 9 months of yearend.
Response	See corrective action plan.



CORRECTIVE ACTION PLAN

December 31, 2020

Finding	Responsible Individual	Management Views	Corrective Action	Anticipated Completion Date
2020-001	Harriet Berikoff, President	Management agrees with the finding.	Management intends to devote necessary attention to timely filing of reports.	To be implemented immediately.
2020-002	Harriet Berikoff, President	Management agrees with the finding.	Management intends to devote necessary attention to timely filing of reports.	To be implemented immediately.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Audit period: January 01, 2019 through December 31, 2019

Finding 2019-001, Late Filing of Grant Reports

Statement of condition	The Tribe did not submit its federal single audit reports within the 12 months of yearend (9 months of yearend Uniform Guidance requirement plus the 3-month COVID-19 extension).
Recommendation	We recommend that the Tribe devote the necessary resources to ensure that the audit is completed within 9 months of yearend.
Current status	The finding is ongoing, but the Tribe is on track to complete subsequent audits timely.

Finding 2019-002, Late Filing of Grant Reports

Statement of condition	The Tribe did not submit its federal single audit reports within the 12 months of yearend (9 months of yearend Uniform Guidance requirement plus the 3-month COVID-19 extension).
Recommendation	We recommend that the Tribe devote the necessary resources to ensure that the audit is completed within 9 months of yearend.
Current status	The finding is ongoing, but the Tribe is on track to complete subsequent audits timely.

FY24 City of Unalaska Community Support Grant Application Review Summary Sheet

Organization Name: Unalaska Community Broadcasting (UCB)

UCB is requesting \$6,500 more than in FY23.

City In kind Contributions: Studio and Office space in Burma Road Chapel

FY23 Award	Amounts	FY24 Request	Amounts
Personnel – Salary & Benefits	\$ 53,100.00	Personnel – Salary & Benefits	\$ 56,000.00
Facilities	\$ 12,500.00	Facilities	\$ 12,500.00
Development	\$ 11,900.00	Development	\$ 14,200.00
Administration	\$ 31,500.00	Administration	\$ 32,800.00
Total FY23 Award	\$ 109,000.00	Total FY24 Request	\$ 115,500.00

Application Highlights

- Unalaska Community Broadcasting is asking for an additional \$2,900 for cost of living and benefits increases; an additional \$2,300 to cover the cost of an increase in premiums and promotion for KUCB’s 40th anniversary events; and an additional \$1,300 for an increase in costs of office supplies, postage and board expenses.
- KUCB has received local grant funding since we split off from the City of Unalaska and became an independent nonprofit in 1984. The City has historically funded us in order to bring crucial news and information to the community. In the coming year, we will continue to rely on City of Unalaska funding.
- Longtime operational grants also include federal funding (through the Corporation for Public Broadcasting) and state funding (through the Alaska Public Broadcasting Commission). Unfortunately, state funding was cut to all public media stations in 2019. Each year since then, funding is added back into the budget by the legislature and vetoed by the governor. We are hopeful that the funding will be restored in the future. In the meantime, KUCB has diversified our funding stream. We have been very successful with new grants to fund reporting positions including ProPublica and Report for America. We have also increased cash income by selling news content and providing production work for hire. We’ve reduced our broadcasting costs down to the lowest possible levels.
- KUCB has a long history of providing public media in Unalaska. Changes in technology have expanded available platforms for the news and information that our organization provides, and we monitor trends in order to reach our audience wherever they find information. A clear workflow allows us to manage a great deal of content with a small staff and we do as much as we possibly can with the resources available.
 - We are a part of a consortium of public media stations called CoastAlaska. They handle financial work including: accounts payable and receivable, reporting, and payroll. This partnership allows local staff to focus on content.
 - CoastAlaska also provides engineering support. Engineers have remote access to our equipment and they make annual trips to Unalaska.
 - Our reporters provide news and public affairs programming on all of our platforms (TV, radio, and the web). They write and research local news, produce newscasts for broadcast, update our online platforms, bring Unalaska’s news to a statewide audience, and provide broadcasts of municipal meetings.
 - Multimedia producers create music and entertainment programming, community event updates, health and wellness information, live sports coverage, the About of the Town section of our website, local public service messages and our community calendar.

- Staff and volunteers fall under the leadership of our General Manager, who also takes the lead on program development, fundraising, radio and television operations, volunteer training, and events.
- KUCB has local DJs on the air seven days a week.
- All staff and board members assist with fundraising and special events

Goals and Objectives:

- **Goal 1:** Build the internal capacity of KUCB operations.
 - **Objective 1.1:** Purchase and install equipment for studio power backup and increased remote connectivity for a backup studio location. We need backup power at the studio end, as well as the ability to broadcast from a secondary location. During FY23 we plan to secure funding for this project through FEMA funds distributed by the Corporation for Public Broadcasting. In FY24 we plan to move forward with the installation phase of this essential project.
 - **Objective 1.2:** Evaluate distribution of KUCB video content and plan for the future of Channel 8 TV. With the arrival of fiber connectivity in Unalaska and the reduced use of cable television, our organization needs to explore new methods of distribution of video content and provide a Channel 8 feed online. We recently launched digital television and we would also like to explore the best way to make use of that signal.
 - **Objective 1.3:** The KUCB board will hold a planning session in order to evaluate and update our organization’s strategic plan. This last took place in 2020, and our organization is due for a strategic plan review, especially given the changes in data and internet speed in our community
- **Goal 2:** More fully engage with our many communities so that more people feel “at home” with KUCB news and arts and culture programming.
 - **Objective 2.1:** Ensure the voices and experiences of community members are reflected in KUCB’s content for the foreseeable future and beyond. In FY22, staff moved forward with a source audit, a report on the make-up of the sources we use for news stories and the guests we have on air. The completion of source audits will be complete by the end of FY23 and this year we are actively working to diversify our sources by including more: Female and non-binary voices, voices from the general public, voices of people who identify as Alaska Native, voices of people who identify as Asian, voices of Black, Latinx, and other underrepresented groups who make up the community. In the coming fiscal year, we want to see continued growth in all of these voices with an increased focus on youth and elder voices so that we are crossing a variety of age groups.
 - **Objective 2.2:** Within a year we will have Unangam Tunuu fully incorporated and heard every day on the radio. In FY23, our goal was to focus on incorporating Unangam Tunuu and other Alaska Native languages in our programming and we did this through the addition of a video and online cooking show produced in collaboration with the Qawalangin Tribe. In FY24 we will build on this by holding language training for our full staff, and working in partnership with the Tribe to build additional language-based programming for KUCB. This objective is grounded in our desire to provide recognition of where are, and to honor the traditional stewards of the land where we are located.
- **Goal 3:** Develop programs that help meet KUCB’s core purpose to inform, educate, entertain, and engage.
 - **Objective 3.1:** Finalize our plan for a 40th anniversary event and multimedia exhibition at the Museum of the Aleutians. This includes securing funding and compiling content. The collaborative exhibit will open in October of 2024. In FY24 we will finalize plans for the event, secure funding, and compile archival and new content for display. The exhibit will allow us additional outreach and awareness locally, and give the community better access to our digital archives.

Application Findings/Other Information:

- Application submitted on time;
- All application requirements were met. Letters of Support are optional;
- Audit Included as of FY22 End (June 30, 2022, 21) [Includes all of Coast Alaska]
- All FY23 reporting on time and complete

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

ORGANIZATION: KUCB Unalaska Community Broadcasting **FORMED:** 1984

MAILING ADDRESS: PO Box 181 **CITY** Unalaska **STATE** AK **ZIP** 99685

CHIEF EXECUTIVE'S NAME & TITLE: Lauren Adams, General Manager

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

TELEPHONE NUMBER: 907-581-1888 **FAX NUMBER:** None

EMAIL: gm@kucb.org **AMOUNT OF FY24 AWARD:** \$ 109,000

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

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

FY24 REQUEST: \$ 115,500 **LOCAL PROGRAM BUDGET TOTAL:** \$ 578,7000

SUMMARY OF FY24 SOURCES OF INCOME:

Grants	City	<u>20</u> %	Fees/Earned Income	<u>5</u> %
	State	<u>0</u> %	Fundraising	<u>24</u> %
	Federal	<u>40</u> %	In Kind	<u>4</u> %
	Other Grants	<u>7</u> %	Other Income	<u>0</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

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

***Alaska Incorporation Status: Is the organization's State filing current?** Yes 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

2/1/23

Date



Director/Executive Director/General Manager

2/1/23

Date

I. EXECUTIVE SUMMARY

A. Executive Summary: Our mission is to *inform, educate, entertain, and engage* and we've been striving to meet our mission in Unalaska for 39 years. Unalaska Community Broadcasting (KUCB) began as the media branch of the City of Unalaska, which managed a local access television station. We have since developed into a provider of news and information, which we distribute over television, radio, web, and social media. KUCB is seeking City of Unalaska Community Support Program funding to help us continue to provide crucial news and informational services to the community.

KUCB has a strong commitment to our mission and we constantly adjust our services to meet the needs of our community. This was exemplified during the COVID-19 pandemic when we added health updates, virtual arts and culture events, radio theatre, live public meetings, fundraisers, and distance delivery education. As we move into a new era in Unalaska of increased internet capabilities, we are working to reach our audience on new platforms and in new ways.

KUCB addresses the following community needs:

- Our news staff responds to the high volume of news in our community, and provides frequent online and over the air coverage.
- We are responsive to community concerns; producing public affairs programs when appropriate. These are often programs that allow community members to ask questions.
- We are a centralized information source for Unalaska, publicizing emergency, health, safety, weather, and community events information.
- We provide the only locally originated broadcast radio and television services in Unalaska.
- We offer training for youth and adult volunteers in audio and video production skills and opportunities to broadcast their projects.
- We maintain a library of Unalaska's audio and video history, for 39 years and counting.

By bringing important news and information to our community, our services unquestionably enhance the education, health, safety, and quality of life in Unalaska.

In FY24 Unalaska Community Broadcasting, with full support of the KUCB Board of Directors, requests \$115,500 from the City of Unalaska. Funds will be used on administrative and fundraising expenses. Specifically, city funds will pay a portion of the general manager salary, benefits, and payroll expenses; a portion of the wages for our arts and culture producers; janitorial, telephone, and insurance for our office facility in the Burma Road Chapel; fundraising and development overhead; and administrative costs of bookkeeping, postage, and office supplies.

We are asking for a \$6,500 increase over FY23. This represents a 6% increase in order to help offset inflation and cost of living increases.

II. ORGANIZATIONAL INFORMATION

B. Organization Description: We strive to meet our mission to inform, educate, entertain, and engage by providing news and arts and culture programming for Unalaska and the Aleutian Region. Content production is a central part of what our staff does every day. KUCB is an integral partner in emergency alert procedures, and we participate in community-wide safety drills in order to make KUCB a central player in emergency preparedness. We provide immediate messaging in the case of a tsunami warning, extreme weather, breaking news events, and road and facilities closures. We see our role as a conduit, and we currently distribute information over the following platforms:

- KUCB Channel 8 TV
- KUCB 89.7 FM
- KUCB.org
- Social media including YouTube, Facebook, Twitter, and Instagram
- New in 2023, we now podcast news programming over Spotify and Apple Podcasts
- State-wide public media outlets including Alaska Public Media and 360North TV
- Nationwide organizations including National Public Radio

In addition to producing local content, we provide Unalaska with syndicated programming over KUCB 89.7 FM, and our KSKA FM 91.1 translator.

C. Organization History & Experience: Our organization got its start when the City of Unalaska decided to transfer media production out of the Parks, Culture, and Recreation department to a local non-profit. In 1984, our founders created a 501 (c) 3 charitable organization known at the time as Unalaska Community Television. A radio repeater station had already been on the air since 1976, and local access television since 1978. UCTV launched a second radio signal in the form of an NPR translator station over FM 91.1 in 1991. In 1996, our name was changed to Unalaska Community Broadcasting to better reflect the broad range of services we provide. In 1998, our organization hired its first news reporter, and began to provide local news content. In 2009 we replaced KIAL with KUCB 89.7 FM, a full-powered FM station for Unalaska. The sound quality and signal strength of our radio service drastically improved with this upgrade. We launched our online presence in 2009 and since then we have provided on demand local news, and the most comprehensive community calendar in town, which is used by all non-profits and service organizations. Starting in 2023, KUCB newscasts are provided as podcasts over Spotify and Apple Podcasts. The continued development of service delivery exemplifies our ability to proactively adjust distribution of news and information using evolving platforms. We are responsive to community needs, and we meet our audience wherever they find information.

D. Community Relevance: We are Unalaska's centralized information source, and in order to fill this vital role, we coordinate with every agency in Unalaska. We provide crucial information on local service providers, items for sale, and upcoming events. We work with Public Safety to publicize emergency alerts, and staff is on call 24 hours a day for this purpose.

We are the only media organization based in Unalaska, and because our services are received free of charge, they differ from those provided by other news agencies. We maintain a strong relationship with

the local cable company, and we provide them with our Channel 8 signal so that cable subscribers have access to local content. Starting in FY21, we increased collaboration with the region's newspaper and we now sell our news stories to the Bristol Bay Times, which brings additional financial stability to the station and expands our reach.

We are a well-respected statewide news organization. KUCB is a member of Alaska Public Media and they distribute our stories statewide. We also work with the Anchorage Daily News, sharing content and assisting ADN reporters with Aleutians coverage.

E. Program/Service Delivery: KUCB has a long history of providing public media in Unalaska. Changes in technology have expanded available platforms for the news and information that our organization provides, and we monitor trends in order to reach our audience wherever they find information. A clear workflow allows us to manage a great deal of content with a small staff and we do as much as we possibly can with the resources available.

- We are a part of a consortium of public media stations called CoastAlaska. They handle financial work including: accounts payable and receivable, reporting, and payroll. This partnership allows local staff to focus on content.
- CoastAlaska also provides engineering and IT support. Engineers have remote access to our equipment and they make annual trips to Unalaska.
- Our news reporters provide news and public affairs programming on all of our platforms (TV, radio, and the web). They write and research local news, produce newscasts for broadcast, update our online platforms, bring Unalaska's news to a statewide audience, and provide broadcasts of municipal meetings.
- Multimedia producers create music and entertainment programming, develop content for web and social media, compile health and wellness information, organize live sports coverage, and contribute arts and culture reporting.
- Staff and volunteers fall under the leadership of our General Manager, who also takes the lead on program development, fundraising, radio and television operations, volunteer training, and events.
- KUCB has local DJs on the air seven days a week.
- All staff and board members assist with fundraising and special events.

Staff members at KUCB are required to have a tremendous amount of schedule flexibility, a varied skill set, and the ability to multi-task. Through teamwork, extensive use of volunteers, and efficient staffing patterns, KUCB provides a remarkable amount of communications services and effectively fulfills our station mission.

Director/Staff/Volunteer Training: Our current Director, Lauren Adams, has been on staff since 2002. She worked in both the television and radio stations prior to being promoted to the position of General Manager in 2006. Hiring from within the organization provided institutional knowledge and training that has served KUCB well. Lauren actively pursues professional development opportunities. She's currently concluding a year-long program with the Poynter Institute called the Digital Transformation Project with the goal of improving KUCB's digital presence. In 2017, she joined the Foraker Group's Catalyst for Non-profit Excellence, a three-month program designed to develop leaders in the non-profit sector. She also attends three days of manager training every year through the statewide network of public radio

stations. She serves on the Alaska Public Radio Network journalism advisory council and the Alaska Rural Communications Service council. All of these organizations provide support and networking opportunities.

Everyone on KUCB’s payroll is required to complete annual harassment prevention training, and this is provided online through a platform provided by the Corporation for Public Broadcasting.

Staff also trains to improve their skills in journalism and production. News staff is back to in-person training this year, with Alaska Press Club and the Alaska Center for Excellence in Journalism conference coming up in April. News staff works daily with editorial staff around the state. CoastAlaska provides a regional news director and Alaska Public Media holds weekly editorial meetings. We rely on statewide support to assist with challenging stories, and to edit content. Starting in FY22, we host a Report for America journalist who receives frequent training and assistance through the RFA program. In FY22 Kanesia McGlashan-Price, an arts and culture producer at KUCB, was included in the Alaska Native Filmmakers Intensive training. This program aims to help Alaska Native storytellers expand into digital media production.

F. Director & Staff Evaluation: Evaluation of staff is conducted annually. The Board of Directors last evaluated the GM in February of 2022 and has this year’s evaluation scheduled for February of 2023. The General Manager evaluates staff members annually, around their date of hire.

G. Governing Body/Board: The KUCB Board sets goals and objectives for KUCB, reviews financial reports, reviews and sets policy on financial and personnel matters, and participates in fundraising and community outreach projects. The Board of Directors holds meetings on a monthly basis and conducts an annual self-evaluation. The Board performed a self-evaluation in April of 2021 and their next self-evaluation is scheduled to take place in April of 2022.

The board of directors is committed to training and education. They take advantage of community-wide training opportunities, and also work with broadcast-specific experts for board training. In FY23, KUCB board members attended three sessions taught by the Foraker Group. Every September our board recaps their roles and responsibilities and updates the organization’s strategic plan.

Current Board Members:

Board Chair: Matt Lightner
Term Began: January 2010

Term Began: October 2020

Vice Chair: Alysha Richardson
Term Began: September 2013

Board Member: Thomas McLenigan
Term Began: September 2021

Secretary/Treasurer: Lori Gregory
Term Began: June 2015

Board Member: Rose Sevilla
Term Began: October 2013

Board Member: Murray Buttner

Board Member: Brie McGrath
Term Began: January 2023

I. Program Evaluation: Many of our goals are long-term directions for our organization. Therefore, the KUCB Board of Directors conducts careful review when financing, planning, and developing these goals. The board receives a written report from the General Manager before each board meeting, and the report details progress towards goals and objectives. The board reviews our full strategic plan annually.

We are fortunate to be a part of a larger consortium of stations because this allows us to have significant separation of duties. Financial reports are provided monthly by CoastAlaska accounting staff, including analysis of budget-to-actual variance reports, comparison of balance sheets to previous year, a cash flow report, and profit & loss statements for monthly and quarterly periods.

In an effort to evaluate our level of service to the community, the KUCB Board of Directors holds an annual Community Advisory Board meeting. The meeting brings together members of the public in order to receive formal communication from the community-at-large, and evaluate whether or not we are addressing the needs of our community.

The Board of Directors uses information gathered through all of these evaluation methods in order to augment goals and ultimately determine the best direction for the organization. Evaluation of progress made on goals also assists with the annual personnel evaluation of the General Manager.

III. PROPOSAL

J. Need: KUCB has received local grant funding since we split off from the City of Unalaska and became an independent nonprofit in 1984. The City has historically funded us in order to bring crucial news and information to the community. In the coming year, we will continue to rely on City of Unalaska funding.

Longtime operational grants also include federal funding (through the Corporation for Public Broadcasting) and state funding (through the Alaska Public Broadcasting Commission). Unfortunately, state funding was eliminated by the governor in 2019. Each year since then, funding is added back into the budget by the legislature and vetoed by Governor Dunleavy. We are hopeful that the funding will be restored in the future.

In the meantime, KUCB has diversified our funding stream. We have been very successful with new grants to fund reporting positions including ProPublica and Report for America. We have also increased cash income by selling news content and providing production work for hire. We've reduced our broadcasting costs down to the lowest possible levels.

City of Unalaska funding is essential to our organization's core services and in FY24, we plan to spend city funds on administrative and fundraising expenses.

K. Target Population: Since KUCB opened our doors in the 1980s, Unalaska has grown to become the 12th largest community in the state, and Dutch Harbor one of the top fishing ports in the nation. Unalaska is a booming port and hub community, and KUCB is an essential conduit of information. We're the source of emergency alerts, local news, weather, health information, classifieds listings, details on upcoming events, and more. We exist to serve our core audience: the community of Unalaska.

Unalaska's status as a regional hub and a busy fishing port has increased the relevance of our news content outside of the community. KUCB news stories are picked up several times a week on statewide programs, and are occasionally heard on National Public Radio as well. KUCB.org gets thousands of hits each week from individuals all over the world. Web metrics show that KUCB's breaking news stories can reach over 30,000 people in the first 24 hours. We are the boots on the ground in the case of local breaking news, and we take our job as the only media organization based in the Aleutian region very seriously.

Most visitors come to our website in search of news, but they also find other content including obituaries, event coverage, and school updates. Other popular features include the community calendar, classified listings, and job postings. Our website includes on-demand content such as recordings of our newscasts. KUCB.org also offers live web streaming which allows volunteers to share their radio shows with friends around the world, and for Raider fans to tune in for coverage of a high school sports events.

Our community is in the midst of big changes and development. In times like these the importance of local news and information only increases. We appreciate that the City of Unalaska values our role in the community and continues to fund the essential programming that we provide.

L. Proposal Description/Proposed Project: We are applying for funding for administrative costs and fundraising overhead associated with operating public media stations in Unalaska. Without an administrative infrastructure, the services that our community relies on simply would not exist. Our community's rapid change and development increases the need for:

- *Local* news content
- Community calendar and public service messages
- Health and safety information
- Volunteer training
- Government accountability and transparency through broadcast/streaming of municipal meetings

As our target population – the community of Unalaska – has changed and expanded, we have shown our ability to adjust to the trends. Our community now sits on the brink of fiber connectivity and high-speed internet and we recognize that the need for terrestrial broadcasts is reduced now that we have reliable internet access. However, the need for accurate information and a trusted news source is more essential than ever and we continue to adjust service delivery to meet KUCB's audience online.

M. Goals & Objectives: Unalaska Community Broadcasting's Board of Directors updated their strategic plan in 2020. The two goals below are a part of that plan and they build upon goals from previous years.

Goal 1: *Build the internal capacity of KUCB operations.*

- **Objective 1.1:** Purchase and install equipment for studio power backup and increased remote connectivity for a backup studio location.
Timeline: FY24
Impact: We currently have power backup at the transmitter location, but when our studio is offline we have dead air. We need backup power at the studio end, as well as the ability to broadcast from a secondary location. During FY23 we plan to secure funding for this project through FEMA funds distributed by the Corporation for Public Broadcasting. In FY24 we plan to move forward with the installation phase of this essential project.
- **Objective 1.2:** Evaluate distribution of KUCB video content and plan for the future of Channel 8 TV.
Timeline: FY24
Impact: With the arrival of fiber connectivity in Unalaska and the reduced use of cable television, our organization needs to explore new methods of distribution of video content and provide a Channel 8 feed online. We recently launched digital television and we would also like to explore the best way to make use of that signal.
- **Objective 1.3:** The KUCB board will hold a planning session in order to evaluate and update our organization's strategic plan.
Timeline: FY24
Impact: This last took place in 2020, and our organization is due for a strategic plan review, especially given the changes in data and internet speed in our community

Goal 2: *More fully engage with our many communities so that more people feel "at home" with KUCB news and arts and culture programming.*

- **Objective 2.1:** Ensure the voices and experiences of community members are reflected in KUCB’s content for the foreseeable future and beyond.

Timeline: FY24

Impact: In FY22, staff moved forward with a source audit, a report on the make-up of the sources we use for news stories and the guests we have on air. The completion of source audits will be complete by the end of FY23 and this year we are actively working to diversify our sources by including more:

- Female and non-binary voices
- Voices from the general public
- Voices of people who identify as Alaska Native
- Voices of people who identify as Asian, who make up approximately 35% of our community, according to the 2021 census. As well as voices of Black, Latinx, and other underrepresented groups who make up the community

In the coming fiscal year, we want to see continued growth in all of these voices with an increased focus on youth and elder voices so that we are crossing a variety of age groups.

- **Objective 2.2:** Within a year we will have Unangam Tunuu fully incorporated and heard every day on the radio.

Timeline: FY24

Impact: In FY23, our goal was to focus on incorporating Unangam Tunuu and other Alaska Native languages in our programming and we did this through the addition of a video and online cooking show produced in collaboration with the Qawalangin Tribe. In FY24 we will build on this by holding language training for our full staff, and working in partnership with the Tribe to build additional language-based programming for KUCB. This objective is grounded in our desire to provide recognition of where we are, and to honor the traditional stewards of the land where we are located.

Goal 3: *Develop programs that help meet KUCB’s core purpose to inform, educate, entertain, and engage.*

- **Objective 3.1:** Finalize our plan for a 40th anniversary event and multimedia exhibition at the Museum of the Aleutians. This includes securing funding and compiling content.

Timeline: FY24

Impact: The collaborative exhibit will open in October of 2024. In FY24 we will finalize plans for the event, secure funding, and compile archival and new content for display. The exhibit will allow us additional outreach and awareness locally, and give the community better access to our digital archives.

N. Other Resources: KUCB benefits greatly from in-kind contributions. Annual rent of office and studio space in the Burma Road Chapel that is donated by the City of Unalaska. We also receive over 1,500 hours of volunteer time each year. Volunteers are trained to do the work of paid staff, with activities including producing radio shows and running cameras. Other volunteers give their time to UCB on fundraisers and special events.

Collaborations with local non-profits, the Unalaska City School District, the Qawalangin Tribe, and the City of Unalaska are always an integral part of our station’s mission. Working together provides

programming for us, but it also results in successful outreach and sometimes fundraising income, for our partners. We are committed to continued community coordination as a station resource.

Our organization also collaborates closely with public media organizations around the state. We share content with other radio stations on a daily basis to fill out our newscasts and supplement our music programming. We are a part of a consortium of other public media stations called CoastAlaska and they provide administrative and engineering support to KUCB. The goal of station collaboration is to allow local staff to focus attention on quality programming and fundraising. Local funds continue to maintain KUCB, and the services that we provide here in Unalaska.

**CITY OF UNALASKA FY24 COMMUNITY GRANT PROGRAM
ESTIMATED REVENUES - Non-Profit Name Here**

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

Estimated Revenue Total	\$ 578,700.00
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Fees for Services (cash)	Amounts
Production	\$ 20,000.00
Rental	\$ 8,000.00
Sales	\$ 1,200.00
Fees for Services Total	\$ 29,200.00

Grants	Amounts
Local - City	\$ 115,500.00
State -	\$ -
Federal -	\$ 230,000.00
Other -	\$ 40,000.00
Grants Total	\$ 385,500.00

Fundraising (cash)	Amounts
Membership	\$ 60,000.00
Contributions	\$ 500.00
Underwriting	\$ 60,000.00
Special Events	\$ 16,000.00
Gaming	\$ 2,500.00
Fundraising Total	\$ 139,000.00

In Kind Donations	Amounts
Rent	\$ 25,000.00
In Kind Donation Total	\$ 25,000.00

Estimated Revenue Total	\$ 578,700.00
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FY24 COMMUNITY SUPPORT ESTIMATED EXPENDITURES SUMMARY	City Request	%	CPB	%	Other Grants	%	Cash	%	In Kind	%	Total
		\$ 115,500.00	19.96%	\$ 230,000.00	39.74%	\$ 40,000.00	6.91%	\$ 168,200.00	29.07%	\$ 25,000.00	4.32%

BUDGET LINE ITEMS	CITY REQUEST		OTHER								
	City Request	%	CPB	%	Other Grants	%	Cash	%	In Kind	%	Total
Personnel - Salaries	\$ 37,000.00	49%	\$ -	0%	\$ -	0%	\$ 39,000.00	51%	\$ -	0%	\$ 76,000.00
General Manager - FT Salaried	\$ 37,000.00	49%	\$ -	0%	\$ -	0%	\$ 39,000.00	51%	\$ -	0%	\$ 76,000.00
Multimedia Producers - Hourly	\$ 9,000.00	11%	\$ 71,000.00	89%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 80,000.00
News Reporters - FT Salaried	\$ -	0%	\$ 95,000.00	79%	\$ 25,000.00	21%	\$ -	0%	\$ -	0%	\$ 120,000.00
Intern - Hourly	\$ -	0%	\$ -	0%	\$ 2,500.00	100%	\$ -	0%	\$ -	0%	\$ 2,500.00
Personnel - Salaries Subtotal	\$ 46,000.00	17%	\$ 166,000.00	60%	\$ 27,500.00	10%	\$ 39,000.00	14%	\$ -	0%	\$ 278,500.00
Personnel - Benefits	\$ 7,000.00	50%	\$ -	0%	\$ -	0%	\$ 7,000.00	50%	\$ -	0%	\$ 14,000.00
General Manager Benefits	\$ 7,000.00	50%	\$ -	0%	\$ -	0%	\$ 7,000.00	50%	\$ -	0%	\$ 14,000.00
News Reporter Benefits	\$ -	0%	\$ 26,000.00	50%	\$ 3,000.00	6%	\$ 23,000.00	44%	\$ -	0%	\$ 52,000.00
Personnel - Benefits Subtotal	\$ 7,000.00	11%	\$ 26,000.00	39%	\$ 3,000.00	5%	\$ 30,000.00	45%	\$ -	0%	\$ 66,000.00
Personnel - Payroll Expenses	\$ 3,000.00	12%	\$ -	0%	\$ 9,000.00	36%	\$ 13,000.00	52%	\$ -	0%	\$ 25,000.00
Payroll Expenses - FICA	\$ 3,000.00	12%	\$ -	0%	\$ 9,000.00	36%	\$ 13,000.00	52%	\$ -	0%	\$ 25,000.00
Payroll Expenses - ESC	\$ -	0%	\$ -	0%	\$ 500.00	20%	\$ 2,000.00	80%	\$ -	0%	\$ 2,500.00
Workers Comp Insurance	\$ -	0%	\$ -	0%	\$ -	0%	\$ 5,500.00	100%	\$ -	0%	\$ 5,500.00
Personnel - Payroll Expenses Subtotal	\$ 3,000.00	9%	\$ -	0%	\$ 9,500.00	29%	\$ 20,500.00	62%	\$ -	0%	\$ 33,000.00
Personnel - Salary & Benefits Total	\$ 56,000.00	15%	\$ 192,000.00	51%	\$ 40,000.00	11%	\$ 89,500.00	24%	\$ -	0%	\$ 377,500.00

Programming & Production	CITY REQUEST		OTHER								
	City Request	%	CPB	%	Other Grants	%	Cash	%	In Kind	%	Total
Contract Labor - Production	\$ -	0%	\$ 2,000.00	100%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 2,000.00
Production Costs	\$ -	0%	\$ 250.00	100%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 250.00
Production Training/Travel	\$ -	0%	\$ 4,500.00	100%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 4,500.00
Music Library	\$ -	0%	\$ -	0%	\$ -	0%	\$ 1,000.00	100%	\$ -	0%	\$ 1,000.00
Affiliation Fees	\$ -	0%	\$ 3,050.00	81%	\$ -	0%	\$ 700.00	19%	\$ -	0%	\$ 3,750.00
Program Acquisition	\$ -	0%	\$ 6,700.00	100%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 6,700.00
Program Costs Total	\$ -	0%	\$ 16,500.00	91%	\$ -	0%	\$ 1,700.00	9%	\$ -	0%	\$ 18,200.00

Technical	CITY REQUEST		OTHER								
	City Request	%	CPB	%	Other Grants	%	Cash	%	In Kind	%	Total
Interconnection	\$ -	0%	\$ 6,000.00	100%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 6,000.00
Contract Labor - Technical	\$ -	0%	\$ -	0%	\$ -	0%	\$ 3,000.00	100%	\$ -	0%	\$ 3,000.00
Broadcast Training & Travel	\$ -	0%	\$ -	0%	\$ -	0%	\$ 2,500.00	100%	\$ -	0%	\$ 2,500.00
Computer Hardware	\$ -	0%	\$ -	0%	\$ -	0%	\$ 2,500.00	100%	\$ -	0%	\$ 2,500.00
Computer Software	\$ -	0%	\$ -	0%	\$ -	0%	\$ 3,000.00	100%	\$ -	0%	\$ 3,000.00
Internet Services	\$ -	0%	\$ -	0%	\$ -	0%	\$ 24,000.00	100%	\$ -	0%	\$ 24,000.00
Broadcast Equipment Purchase	\$ -	0%	\$ -	0%	\$ -	0%	\$ 3,000.00	100%	\$ -	0%	\$ 3,000.00
Broadcast Equipment Maintenance	\$ -	0%	\$ -	0%	\$ -	0%	\$ 1,000.00	100%	\$ -	0%	\$ 1,000.00
Technical Costs Total	\$ -	0%	\$ 6,000.00	13%	\$ -	0%	\$ 39,000.00	87%	\$ -	0%	\$ 45,000.00

Development	CITY REQUEST		OTHER								
	City Request	%	CPB	%	Other Grants	%	Cash	%	In Kind	%	Total
Premiums	\$ 13,000.00	100%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 13,000.00
Special Events Expense	\$ 1,000.00	100%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 1,000.00
Bulk Mail Postage	\$ 200.00	100%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 200.00
Development Total	\$ 14,200.00	100%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 14,200.00

Facilities	CITY REQUEST		OTHER								
	City Request	%	CPB	%	Other Grants	%	Cash	%	In Kind	%	Total
Rent	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 25,000.00	100%	\$ 25,000.00
Automobile	\$ -	0%	\$ -	0%	\$ -	0%	\$ 1,000.00	100%	\$ -	0%	\$ 1,000.00
Janitorial	\$ 3,000.00	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 3,000.00
Telephone	\$ 6,000.00	86%	\$ -	0%	\$ -	0%	\$ 1,000.00	14%	\$ -	0%	\$ 7,000.00
Utilities	\$ -	0%	\$ 17,000.00	100%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 17,000.00
Insurance	\$ 3,500.00	100%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 3,500.00
Facilities	\$ 12,500.00	22%	\$ 17,000.00	30%	\$ -	0%	\$ 2,000.00	4%	\$ 25,000.00	44%	\$ 56,500.00

Administration	CITY REQUEST		OTHER								
	City Request	%	CPB	%	Other Grants	%	Cash	%	In Kind	%	Total
Office Supplies	\$ 1,500.00	100%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 1,500.00
Administrative Travel	\$ -	0%	\$ -	0%	\$ -	0%	\$ 5,000.00	100%	\$ -	0%	\$ 5,000.00
Postage	\$ 800.00	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 800.00
Dues & Subscriptions	\$ 30,000.00	0%	\$ -	0%	\$ -	0%	\$ 26,000.00	46%	\$ -	0%	\$ 56,000.00
Board Expense	\$ 500.00	0%	\$ -	0%	\$ -	0%	\$ 1,500.00	75%	\$ -	0%	\$ 2,000.00
Legal	\$ -	0%	\$ -	0%	\$ -	0%	\$ 2,000.00	100%	\$ -	0%	\$ 2,000.00
Administration Total	\$ 32,800.00	49%	\$ -	0%	\$ -	0%	\$ 34,500.00	51%	\$ -	0%	\$ 67,300.00

Project Totals	City Request	%	CPB	%	Other Grants	%	Cash	%	In Kind	%	Total
		\$ 115,500.00	19.96%	\$ 231,500.00	40.00%	\$ 40,000.00	6.91%	\$ 166,700.00	28.81%	\$ 25,000.00	4.32%

O. Program Budget Narrative:

Expenditures - Personnel

General Manager: This position leads our organization through supervision of staff, programming, engineering, capital project planning, fundraising, and administration of grants. Our General Manager has been employed by Unalaska Community Broadcasting since 2002, and in this position since 2006.

Multimedia Producers: Our producers use audio, video, and photography to create content for all of our platforms, including radio, TV, web, and social media. This includes arts and culture coverage, public service messages, updates to our community calendar, health programming, and weather forecasts.

News Reporters: Our reporters generate news and public affairs content for all of our platforms. They produce newscasts, and manage the Local News section of our website.

Intern: Each year we hire an intern to work at KUCB. We fund the position with an annual grant from the Alaska Broadcasters Association.

Employee Benefits: KUCB covers 90% of medical and dental insurance for all full-time employees. We also offer a retirement program for salaried full-time employees with a 4% employer match.

Payroll Expenses: This cost includes all mandatory employer taxes and workers compensation.

Expenditures – Programming & Production

Contract Labor – Production: We hire sportscasters to provide game play-by-plays when our local sports teams are on the road. We use volunteers or trade when possible. These funds also go to translations of our elections coverage and essential public service messages.

Production Costs: This covers public records requests, court document fees, and transcriptions.

Production Training/Travel: This expense covers travel for news coverage and training of production staff. Travel funds allow for our reporters to attend annual training in Anchorage. The cost of travel and lodging continues to rise, and we use travel trade when possible.

Music Library: We purchase new music on a weekly basis for our ever-expanding library.

Affiliation Fees: This line covers our network affiliation with Alaska Public Media as an annual licensing fee for the music we use in video and podcast productions.

Program Acquisition: These funds are used to pay for individual shows, allowing us to bring public radio programs to Unalaska. Our CPB grant restricts a portion of their funding for acquisition of public radio programming and we spend it on shows from National Public Radio, Native Voice One, and the Public Radio Exchange.

Expenditures – Technical

Interconnection: This covers use of a satellite to bring public radio content to Unalaska.

Contract Labor Technical : This line covers annual support contracts with our TV and radio automation system vendors, and allows us to access technical support professionals.

Technical Training & Travel: CoastAlaska engineers and IT staff come to Unalaska at least once a year for routine maintenance, projects, and troubleshooting. Their work is covered through our affiliation with CoastAlaska, but we budget a small amount to cover travel and lodging.

Computer Hardware: New computers and peripherals are shown here. We do our best to purchase hardware when we have additional project-based grant funding, but this line allows for emergency replacement or unplanned expansion.

Computer Software: This line covers virus protection subscriptions, use of Adobe audio and video editing software, and assorted administrative applications.

Internet Services: Our commitment to increased new media services requires a robust internet package. Internet costs also include hosting and maintenance of our website and our web stream.

Broadcast Equipment Purchase: Our budget allows for minimal equipment purchases for upgrades and replacements. Bigger projects are dependent on equipment grants.

Broadcast Equipment Maintenance: This covers repairs and maintenance of station equipment.

Expenditures – Development

Premiums: This line covers premiums for station pledge drives, such as sweatshirts and stickers. We saw a huge increase in the cost of premiums in FY23 and have increased this line significantly.

Special Events Expense: This cost covers event-related expenses such as event promotion, printing, and event supplies. We also purchase golf balls and equipment for our annual golf tournament.

Bulk Mail Postage: This line covers membership mailings and renewal notices.

Expenditures - Facilities

Rent: The City of Unalaska donates rental of studio and office space in the Burma Road Chapel. The City provided the rent value of the Burma Road Chapel, and it seems well below market value.

Automobile: We recently had a vehicle donated to the station and we use it for temporary and on-call employees as well as visiting engineers. Funds cover maintenance and licensing.

Janitorial: Our custodial contractor cleans our office and studio facilities twice a month.

Telephone: This cost covers office phone lines and long-distance land lines, and cellular service for on-call employees. This cost also covers live sports feeds that come in over a long-distance or teleconference connection.

Utilities: This cost includes electricity expenses to power our transmitters on Haystack Hill, and cable TV service to monitor our station.

Insurance: This cost covers General Liability Insurance and Directors & Officers Insurance.

Expenditures – Administration

Office Supplies: Office supplies include pens, pencils, paper, and ink.

Administrative Travel: This cost covers three trips for our General Manager to two CoastAlaska meetings and one conference.

Postage: This expense covers postage for day-to-day administrative operations.

Dues & Subscriptions: This covers dues to membership organizations including Alaska Broadcasters Association, the Alaska Press Club, and an annual fee to SoundExchange for music licensing. Our CoastAlaska membership fees are also included. CoastAlaska provides us with accounting, bookkeeping, human resources, grants management, financial oversight, audit and tax work, engineering, and newsroom support.

Board Expense: This covers one trip for one board member to a CoastAlaska meeting.

Legal: We work with an FCC attorney for filings of license renewals and other important documents.

Revenues – Fees for Services

Production Income: KUCB offers audio and video production services locally.

Rental Income: KUCB rents out equipment and rack space to businesses and individuals.

Sales Income: KUCB sells leftover premiums and obsolete equipment.

Revenues – Grants

City of Unalaska Community Support Grant: The Community Support Program is central to continued success KUCB. In FY24, City of Unalaska funds will be spent on the administrative expenses of operating public media in Unalaska. We are asking for an increase in the amount of \$6,500 to help offset inflation and cost of living increases.

Alaska Public Broadcasting Commission: We historically received funding from the State of Alaska. Unfortunately, it was vetoed by the governor in 2019. Since then, we apply for the funds annually and they are approved by the House and Senate before being line-item vetoed by the governor. We are hopeful that funding will be restored in the future.

Corporation for Public Broadcasting Community Service Grant: Each year, KUCB applies for a federal radio operations grant from the Corporation for Public Broadcasting. Funds are restricted to radio, and 26% of the grant funding has to be spent on public radio programming.

Other Grants: The Alaska Broadcasters Association offers \$1,000 to stations for intern stipends. This year we will also receive a grant through Report for America for hosting an RFA reporter. We actively seek other small grants throughout the year.

Revenues – Fundraising

Membership: We hold two membership drives each year and also participate in the Pick Click Give program.

Contributions: We receive cash donations outside of our membership drive program from businesses and individuals.

Underwriting: We offer local businesses the opportunity to sponsor programming. This line also includes the Channel 8 Community Bulletin Board, and our advertising monitor at the Tom Madsen Airport.

Special Events: Our biggest fundraising event is the Aleutian Tundra Golf Classic we also hold smaller events such as auctions, karaoke events, and film festivals.

Gaming: Our gaming permit allows us to sell pull-tabs, games of skill, and raffles. As other nonprofits have increased their gaming efforts we've stepped back on gaming but we make work to bring this back as an income source in the future.

Revenues – In Kind

In Kind Rent: The City of Unalaska provides us with studio and office space free of charge.

P. Financial Management: KUCB uses discrete accounting to code City of Unalaska funds — both revenues and expenses— so that we can carefully track funds within our accounting system. This allows us to spend the City grant as specified in our application and to accurately report on it. We are now part of a consortium of Alaska public media stations called CoastAlaska. They provide a team of administrative support personnel including a certified public accountant. CoastAlaska staff reports directly to the board every month with details on all of our accounts, and our progress meeting budget goals. They also reconcile all of our bank accounts on monthly basis. Separation of duties ensures financial accountability. CoastAlaska contracts with an independent auditor each year, and they review our books as well as our financial procedures. In order to assure financial accountability and transparency with our funders and our community, we post annual financial reports on our website.

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

Q. Goals & Objectives: We have made progress on goals and objectives in FY23, and currently plan to expand the scope of some of our FY23 projects and extend them into FY24. We have also added several new objectives for the coming year.

GOAL 1. In FY22, our first goal was to *build the internal capacity of KUCB operations*. The main objective was to install digital transmission equipment but unfortunately supply chain issues meant that no transmitters that fit our specifications were available until early in FY23. That project is now complete and we were able to move on to the objective listed in our FY23 grant application: planning for backup power and increased remote connectivity. We are enthusiastically anticipating the release of funds from FEMA through the Corporation of Public Broadcasting, and we believe that the CPB will accept our grant application in the spring of 2023, fulfilling this objective. With this hurdle behind us, we will work with engineers to purchase backup power for our studio facility and install it by the end of FY24.

We have added two objectives for FY24: evaluation of video distribution and the role of Channel 8 television in the community, and the evaluation and update of our strategic plan. These objectives dovetail nicely, since the board of directors will ultimately choose the direction and focus of the organization and our services.

GOAL 2. Our second goal of FY23 was to *engage more fully with KUCB's many "communities."* This goal is one of inclusion and diversity, in order to ensure that the voices and experiences of our community members are reflected in our content and events. The three objectives for FY23 were to:

- **Expand coverage and contact with underserved and underrepresented communities within the service area.** At midyear FY23 we continue to track the demographics of the sources we use for news stories and the guests. We are actively working to diversify our sources and evaluating progress on a quarterly basis. In FY24 we will additionally focus on diversity across age range, including more youth and elder voices.
- **Focus on incorporating Unangam Tunuu and other Alaska Native languages in our programming.** In FY23, our goal was to focus on incorporating Unangam Tunuu and other Alaska Native languages in our programming and we did this through the addition of a cooking show produced in collaboration with the Qawalangin Tribe. In FY24 we will build on this important work by holding language training for our full staff, and working in partnership with the Tribe to build additional language-based programming for KUCB.
- **Make an active recruitment effort resulting in a more diverse and inclusive board of directors.** This objective will be complete by the end of FY23.

In our FY24 grant application, we have changed the wording of Goal 2 from *engage more fully with KUCB's many communities* to *engage with our many communities so that more people feel "at home" with KUCB*. We believe that this new wording shows our dedication to the long term: we are encouraging our audience to build relationships with KUCB that will last a lifetime.

GOAL 3. *Develop programs that help meet KUCB's core purpose to inform, educate, entertain, and engage.* In FY23 we started planning a multi-media exhibition in collaboration with the Museum of the Aleutians. We will continue this work in the coming year.

R. Significant Changes from Previous Year: Change is a constant part of operations at KUCB. We pay close attention to technological trends and the ways that our audience consumes media, and we continually develop our platforms in order to stay relevant and accessible. No longer just a radio and television station, we increasingly meet our audience online and through social media. We strive to connect Unalaskans with each other, the rest of Alaska, and beyond. For instance, in FY23 we changed the way that our recorded newscasts are delivered and we now distribute over Spotify and Apple Podcasts.

Our organization also changes due to funding opportunities and this has become more essential since total elimination of funding to public radio from the State of Alaska in FY20. In FY22, we began a partnership with Report for America. RFA placed a reporter at KUCB and they pay a portion of his salary for two years now. They will continue to fund reporter Theo Greenly for as long as he works for KUCB, and they will also fund a portion of another reporter's salary in the coming fiscal year.

We will continue to look for funding opportunities in order to provide essential news and information to our community.

S. City of Unalaska Community Support FY22 Financial Summary

Expenditures

Personnel	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Salaries	\$ 42,380.00	\$ 18,120.00	\$ 18,120.00	\$ 18,120.00	\$ 18,120.00	\$ 72,480.00	171.02%
Benefits	\$ 7,047.00	\$ 3,534.00	\$ 3,534.00	\$ 3,398.00	\$ 3,398.00	\$ 13,864.00	196.74%
Payroll Expenses	\$ 2,790.00	\$ 1,448.00	\$ 1,448.00	\$ 1,549.00	\$ 1,549.00	\$ 5,994.00	214.84%
Subtotal	\$ 52,217.00	\$ 23,102.00	\$ 23,102.00	\$ 23,067.00	\$ 23,067.00	\$ 92,338.00	176.84%

Facilities	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Janitorial	\$ 3,000.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 3,000.00	100.00%
Telephone	\$ 6,000.00	\$ 1,726.00	\$ 1,558.00	\$ 1,500.00	\$ 632.00	\$ 5,416.00	90.27%
Insurance	\$ 3,500.00	\$ 2,782.00	\$ -	\$ 730.00	\$ -	\$ 3,512.00	100.34%
Subtotal	\$ 12,500.00	\$ 5,258.00	\$ 2,308.00	\$ 2,980.00	\$ 1,382.00	\$ 11,928.00	95.42%

Development	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Premiums	\$ 9,000.00	\$ 4,557.00	\$ -	\$ -	\$ -	\$ 4,557.00	50.63%
Special Events Expense	\$ 800.00	\$ 261.00	\$ -	\$ -	\$ -	\$ 261.00	32.63%
Retail Inventory Expense	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Bulk Mail Postage	\$ 150.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Subtotal	\$ 11,450.00	\$ 4,818.00	\$ -	\$ -	\$ -	\$ 4,818.00	42.08%

Administration	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Office Supplies	\$ 800.00	\$ -	\$ 197.00	\$ -	\$ -	\$ 197.00	24.63%
Postage	\$ 650.00	\$ -	\$ 232.00	\$ -	\$ -	\$ 232.00	35.69%
Dues and Subscriptions	\$ 28,733.00	\$ -	\$ 726.00	\$ -	\$ -	\$ 726.00	2.53%
Subtotal	\$ 30,183.00	\$ -	\$ 1,155.00	\$ -	\$ -	\$ 1,155.00	3.83%

	FY23 Total Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Total Expenditures	\$ 106,350.00	\$ 33,178.00	\$ 26,565.00	\$ 26,047.00	\$ 24,449.00	\$ 110,239.00	103.66%
					Budget Surplus	\$ (3,889.00)	
					Due Back to City	\$ (3,889.00)	

S. City of Unalaska Community Support FY22 Financial Summary

Revenue Sources

Fundraising	Budgeted Revenue	Revenue - Mid Year Report		Revenue - Final Report		YTD Revenue	% Budget
Membership	\$ 55,000.00	\$ 35,300.00	\$ 7,533.00	\$ 5,737.00	\$ (324.00)	\$ 48,246.00	87.72%
Contributions	\$ 300.00	\$ 88.00	\$ 70.00	\$ 15,265.00	\$ 79.00	\$ 15,502.00	5167.33%
Undewriting	\$ 60,000.00	\$ 18,278.00	\$ 5,487.00	\$ 13,064.00	\$ 11,490.00	\$ 48,319.00	80.53%
Special Events	\$ 10,220.00	\$ 7,500.00	\$ 1,000.00	\$ 952.00	\$ -	\$ 9,452.00	92.49%
Auction	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Gaming	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Subtotal	\$ 133,020.00	\$ 61,166.00	\$ 14,090.00	\$ 35,018.00	\$ 11,245.00	\$ 121,519.00	91.35%

Grants	Budgeted Revenue	Revenue - Mid Year Report		Revenue - Final Report		YTD Revenue	% Budget
Local - City	\$ 106,350.00	\$ 26,588.00	\$ 26,588.00	\$ 26,588.00	\$ 26,586.00	\$ 106,350.00	100.00%
Federal - CPB	\$ 319,421.00	\$ 69,095.00	\$ -	\$ 106,223.00	\$ 175,534.00	\$ 350,852.00	109.84%
Other	\$ 51,740.00	\$ 11,071.00	\$ -	\$ 2,264.00	\$ 32,414.00	\$ 45,749.00	88.42%
Subtotal	\$ 477,511.00	\$ 106,754.00	\$ 26,588.00	\$ 135,075.00	\$ 234,534.00	\$ 502,951.00	105.33%

Fees For Services	Budgeted Revenue	Revenue - Mid Year Report		Revenue - Final Report		YTD Revenue	% Budget
Production	\$ 10,000.00	\$ 7,300.00	\$ 7,400.00	\$ 5,600.00	\$ 3,600.00	\$ 23,900.00	239.00%
Rental	\$ 7,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Sales	\$ 1,200.00	\$ 15.00	\$ -	\$ 463.00	\$ 112.00	\$ 590.00	49.17%
Subtotal	\$ 18,900.00	\$ 7,315.00	\$ 7,400.00	\$ 6,063.00	\$ 3,712.00	\$ 24,490.00	129.58%

In Kind Contributions	Budgeted Revenue	Revenue - Mid Year Report		Revenue - Final Report		YTD Revenue	% Budget
Rent	\$ 24,740.00	\$ 6,185.00	\$ 6,185.00	\$ 6,185.00	\$ 6,185.00	\$ 24,740.00	100.00%
Subtotal	\$ 24,740.00	\$ 6,185.00	\$ 6,185.00	\$ 6,185.00	\$ 6,185.00	\$ 24,740.00	100.00%

	FY23 Total Budget	Revenue - Mid Year Report		Revenue - Final Report		Received YTD	% Received
Total Revenues	\$ 654,171.00	\$ 181,420.00	\$ 54,263.00	\$ 182,341.00	\$ 255,676.00	\$ 673,700.00	102.99%

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

Certificate of Incorporation

The undersigned, as Commissioner of Commerce, Community and Economic Development of the State of Alaska, hereby certifies that a duly signed and verified filing pursuant to the provisions of Alaska Statutes has been received in this office and has been found to conform to law.

ACCORDINGLY, the undersigned, as Commissioner of Commerce, Community and Economic Development, and by virtue of the authority vested in me by law, hereby issues this certificate to

Unalaska Community Broadcasting, Inc.



IN TESTIMONY WHEREOF, I execute the certificate and affix the Great Seal of the State of Alaska effective **December 03, 2013**.

A handwritten signature in black ink that reads "Susan K. Bell".

Susan K. Bell
Commissioner

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2020
Open to Public Inspection

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.

A For the 2020 calendar year, or tax year beginning 07/01/20, and ending 06/30/21

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization <p style="text-align: center;">COASTALASKA, INC.</p> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <p style="text-align: center;">360 EGAN DRIVE</p> City or town, state or province, country, and ZIP or foreign postal code <p style="text-align: center;">JUNEAU AK 99801</p>	D Employer identification number <p style="text-align: center;">92-0162579</p> E Telephone number <p style="text-align: center;">907-586-1670</p> G Gross receipts \$ 4,276,620
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F Name and address of principal officer: <p style="text-align: center;">MELANIE KABLER 360 EGAN DRIVE JUNEAU AK 99801</p>	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 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) () <input type="checkbox"/> t (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	J Website: WWW.COASTALASKA.ORG H(c) Group exemption number u
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other u	L Year of formation: 1997 M State of legal domicile: AK

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <p style="text-align: center;">TO DEVELOP AND PROMOTE THE FUNDING, CONDUCT, AND COLLABORATION OF PUBLIC BROADCASTING IN ALASKA.</p>																			
	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)	12																		
	4 Number of independent voting members of the governing body (Part VI, line 1b)	12																		
	5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)	91																		
	6 Total number of volunteers (estimate if necessary)	100																		
	7a Total unrelated business revenue from Part VIII, column (C), line 12	0																		
	7b Net unrelated business taxable income from Form 990-T, Part I, line 11	0																		
Revenue	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Prior Year</th> <th style="text-align: center;">Current Year</th> </tr> </thead> <tbody> <tr> <td>8 Contributions and grants (Part VIII, line 1h)</td> <td style="text-align: right;">4,468,924</td> <td style="text-align: right;">3,221,540</td> </tr> <tr> <td>9 Program service revenue (Part VIII, line 2g)</td> <td style="text-align: right;">1,360,654</td> <td style="text-align: right;">770,116</td> </tr> <tr> <td>10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td> <td style="text-align: right;">74,436</td> <td style="text-align: right;">110,214</td> </tr> <tr> <td>11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td> <td style="text-align: right;">323,253</td> <td style="text-align: right;">140,991</td> </tr> <tr> <td>12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)</td> <td style="text-align: right;">6,227,267</td> <td style="text-align: right;">4,242,861</td> </tr> </tbody> </table>		Prior Year	Current Year	8 Contributions and grants (Part VIII, line 1h)	4,468,924	3,221,540	9 Program service revenue (Part VIII, line 2g)	1,360,654	770,116	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	74,436	110,214	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	323,253	140,991	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,227,267	4,242,861	
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Expenses	<table border="1" style="width:100%; border-collapse: collapse;"> <tbody> <tr> <td>13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)</td> <td style="text-align: right;">0</td> </tr> <tr> <td>14 Benefits paid to or for members (Part IX, column (A), line 4)</td> <td style="text-align: right;">0</td> </tr> <tr> <td>15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)</td> <td style="text-align: right;">3,708,686</td> </tr> <tr> <td>16a Professional fundraising fees (Part IX, column (A), line 11e)</td> <td style="text-align: right;">0</td> </tr> <tr> <td>b Total fundraising expenses (Part IX, column (D), line 25) u 580,021</td> <td></td> </tr> <tr> <td>17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)</td> <td style="text-align: right;">2,442,438</td> </tr> <tr> <td>18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)</td> <td style="text-align: right;">6,151,124</td> </tr> <tr> <td>19 Revenue less expenses. Subtract line 18 from line 12</td> <td style="text-align: right;">76,143</td> </tr> </tbody> </table>	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,708,686	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	b Total fundraising expenses (Part IX, column (D), line 25) u 580,021		17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,442,438	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	6,151,124	19 Revenue less expenses. Subtract line 18 from line 12	76,143			
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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 <p style="text-align: center;">MELANIE KABLER</p> Type or print name and title	Date <p style="text-align: center;">EXECUTIVE DIRECTOR</p>
------------------	---	--

Paid Preparer Use Only	Print/Type preparer's name ROBERT L. REHFELD	Preparer's signature ROBERT L. REHFELD	Date 05/13/22	Check <input type="checkbox"/> if self-employed	PTIN P00104959
	Firm's name } ELGEE REHFELD, LLC 9309 GLACIER HWY STE B200 Firm's address } JUNEAU, AK 99801-9300				Firm's EIN } 92-0127098 Phone no. 907-789-3178

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

ALASKA PUBLIC MEDIA
3877 University Drive
Anchorage, Alaska 99508
M 907.550.8400
F 907.550.8401



January 29th, 2023

City of Unalaska Community Support Program
Attention: Grant Review Committee
PO Box 610
Unalaska, Ak 99685

Dear Committee Members,

I am writing to express my support for the FY23 Community Support Grant Proposal submitted to the City of Unalaska by KUCB.

Alaska Public Media, the Alaska Public Radio Network and all of its member stations depend on the high-quality reporting contributed by KUCB on breaking news in your region, on fisheries and other important issues arising in Unalaska and the Bering Sea. As the only news provider based in Unalaska, KUCB is a crucial part of our system- and an important window on your community that is open to all Alaskans.

AKPM and APRN have worked with KUCB staff for more than two decades. We have a strong working relationship with KUCB and we whole-heartedly support their grant application to the City of Unalaska. We hope you will give this application your full consideration.

Please let me know if I can answer any questions for you.

Thank you,

Lori Townsend

News Director

Alaska Public Media

Direct: 907-550-8452

Cell: 907-350-2058

ltownsend@alaskapublic.org

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Connect with us on [TownSquare 49](#)



MUSEUM OF THE ALEUTIANS

(907) 581-5150 • 314 Salmon Way Unalaska AK 99685 P.O. Box 648 Unalaska AK 99685 • www.Aleutians.org

January 28, 2023

RE: Letter of support for Unalaska Community Broadcasting

Mayor Vince Tutiakoff, Members of the City Council, and Review Committee,

On behalf of the Museum of the Aleutians board and staff, I would like to offer this letter of support for Unalaska Community Broadcasting's application for the City of Unalaska Community Support Grant. UCB plays a vital role in this community, providing an essential service in relaying news and emergency information, as well as community programming. They are also an important archival resource of community history.

The Museum of the Aleutians collaborates regularly with Unalaska Community Broadcasting (UCB) as we work together to enhance each other's programs. They provide vital content to help us create interactive multi-media elements for special exhibits and we have partnered for multiple events including exhibitions. The enhance our collections work as well by providing equipment to access out dated audio and video files.

We are grateful for their enthusiasm and creativity in bringing Museum programs to the digital / television and radio market. We are looking forward to many more collaborations, including an exhibition to celebrate their 40th anniversary!

The Museum of the Aleutians fully supports UCB's request for funding.

Sincerely,

Virginia Hatfield

Virginia Hatfield
Executive Director





City of Unalaska
P.O. Box 610
Unalaska, AK 99685

30 January 2023

Dear Mayor Vince Tutiakoff, Members of the Unalaska City Council, and Review Committee,

The Ounalashka Corporation is writing in strong support of the KUCB's application for the City of Unalaska Community Support Grant.

With the mission to inform, educate, entertain and engage, KUCB has continued to do exactly that throughout the years. The local radio station keeps our community up to date on housing opportunities, job postings, provides updates through weather events, continuously plays great music and much more. The Ounalashka Corporation greatly appreciates KUCB for keeping the community close and connected. With the last few years, most in isolation, they continued to provide their services to help people feel less isolated.

Please support KUCB by accepting and approving their grant request.

Sincerely,

Denise Rankin, Senior Vice President

COASTALASKA, INC., AND MEMBER STATIONS
FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
Years Ended
June 30, 2022 and 2021
TOGETHER WITH INDEPENDENT AUDITOR'S REPORT

COASTALASKA, INC., AND MEMBER STATIONS

FINANCIAL STATEMENTS

Years Ended
June 30, 2022 and 2021

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
CoastAlaska, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of CoastAlaska, Inc. (CoastAlaska or the Organization), a not-for-profit 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 accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization'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 Organization'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.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Activity by Member for the years ended June 30, 2022 and 2021 appearing on pages 21-26 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Elgee Rehfeld

December 13, 2022

COASTALASKA, INC.
STATEMENTS OF FINANCIAL POSITION
June 30, 2022 and 2021

	2022	2021
ASSETS:		
Current Assets:		
Cash	\$ 2,824,335	\$ 3,694,187
Accounts receivable, net	261,392	238,718
Grants receivable	-	17,725
Contributions receivable, net	210,433	208,994
Prepaid expenses	11,457	32,246
Total Current Assets	3,307,617	4,191,870
Investments	1,622,872	1,159,559
Property and Equipment, net	153,951	182,114
Total Assets	\$ 5,084,440	\$ 5,533,543
LIABILITIES AND NET ASSETS:		
Current Liabilities:		
Accounts payable and accrued liabilities	\$ 333,283	\$ 131,501
Accrued leave	165,891	132,860
Deferred revenue	42,802	53,968
Refundable advance	1,626,629	2,002,195
Rental deposits	700	700
Paycheck Protection Program loan	-	719,060
Total Current Liabilities	2,169,305	3,040,284
Total Liabilities	2,169,305	3,040,284
Net Assets -		
Without Donor Restrictions:		
Undesignated - available for operations	2,528,698	2,078,656
Designated - future station use	232,486	232,489
Designated - invested in property and equipment	153,951	182,114
Total Net Assets	2,915,135	2,493,259
Total Liabilities and Net Assets	\$ 5,084,440	\$ 5,533,543

The accompanying notes to financial statements are an integral part of these statements.

COASTALASKA, INC.
STATEMENTS OF ACTIVITIES
Years Ended June 30, 2022 and 2021

	2022	2021
Changes in Net Assets Without Donor Restrictions:		
REVENUES AND SUPPORT:		
Contributions of cash and other financial assets	\$ 58,933	\$ 33,195
Contributions of nonfinancial assets	126,544	213,800
Membership	1,088,466	1,091,883
Government and CPB operating grants	1,306,174	1,287,729
Underwriting revenue	695,208	756,537
Special events and other income	190,430	92,270
Rental revenue	128,574	89,822
Consulting revenue	249,084	306,376
Engineering fees	113,777	-
Statewide programming	421,316	-
Station services fees	29,181	-
Production revenue	51,549	42,809
Other operating grants	318,193	463,285
TOTAL REVENUES AND SUPPORT	4,777,429	4,377,706
EXPENSES:		
PROGRAM SERVICES:		
Programming and production	1,906,653	1,387,950
Technical	1,007,854	824,896
Total program services	2,914,507	2,212,846
SUPPORTING SERVICES:		
General and administrative	1,563,663	1,384,158
Fundraising and member development	706,019	673,348
Total supporting services	2,269,682	2,057,506
TOTAL EXPENSES	5,184,189	4,270,352
Changes in Net Assets Without Donor Restrictions from Operating Activities	(406,760)	107,354
Changes in Net Assets Without Donor Restrictions from Non-Operating Activities:		
Contribution of financial assets to KTOO Public Media	(312,236)	(578,857)
Contribution of financial assets from APBI	699,982	-
Gain on extinguishment of debt	719,060	-
Interest and investment income (loss)	(278,170)	184,810
Changes in Net Assets Without Donor Restrictions	421,876	(286,693)
NET ASSETS, Beginning of Year	2,493,259	2,779,952
NET ASSETS, End of Year	\$ 2,915,135	\$ 2,493,259

The accompanying notes to financial statements are an integral part of these statements.

COASTALASKA, INC.

STATEMENTS OF CASH FLOWS

Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash inflows from operations:		
Cash received from grants	\$ 1,266,526	\$ 2,666,149
Cash received from membership	1,145,960	1,116,823
Cash received from underwriting	661,368	814,748
Cash received from other sources	1,183,911	531,277
Cash received from investment income	9,549	5,428
Cash outflows for operations:		
Payments for salaries, benefits and payroll taxes to employees	(3,228,818)	(2,732,487)
Payments to suppliers	(1,545,062)	(1,364,808)
Cash contributed to KTOO Public Media	<u>(312,236)</u>	<u>(616,120)</u>
Net cash provided by operating activities	<u>(818,802)</u>	<u>421,010</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of investments	(51,050)	(9,296)
Purchase and construction of buildings and equipment	<u>-</u>	<u>(57,917)</u>
Net cash used for investing activities	<u>(51,050)</u>	<u>(67,213)</u>
Cash, beginning of year	<u>3,694,187</u>	<u>3,340,390</u>
Cash, end of year	<u>\$ 2,824,335</u>	<u>\$ 3,694,187</u>

The accompanying notes to financial statements are an integral part of these statements.

COAST ALASKA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2022

	Program Services			Supporting Services		Total Program and Supporting Services Expenses
	Programming and Production	Technical	Total	General and Administrative	Fundraising and Member Development	2022
DIRECT EXPENSES:						
Salaries and related expenses	\$ 1,251,241	\$ 447,511	\$ 1,698,752	\$ 1,138,437	\$ 424,660	\$ 3,261,849
Acquisitions expense	505,552	-	505,552	-	-	505,552
Occupancy	144,515	51,686	196,201	131,486	49,047	376,734
Professional fees	12,379	83,547	95,926	132,276	29,363	257,565
Transmission expense	-	193,628	193,628	-	-	193,628
Other expenses	-	-	-	99,480	91,091	190,571
Supplies and equipment	(16,209)	161,746	145,537	19,639	-	165,176
Travel and transportation	9,175	34,517	43,692	15,132	6,366	65,190
Advertising	-	-	-	-	54,152	54,152
Special events	-	-	-	-	37,887	37,887
Rental and maintenance of equipment	-	35,219	35,219	100	-	35,319
Postage and shipping	-	-	-	7,732	13,453	21,185
Dues and subscriptions	-	-	-	18,687	-	18,687
Printing and publications	-	-	-	694	-	694
Total expenses	<u>\$ 1,906,653</u>	<u>\$ 1,007,854</u>	<u>\$ 2,914,507</u>	<u>\$ 1,563,663</u>	<u>\$ 706,019</u>	<u>\$ 5,184,189</u>

The accompanying notes to financial statements are an integral part of these statements.

COAST ALASKA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2021

	Program Services			Supporting Services		Total Program and Supporting Services Expenses 2021
	Programming and Production	Technical	Total	General and Administrative	Fundraising and Member Development	
DIRECT EXPENSES:						
Salaries and related expenses	\$ 1,077,448	\$ 246,867	\$ 1,324,315	\$ 1,001,222	\$ 418,113	\$ 2,743,650
Occupancy	137,201	31,436	168,637	127,494	53,242	349,373
Transmission expense	-	237,288	237,288	-	-	237,288
Professional fees	25,412	38,007	63,419	110,223	22,654	196,296
Other expenses	-	-	-	66,619	84,417	151,036
Supplies and equipment	2,870	131,835	134,705	10,117	-	144,822
Acquisitions expense	142,691	-	142,691	-	-	142,691
Advertising	-	-	-	-	63,466	63,466
Rental and maintenance of equipment	-	61,616	61,616	435	-	62,051
Special events	-	-	-	-	22,403	22,403
Travel and transportation	2,328	12,830	15,158	2,158	960	18,276
Postage and shipping	-	-	-	7,426	8,093	15,519
Dues and subscriptions	-	-	-	14,021	-	14,021
Printing and publications	-	-	-	77	-	77
Total direct expenses	1,387,950	759,879	2,147,829	1,339,792	673,348	4,160,969
Assets Capitalized by Stations, Net of Deletions	-	65,017	65,017	44,366	-	109,383
Total expenses	\$ 1,387,950	\$ 824,896	\$ 2,212,846	\$ 1,384,158	\$ 673,348	\$ 4,270,352

The accompanying notes to financial statements are an integral part of these statements.

COASTALASKA, INC.

NOTES TO THE FINANCIAL STATEMENTS

Years Ended June 30, 2022 and 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

On July 1, 1998 five non-profit Alaska corporations, which operate five noncommercial public radio stations and one noncommercial public television station in Southeast Alaska, formed CoastAlaska, Inc. (CoastAlaska or the Organization), a not-for-profit corporation, that was organized to develop and promote the funding, conduct, and collaboration of public radio broadcasting within Southeast Alaska and to assist and facilitate the administration, business management, marketing and cooperation of its member stations in the most effective and efficient means possible. The current members of CoastAlaska include CoastAlaska (KSTK), Raven Radio Foundation, Inc. (KCAW), Narrows Broadcasting Corporation (KFSK), Rainbird Community Broadcasting (KRBD), Unalaska Community Broadcasting, Inc. (KUCB), and KTOO Music and Arts LLC (KTOO FM). CoastAlaska operates under a Compact Agreement entered into on July 1, 1998.

During fiscal 1999, the members of CoastAlaska, as contemplated under the Compact, contributed all current assets, except certain excluded cash balances, and transferred all current liabilities to CoastAlaska. Each member retained respective ownership of all real and personal property of the stations and continue to remain obligated for any mortgage debt related to that property. In addition, the members retain ownership of their respective Federal Communications Commission (FCC) licenses, permits or other privileges, and maintain responsibility for programming, editorial practices, and local production.

On May 12, 2018, KSTK was acquired by CoastAlaska through the purchase of KSTK's intangible property and the donation of KSTK's net property and equipment was made to CoastAlaska.

On July 1, 2020, CCBI withdrew from the Compact Agreement of CoastAlaska and reorganized under KTOO Public Media for the purpose of operating television programming, production, and broadcasting in Juneau, Alaska. KTOO Music and Arts, LLC, was created as a subsidiary of KTOO Public Media, which is treated as a disregarded entity for tax purposes, for the purpose of operating radio programming and production in Juneau, Alaska.

On July 1, 2020, KTOO Music and Arts, LLC, joined the CoastAlaska compact and contributed all revenue and expenses to CoastAlaska. Effective July 1, 2020, KTOO Music and Arts, LLC, is the name of the Juneau based member in the CoastAlaska Compact Agreement.

Annually, the members develop operating budgets for their stations, which are submitted to the CoastAlaska Board of Directors for review and approval. Budgets are prepared to assure the continued vitality of all the member stations. Each station's budget includes provisions for the maintenance, repair and replacement of real and personal property held by the stations and payment of the station's obligations under long-term debt agreements.

All operating revenues received or raised are contributed to CoastAlaska. All operating expenses are the responsibility of and are paid by CoastAlaska. CoastAlaska's Board of Directors has an Executive Director who is responsible for the administration of the Compact, the stations' budgets, and on-going management of CoastAlaska. However, each member's Board of Directors retains control over all local personnel decisions, including hiring, firing and discipline.

COASTALASKA, INC.

NOTES TO THE FINANCIAL STATEMENTS

CoastAlaska's Executive Director maintains a central office staff, which provides the following services to CoastAlaska and its members:

- Financial reporting, budgeting, monitoring, compliance with the budget and other regulatory requirements and all daily accounting functions
- Development of membership and underwriting support, and pledge fulfillment
- Engineering and engineering development
- Payroll and benefits administration
- Personnel and human resources administration
- Other administrative and financial operations

Each member of CoastAlaska has the right to nominate two of CoastAlaska's Board of Directors. A member can withdraw at any time, with six months notice, and the Compact will remain in effect as long as two or more stations remain members.

CoastAlaska also performs support services for other public radio stations, who are not members of CoastAlaska, around the state. Services provided include certain accounting, membership, and grant reporting activities.

CoastAlaska program services, as presented in the Statements of Functional Expenses, are as follows:

Programming and Production

CoastAlaska stations and regional services provide quality non-commercial news and locally valued programming. CoastAlaska programming features local voices, fact-based journalism, community service and emergency alerting.

Technical Services

CoastAlaska technical products are radio broadcast signals, as well as digital content on the web. CoastAlaska stations produce eight FM broadcast services.

Basis of Accounting

The financial statements of CoastAlaska have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

As discussed above and described in the Compact, all activity of each of the member stations of CoastAlaska, excluding the recording of real and personal property and related debt amounts, is contributed to, and recorded in the financial statements of CoastAlaska. The accounting treatment for real and personal property and related debt amounts is discussed in the "Real and Personal Property and Depreciation" note below.

CoastAlaska follows the guidance of FASB ASC 958-605 *Revenue Recognition* to determine whether its federal, state, or other grant programs are contributions or exchange transactions for purposes of presentation in the accompanying financial statements.

All expenditures related to grants received from state or federal agencies, and associated support derived from these grants, by member stations are recorded in their respective financial statements and passed through to CoastAlaska and are then recorded in these financial statements. Each member station remains responsible for the conduct of their respective federal and state grants in accordance with laws and regulations and the provisions of the grant agreements.

COASTALASKA, INC.

NOTES TO THE FINANCIAL STATEMENTS

Basis of Presentation

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

Classification of Transactions

All revenues are reported as increases in net assets without donor restrictions in the statements of activities unless the donor specified the use of the related resources for a particular purpose or in a future period. The Organization also classifies donor restricted amounts as unrestricted if it satisfied the restriction in the same fiscal year in which the support was received. All expenses and net losses are reported as decreases in net assets without donor restrictions.

Revenue Recognition

Contributions of Cash and Financial Assets

The Organization may receive contributions of cash and financial assets that have conditions (e.g., meeting specific performance-related barriers, revocable features). For conditional contributions, the Organization recognizes revenue only after the conditions are substantially met. Should the Organization substantially meet the conditions in the same period that the contribution is received, and barring any further donor-imposed restrictions, the Organization has elected to recognize the revenue in net assets without donor restrictions.

Contributions of Nonfinancial Assets

Donated services are recognized as contributions of nonfinancial assets in accordance with FASB ASC 958-605-25-16, if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people possessing those skills, and would otherwise be purchased by the Organization. Contributed equipment are recorded as a contribution at estimated fair value on the date of donation and are reported as an increase in unrestricted net assets unless the donor has restricted the donated asset to a specific purpose. Assets, if any, donated with explicit restrictions regarding their use are reported as contributions with donor restrictions.

Membership

Membership contributions are considered available for the Organization's general operations unless specifically restricted by the donor. The value that individuals receive from their membership contributions is determined to be nominal. Amounts received that are restricted by the donor for use in future periods or for specific purposes are reported as restricted support

COASTALASKA, INC.

NOTES TO THE FINANCIAL STATEMENTS

increasing net assets subject to donor restrictions. Contributions received with restrictions that are met in the same reporting period and conditional contributions for which the conditions and restrictions are met in the same period are reported as support increasing net assets free of donor restrictions.

Grant Revenue

Grants or contracts awarded to the Organization from government, the Corporation for Public Broadcasting, and other organizations are generally considered nonreciprocal transactions restricted by the awarding agency for certain purposes and are accounted for as conditional contributions. Revenue is recognized when qualified expenditures are incurred and conditions under the grant agreement are met. Grant receivables are recorded for unreimbursed expenses incurred for the purposes specified by the awarding agency. Funding received in advance of incurring allowable expenses are recorded as a refundable advance.

Underwriting Income

Revenue from program underwriting is recognized when the Organization satisfies a performance obligation by transferring a promised service for a customer. Revenue from program underwriting is recorded on a pro rata basis for the period covered and is recognized over time when the related program is aired. Payment received in advance of the satisfaction of performance obligations for underwriting revenues are reported as deferred revenue in the statement of financial position. Management evaluates underwriting receivables for collectability on a periodic basis. No allowance for uncollectible accounts has been recorded in the financial statements as management has determined all accounts to be collectable.

Rental, Special Events and Other Income

Revenue from rented radio tower space, special events, and merchandise sales are recorded when earned. Revenue from rentals are recognized over the period of the tenant lease term on a monthly basis and in the amount stipulated by the tenant lease. Special event and other income revenues are recognized at a point in time as the performance obligation of the special event or sales is performed for the amount of the contract. Payments received in advance of the satisfaction of performance obligations for rental, special events, and other income are reported as deferred revenue in the statement of financial position. Management evaluates receivables from rental, special events and other income for collectability on a periodic basis. No allowance for uncollectible accounts has been recorded in the financial statements.

Engineering Fees, Station Service Fees, and Statewide Programming

Revenue from engineering fees, station service fees, and statewide programming are recorded when earned. Revenue is recognized at a point in time as the performance obligation of the engineering services, station services, and statewide programming performed for the amount of the contract. Payments received in advance of the satisfaction of performance obligations for engineering fees, station service fees, and statewide programming are reported as deferred revenue in the statement of financial position. Management evaluates receivables from engineering fees, station service fees, and statewide programming for collectability on a periodic basis. No allowance for uncollectible accounts has been recorded in the financial statements.

Royalties, Production Income

Revenue from royalties and television production is recognized over time as the performance obligation is performed for the amount of the contract and is recorded when earned. Payments received in advance of the satisfaction of performance obligations for royalties and production income are reported as deferred revenue in the statement of financial position. Management

COASTALASKA, INC.

NOTES TO THE FINANCIAL STATEMENTS

evaluates receivables from royalties and production income for collectability on a periodic basis. No allowance for uncollectible accounts has been recorded in the financial statements.

Broadcast Income

Broadcast income consists of an operating grant to broadcast the State of Alaska Legislature and considered a nonreciprocal transaction restricted by the awarding agency for certain purposes and are accounted for as conditional contributions. Revenue is recognized when qualified expenditures are incurred and conditions under the grant agreement are met.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Investments

Generally accepted accounting principles require that nonprofit organizations report certain investments at fair market value. Accordingly, CoastAlaska accounts for its marketable equity securities, money market funds, government and agency securities, corporate bonds, and mutual funds at fair value. Investments include stocks and mutual funds holding debt securities. Investments also include money market funds that are designated for unspecified reserves. Unrealized gains and losses are included in the change in net assets. Information about the fair value of investments and the unrealized gains and losses is discussed in Note 5 and Note 6.

Fair Value Measurements

CoastAlaska reports its investments in accordance with FASB ASC 820 *Fair Value Measurement and Disclosure*. FASB ASC 820 provides a framework for measuring fair value and requires that an entity determine fair value based on exit price from the principal market for the asset or liability being measured.

Real and Personal Property and Depreciation

Property and equipment of the member stations continues to be recorded in the financial statements of the respective members. Expenditures incurred by CoastAlaska for repairs and maintenance of the member stations' property and equipment are charged to operating expense as incurred. Expenditures incurred by CoastAlaska on behalf of the members' stations for property and equipment acquisitions, major renewals and betterments are recorded as contributions to the member stations as incurred. According to the terms and conditions of the National Telecommunications and Information Administration grants, which were received in years prior to 1995, the federal government retains a priority reversionary interest for ten years in equipment purchased with grant proceeds. Expenditures in excess of \$1,000 for land, buildings, and equipment with a useful life of at least three years are capitalized.

Cash

For the purpose of the statements of cash flows, CoastAlaska considers all cash in checking, savings, and money market accounts, excluding those classified as investments, to be cash.

Income Taxes

CoastAlaska is exempt from federal income taxes under Section 501(a) of the Internal Revenue Code. The organization applied for and received a group exemption to include all member stations and the Legacy Foundation as subordinates under its tax-exempt status under Section 501(c)(3) of the U.S. Internal Revenue Code. However, income from certain activities not directly related to CoastAlaska's tax-exempt purpose is subject to taxation as unrelated business income. There was no required provision for income taxes for fiscal years ended June 30, 2022

COASTALASKA, INC.

NOTES TO THE FINANCIAL STATEMENTS

and 2021. CoastAlaska follows the provisions of FASB ASC 740 *Income Taxes* and management believes that it has appropriate support for any tax positions taken. CoastAlaska's federal income tax returns (Form 990) are subject to possible examination by the Internal Revenue Service until the expiration of the related statutes of limitations on those tax returns, which, in general, have a three-year statute of limitations.

Functional Allocation of Expenses

The costs of providing CoastAlaska's various programs and other activities have been summarized on a functional basis. Accordingly, certain costs have been allocated among the programs and supporting services benefitted. Expenses that can be identified with a specific program or support service are charged directly to that program or support service. Expenses for program services are segregated from management and general expenses. Costs common to multiple functions have been allocated among the various functions benefitted using a reasonable allocation method that is consistently applied, as follows:

- Occupancy costs are allocated to function based on each function's proportionate share of total salaries and related expenses.

Contributions Receivable

Contributions receivable are recorded at their estimated net realizable value at the time the associated pledge was made. CoastAlaska had contributions receivable of \$210,433 and \$208,994 at June 30, 2022 and 2021. CoastAlaska writes off uncollected pledges in excess of 180 days and management feels it is not necessary to record allowances for pledges less than 180 days.

Recently Adopted Accounting Pronouncements

Not-For-Profit Entities (Topic 958)

In September 2020, the FASB issued ASU No. 2020-07, *Not-For-Profit Entities (Topic 958)*. The amendments in this update will supersede much of the existing authoritative guidance for contributed nonfinancial assets. This guidance requires presentation of contributed nonfinancial assets as a separate line item in the statement of activities and additional disclosures regarding the contributed nonfinancial assets. The amendments of the update will be applied on a retrospective basis and are effective for annual periods beginning after June 15, 2021, with early application permitted. The Organization adopted ASU 2020-07 in its fiscal year ending June 30, 2022. The adoption of the standard had no impact on net assets for the year ended June 30, 2022 or 2021, respectively.

Upcoming Accounting Pronouncements

Management is evaluating the impact of the recent accounting pronouncements listed below on the Organization's financial position, results of operations, or cash flows, the impact of adoption has not been fully determined. Other accounting standards that have been issued or proposed by FASB, or other standards-setting bodies, not listed below, will also be evaluated prior to their effective date.

Leases (Topic 842)

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*. The amendments in this update will supersede much of the existing authoritative guidance for leases. This guidance requires lessees to recognize right-of-use assets and liabilities on their balance sheet for all leases with terms longer than twelve months. In June of 2020, FASB issued ASU 2020-05, *Effective Dates for Certain Entities*, that deferred the effective date for the Organization until annual periods beginning after December 15, 2021, with early application permitted. The

COASTALASKA, INC.

NOTES TO THE FINANCIAL STATEMENTS

Organization plans to adopt ASU 2016-02 as amended by 2020-05, in its fiscal year ending June 30, 2023.

Reclassification

Certain amounts presented for the prior year have been reclassified to conform to the current year presentation.

Subsequent Events

CoastAlaska's management has evaluated subsequent events through the date of the Independent Auditor's Report, which is commensurate with the date the financial statements were available to be issued.

NOTE 2 – LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditures without donor or other restriction limiting their use, within one year of June 30, 2022:

Financial assets, at year-end*

Cash	\$ 2,824,335
Accounts receivable, net	261,392
Contributions receivable, net	210,433
Investments	1,622,872

Less those unavailable for general expenditures within one year, due to -

Board designations -

Designated for future station use	<u>(232,489)</u>
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Financial assets available to meet cash needs for general expenditures within one year \$ 4,686,543

*Total assets, less nonfinancial assets (Property and equipment, net; Prepaid expenses)

COASTALASKA, INC.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 3 – CONTRIBUTIONS OF NONFINANCIAL ASSETS

For the years ended June 30, contributions of nonfinancial assets recognized within the statements of activities included:

	<u>2022</u>	<u>2021</u>
Advertising	\$ 51,030	\$ 62,068
IT services	24,898	20,524
Space rent	22,620	22,620
Utilities	8,500	8,500
Admin support	8,211	39,497
Program support	5,096	-
Equipment	4,291	54,879
Storage space	1,700	1,700
Supplies	160	572
Professional services	38	60
Staff lodging	-	2,600
Building repair and maintenance	-	780
	<u>\$ 126,544</u>	<u>\$ 213,800</u>

The Organization recognized contributions of nonfinancial assets within revenue, including advertising, IT services, space rent, utilities, admin support, program support, equipment, storage space, supplies, professional services, staff lodging, and building repair and maintenance. Unless otherwise noted, contributions of nonfinancial assets did not have donor-imposed restrictions.

Advertising consists of media sponsorships provided by local organizations on behalf of the Organization. The Organization estimated fair value on the basis of values that would be received for selling advertising to clients.

IT services are internet services, DSL and IPL address, and software maintenance provided to support the Organization’s technical activities. Services are valued and are reported at the estimated fair value in the financial statements based on current rates for similar services.

Space rent consists of studio and office space provided by a local government on behalf of the Organization. The Organization estimated fair value on the basis of values that would be received for renting a similar space.

Utilities are provided by a local government to support the Organization’s activities. Services are valued and are reported at the estimated fair value in the financial statements based on current rates for similar services.

Admin support is composed of miscellaneous items such as coffee, catered food, office supplies, air freight fees, travel vouchers, bottled water service, and attorney fees as well as Alaska Public Broadcasting support and decorative plants that were used for general and administrative activities. The Organization estimated the fair value on the basis of estimates of wholesale values that would be received for selling similar products.

COASTALASKA, INC.

NOTES TO THE FINANCIAL STATEMENTS

Program support consists of prizes and sponsorships of various programs. The Organization estimated the fair value on the basis of estimates of wholesale values that would be paid to purchase similar services or products.

Equipment consists of a transponder that the Organization was allowed to use in 2021, translator space, and travel and lodging for persons performing equipment repair. The Organization estimated the fair value on the basis of estimates of wholesale values that would be paid to purchase similar services.

Storage space consists of use of storage space. Services are valued and are reported at the estimated fair value in the financial statements based on current rates for similar storage rental services.

Supplies are janitorial supplies received from a local company. Services are valued and are reported at the estimated fair value on the basis of estimates of wholesale values that would be paid to purchase similar items.

Professional services are sports broadcasting services that are used to support program activities. Services are valued and are reported at the estimated fair value in the financial statements based on current rates for similar services.

Staff lodging is lodging provided to an intern in 2021. The Organization estimated the fair value on the basis of estimates of wholesale values that would be paid to purchase similar lodging.

Building repair and maintenance are various services received from organizations or companies that includes composting services. Services are valued and are reported at the estimated fair value in the financial statements based on current rates for similar services.

NOTE 4 – PROPERTY AND EQUIPMENT

Major classifications of property and equipment in total for CoastAlaska at June 30, 2022 and 2021 are summarized below:

	2022	2021
Held by CoastAlaska:		
Building and improvements	\$ 347,402	\$ 347,402
Broadcasting, production and programming equipment	437,113	437,113
Office fixtures and equipment	22,135	22,135
Land	9,000	9,000
	815,650	815,650
Less accumulated depreciation, CoastAlaska	(661,699)	(633,536)
Total held by CoastAlaska	\$ 153,951	\$ 182,114

Depreciation expense was \$28,163 and \$26,272 for CoastAlaska for the fiscal years ending June 30, 2022 and 2021, respectively, and is included in Other expenses on the Statements of Functional Expenses.

COASTALASKA, INC.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 5 – INVESTMENTS

Cost and fair value of marketable equity securities at June 30, 2022 are as follows:

	Amortized Cost	Unrealized Gains (Loss)	Fair Value
Equity Securities	\$ 492,526	\$ 44,943	\$ 537,469
Money Market Funds	377,196	(185)	377,011
Government and Agency Securities	47,435	(6,176)	41,259
Corporate Bonds	126,999	(7,121)	119,878
Mutual Funds	614,552	(67,297)	547,255
Total	<u>\$ 1,658,708</u>	<u>\$ (35,836)</u>	<u>\$ 1,622,872</u>

Cost and fair value of marketable equity securities at June 30, 2021 are as follows:

	Amortized Cost	Unrealized Gains (Loss)	Fair Value
Equity Securities	\$ 415,650	\$ 201,305	\$ 616,955
Money Market Funds	298,346	-	298,346
Government and Agency Securities	36,783	2,531	39,314
Corporate Bonds	108,812	7,073	115,885
Mutual Funds	95,792	(6,733)	89,059
Total	<u>\$ 955,383</u>	<u>\$ 204,176</u>	<u>\$ 1,159,559</u>

Investment and interest income (loss) includes the following at June 30:

	2022	2021
Interest and dividend income	\$ 21,753	\$ 18,273
Realized gains (loss)	(47,707)	79,096
Management fees	(12,204)	(12,845)
Unrealized gains (loss)	(240,012)	100,286
Total	<u>\$ (278,170)</u>	<u>\$ 184,810</u>

COASTALASKA, INC.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 6 – FAIR VALUE MEASUREMENT

FASB ASC 820 defines fair value as the exchange price that would be received on the measurement date to sell an asset or the price paid to transfer a liability in the principle or most advantageous market available to the entity in an orderly transaction between market participants. FASB ASC 820 also establishes a three-level fair value hierarchy that describes the inputs that are used to measure assets as liabilities. The three levels include Level 1 (quoted prices in active markets for identical assets), Level 2 (significant other observable inputs), and Level 3 (significant unobservable inputs).

Fair values of assets measured on a recurring basis at June 30, 2022 are as follows:

	Fair Value	Level 1	Level 2	Level 3
Investments:				
Equity Securities	\$ 537,469	\$ 537,469	\$ -	\$ -
Money Market Funds	377,011	377,011	-	-
Mutual Funds	547,255	547,255	-	-
Corporate Bonds	119,878	119,878	-	-
Government and Agency Securities	41,259	41,259	-	-
Total	<u>\$ 1,622,872</u>	<u>\$ 1,622,872</u>	<u>\$ -</u>	<u>\$ -</u>

Fair values of assets measured on a recurring basis at June 30, 2021 are as follows:

	Fair Value	Level 1	Level 2	Level 3
Investments:				
Equity Securities	\$ 616,955	\$ 616,955	\$ -	\$ -
Money Market Funds	298,346	298,346	-	-
Mutual Funds	39,314	39,314	-	-
Corporate Bonds	115,885	115,885	-	-
Government and Agency Securities	89,059	89,059	-	-
Total	<u>\$ 1,159,559</u>	<u>\$ 1,159,559</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE 7 – PAYCHECK PROTECTION PROGRAM LOAN

On April 21, 2020, CoastAlaska received loan proceeds in the amount of \$719,060 under the Paycheck Protection Program (PPP). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act), provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The loans and accrued interest are forgivable as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness may be reduced if the borrower reduced the number of employees or the average paid hours of employees or reduced the annual salary or hourly wages of any employee by more than 25 percent during the Covered Period.

The Organization accounted for the PPP loan using the Debt Model of FASB ASC 470. Under FASB ASC 405-20, Liabilities: Extinguishments of Liabilities, specifically FASB ASC 405-20-40-1b, extinguishment of debt may not take place until the debtor has been legally released as the

COASTALASKA, INC.

NOTES TO THE FINANCIAL STATEMENTS

primary obligor. The full balance of the PPP loan in the amount of \$719,060 was officially forgiven on August 5, 2021, and was recognized as a gain on the extinguishment of debt in the statements of activities during fiscal year 2022.

NOTE 8 – REFUNDABLE ADVANCES

CoastAlaska receives various operating and capital grants that contain certain conditions from the awarding agencies. Funds received in advance of the conditions being met are recorded as refundable advances and are subsequently recognized as grant revenue when donor conditions are met. Refundable advances consisted of \$1,608,629 and \$1,967,195 of operating grants and \$18,000 and \$35,000 of capital grants as of June 30, 2022 and 2021, respectfully.

NOTE 9 – NET ASSETS WITHOUT DONOR RESTRICTIONS - DESIGNATED

CoastAlaska has received donations from supporters of KCAW totaling \$232,486 and \$232,489 as of June 30, 2022 and 2021, respectively, that the Board of Directors has set as designated for future use by KCAW station management through the setup of a legacy foundation at a future date to be determined.

NOTE 10 – RETIREMENT BENEFITS EXPENSE

On January 1, 1999, CoastAlaska became the plan sponsor for a retirement plan designed under the provisions of section 403(b) of the Internal Revenue Code. CoastAlaska's contribution to the plan is a discretionary amount of 4% of each employee's salary in both 2022 and 2021. There is no required employer matching contribution. The contribution is paid as accrued.

Plan participants employed prior to January 1, 2009 are 100% vested in all salary deferral and employer discretionary contributions upon entering the plan. Effective on January 1, 2009, new employees are eligible for employer discretionary contributions after one-year of service. Once eligible, employer discretionary contributions, if any, are fully vested.

Retirement benefits expense was \$61,963 and \$57,575 for fiscal 2022 and 2021, respectively.

NOTE 11 – CONCENTRATIONS OF CREDIT RISK AND CONTINGENCIES

Grants and Contracts

Expenditures made pursuant to the grants and contracts of member stations may be subject to additional audits by government agencies or their representatives. Certain grant amounts of member stations reflected in the financial statements of CoastAlaska have not been audited by the grantor agencies. Accordingly, adjustments of amounts received from grants and contracts could result if the grants and contracts are audited by such agencies.

Excess Cash Balances

CoastAlaska has concentrated its credit risk for cash by maintaining deposits in financial institutions, which may at times exceed amounts covered by insurance provided by the United States Federal Deposit Insurance Corporation (FDIC). CoastAlaska has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk to cash.

COASTALASKA, INC.

NOTES TO THE FINANCIAL STATEMENTS

Business Disruption

Due to the government mandated restrictions and economic uncertainties created by the Coronavirus pandemic, CoastAlaska was subject to temporarily reduced operations during the 4th quarter of fiscal year 2020 which resulted in reduced revenues from program service revenue. CoastAlaska has since resumed normal operations. There is a risk that government mandated restrictions on CoastAlaska's operational capacity due to the Coronavirus will occur in fiscal year 2023 resulting in reduced revenues. Management believes that this risk is minimal.

NOTE 12 – SEPARATION OF CCBI FROM THE COMPACT

On July 1, 2020, CCBI withdrew from the Compact Agreement of CoastAlaska and reorganized under KTOO Public Media for the purpose of operating television programming, production, and broadcasting in Juneau, Alaska. KTOO Music and Arts, LLC was created as a subsidiary of KTOO Public Media, which is treated as a disregarded entity for tax purposes, for the purpose of operating radio programming and production in Juneau, Alaska.

As part of the agreement for the withdrawal of CCBI from the CoastAlaska Compact Agreement, CoastAlaska contributed net assets and liabilities of \$312,236 and \$578,857 to KTOO Public Media during fiscal years 2022 and 2021, respectively.

NOTE 13 – ADMITTANCE OF KTOO MUSIC AND ARTS TO THE COMPACT

On July 1, 2020 KTOO Music and Arts, LLC, joined the CoastAlaska compact and contributed all revenue and expenses to CoastAlaska. Effective July 1, 2020, KTOO Music and Arts, LLC, is the name of the Juneau based member in the CoastAlaska Compact Agreement.

COASTALASKA, INC.

SUPPLEMENTAL SCHEDULE OF ACTIVITY BY MEMBER

Year Ended June 30, 2022

	SITKA KCAW-FM	PETERSBURG KFSK-FM	KETCHIKAN KRBD-FM	UNALASKA KUCB-FM	JUNEAU KTOO-FM	COASTALASKA KSTK-FM	Total
SUPPORT AND REVENUE:							
Membership Revenue	\$ 264,555	\$ 130,888	\$ 148,512	\$ 52,185	\$ 452,164	\$ 40,162	\$ 1,088,466
Contributions of Cash and Financial Assets	28,140	12,703	1,213	15,502	155	1,220	58,933
Contributions of Nonfinancial Assets	656	12,466	23,558	22,620	32,941	34,303	126,544
Underwriting Revenue	106,000	80,588	78,421	47,280	343,550	39,369	695,208
Interest and Investment Loss	-	-	-	-	-	(278,170)	(278,170)
Engineering Fees	-	-	-	-	-	113,777	113,777
Statewide Programming	-	-	-	-	-	421,316	421,316
Gain on Extinguishment of Debt	-	-	-	-	-	719,060	719,060
Production Income	2,800	17,626	53	23,900	-	7,170	51,549
Miscellaneous Income	112	-	-	-	306	363	781
Rental Income	32,458	64,381	5,400	-	-	26,335	128,574
Sales Income	26,480	485	2,170	590	154	1,706	31,585
Fee for Accounting	420	-	-	-	-	248,664	249,084
Station Services Fees	-	-	-	-	-	29,181	29,181
CPB Grants	205,024	173,398	159,304	287,985	300,159	180,304	1,306,174
Other Operating Grants	87,588	36,000	4,410	156,456	9,603	24,136	318,193
Fundraising Revenues:							
Special Events	2,000	4,898	4,351	9,452	31,027	531	52,259
Auction	12,460	-	7,091	-	-	7,395	26,946
Gaming	-	-	73,046	-	-	5,813	78,859
Total Support and Revenue	768,693	533,433	507,529	615,970	1,170,059	1,622,635	5,218,319
EXPENSES:							
PROGRAMMING EXPENSES:							
Salary and Related Expenses	284,324	157,815	133,501	313,159	195,606	166,836	1,251,241
Media Stock	-	-	-	-	(23,625)	-	(23,625)
Contract Labor - Programming	575	1,050	-	2,629	-	1,125	5,379
Production Costs	502	-	-	935	216	960	2,613
Prog/Prod Travel	2,350	553	-	769	4,975	528	9,175
Music Library	930	276	-	953	920	144	3,223
Audience Survey	-	-	-	-	7,000	-	7,000
Affiliation Fees	4,300	4,050	3,750	3,750	17,965	22,730	56,545
Program Acquisitions	30,196	25,007	22,295	14,489	107,861	234,506	434,354
News Services	-	-	-	-	6,906	-	6,906
Studio Maintenance	4,193	-	-	-	-	-	4,193
In-kind - Programming	-	5,096	-	-	-	38	5,134
Total Programming Expenses	327,370	193,847	159,546	336,684	317,824	426,867	1,762,138

(continued)

See Independent Auditor's Report.

COASTALASKA, INC.

SUPPLEMENTAL SCHEDULE OF ACTIVITY BY MEMBER

Year Ended June 30, 2022

	SITKA KCAW-FM	PETERSBURG KFSK-FM	KETCHIKAN KRBD-FM	UNALASKA KUCB-FM	JUNEAU KTOO-FM	COASTALASKA KSTK-FM	Total
TECHNICAL EXPENSES:							
Salary and Related Expenses	-	-	-	-	-	447,511	447,511
Transmission Charges	10,880	9,594	9,794	-	10,880	11,806	52,954
Contract Labor	13,383	-	-	1,380	40,189	28,595	83,547
Engineering Supplies	3,517	135	-	85	-	19,768	23,505
Tech/Broadcast Travel	7,870	466	324	1,381	1,240	23,236	34,517
Translators' Expenses	18,178	6,032	16,593	-	-	556	41,359
Computer Hardware	4,112	3,524	-	2,582	10,386	5,026	25,630
Computer Software	1,558	482	1,116	2,080	5,694	29,707	40,637
Internet Services	4,797	4,631	4,261	27,473	19,996	8,968	70,126
Broadcast Equipment Purchase	20,261	13,894	6,206	31,556	529	23,033	95,479
Broadcast Equipment Maintenance	3,437	1,368	-	43	3,922	2,944	11,714
In-kind - Technical	656	2,900	735	-	-	24,898	29,189
Total Technical Expenses	88,649	43,026	39,029	66,580	92,836	626,048	956,168
DEVELOPMENT EXPENSES:							
Salary and Related Expenses	61,291	59,335	78,997	-	145,793	79,244	424,660
Premiums	8,838	6,063	-	7,577	4,728	-	27,206
Contract Labor	12,174	-	-	-	1,315	15,874	29,363
Advertising	1,111	-	52	-	-	1,360	2,523
Development Travel	1,776	-	-	-	-	4,590	6,366
Printing	5,292	945	1,064	235	4,561	1,356	13,453
Special Events	1,737	584	18,586	1,024	14,901	1,055	37,887
Retail Inventory	18,759	-	1,363	2,055	-	2,737	24,914
Credit Card Fees	-	-	-	-	-	30,548	30,548
Volunteers	1,590	-	50	401	199	109	2,349
Bulk Mail Postage	2,123	395	487	83	2,358	628	6,074
In-kind - Development	-	670	19,434	-	30,925	600	51,629
Total Development Expenses	114,691	67,992	120,033	11,375	204,780	138,101	656,972
OCCUPANCY EXPENSES:							
Rent	-	-	-	-	92,387	57,292	149,679
Building Maintenance	13,535	4,377	735	-	-	134	18,781
Automotive	-	-	-	177	-	-	177
Janitorial Supplies	5,370	-	657	3,000	-	236	9,263
Telephone	5,071	7,318	5,498	6,358	300	12,661	37,206
Utilities	22,821	12,743	19,498	16,768	-	3,656	75,486
Insurance	13,338	10,401	15,810	(5,740)	-	19,353	53,162
In-kind - Occupancy	-	1,700	160	22,620	-	8,500	32,980
Total Occupancy Expenses	60,135	36,539	42,358	43,183	92,687	101,832	376,734

(continued)

See Independent Auditor's Report.

COASTALASKA, INC.
SUPPLEMENTAL SCHEDULE OF ACTIVITY BY MEMBER
Year Ended June 30, 2022

	SITKA KCAW-FM	PETERSBURG KFSK-FM	KETCHIKAN KRBD-FM	UNALASKA KUCB-FM	JUNEAU KTOO-FM	COASTALASKA KSTK-FM	Total
ADMINISTRATIVE EXPENSES:							
Salary and Related Expenses	86,035	103,102	76,359	95,096	138,948	638,897	1,138,437
Office Supplies	787	592	455	1,061	484	2,916	6,295
Administrative Travel	2,019	505	-	1,194	564	10,850	15,132
Administrative Staff Training	107	-	-	-	4,085	2,687	6,879
Postage	1,282	496	676	1,088	1,699	2,491	7,732
Dues & Subscriptions	4,635	531	608	1,692	302	10,919	18,687
Printing	327	-	331	-	-	36	694
Office Equipment Rental	100	-	-	-	-	-	100
Office Equipment Purchase	367	12,406	206	-	79	286	13,344
Contract Labor	3,572	1,049	1,398	468	32,758	20,393	59,638
Board/Admin	293	449	54	-	32,010	18,000	50,806
Audit	730	596	487	584	754	35,231	38,382
Legal Fees	440	-	-	8,139	8,154	2,335	19,068
Taxes	1,535	-	-	-	-	5,920	7,455
Bank and Investment Consult Fees	1,137	246	470	108	924	4,693	7,578
Depreciation Expense	-	-	-	-	-	28,163	28,163
Other	-	-	-	-	6,138	39	6,177
In-kind - Admin	-	2,100	3,228	-	2,015	267	7,610
Administrative Expenses before CoastAlaska Support	103,366	122,072	84,272	109,430	228,914	784,123	1,432,177
CoastAlaska Support	139,071	108,603	106,641	102,760	224,664	(681,739)	-
Total Administrative Expenses	242,437	230,675	190,913	212,190	453,578	102,384	1,432,177
Total Expenses	833,282	572,079	551,879	670,012	1,161,705	1,395,232	5,184,189
Revenue (Deficit) in Excess of Expenses before Capital Items	(64,589)	(38,646)	(44,350)	(54,042)	8,354	227,403	34,130
CONTRIBUTION OF ASSETS:							
Contribution of financial assets to KTOO Public Media	-	-	-	-	-	(312,236)	(312,236)
Contribution of financial assets to Member Stations	66,125	54,005	44,116	52,842	-	(217,088)	-
Contribution of financial assets from ABPI	-	-	-	-	-	699,982	699,982
Change in Net Assets	\$ 1,536	\$ 15,359	\$ (234)	\$ (1,200)	\$ 8,354	\$ 398,061	\$ 421,876

See Independent Auditor's Report.

COASTALASKA, INC.

SUPPLEMENTAL SCHEDULE OF ACTIVITY BY MEMBER

Year Ended June 30, 2021

	SITKA KCAW-FM	PETERSBURG KFSK-FM	KETCHIKAN KRBD-FM	UNALASKA KUCB-FM	JUNEAU KTOO-FM	COASTALASKA KSTK-FM	Total
SUPPORT AND REVENUE:							
Membership Revenue	\$ 264,001	\$ 133,605	\$ 143,138	\$ 55,968	\$ 455,612	\$ 39,559	\$ 1,091,883
Contributions of Cash and Financial Assets	9,579	3,381	156	15,854	195	4,030	33,195
Contributions of Nonfinancial Assets	15,964	20,498	38,551	45,501	50,726	42,560	213,800
Underwriting Revenue	124,135	91,010	100,922	47,898	335,606	56,966	756,537
Interest and Investment Income	-	-	-	-	-	184,810	184,810
Production Income	1,389	-	200	34,050	-	7,170	42,809
Miscellaneous Income	-	-	-	-	-	2,750	2,750
Rental Income	29,300	31,438	5,400	500	-	23,184	89,822
Sales Income	8,732	100	2,182	549	154	1,604	13,321
Fee for Accounting	-	-	-	-	-	306,376	306,376
CPB Grants	150,518	194,373	171,673	226,026	165,863	171,933	1,080,386
Capital Grants	17,657	92,500	-	-	3,186	94,000	207,343
Other Operating Grants	141,637	44,441	73,120	187,161	2,000	14,926	463,285
Fundraising Revenues:							
Special Events	6,559	3,370	462	9,355	7,188	4,584	31,518
Auction	-	-	8,801	1,888	-	3,782	14,471
Gaming	-	10,000	14,894	896	-	4,420	30,210
Total Support and Revenue	769,471	624,716	559,499	625,646	1,020,530	962,654	4,562,516
EXPENSES:							
PROGRAMMING EXPENSES:							
Salary and Related Expenses	256,915	141,345	124,045	255,777	143,134	156,232	1,077,448
Media Stock	52	-	-	5	87	-	144
Contract Labor - Programming	-	-	-	2,500	15,732	180	18,412
Production Costs	2,672	-	-	91	-	-	2,763
Prog/Prod Travel	790	729	128	(696)	150	1,227	2,328
Music Library	1,179	276	-	186	934	151	2,726
Audience Survey	-	-	-	-	7,000	-	7,000
Affiliation Fees	4,275	3,900	3,750	3,870	13,900	2,200	31,895
Program Acquisitions	15,146	13,656	11,760	6,345	43,688	8,450	99,045
News Services	-	-	-	-	6,328	-	6,328
In-kind - Programming	-	60	2,600	-	-	-	2,660
Total Programming Expenses	281,029	159,966	142,283	268,078	230,953	168,440	1,250,749

(continued)

See Independent Auditor's Report.

COASTALASKA, INC.

SUPPLEMENTAL SCHEDULE OF ACTIVITY BY MEMBER

Year Ended June 30, 2021

	SITKA KCAW-FM	PETERSBURG KFSK-FM	KETCHIKAN KRBD-FM	UNALASKA KUCB-FM	JUNEAU KTOO-FM	COASTALASKA KSTK-FM	Total
TECHNICAL EXPENSES:							
Salary and Related Expenses	-	-	-	-	-	246,867	246,867
Transmission Charges	12,100	10,300	10,300	4,800	10,300	8,128	55,928
Contract Labor	2,321	380	548	1,045	33,108	605	38,007
Engineering Supplies	5,093	189	-	1,400	-	33	6,715
Tech/Broadcast Travel	5,363	-	-	1,300	-	6,167	12,830
Translators' Expenses	33	9,033	16,807	27	621	481	27,002
Computer Hardware	12,747	464	9,122	10,082	2,517	38,833	73,765
Computer Software	4,621	115	720	3,269	348	26,115	35,188
Internet Services	5,491	5,622	5,299	24,712	30,472	7,359	78,955
Broadcast Equipment Purchase	2,342	9,112	4,431	2,418	1,886	2,693	22,882
Broadcast Equipment Maintenance	4,467	1,774	14,791	49	32,417	1,403	54,901
In-kind - Technical	9,487	10,925	9,140	8,524	8,524	28,803	75,403
Total Technical Expenses	64,065	47,914	71,158	57,626	120,193	367,487	728,443
DEVELOPMENT EXPENSES:							
Salary and Related Expenses	54,079	54,918	81,420	-	143,303	84,393	418,113
Premiums	8,453	3,410	319	6,573	4,283	-	23,038
Contract Labor	-	-	-	3,050	2,366	17,238	22,654
Advertising	340	-	24	-	-	1,034	1,398
Development Travel	960	-	-	-	-	-	960
Printing	1,720	674	712	80	4,568	339	8,093
Special Events	4,890	7,191	8,840	489	88	905	22,403
Retail Inventory	7,555	-	881	-	-	420	8,856
Credit Card Fees	-	-	-	-	-	32,249	32,249
Volunteers	15,235	-	-	-	-	-	15,235
Bulk Mail Postage	1,444	328	519	87	2,264	398	5,040
In-kind - Development	2,184	3,520	19,068	-	36,696	600	62,068
Total Development Expenses	96,860	70,041	111,783	10,279	193,568	137,576	620,107
OCCUPANCY EXPENSES:							
Rent	-	-	25	-	90,984	57,681	148,690
Building Maintenance	4,286	1,939	601	-	-	292	7,118
Automotive	-	-	-	2,365	-	-	2,365
Janitorial Supplies	4,227	-	318	3,000	-	333	7,878
Telephone	6,322	4,780	5,692	6,187	7,311	4,758	35,050
Utilities	18,696	10,876	14,692	14,868	(346)	4,486	63,272
Insurance	12,829	10,185	11,926	(571)	2,040	14,321	50,730
In-kind - Occupancy	-	1,700	572	22,620	780	8,597	34,269
Total Occupancy Expenses	46,360	29,480	33,826	48,469	100,769	90,468	349,372

(continued)

See Independent Auditor's Report.

COASTALASKA, INC.

SUPPLEMENTAL SCHEDULE OF ACTIVITY BY MEMBER

Year Ended June 30, 2021

	SITKA KCAW-FM	PETERSBURG KFSK-FM	KETCHIKAN KRBD-FM	UNALASKA KUCB-FM	JUNEAU KTOO-FM	COASTALASKA KSTK-FM	Total
ADMINISTRATIVE EXPENSES:							
Salary and Related Expenses	83,507	96,984	78,752	98,694	87,200	556,085	1,001,222
Office Supplies	779	982	694	2,058	1,350	2,044	7,907
Administrative Travel	515	493	26	92	55	977	2,158
Administrative Staff Training	541	-	-	-	-	4,044	4,585
Postage	2,036	769	626	853	1,556	1,586	7,426
Dues & Subscriptions	2,101	1,383	572	2,379	517	7,069	14,021
Printing	77	-	-	-	-	-	77
Office Equipment Rental	-	-	435	-	-	-	435
Office Equipment Purchase	-	-	958	-	-	1,252	2,210
Contract Labor	1,526	1,018	1,357	454	1,697	14,412	20,464
Board/Admin	12,740	227	53	-	21,207	-	34,227
Audit	-	-	-	-	-	24,495	24,495
Legal Fees	-	-	-	110	-	19,513	19,623
Taxes	1,535	-	-	-	-	-	1,535
Bank and Investment Consult Fees	946	263	622	142	921	3,347	6,241
Depreciation Expense	-	-	-	-	-	26,272	26,272
In-kind - Admin	4,293	4,293	7,171	14,357	4,726	4,560	39,400
Administrative Expenses before CoastAlaska Support	110,596	106,412	91,266	119,139	119,229	665,656	1,212,298
CoastAlaska Support	130,744	99,484	101,556	105,642	210,283	(647,709)	-
Total Administrative Expenses	241,340	205,896	192,822	224,781	329,512	17,947	1,212,298
Total Expenses	729,654	513,297	551,872	609,233	974,995	781,918	4,160,969
Revenue (Deficit) in Excess of Expenses before Capital Items	39,817	111,419	7,627	16,413	45,535	180,736	401,547
CAPITAL ITEMS AND CONTRIBUTION OF NET ASSETS:							
Net contribution of assets to KTOO Public Media	-	-	-	-	-	(578,857)	(578,857)
Assets Capitalized by Stations, Net of Deletions	-	(100,563)	-	(8,820)	-	-	(109,383)
Change in Net Assets	\$ 39,817	\$ 10,856	\$ 7,627	\$ 7,593	\$ 45,535	\$ (398,121)	\$ (286,693)

See Independent Auditor's Report.



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Raven Radio Foundation, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Raven Radio Foundation, Inc. (the Corporation), a not-for-profit corporation, which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Raven Radio Foundation, Inc. as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation'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 Corporation's ability to continue as a going concern for a reasonable period of time

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Activity by Member for the years ended June 30, 2022 and 2021, appearing on pages 21-26, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Elgee Rehfeld

December 13, 2022

RAVEN RADIO FOUNDATION, INC.
 STATEMENTS OF FINANCIAL POSITION
 June 30, 2022 and 2021

	2022	2021
ASSETS -		
Property and Equipment, net	\$ 848,109	\$ 885,356
Total Assets	\$ 848,109	\$ 885,356
LIABILITIES AND NET ASSETS -		
Net Assets -		
Without Donor Restrictions	\$ 848,109	\$ 885,356
Total Liabilities and Net Assets	\$ 848,109	\$ 885,356

The accompanying notes to financial statements are an integral part of these statements.

RAVEN RADIO FOUNDATION, INC.

STATEMENTS OF ACTIVITIES

Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:		
Public Support, Revenue and Other Gains:		
Contributions of cash and financial assets	\$ 94,265	\$ 9,579
Contributions of nonfinancial assets	656	15,964
Membership	264,555	264,001
Government and CPB operating grants	205,024	168,175
Underwriting income	106,000	124,135
Rental, special events and other income	73,510	44,591
Royalties and production income	2,800	1,389
Other operating grants	87,588	141,637
Total Public Support, Revenue and Other Gains	<u>834,398</u>	<u>769,471</u>
Administrative Expenses:		
Pass-through funding to CoastAlaska	834,398	769,471
Depreciation	37,247	41,762
Total Administrative Expenses	<u>871,645</u>	<u>811,233</u>
Change in Net Assets Without Donor Restrictions	(37,247)	(41,762)
Net Assets, Beginning of Year	<u>885,356</u>	<u>927,118</u>
Net Assets, End of Year	<u>\$ 848,109</u>	<u>\$ 885,356</u>

The accompanying notes to financial statements are an integral part of these statements.

RAVEN RADIO FOUNDATION, INC.

STATEMENTS OF CASH FLOWS

Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Reconciliation of the Change in Net Assets Without Donor Restrictions To Net Cash Provided By Operating Activities		
Change in Net Assets Without Donor Restrictions	\$ (37,247)	\$ (41,762)
Adjustments to reconcile change in net assets without donor restrictions to net cash provided by operating activities		
Depreciation	<u>37,247</u>	<u>41,762</u>
Net Cash Provided By Operating Activities	<u>-</u>	<u>-</u>
Net Change In Cash	-	-
Cash at Beginning of Year	<u>-</u>	<u>-</u>
Cash at End of Year	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes to financial statements are an integral part of these statements.

RAVEN RADIO FOUNDATION, INC.
NOTES TO THE FINANCIAL STATEMENTS
Years Ended June 30, 2022 and 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and CoastAlaska, Inc.

Raven Radio Foundation, Inc. (the Corporation) is a not-for-profit Alaskan corporation, which operates a noncommercial public FM radio station (KCAW-FM in Sitka, Alaska), as described below.

On July 1, 1998 the Corporation joined with four other noncommercial public radio stations and one noncommercial public television station in Southeast Alaska to form CoastAlaska Inc. (CoastAlaska), a non-profit corporation, that was organized to develop and promote the funding, conduct, and collaboration of public radio broadcasting within Southeast Alaska and to assist and facilitate the administration, business management, marketing and cooperation of its member stations in the most effective and efficient means possible. The current members of CoastAlaska include CoastAlaska (KSTK), Raven Radio Foundation, Inc. (KCAW), Narrows Broadcasting Corporation (KFSK), Rainbird Community Broadcasting (KRBD), Unalaska Community Broadcasting, Inc. (KUCB), and KTOO Music and Arts LLC (KTOO FM). CoastAlaska operates under a Compact Agreement entered into on July 1, 1998.

During fiscal 1999, the members of CoastAlaska, as contemplated under the Compact, contributed all current assets, except certain excluded cash balances, and transferred all current liabilities to CoastAlaska. Each member retained respective ownership of all real and personal property of the stations and continues to remain obligated for any mortgage debt related to that property. In addition, the members retain ownership of their respective Federal Communications Commission (FCC) licenses, permits or other privileges, and maintain responsibility for programming, editorial practices, and local production.

On May 12, 2018, KSTK was acquired by CoastAlaska through the purchase of KSTK's intangible property and the donation of KSTK's net property and equipment was made to CoastAlaska.

On July 1, 2020, CCBI withdrew from the Compact Agreement of CoastAlaska and reorganized under KTOO Public Media for the purpose of operating television programming, production, and broadcasting in Juneau, Alaska. KTOO Music and Arts, LLC was created as a subsidiary of KTOO Public Media, which is treated as a disregarded entity for tax purposes, for the purpose of operating radio programming and production in Juneau, Alaska.

On July 1, 2020, KTOO Music and Arts, LLC joined the CoastAlaska compact and contributed all revenue and expenses to CoastAlaska. Effective July 1, 2020, KTOO Music and Arts, LLC is the name of the Juneau based member in the CoastAlaska Compact Agreement.

Annually, the members develop operating budgets for their stations, which are submitted to the CoastAlaska Board of Directors for review and approval. Budgets are prepared to assure the continued vitality of all the member stations. Each stations' budget includes provisions for the maintenance, repair and replacement of real and personal property held by the stations and payment of the stations' obligations under long-term debt agreements.

All operating revenues received or raised are contributed to CoastAlaska. All operating expenses are the responsibility of and are paid by CoastAlaska. CoastAlaska's Board of Directors has an Executive Director who is responsible for the administration of the Compact, the stations'

RAVEN RADIO FOUNDATION, INC.
NOTES TO THE FINANCIAL STATEMENTS

budgets, and on-going management of CoastAlaska. However, each member's Board of Directors retains control over all local personnel decisions, including hiring, firing and discipline. CoastAlaska's Executive Director maintains a central office staff, which provides the following services to CoastAlaska and its members:

- Financial reporting, budgeting, monitoring, compliance with the budget and other regulatory requirements and all daily accounting functions
- Development of membership and underwriting support, and pledge fulfillment
- Engineering and engineering development
- Payroll and benefits administration
- Personnel and human resources administration
- Other administrative and financial operations

Each member of CoastAlaska has the right to nominate two of CoastAlaska's Board of Directors. A member can withdraw at any time, with six months notice, and the Compact will remain in effect as long as two or more stations remain members.

CoastAlaska also performs support services for other public radio stations, who are not members of CoastAlaska, around the state. Services provided include certain accounting, membership, and grant reporting activities.

Basis of Accounting

The financial statements of the Corporation have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

As discussed above and described in the Compact, all activity of each of the member stations of CoastAlaska, excluding the recording of real and personal property and related debt amounts, is contributed to, and recorded in the financial statements of CoastAlaska. The accounting treatment for real and personal property and related debt amounts is discussed in the "Real and Personal Property and Depreciation" note below.

The Corporation follows the guidance of FASB ASC 958-605 *Revenue Recognition* to determine whether its federal, state, or other grant programs are contributions or exchange transactions for purposes of presentation in the accompanying financial statements.

Support received from CoastAlaska for the maintenance, repair and replacement of real and personal property held by the stations and payment of the stations' obligations under long-term debt agreements is recorded when the associated costs or payments are incurred or payable. All support and revenue derived from the operation of the Corporation's radio station are contributed to and recorded by CoastAlaska.

All expenditures related to grants received from state or federal agencies and associated revenues derived from these grants are recorded in the financial statements are recorded in the Corporation's financial statements and passed through to, and recorded in, the financial statements of CoastAlaska. The Corporation remains responsible for the conduct of its federal and state grants in accordance with laws and regulations and the provisions of the grant agreements.

RAVEN RADIO FOUNDATION, INC.
NOTES TO THE FINANCIAL STATEMENTS

Basis of Presentation

The financial statements of the Corporation have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Corporation to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions may be expended for any purpose in performing the primary objectives of the Corporation. These net assets may be used at the discretion of the Corporation's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Corporation or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

Classification of Transactions

All revenues are reported as increases in net assets without donor restrictions in the statements of activities unless the donor specified the use of the related resources for a particular purpose or in a future period. The Corporation also classifies donor restricted amounts as unrestricted if it satisfied the restriction in the same fiscal year in which the support was received. All expenses and net losses are reported as decreases in net assets without donor restrictions.

Revenue Recognition

Contributions of Cash and Financial Assets

The Corporation may receive contributions of cash and financial assets that have conditions (e.g., meeting specific performance-related barriers, revocable features). For conditional contributions, the Corporation recognizes revenue only after the conditions are substantially met. Should the Corporation substantially meet the conditions in the same period that the contribution is received, and barring any further donor-imposed restrictions, the Corporation has elected to recognize the revenue in net assets without donor restrictions.

Contributions of Nonfinancial Assets

Donated services are recognized as contributions of nonfinancial assets in accordance with FASB ASC 958-605-25-16, if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people possessing those skills, and would otherwise be purchased by the Corporation. Contributed equipment are recorded as a contribution at estimated fair value on the date of donation and are reported as an increase in unrestricted net assets unless the donor has restricted the donated asset to a specific purpose. Assets, if any, donated with explicit restrictions regarding their use are reported as contributions with donor restrictions.

Membership

Membership contributions are considered available for the Corporation's general operations unless specifically restricted by the donor. The value that individuals receive from their

RAVEN RADIO FOUNDATION, INC.
NOTES TO THE FINANCIAL STATEMENTS

membership contributions is determined to be nominal. Amounts received that are restricted by the donor for use in future periods or for specific purposes are reported as restricted support increasing net assets subject to donor restrictions. Contributions received with restrictions that are met in the same reporting period and conditional contributions for which the conditions and restrictions are met in the same period are reported as support increasing net assets free of donor restrictions.

Grant Revenue

Grants or contracts awarded to the Corporation from government, the Corporation for Public Broadcasting, and other organizations are generally considered nonreciprocal transactions restricted by the awarding agency for certain purposes and are accounted for as conditional contributions. Revenue is recognized when qualified expenditures are incurred and conditions under the grant agreement are met.

Underwriting Income

Revenue from program underwriting is recognized when the Corporation satisfies a performance obligation by transferring a promised service for a customer. Revenue from program underwriting is recorded on a pro rata basis for the period covered and is recognized over time when the related program is aired. Payment received in advance of the satisfaction of performance obligations for underwriting revenues are reported as deferred revenue in the statement of financial position. Management evaluates underwriting receivables for collectability on a periodic basis. No allowance for uncollectible accounts has been recorded in the financial statements as management has determined all accounts to be collectable.

Rental, Special Events and Other Income

Revenue from rented radio tower space, special events, and merchandise sales are recorded when earned. Revenue from rentals are recognized over the period of the tenant lease term on a monthly basis and in the amount stipulated by the tenant lease. Special event and other income revenues are recognized at a point in time as the performance obligation of the special event or sales is performed for the amount of the contract. Payments received in advance of the satisfaction of performance obligations for rental, special events, and other income are reported as deferred revenue in the statement of financial position. Management evaluates receivables from rental, special events and other income for collectability on a periodic basis. No allowance for uncollectible accounts has been recorded in the financial statements.

Royalties and Production Income

Revenue from royalties and television production is recognized over time as the performance obligation is performed for the amount of the contract and is recorded when earned. Payments received in advance of the satisfaction of performance obligations for royalties and production income are reported as deferred revenue in the statement of financial position. Management evaluates receivables from royalties and production income for collectability on a periodic basis. No allowance for uncollectible accounts has been recorded in the financial statements.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

RAVEN RADIO FOUNDATION, INC.
NOTES TO THE FINANCIAL STATEMENTS

Real and Personal Property and Depreciation

Property and equipment are recorded at cost or, in the case of donated property, at their estimated fair value at date of receipt. Depreciation is calculated by the straight-line method over the estimated useful lives of the assets, which range from five to twenty-five years. Expenditures for repairs and maintenance are charged to operating expense as incurred; major renewals and betterments are capitalized. Payments by CoastAlaska for repairs and maintenance of the Corporation's property and equipment are recognized as revenue when the amounts are to be paid by CoastAlaska. Expenditures incurred by CoastAlaska on behalf of the Corporation for property and equipment acquisitions, major renewals and betterments are recorded as contributions by the Corporation as incurred. Expenditures in excess of \$1,000 for land, buildings, and equipment with a useful life of at least three years are capitalized.

Cash

For the purpose of the statements of cash flows, the Corporation considers all cash in checking, savings, and money market accounts to be cash.

Income Taxes

The Corporation is exempt from federal income taxes under Section 501(c)(3) of the U.S. Internal Revenue Code. However, income from certain activities not directly related to the Corporation's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the Corporation qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as a Corporation that is not a private foundation under section 509(a)(2). There was no required provision for income taxes for fiscal years ended June 30, 2022 and 2021. The Corporation qualifies under a group exemption due to their affiliation with CoastAlaska through the Compact Agreement. CoastAlaska follows the provisions of FASB ASC 740 *Income Taxes*, and management believes that it has appropriate support for any tax positions taken. CoastAlaska's federal income tax returns (Form 990) are subject to possible examination by the Internal Revenue Service until the expiration of the related statutes of limitations on those tax returns, which, in general, have a three-year statute of limitations.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. The Corporation's expenses are administrative in nature as their expenses are a contribution of revenues passed on to CoastAlaska and the depreciation expense of its property and equipment.

Recently Adopted Accounting Pronouncements

Not-For-Profit Entities (Topic 958)

In September 2020, the FASB issued ASU No. 2020-07, *Not-For-Profit Entities (Topic 958)*. The amendments in this update will supersede much of the existing authoritative guidance for contributed nonfinancial assets. This guidance requires presentation of contributed nonfinancial assets as a separate line item in the statement of activities and additional disclosures regarding the contributed nonfinancial assets. The amendments of the update will be applied on a retrospective basis and are effective for annual periods beginning after June 15, 2021, with early application permitted. The Corporation adopted ASU 2020-07 in its fiscal year ending June 30, 2022. The adoption of the standard had no impact on net assets for the years ended June 30, 2022 or 2021, respectively.

RAVEN RADIO FOUNDATION, INC.
NOTES TO THE FINANCIAL STATEMENTS

Upcoming Accounting Pronouncements

Management is evaluating the impact of the recent accounting pronouncements listed below on the Corporation's financial position, results of operations, or cash flows, the impact of adoption has not been fully determined. Other accounting standards that have been issued or proposed by FASB, or other standards-setting bodies, not listed below, will also be evaluated prior to their effective date.

Leases (Topic 842)

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*. The amendments in this update will supersede much of the existing authoritative guidance for leases. This guidance requires lessees to recognize right-of-use assets and liabilities on their balance sheet for all leases with terms longer than twelve months. In June of 2020, FASB issued ASU 2020-05, *Effective Dates for Certain Entities*, that deferred the effective date for the Corporation until annual periods beginning after December 15, 2021, with early application permitted. The Corporation plans to adopt ASU 2016-02 as amended by 2020-05, in its fiscal year ending June 30, 2023.

Reclassifications

Certain prior year balances have been reclassified to conform to the current year presentation.

Subsequent Events

The Corporation's management has evaluated subsequent events through the date of the Independent Auditor's Report, which is commensurate with the date the financial statements were available to be issued.

NOTE 2 – CONTRIBUTIONS OF NONFINANCIAL ASSETS

For the years ended June 30, contributions of nonfinancial assets recognized within the statements of activities included:

	2022	2021
Equipment	\$ 656	\$ 9,241
Admin support	-	4,293
Advertising	-	2,184
IT services	-	246
	<u>\$ 656</u>	<u>\$ 15,964</u>

The Corporation recognized contributions of nonfinancial assets within revenue, including equipment, admin support, advertising, and IT services. Unless otherwise noted, contributions of nonfinancial assets did not have donor-imposed restrictions.

Equipment consists of a transponder that the Corporation was allowed to use in 2021 and travel for persons repairing equipment. The Corporation estimated the fair value on the basis of estimates of wholesale values that would be paid to purchase similar services.

RAVEN RADIO FOUNDATION, INC.
NOTES TO THE FINANCIAL STATEMENTS

Admin support is composed of miscellaneous items used for general and administrative activities. The Corporation estimated the fair value on the basis of estimates of wholesale values that would be received for selling similar products.

Advertising consists of media sponsorships provided by a local corporation on behalf of the Corporation. The Corporation estimated fair value on the basis of values that would be received for selling advertising to clients.

IT services consists of software maintenance provided to support the Corporation's technical activities. Services are valued and are reported at the estimated fair value in the financial statements based on current rates for similar services.

NOTE 3 – PROPERTY AND EQUIPMENT

Major classifications of property and equipment at June 30, 2022 and 2021 are summarized below:

	2022	2021
Land	\$ 497,312	\$ 497,312
Building and improvements	837,965	837,965
Broadcasting, production and programming equipment	484,973	484,973
Office fixtures and equipment	10,538	10,538
	1,830,788	1,830,788
Less accumulated depreciation	(982,679)	(945,432)
	\$ 848,109	\$ 885,356

Depreciation expense was \$37,247 and \$41,762 for fiscal years ended June 30, 2022 and 2021, respectively.

NOTE 4 – CONTINGENCIES

Grants and Contracts

Expenditures made pursuant to the grants and contracts may be subject to additional audits by government agencies or their representatives. Certain grant amounts of the Corporation reflected in the financial statements of the Corporation have not been audited by the grantor agencies. Accordingly, adjustments of amounts received from grants and contracts could result if the grants and contracts are audited by such agencies.

Business Disruption

Due to the government mandated restrictions and economic uncertainties created by the Coronavirus pandemic, the Corporation was subject to temporarily reduced operations during the 4th quarter of fiscal year 2020 which resulted in reduced revenues from program service revenue. The Corporation has since resumed normal operations. There is a risk that government mandated restrictions on the Corporation's operational capacity due to the Coronavirus will occur in fiscal year 2023 resulting in reduced revenues. Management believes that this risk is minimal.



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Narrows Broadcasting Corporation

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Narrows Broadcasting Corporation (the Corporation), a not-for-profit corporation, which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Narrows Broadcasting Corporation as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation'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 Corporation'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.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Activity by Member for the years ended June 30, 2022 and 2021, appearing on pages 21-26, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Elgee Rehfeld

December 13, 2022

NARROWS BROADCASTING CORPORATION

STATEMENTS OF FINANCIAL POSITION

June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS -		
Property and Equipment, net	\$ 247,671	\$ 272,189
Total Assets	<u>\$ 247,671</u>	<u>\$ 272,189</u>
LIABILITIES AND NET ASSETS -		
Net Assets -		
Without Donor Restrictions	\$ 247,671	\$ 272,189
Total Liabilities and Net Assets	<u>\$ 247,671</u>	<u>\$ 272,189</u>

The accompanying notes to financial statements are an integral part of these statements.

NARROWS BROADCASTING CORPORATION

STATEMENTS OF ACTIVITIES

Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
CHANGES IN NET ASSETS		
WITHOUT DONOR RESTRICTIONS:		
Public Support, Revenue and Other Gains:		
Support from CoastAlaska for		
equipment repairs and replacements	\$ -	\$ 100,563
Contributions of cash and financial assets	66,708	3,381
Contributions of nonfinancial assets	12,466	20,498
Membership	130,888	133,605
Government and CPB operating grants	173,398	286,873
Underwriting income	80,588	91,010
Rental, special events and other income	69,764	44,908
Royalties and production income	17,626	-
Other operating grants	36,000	44,441
Total Public Support, Revenue and Other Gains	<u>587,438</u>	<u>725,279</u>
Administrative Expenses:		
Pass-through funding to CoastAlaska	587,438	624,716
Depreciation	24,518	29,294
Total Administrative Expenses	<u>611,956</u>	<u>654,010</u>
Change in Net Assets Without Donor Restrictions	(24,518)	71,269
Net Assets, Beginning of Year	<u>272,189</u>	<u>200,920</u>
Net Assets, End of Year	<u><u>\$ 247,671</u></u>	<u><u>\$ 272,189</u></u>

The accompanying notes to financial statements are an integral part of these statements.

NARROWS BROADCASTING CORPORATION

STATEMENTS OF CASH FLOWS

Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Reconciliation of the Change in Net Assets Without Donor Restrictions To Net Cash Provided By Operating Activities		
Change in Net Assets Without Donor Restrictions	\$ (24,518)	\$ 71,269
Adjustments to reconcile change in net assets without donor restrictions to net cash provided by operating activities		
Depreciation	<u>24,518</u>	<u>29,294</u>
Net Cash Provided by Operating Activities	<u>-</u>	<u>100,563</u>
Cash Flows From Investing Activities -		
Cash paid for fixed assets and capital improvements, net	<u>-</u>	<u>(100,563)</u>
Net Cash Used For Investing Activities	<u>-</u>	<u>(100,563)</u>
Net Change In Cash	-	-
Cash at Beginning of Year	<u>-</u>	<u>-</u>
Cash at End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

The accompanying notes to financial statements are an integral part of these statements.

NARROWS BROADCASTING CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

Years Ended June 30, 2022 and 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and CoastAlaska, Inc.

Narrows Broadcasting Corporation (the Corporation) is a not-for-profit Alaskan corporation, which operates a noncommercial public FM radio station (KFSK-FM in Petersburg, Alaska), as described below.

On July 1, 1998 the Corporation joined with four other noncommercial public radio stations and one noncommercial public television station in Southeast Alaska to form CoastAlaska Inc. (CoastAlaska), a non-profit corporation, that was organized to develop and promote the funding, conduct, and collaboration of public radio broadcasting within Southeast Alaska and to assist and facilitate the administration, business management, marketing and cooperation of its member stations in the most effective and efficient means possible. The current members of CoastAlaska include CoastAlaska (KSTK), Raven Radio Foundation, Inc. (KCAW), Narrows Broadcasting Corporation (KFSK), Rainbird Community Broadcasting (KRBD), Unalaska Community Broadcasting, Inc. (KUCB), and KTOO Music and Arts, LLC (KTOO FM). CoastAlaska operates under a Compact Agreement entered into on July 1, 1998.

During fiscal 1999, the members of CoastAlaska, as contemplated under the Compact, contributed all current assets, except certain excluded cash balances, and transferred all current liabilities to CoastAlaska. Each member retained respective ownership of all real and personal property of the stations and continues to remain obligated for any mortgage debt related to that property. In addition, the members retain ownership of their respective Federal Communications Commission (FCC) licenses, permits or other privileges, and maintain responsibility for programming, editorial practices, and local production.

On May 12, 2018, KSTK was acquired by CoastAlaska through the purchase of KSTK's intangible property and the donation of KSTK's net property and equipment was made to CoastAlaska.

On July 1, 2020, CCBI withdrew from the Compact Agreement of CoastAlaska and reorganized under KTOO Public Media for the purpose of operating television programming, production, and broadcasting in Juneau, Alaska. KTOO Music and Arts, LLC was created as a subsidiary of KTOO Public Media, which is treated as a disregarded entity for tax purposes, for the purpose of operating radio programming and production in Juneau, Alaska.

On July 1, 2020, KTOO Music and Arts, LLC joined the CoastAlaska compact and contributed all revenue and expenses to CoastAlaska. Effective July 1, 2020, KTOO Music and Arts, LLC is the name of the Juneau based member in the CoastAlaska Compact Agreement.

Annually, the members develop operating budgets for their stations, which are submitted to the CoastAlaska Board of Directors for review and approval. Budgets are prepared to assure the continued vitality of all the member stations. Each station's budget includes provisions for the maintenance, repair and replacement of real and personal property held by the stations and payment of the stations' obligations under long-term debt agreements.

All operating revenues received or raised are contributed to CoastAlaska. All operating expenses are the responsibility of and are paid by CoastAlaska. CoastAlaska's Board of Directors has an Executive Director who is responsible for the administration of the Compact, the stations'

NARROWS BROADCASTING CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

budgets, and on-going management of CoastAlaska. However, each member's Board of Directors retains control over all local personnel decisions, including hiring, firing and discipline. CoastAlaska's Executive Director maintains a central office staff, which provides the following services to CoastAlaska and its members:

- Financial reporting, budgeting, monitoring, compliance with the budget and other regulatory requirements and all daily accounting functions
- Development of membership and underwriting support, and pledge fulfillment
- Engineering and engineering development
- Payroll and benefits administration
- Personnel and human resources administration
- Other administrative and financial operations

Each member of CoastAlaska has the right to nominate two of CoastAlaska's Board of Directors. A member can withdraw at any time, with six months notice, and the Compact will remain in effect as long as two or more stations remain members.

CoastAlaska also performs support services for other public radio stations, who are not members of CoastAlaska, around the state. Services provided include certain accounting, membership, and grant reporting activities.

Basis of Accounting

The financial statements of the Corporation have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

As discussed above and described in the Compact, all activity of each of the member stations of CoastAlaska, excluding the recording of real and personal property and related debt amounts, is contributed to, and recorded in the financial statements of CoastAlaska. The accounting treatment for real and personal property and related debt amounts is discussed in the "Real and Personal Property and Depreciation" note below.

The Corporation follows the guidance of FASB ASC 958-605 *Revenue Recognition* to determine whether its federal, state, or other grant programs are contributions or exchange transactions for purposes of presentation in the accompanying financial statements.

Support received from CoastAlaska for the maintenance, repair and replacement of real and personal property held by the stations and payment of the stations' obligations under long-term debt agreements is recorded when the associated costs or payments are incurred or payable. All support and revenue derived from the operation of the Corporation's radio station are contributed to and recorded by CoastAlaska.

All expenditures related to grants received from state or federal agencies and associated revenues derived from these grants are recorded in the financial statements are recorded in the Corporation's financial statements and passed through to, and recorded in, the financial statements of CoastAlaska. The Corporation remains responsible for the conduct of its federal and state grants in accordance with laws and regulations and the provisions of the grant agreements.

NARROWS BROADCASTING CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

Basis of Presentation

The financial statements of the Corporation have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Corporation to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions may be expended for any purpose in performing the primary objectives of the Corporation. These net assets may be used at the discretion of the Corporation's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Corporation or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

Classification of Transactions

All revenues are reported as increases in net assets without donor restrictions in the statements of activities unless the donor specified the use of the related resources for a particular purpose or in a future period. The Corporation also classifies donor restricted amounts as unrestricted if it satisfied the restriction in the same fiscal year in which the support was received. All expenses and net losses are reported as decreases in net assets without donor restrictions.

Revenue Recognition

Contributions of Cash and Financial Assets

The Corporation may receive contributions of cash and financial assets that have conditions (e.g., meeting specific performance-related barriers, revocable features). For conditional contributions, the Corporation recognizes revenue only after the conditions are substantially met. Should the Corporation substantially meet the conditions in the same period that the contribution is received, and barring any further donor-imposed restrictions, the Corporation has elected to recognize the revenue in net assets without donor restrictions.

Contributions of Nonfinancial Assets

Donated services are recognized as contributions of nonfinancial assets in accordance with FASB ASC 958-605-25-16, if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people possessing those skills, and would otherwise be purchased by the Corporation. Contributed equipment are recorded as a contribution at estimated fair value on the date of donation and are reported as an increase in unrestricted net assets unless the donor has restricted the donated asset to a specific purpose. Assets, if any, donated with explicit restrictions regarding their use are reported as contributions with donor restrictions.

Membership

Membership contributions are considered available for the Corporation's general operations unless specifically restricted by the donor. The value that individuals receive from their

NARROWS BROADCASTING CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

membership contributions is determined to be nominal. Amounts received that are restricted by the donor for use in future periods or for specific purposes are reported as restricted support increasing net assets subject to donor restrictions. Contributions received with restrictions that are met in the same reporting period and conditional contributions for which the conditions and restrictions are met in the same period are reported as support increasing net assets free of donor restrictions.

Underwriting Income

Revenue from program underwriting is recognized when the Corporation satisfies a performance obligation by transferring a promised service for a customer. Revenue from program underwriting is recorded on a pro rata basis for the period covered and is recognized over time when the related program is aired. Unearned underwriting revenues are reported as deferred revenue in the statement of financial position. Management evaluates underwriting receivables for collectability on a periodic basis. No allowance for uncollectible accounts has been recorded in the financial statements as management has determined all accounts to be collectable.

Rental, Special Events and Other Income

Revenue from rented radio tower space, special events, and merchandise sales are recorded when earned. Revenue from rentals is recognized over the period of the tenant lease term on a monthly basis and in the amount stipulated by the tenant lease. Special event and other income revenues are recognized at a point in time as the performance obligation of the special event or sales is performed for the amount of the contract. Unearned revenues are reported as deferred revenue in the statement of financial position. Management evaluates receivables from rental, special events and other income for collectability on a periodic basis. No allowance for uncollectible accounts has been recorded in the financial statements.

Royalties and Production Income

Revenue from royalties and television production is recognized at a point in time as the performance obligation is performed for the amount of the contract and is recorded when earned. Unearned revenues are reported as deferred revenue in the statement of financial position. Management evaluates receivables from royalties and production income for collectability on a periodic basis. No allowance for uncollectible accounts has been recorded in the financial statements.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Real and Personal Property and Depreciation

Property and equipment are recorded at cost or, in the case of donated property, at their estimated fair value at date of receipt. Depreciation is calculated by the straight-line method over the estimated useful lives of the assets, which range from four to twenty-five years. Expenditures for repairs and maintenance are charged to operating expense as incurred; major renewals and betterments are capitalized. Payments by CoastAlaska for repairs and maintenance of the Corporation's property and equipment are recognized as revenue when the amounts are to be paid by CoastAlaska. Expenditures incurred by CoastAlaska on behalf of the Corporation for property and equipment acquisitions, major renewals and betterments are recorded as

NARROWS BROADCASTING CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

contributions by the Corporation as incurred. Expenditures in excess of \$1,000 for land, buildings, and equipment with a useful life of at least three years are capitalized.

Cash

For the purpose of the statements of cash flows, the Corporation considers all cash in checking, savings, and money market accounts to be cash.

Income Taxes

The Corporation is exempt from federal income taxes under Section 501(c)(3) of the U.S. Internal Revenue Code. However, income from certain activities not directly related to the Corporation's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the Corporation qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as a Corporation that is not a private foundation under section 509(a)(2). There was no required provision for income taxes for fiscal years ended June 30, 2022 and 2021. The Corporation qualifies under a group exemption due to their affiliation with CoastAlaska through the Compact Agreement. CoastAlaska follows the provisions of FASB ASC 740 *Income Taxes*, and management believes that it has appropriate support for any tax positions taken. CoastAlaska's federal income tax returns (Form 990) are subject to possible examination by the Internal Revenue Service until the expiration of the related statutes of limitations on those tax returns, which, in general, have a three-year statute of limitations.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. The Corporation's expenses are administrative in nature as their expenses are a contribution of revenues passed on to CoastAlaska and the depreciation expense of its property and equipment.

Recently Adopted Accounting Pronouncements

Not-For-Profit Entities (Topic 958)

In September 2020, the FASB issued ASU No. 2020-07, *Not-For-Profit Entities (Topic 958)*. The amendments in this update will supersede much of the existing authoritative guidance for contributed nonfinancial assets. This guidance requires presentation of contributed nonfinancial assets as a separate line item in the statement of activities and additional disclosures regarding the contributed nonfinancial assets. The amendments of the update will be applied on a retrospective basis and are effective for annual periods beginning after June 15, 2021, with early application permitted. The Corporation adopted ASU 2020-07 in its fiscal year ending June 30, 2022. The adoption of the standard had no impact on net assets for the years ended June 30, 2022 or 2021, respectively.

Upcoming Accounting Pronouncements

Management is evaluating the impact of the recent accounting pronouncements listed below on the Corporation's financial position, results of operations, or cash flows, the impact of adoption has not been fully determined. Other accounting standards that have been issued or proposed by FASB, or other standards-setting bodies, not listed below, will also be evaluated prior to their effective date.

Leases (Topic 842)

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*. The amendments in this update will supersede much of the existing authoritative guidance for leases. This guidance

NARROWS BROADCASTING CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

requires lessees to recognize right-of-use assets and liabilities on their balance sheet for all leases with terms longer than twelve months. In June of 2020, FASB issued ASU 2020-05, *Effective Dates for Certain Entities*, that deferred the effective date for the Corporation until annual periods beginning after December 15, 2021, with early application permitted. The Corporation plans to adopt ASU 2016-02 as amended by 2020-05, in its fiscal year ending June 30, 2023.

Reclassifications

Certain prior year balances have been reclassified to conform to the current year presentation.

Subsequent Events

The Corporation’s management has evaluated subsequent events through the date of the Independent Auditor’s Report, which is commensurate with the date the financial statements were available to be issued.

NOTE 2 – CONTRIBUTIONS OF NONFINANCIAL ASSETS

For the years ended June 30, contributions of nonfinancial assets recognized within the statements of activities included:

	<u>2022</u>	<u>2021</u>
Program support	\$ 5,096	\$ -
Equipment	2,900	10,925
Admin support	2,100	4,293
Storage space	1,700	1,700
Advertising	670	3,520
Professional services	-	60
	<u>\$ 12,466</u>	<u>\$ 20,498</u>

The Corporation recognized contributions of nonfinancial assets within revenue, including program support, equipment, admin support, storage space, advertising, and professional services. Unless otherwise noted, contributions of nonfinancial assets did not have donor-imposed restrictions.

Program support consists of prizes and sponsorships of various programs. The Corporation estimated the fair value on the basis of estimates of wholesale values that would be paid to purchase similar services or products.

Equipment consists of a transponder that the Corporation was allowed to use in 2021, translator space, and lodging for persons performing equipment repair. The Corporation estimated the fair value on the basis of estimates of wholesale values that would be paid to purchase similar services.

Admin support is composed of miscellaneous supplies such as catered food and office supplies that are used for general and administrative activities. The Corporation estimated the fair value on the basis of estimates of wholesale values that would be received for purchasing similar products.

NARROWS BROADCASTING CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

Storage space consists of use of storage space. Services are valued and are reported at the estimated fair value in the financial statements based on current rates for similar storage rental services.

Advertising consists of media sponsorships provided by a local corporation on behalf of the Corporation. The Corporation estimated fair value on the basis of values that would be received for selling advertising to clients.

Professional services are sport broadcasting services provided to support the Corporation's program activities. Services are valued and are reported at the estimated fair value in the financial statements based on current rates for similar services.

NOTE 3 – PROPERTY AND EQUIPMENT

Major classifications of property and equipment at June 30, 2022 and 2021 are summarized below:

	2022	2021
Land	\$ 25,000	\$ 25,000
Building and improvements	543,816	543,816
Broadcasting, production and programming equipment	559,717	559,717
Office fixtures and equipment	19,810	19,810
	<u>1,148,343</u>	<u>1,148,343</u>
Less accumulated depreciation	<u>(900,672)</u>	<u>(876,154)</u>
	<u>\$ 247,671</u>	<u>\$ 272,189</u>

Depreciation expense was \$24,518 and \$29,294 for fiscal years ended June 30, 2022 and 2021, respectively.

NOTE 4 – CONTINGENCIES

Grants and Contracts

Expenditures made pursuant to the grants and contracts may be subject to additional audits by government agencies or their representatives. Certain grant amounts of the Corporation reflected in the financial statements of the Corporation have not been audited by the grantor agencies. Accordingly, adjustments of amounts received from grants and contracts could result if the grants and contracts are audited by such agencies.

Business Disruption

Due to the government mandated restrictions and economic uncertainties created by the Coronavirus pandemic, the Corporation was subject to temporarily reduced operations during the 4th quarter of fiscal year 2020 which resulted in reduced revenues from program service revenue. The Corporation has since resumed normal operations. There is a risk that government mandated restrictions on the Corporation's operational capacity due to the Coronavirus will occur in fiscal year 2023 resulting in reduced revenues. Management believes that this risk is minimal.



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Rainbird Community Broadcasting Corporation

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Rainbird Community Broadcasting Corporation (the Corporation, a not-for-profit corporation, which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but

is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation'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 Corporation'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.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Activity by Member for the years ended June 30, 2022 and 2021, appearing on pages 21-26, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Elgee Rehfeld

December 13, 2022

RAINBIRD COMMUNITY BROADCASTING CORPORATION

STATEMENTS OF FINANCIAL POSITION

June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS -		
Property and Equipment, net	\$ 448,917	\$ 478,825
Total Assets	<u>\$ 448,917</u>	<u>\$ 478,825</u>
LIABILITIES AND NET ASSETS -		
Net Assets -		
Without Donor Restrictions	\$ 448,917	\$ 478,825
Total Liabilities and Net Assets	<u>\$ 448,917</u>	<u>\$ 478,825</u>

The accompanying notes to financial statements are an integral part of these statements.

RAINBIRD COMMUNITY BROADCASTING CORPORATION

STATEMENTS OF ACTIVITIES

Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:		
Public Support, Revenue and Other Gains:		
Contributions of cash and financial assets	\$ 45,329	\$ 156
Contributions of nonfinancial assets	23,558	38,551
Membership	148,512	143,138
Government and CPB operating grants	159,304	171,673
Underwriting income	78,421	100,922
Rental, special events and other income	92,058	31,739
Royalties and production income	53	200
Other operating grants	4,410	73,120
Total Public Support, Revenue and Other Gains	<u>551,645</u>	<u>559,499</u>
Administrative Expenses:		
Pass-through funding to CoastAlaska	551,645	559,499
Depreciation	29,908	32,800
Total Administrative Expenses	<u>581,553</u>	<u>592,299</u>
Change in Net Assets Without Donor Restrictions	(29,908)	(32,800)
Net Assets, Beginning of Year	<u>478,825</u>	<u>511,625</u>
Net Assets, End of Year	<u>\$ 448,917</u>	<u>\$ 478,825</u>

The accompanying notes to financial statements are an integral part of these statements.

RAINBIRD COMMUNITY BROADCASTING CORPORATION

STATEMENTS OF CASH FLOWS

Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Reconciliation of the Change in Net Assets Without Donor Restrictions To Net Cash Provided By Operating Activities		
Change in Net Assets Without Donor Restrictions	\$ (29,908)	\$ (32,800)
Adjustments to reconcile change in net assets without donor restrictions to net cash provided by operating activities		
Depreciation	<u>29,908</u>	<u>32,800</u>
Net Cash Provided By Operating Activities	<u>-</u>	<u>-</u>
Net Change In Cash	-	-
Cash at Beginning of Year	<u>-</u>	<u>-</u>
Cash at End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

The accompanying notes to financial statements are an integral part of these statements.

RAINBIRD COMMUNITY BROADCASTING CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

Years Ended June 30, 2022 and 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and CoastAlaska, Inc.

Rainbird Community Broadcasting Corporation (the Corporation) is a not-for-profit Alaskan corporation, which operates a noncommercial public FM radio station (KRBD-FM in Ketchikan, Alaska), as described below.

On July 1, 1998 the Corporation joined with four other noncommercial public radio stations and one noncommercial public television station in Southeast Alaska to form CoastAlaska Inc. (CoastAlaska), a non-profit corporation, that was organized to develop and promote the funding, conduct, and collaboration of public radio broadcasting within Southeast Alaska and to assist and facilitate the administration, business management, marketing and cooperation of its member stations in the most effective and efficient means possible. The current members of CoastAlaska include CoastAlaska (KSTK), Raven Radio Foundation, Inc. (KCAW), Narrows Broadcasting Corporation (KFSK), Rainbird Community Broadcasting (KRBD), Unalaska Community Broadcasting, Inc. (KUCB), and KTOO Music & Arts LLC (KTOO FM). CoastAlaska operates under a Compact Agreement entered into on July 1, 1998.

During fiscal 1999, the members of CoastAlaska, as contemplated under the Compact, contributed all current assets, except certain excluded cash balances, and transferred all current liabilities to CoastAlaska. Each member retained respective ownership of all real and personal property of the stations and continues to remain obligated for any mortgage debt related to that property. In addition, the members retain ownership of their respective Federal Communications Commission (FCC) licenses, permits or other privileges, and maintain responsibility for programming, editorial practices, and local production.

On May 12, 2018, KSTK was acquired by CoastAlaska through the purchase of KSTK's intangible property and the donation of KSTK's net property and equipment was made to CoastAlaska.

On July 1, 2020, CCBI withdrew from the Compact Agreement of CoastAlaska and reorganized under KTOO Public Media for the purpose of operating television programming, production, and broadcasting in Juneau, Alaska. KTOO Music & Arts, LLC was created as a subsidiary of KTOO Public Media, which is treated as a disregarded entity for tax purposes, for the purpose of operating radio programming and production in Juneau, Alaska.

On July 1, 2020, KTOO Music & Arts joined the CoastAlaska compact and contributed all revenue and expenses to CoastAlaska. Effective July 1, 2020, KTOO Music & Arts, LLC is the name of the Juneau based member in the CoastAlaska Compact Agreement.

Annually, the members develop operating budgets for their stations, which are submitted to the CoastAlaska Board of Directors for review and approval. Budgets are prepared to assure the continued vitality of all the member stations. Each station's budget includes provisions for the maintenance, repair and replacement of real and personal property held by the stations and payment of the stations' obligations under long-term debt agreements.

All operating revenues received or raised are contributed to CoastAlaska. All operating expenses are the responsibility of and are paid by CoastAlaska. CoastAlaska's Board of Directors has an Executive Director who is responsible for the administration of the Compact, the stations'

RAINBIRD COMMUNITY BROADCASTING CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

budgets, and on-going management of CoastAlaska. However, each member's Board of Directors retains control over all local personnel decisions, including hiring, firing and discipline. CoastAlaska's Executive Director maintains a central office staff, which provides the following services to CoastAlaska and its members:

- Financial reporting, budgeting, monitoring, compliance with the budget and other regulatory requirements and all daily accounting functions
- Development of membership and underwriting support, and pledge fulfillment
- Engineering and engineering development
- Payroll and benefits administration
- Personnel and human resources administration
- Other administrative and financial operations

Each member of CoastAlaska has the right to nominate two of CoastAlaska's Board of Directors. A member can withdraw at any time, with six months notice, and the Compact will remain in effect as long as two or more stations remain members.

CoastAlaska also performs support services for other public radio stations, who are not members of CoastAlaska, around the state. Services provided include certain accounting, membership, and grant reporting activities.

Basis of Accounting

The financial statements of the Corporation have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

As discussed above and described in the Compact, all activity of each of the member stations of CoastAlaska, excluding the recording of real and personal property and related debt amounts, is contributed to, and recorded in the financial statements of CoastAlaska. The accounting treatment for real and personal property and related debt amounts is discussed in the "Real and Personal Property and Depreciation" note below.

The Corporation follows the guidance of FASB ASC 958-605 *Revenue Recognition* to determine whether its federal, state, or other grant programs are contributions or exchange transactions for purposes of presentation in the accompanying financial statements.

Support received from CoastAlaska for the maintenance, repair and replacement of real and personal property held by the stations and payment of the stations' obligations under long-term debt agreements is recorded when the associated costs or payments are incurred or payable. All support and revenue derived from the operation of the Corporation's radio station are contributed to and recorded by CoastAlaska.

All expenditures related to grants received from state or federal agencies and associated revenues derived from these grants are recorded in the financial statements are recorded in the Corporation's financial statements and passed through to, and recorded in, the financial statements of CoastAlaska. The Corporation remains responsible for the conduct of its federal and state grants in accordance with laws and regulations and the provisions of the grant agreements.

RAINBIRD COMMUNITY BROADCASTING CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

Basis of Presentation

The financial statements of the Corporation have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Corporation to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions may be expended for any purpose in performing the primary objectives of the Corporation. These net assets may be used at the discretion of the Corporation's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Corporation or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

Classification of Transactions

All revenues are reported as increases in net assets without donor restrictions in the statements of activities unless the donor specified the use of the related resources for a particular purpose or in a future period. The Corporation also classifies donor restricted amounts as unrestricted if it satisfied the restriction in the same fiscal year in which the support was received. All expenses and net losses are reported as decreases in net assets without donor restrictions.

Revenue Recognition

Contributions of Cash and Financial Assets

The Corporation may receive contributions of cash and financial assets that have conditions (e.g., meeting specific performance-related barriers, revocable features). For conditional contributions, the Corporation recognizes revenue only after the conditions are substantially met. Should the Corporation substantially meet the conditions in the same period that the contribution is received, and barring any further donor-imposed restrictions, the Corporation has elected to recognize the revenue in net assets without donor restrictions.

Contributions of Nonfinancial Assets

Donated services are recognized as contributions of nonfinancial assets in accordance with FASB ASC 958-605-25-16, if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people possessing those skills, and would otherwise be purchased by the Corporation. Contributed equipment are recorded as a contribution at estimated fair value on the date of donation and are reported as an increase in unrestricted net assets unless the donor has restricted the donated asset to a specific purpose. Assets, if any, donated with explicit restrictions regarding their use are reported as contributions with donor restrictions.

Membership

Membership contributions are considered available for the Corporation's general operations unless specifically restricted by the donor. The value that individuals receive from their

RAINBIRD COMMUNITY BROADCASTING CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

membership contributions is determined to be nominal. Amounts received that are restricted by the donor for use in future periods or for specific purposes are reported as restricted support increasing net assets subject to donor restrictions. Contributions received with restrictions that are met in the same reporting period and conditional contributions for which the conditions and restrictions are met in the same period are reported as support increasing net assets free of donor restrictions.

Grant Revenue

Grants or contracts awarded to the Corporation from government, the Corporation for Public Broadcasting, and other organizations are generally considered nonreciprocal transactions restricted by the awarding agency for certain purposes and are accounted for as conditional contributions. Revenue is recognized when qualified expenditures are incurred and conditions under the grant agreement are met.

Underwriting Income

Revenue from program underwriting is recognized when the Corporation satisfies a performance obligation by transferring a promised service for a customer. Revenue from program underwriting is recorded on a pro rata basis for the period covered and is recognized over time when the related program is aired. Payment received in advance of the satisfaction of performance obligations for underwriting revenues are reported as deferred revenue in the statement of financial position. Management evaluates underwriting receivables for collectability on a periodic basis. No allowance for uncollectible accounts has been recorded in the financial statements as management has determined all accounts to be collectable.

Rental, Special Events and Other Income

Revenue from rented radio tower space, special events, and merchandise sales are recorded when earned. Revenue from rentals is recognized over the period of the tenant lease term on a monthly basis and in the amount stipulated by the tenant lease. Special event and other income revenues are recognized at a point in time as the performance obligation of the special event or sales is performed for the amount of the contract. Payments received in advance of the satisfaction of performance obligations for rental, special events, and other income are reported as deferred revenue in the statement of financial position. Management evaluates receivables from rental, special events and other income for collectability on a periodic basis. No allowance for uncollectible accounts has been recorded in the financial statements.

Royalties and Production Income

Revenue from royalties and television production is recognized over time as the performance obligation is performed for the amount of the contract and is recorded when earned. Payments received in advance of the satisfaction of performance obligations for royalties and production income are reported as deferred revenue in the statement of financial position. Management evaluates receivables from royalties and production income for collectability on a periodic basis. No allowance for uncollectible accounts has been recorded in the financial statements.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

RAINBIRD COMMUNITY BROADCASTING CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

Real and Personal Property and Depreciation

Property and equipment are recorded at cost or, in the case of donated property, at their estimated fair value at date of receipt. Depreciation is calculated by the straight-line method over the estimated useful lives of the assets, which range from four to twenty-five years. Expenditures for repairs and maintenance are charged to operating expense as incurred; major renewals and betterments are capitalized. Payments by CoastAlaska for repairs and maintenance of the Corporation's property and equipment are recognized as revenue when the amounts are to be paid by CoastAlaska. Expenditures incurred by CoastAlaska on behalf of the Corporation for property and equipment acquisitions, major renewals and betterments are recorded as contributions by the Corporation as incurred. Expenditures in excess of \$1,000 for land, buildings, and equipment with a useful life of at least three years are capitalized.

Cash

For the purpose of the statements of cash flows, the Corporation considers all cash in checking, savings, and money market accounts to be cash.

Income Taxes

The Corporation is exempt from federal income taxes under Section 501(c)(3) of the U.S. Internal Revenue Code. However, income from certain activities not directly related to the Corporation's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the Corporation qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as a Corporation that is not a private foundation under section 509(a)(2). There was no required provision for income taxes for fiscal years ended June 30, 2022 and 2021. The Corporation qualifies under a group exemption due to their affiliation with CoastAlaska through the Compact Agreement. CoastAlaska follows the provisions of FASB ASC 740 *Income Taxes*, and management believes that it has appropriate support for any tax positions taken. CoastAlaska's federal income tax returns (Form 990) are subject to possible examination by the Internal Revenue Service until the expiration of the related statutes of limitations on those tax returns, which, in general, have a three-year statute of limitations.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. The Corporation's expenses are administrative in nature as their expenses are a contribution of revenues passed on to CoastAlaska and the depreciation expense of its property and equipment.

Recently Adopted Accounting Pronouncements

Not-For-Profit Entities (Topic 958)

In September 2020, the FASB issued ASU No. 2020-07, *Not-For-Profit Entities (Topic 958)*. The amendments in this update will supersede much of the existing authoritative guidance for contributed nonfinancial assets. This guidance requires presentation of contributed nonfinancial assets as a separate line item in the statement of activities and additional disclosures regarding the contributed nonfinancial assets. The amendments of the update will be applied on a retrospective basis and are effective for annual periods beginning after June 15, 2021, with early application permitted. The Corporation adopted ASU 2020-07 in its fiscal year ending June 30, 2022. The adoption of the standard had no impact on net assets for the years ended June 30, 2022 or 2021, respectively.

RAINBIRD COMMUNITY BROADCASTING CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

Upcoming Accounting Pronouncements

Management is evaluating the impact of the recent accounting pronouncements listed below on the Corporation's financial position, results of operations, or cash flows, the impact of adoption has not been fully determined. Other accounting standards that have been issued or proposed by FASB, or other standards-setting bodies, not listed below, will also be evaluated prior to their effective date.

Leases (Topic 842)

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*. The amendments in this update will supersede much of the existing authoritative guidance for leases. This guidance requires lessees to recognize right-of-use assets and liabilities on their balance sheet for all leases with terms longer than twelve months. In June of 2020, FASB issued ASU 2020-05 *Effective Dates for Certain Entities* that deferred the effective date for the Corporation until annual periods beginning after December 15, 2021, with early application permitted. The Corporation plans to adopt ASU 2016-02 as amended by 2020-05, in its fiscal year ending June 30, 2023.

Reclassifications

Certain prior year balances have been reclassified to conform to the current year presentation.

Subsequent Events

The Corporation's management has evaluated subsequent events through the date of the Independent Auditor's Report, which is commensurate with the date the financial statements were available to be issued.

NOTE 2 – CONTRIBUTIONS OF NONFINANCIAL ASSETS

For the years ended June 30, contributions of nonfinancial assets recognized within the statements of activities included:

	2022	2021
Advertising	\$ 19,434	\$ 19,068
Admin support	3,229	7,171
Equipment	735	9,140
Supplies	160	572
Staff Lodging	-	2,600
	<u>\$ 23,558</u>	<u>\$ 38,551</u>

The Corporation recognized contributions of nonfinancial assets within revenue, including advertising, admin support, equipment, supplies, and staff lodging. Unless otherwise noted, contributions of nonfinancial assets did not have donor-imposed restrictions.

Advertising consists of media sponsorships provided by a local corporation on behalf of the Corporation. The Corporation estimated fair value on the basis of values that would be received for selling advertising to clients.

RAINBIRD COMMUNITY BROADCASTING CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

Admin support is composed of miscellaneous items such as coffee and bottled water service that are used for general and administrative activities. The Corporation estimated the fair value on the basis of estimates of wholesale values that would be received for purchasing similar products.

Equipment consists of a transponder that the Corporation was allowed to use in 2021 and lodging for persons performing equipment repair. The Corporation estimated the fair value on the basis of estimates of wholesale values that would be paid to purchase similar services.

Supplies are janitorial supplies received from a local company. Services are valued and are reported at the estimated fair value on the basis of estimates of wholesale values that would be paid to purchase similar items.

Staff lodging is lodging provided to an intern in 2021. The Corporation estimated the fair value on the basis of estimates of wholesale values that would be paid to purchase similar lodging.

NOTE 3 – PROPERTY AND EQUIPMENT

Major classifications of property and equipment at June 30, 2022 and 2021 are summarized below:

	2022	2021
Land	\$ 130,900	\$ 130,900
Building and improvements	573,948	573,948
Broadcasting, production and programming equipment	560,306	560,306
Office fixtures and equipment	9,700	9,700
	<u>1,274,854</u>	<u>1,274,854</u>
Less accumulated depreciation	<u>(825,937)</u>	<u>(796,029)</u>
	<u>\$ 448,917</u>	<u>\$ 478,825</u>

Depreciation expense was \$29,908 and \$32,800 for fiscal years ended June 30, 2022 and 2021, respectively.

NOTE 4 – CONTINGENCIES

Grants and Contracts

Expenditures made pursuant to the grants and contracts may be subject to additional audits by government agencies or their representatives. Certain grant amounts of the Corporation reflected in the financial statements of the Corporation have not been audited by the grantor agencies. Accordingly, adjustments of amounts received from grants and contracts could result if the grants and contracts are audited by such agencies.

Business Disruption

Due to the government mandated restrictions and economic uncertainties created by the Coronavirus pandemic, the Corporation was subject to temporarily reduced operations during the 4th quarter of fiscal year 2020 which resulted in reduced revenues from program service

RAINBIRD COMMUNITY BROADCASTING CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

revenue. The Corporation has since resumed normal operations. There is a risk that government mandated restrictions on the Corporation's operational capacity due to the Coronavirus will occur in fiscal year 2023 resulting in reduced revenues. Management believes that this risk is minimal.



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Unalaska Community Broadcasting, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Unalaska Community Broadcasting, Inc. (the Corporation), a not-for-profit corporation, which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation as of June, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation'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 Corporation'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.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Activity by Member for the years ended June 30, 2022 and 2021 appearing on pages 21-26, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Elgee Rehfeld

December 13, 2022

UNALASKA COMMUNITY BROADCASTING, INC.

STATEMENTS OF FINANCIAL POSITION

June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS -		
Property and Equipment, net	\$ 60,066	\$ 77,188
Total Assets	<u>\$ 60,066</u>	<u>\$ 77,188</u>
LIABILITIES AND NET ASSETS -		
Net Assets -		
Without Donor Restrictions	\$ 60,066	\$ 77,188
Total Liabilities and Net Assets	<u>\$ 60,066</u>	<u>\$ 77,188</u>

The accompanying notes to financial statements are an integral part of these statements.

UNALASKA COMMUNITY BROADCASTING, INC.

STATEMENTS OF ACTIVITIES

Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:		
Public Support, Revenue and Other Gains:		
Support from CoastAlaska for equipment repairs and replacements	\$ -	\$ 8,820
Contributions of cash and financial assets	68,344	15,854
Contributions of nonfinancial assets	22,620	45,501
Membership	52,185	55,968
Government and CPB operating grants	287,985	226,026
Underwriting income	47,280	47,898
Rental, special events and other income	10,042	13,188
Royalties and production income	23,900	34,050
Other operating grants	156,456	187,161
Total Public Support, Revenue and Other Gains	<u>668,812</u>	<u>634,466</u>
Administrative Expenses:		
Pass-through funding to CoastAlaska	668,812	625,646
Depreciation	17,122	16,263
Total Administrative Expenses	<u>685,934</u>	<u>641,909</u>
Change in Net Assets Without Donor Restrictions	(17,122)	(7,443)
Net Assets, Beginning of Year	<u>77,188</u>	<u>84,631</u>
Net Assets, End of Year	<u><u>\$ 60,066</u></u>	<u><u>\$ 77,188</u></u>

The accompanying notes to financial statements are an integral part of these statements.

UNALASKA COMMUNITY BROADCASTING, INC.

STATEMENTS OF CASH FLOWS

Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Reconciliation of the Change in Net Assets Without Donor Restrictions To Net Cash Provided By Operating Activities		
Change in Net Assets Without Donor Restrictions	\$ (17,122)	\$ (7,443)
Adjustments to reconcile change in net assets without donor restrictions to net cash provided by operating activities		
Depreciation	<u>17,122</u>	<u>16,263</u>
Net Cash Provided By Operating Activities	<u>-</u>	<u>8,820</u>
Cash Flows From Investing Activities -		
Cash paid for fixed assets and capital improvements, net	<u>-</u>	<u>(8,820)</u>
Net Cash Used For Investing Activities	<u>-</u>	<u>(8,820)</u>
Net Change in Cash	-	-
Cash at Beginning of Year	<u>-</u>	<u>-</u>
Cash at End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

The accompanying notes to financial statements are an integral part of these statements.

UNALASKA COMMUNITY BROADCASTING, INC.

NOTES TO THE FINANCIAL STATEMENTS

Years Ended June 30, 2022 and 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and CoastAlaska, Inc.

Unalaska Community Broadcasting, Inc. (the Corporation or KUCB) is a not-for-profit Alaskan corporation, which operates a noncommercial public FM radio station (KUCB-FM in Unalaska, Alaska), as described below.

On July 1, 1998 the Corporation joined with four other noncommercial public radio stations and one noncommercial public television station in Southeast Alaska to form CoastAlaska Inc. (CoastAlaska), a non-profit corporation, that was organized to develop and promote the funding, conduct, and collaboration of public radio broadcasting within Southeast Alaska and to assist and facilitate the administration, business management, marketing and cooperation of its member stations in the most effective and efficient means possible. The current members of CoastAlaska include CoastAlaska (KSTK), Raven Radio Foundation, Inc. (KCAW), Narrows Broadcasting Corporation (KFSK), Rainbird Community Broadcasting (KRBD), Unalaska Community Broadcasting, Inc. (KUCB), and KTOO Music and Arts, LLC (KTOO FM). CoastAlaska operates under a Compact Agreement entered into on July 1, 1998.

During fiscal 1999, the members of CoastAlaska, as contemplated under the Compact, contributed all current assets, except certain excluded cash balances, and transferred all current liabilities to CoastAlaska. Each member retained respective ownership of all real and personal property of the stations and continues to remain obligated for any mortgage debt related to that property. In addition, the members retain ownership of their respective Federal Communications Commission (FCC) licenses, permits or other privileges, and maintain responsibility for programming, editorial practices, and local production.

On May 12, 2018, KSTK was acquired by CoastAlaska through the purchase of KSTK's intangible property and the donation of KSTK's net property and equipment was made to CoastAlaska.

On July 1, 2020, CCBI withdrew from the Compact Agreement of CoastAlaska and reorganized under KTOO Public Media for the purpose of operating television programming, production, and broadcasting in Juneau, Alaska. KTOO Music and Arts, LLC was created as a subsidiary of KTOO Public Media, which is treated as a disregarded entity for tax purposes, for the purpose of operating radio programming and production in Juneau, Alaska.

On July 1, 2020, KTOO Music and Arts, LLC joined the CoastAlaska compact and contributed all revenue and expenses to CoastAlaska. Effective July 1, 2020, KTOO Music and Arts, LLC is the name of the Juneau based member in the CoastAlaska Compact Agreement.

Annually, the members develop operating budgets for their stations, which are submitted to the CoastAlaska Board of Directors for review and approval. Budgets are prepared to assure the continued vitality of all the member stations. Each station's budget includes provisions for the maintenance, repair and replacement of real and personal property held by the stations and payment of the stations' obligations under long-term debt agreements.

All operating revenues received or raised are contributed to CoastAlaska. All operating expenses are the responsibility of and are paid by CoastAlaska. CoastAlaska's Board of Directors has an Executive Director who is responsible for the administration of the Compact, the stations' budgets, and on-going management of CoastAlaska. However, each member's Board of Directors retains control over all local personnel decisions, including hiring, firing and discipline.

UNALASKA COMMUNITY BROADCASTING, INC.

NOTES TO THE FINANCIAL STATEMENTS

CoastAlaska's Executive Director maintains a central office staff, which provides the following services to CoastAlaska and its members:

- Financial reporting, budgeting, monitoring, compliance with the budget and other regulatory requirements and all daily accounting functions
- Development of membership and underwriting support, and pledge fulfillment
- Engineering and engineering development
- Payroll and benefits administration
- Personnel and human resources administration
- Other administrative and financial operations

Each member of CoastAlaska has the right to nominate two of CoastAlaska's Board of Directors. A member can withdraw at any time and the Compact will remain in effect as long as two or more stations remain members.

CoastAlaska also performs support services for other public radio stations, who are not members of CoastAlaska, around the state. Services provided include certain accounting, membership, and grant reporting activities.

Basis of Accounting

The financial statements of the Corporation have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

As discussed above and described in the Compact, all activity of each of the member stations of CoastAlaska, excluding the recording of real and personal property and related debt amounts, is contributed to, and recorded in the financial statements of CoastAlaska. The accounting treatment for real and personal property and related debt amounts is discussed in the "Real and Personal Property and Depreciation" note below.

The Corporation follows the guidance of FASB ASC 958-605 *Revenue Recognition* to determine whether its federal, state, or other grant programs are contributions or exchange transactions for purposes of presentation in the accompanying financial statements.

Support received from CoastAlaska for the maintenance, repair and replacement of real and personal property held by the stations and payment of the stations' obligations under long-term debt agreements is recorded when the associated costs or payments are incurred or payable. All support and revenue derived from the operation of the Corporation's radio station are contributed to and recorded by CoastAlaska.

All expenditures related to grants received from state or federal agencies and associated revenues derived from these grants are recorded in the financial statements are recorded in the Corporation's financial statements and passed through to, and recorded in, the financial statements of CoastAlaska. The Corporation remains responsible for the conduct of its federal and state grants in accordance with laws and regulations and the provisions of the grant agreements.

UNALASKA COMMUNITY BROADCASTING, INC.

NOTES TO THE FINANCIAL STATEMENTS

Basis of Presentation

The financial statements of the Corporation have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Corporation to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions may be expended for any purpose in performing the primary objectives of the Corporation. These net assets may be used at the discretion of the Corporation's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Corporation or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

Classification of Transactions

All revenues are reported as increases in net assets without donor restrictions in the statements of activities unless the donor specified the use of the related resources for a particular purpose or in a future period. The Corporation also classifies donor restricted amounts as unrestricted if it satisfied the restriction in the same fiscal year in which the support was received. All expenses and net losses are reported as decreases in net assets without donor restrictions.

Revenue Recognition

Contribution of Cash and Financial Assets

The Corporation may receive contributions of cash and financial assets that have conditions (e.g., meeting specific performance-related barriers, revocable features). For conditional contributions, the Corporation recognizes revenue only after the conditions are substantially met. Should the Corporation substantially meet the conditions in the same period that the contribution is received, and barring any further donor-imposed restrictions, the Corporation has elected to recognize the revenue in net assets without donor restrictions.

Contributions of Nonfinancial Assets

Donated services are recognized as contributions of nonfinancial assets in accordance with FASB ASC 958-605-25-16, if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people possessing those skills, and would otherwise be purchased by the Corporation. Contributed equipment are recorded as a contribution at estimated fair value on the date of donation and are reported as an increase in unrestricted net assets unless the donor has restricted the donated asset to a specific purpose. Assets, if any, donated with explicit restrictions regarding their use are reported as contributions with donor restrictions.

Membership

Membership contributions are considered available for the Corporation's general operations unless specifically restricted by the donor. The value that individuals receive from their membership contributions is determined to be nominal. Amounts received that are restricted by the donor for use in future periods or for specific purposes are reported as restricted support

UNALASKA COMMUNITY BROADCASTING, INC.

NOTES TO THE FINANCIAL STATEMENTS

increasing net assets subject to donor restrictions. Contributions received with restrictions that are met in the same reporting period and conditional contributions for which the conditions and restrictions are met in the same period are reported as support increasing net assets free of donor restrictions.

Grant Revenue

Grants or contracts awarded to the Corporation from government, the Corporation for Public Broadcasting, and other organizations are generally considered nonreciprocal transactions restricted by the awarding agency for certain purposes and are accounted for as conditional contributions. Revenue is recognized when qualified expenditures are incurred and conditions under the grant agreement are met.

Underwriting Income

Revenue from program underwriting is recognized when the Corporation satisfies a performance obligation by transferring a promised service for a customer. Revenue from program underwriting is recorded on a pro rata basis for the period covered and is recognized over time when the related program is aired. Payment received in advance of the satisfaction of performance obligations for underwriting revenues are reported as deferred revenue in the statement of financial position. Management evaluates underwriting receivables for collectability on a periodic basis. No allowance for uncollectible accounts has been recorded in the financial statements as management has determined all accounts to be collectable.

Rental, Special Events and Other Income

Revenue from rented radio tower space, special events, and merchandise sales are recorded when earned. Revenue from rentals is recognized over the period of the tenant lease term on a monthly basis and in the amount stipulated by the tenant lease. Special event and other income revenues are recognized at a point in time as the performance obligation of the special event or sales is performed for the amount of the contract. Payments received in advance of the satisfaction of performance obligations for rental, special events, and other income are reported as deferred revenue in the statement of financial position. Management evaluates receivables from rental, special events and other income for collectability on a periodic basis. No allowance for uncollectible accounts has been recorded in the financial statements.

Royalties and Production Income

Revenue from royalties and television production is recognized over time as the performance obligation is performed for the amount of the contract and is recorded when earned. Payments received in advance of the satisfaction of performance obligations for royalties and production income are reported as deferred revenue in the statement of financial position. Management evaluates receivables from royalties and production income for collectability on a periodic basis. No allowance for uncollectible accounts has been recorded in the financial statements.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Real and Personal Property and Depreciation

Property and equipment are recorded at cost or, in the case of donated property, at their estimated fair value at date of receipt. Depreciation is calculated by the straight-line method over the estimated useful lives of the assets, which range from four to twenty-five years. Expenditures for repairs and maintenance are charged to operating expense as incurred; major

UNALASKA COMMUNITY BROADCASTING, INC.

NOTES TO THE FINANCIAL STATEMENTS

renewals and betterments are capitalized. Payments by CoastAlaska for repairs and maintenance of the Corporation's property and equipment are recognized as revenue when the amounts are to be paid by CoastAlaska. Expenditures incurred by CoastAlaska on behalf of the Corporation for property and equipment acquisitions, major renewals and betterments are recorded as contributions by the Corporation as incurred. Expenditures in excess of \$1,000 for land, buildings, and equipment with a useful life of at least three years are capitalized.

Cash

For the purpose of the statements of cash flows, the Corporation considers all cash in checking, savings, and money market accounts to be cash.

Income Taxes

The Corporation is exempt from federal income taxes under Section 501(c)(3) of the U.S. Internal Revenue Code. However, income from certain activities not directly related to the Corporation's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the Corporation qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as a Corporation that is not a private foundation under section 509(a)(2). There was no required provision for income taxes for fiscal year ended June 30, 2022. The Corporation qualifies under a group exemption due to their affiliation with CoastAlaska through the Compact Agreement. CoastAlaska follows the provisions of FASB ASC 740 *Income Taxes*, and management believes that it has appropriate support for any tax positions taken. CoastAlaska's federal income tax returns (Form 990) are subject to possible examination by the Internal Revenue Service until the expiration of the related statutes of limitations on those tax returns, which, in general, have a three-year statute of limitations.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. The Corporation's expenses are administrative in nature as their expenses are a contribution of revenues passed on to CoastAlaska and the depreciation expense of its property and equipment.

Recently Adopted Accounting Pronouncements

Not-For-Profit Entities (Topic 958)

In September 2020, the FASB issued ASU No. 2020-07, *Not-For-Profit Entities (Topic 958)*. The amendments in this update will supersede much of the existing authoritative guidance for contributed nonfinancial assets. This guidance requires presentation of contributed nonfinancial assets as a separate line item in the statement of activities and additional disclosures regarding the contributed nonfinancial assets. The amendments of the update will be applied on a retrospective basis and are effective for annual periods beginning after June 15, 2021, with early application permitted. The Corporation adopted ASU 2020-07 in its fiscal year ending June 30, 2022. The adoption of the standard had no impact on net assets for the years ended June 30, 2022 or 2021, respectively.

Upcoming Accounting Pronouncements

Management is evaluating the impact of the recent accounting pronouncements listed below on the Corporation's financial position, results of operations, or cash flows, the impact of adoption has not been fully determined. Other accounting standards that have been issued or proposed by FASB, or other standards-setting bodies, not listed below, will also be evaluated prior to their effective date.

UNALASKA COMMUNITY BROADCASTING, INC.

NOTES TO THE FINANCIAL STATEMENTS

Leases (Topic 842)

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*. The amendments in this update will supersede much of the existing authoritative guidance for leases. This guidance requires lessees to recognize right-of-use assets and liabilities on their balance sheet for all leases with terms longer than twelve months. In June of 2020, FASB issued ASU 2020-05 *Effective Dates for Certain Entities* that deferred the effective date for the Corporation until annual periods beginning after December 15, 2021, with early application permitted. The Corporation plans to adopt ASU 2016-02 as amended by 2020-05, in its fiscal year ending June 30, 2023.

Reclassifications

Certain prior year balances have been reclassified to conform to the current year presentation.

Subsequent Events

The Corporation's management has evaluated subsequent events through the date of the Independent Auditor's Report, which is commensurate with the date the financial statements were available to be issued.

NOTE 2 – CONTRIBUTIONS OF NONFINANCIAL ASSETS

For the years ended June 30, contributions of nonfinancial assets recognized within the statements of activities included:

	<u>2022</u>	<u>2021</u>
Space rent	\$ 22,620	\$ 22,620
Admin support	-	14,357
Equipment	-	8,524
	<u>\$ 22,620</u>	<u>\$ 45,501</u>

The Corporation recognized contributions of nonfinancial assets within revenue, including space rent, admin support, and equipment. Unless otherwise noted, contributions of nonfinancial assets did not have donor-imposed restrictions.

Space rent consists of studio and office space provided by local government on behalf of the Corporation. The Corporation estimated fair value on the basis of values that would be received for renting similar space to a renter.

Admin support is composed of miscellaneous items and travel vouchers used for general and administrative activities. The Corporation estimated the fair value on the basis of estimates of wholesale values that would be received for purchasing similar products.

Equipment consists of a transponder that the Corporation was allowed to use in 2021. The Corporation estimated the fair value on the basis of estimates of wholesale values that would be paid to purchase similar services.

UNALASKA COMMUNITY BROADCASTING, INC.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 3 – PROPERTY AND EQUIPMENT

Major classifications of property and equipment at June 30, 2022 and 2021 are summarized below:

	<u>2022</u>	<u>2021</u>
Broadcasting, production and programming equipment	\$ 337,902	\$ 337,902
Less accumulated depreciation	<u>(277,836)</u>	<u>(260,714)</u>
	<u>\$ 60,066</u>	<u>\$ 77,188</u>

Depreciation expense was \$17,122 and \$16,263 for the years ended June 30, 2022 and 2021, respectively.

NOTE 4 – CONTINGENCIES

Grants and Contracts

Expenditures made pursuant to the grants and contracts may be subject to additional audits by government agencies or their representatives. Certain grant amounts of the Corporation reflected in the financial statements of the Corporation have not been audited by the grantor agencies. Accordingly, adjustments of amounts received from grants and contracts could result if the grants and contracts are audited by such agencies.

Business Disruption

Due to the government mandated restrictions and economic uncertainties created by the Coronavirus pandemic, The Corporation was subject to temporarily reduced operations during the 4th quarter of fiscal year 2020 which resulted in reduced revenues from program service revenue. The Corporation has since resumed normal operations. There is a risk that government mandated restrictions on the Corporation's operational capacity due to the Coronavirus will occur in fiscal year 2023 resulting in reduced revenues. Management believes that this risk is minimal.



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
KTOO Music and Arts, LLC

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of KTOO Music and Arts, LLC (KTOO FM), a not-for-profit limited liability company, which comprise the statements of activities as of June 30, 2022, and 2021, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the changes in its net assets for the years ended June 2022 and 2021 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in

accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of KTOO FM'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 KTOO FM'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.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Activity by Member for the years ended June 30, 2022 and 2021, appearing on pages 21-26, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Elgee Rehfeld

December 13, 2022

KTOO MUSIC AND ARTS, LLC
STATEMENTS OF ACTIVITIES
Years Ended June 30, 2022 and 2021

	2022	2021
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:		
Public Support, Revenue and Other Gains:		
Contributions of cash and financial assets	\$ 155	\$ 195
Contributions of nonfinancial assets	32,941	50,726
Membership	452,164	455,612
Government and CPB operating grants	300,159	169,049
Underwriting income	343,550	335,606
Rental, special events and other income	31,487	7,342
Other operating grants	9,603	2,000
Total Public Support, Revenue and Other Gains	1,170,059	1,020,530
Administrative Expenses:		
Pass-through funding to CoastAlaska	1,170,059	1,020,530
Total Administrative Expenses	1,170,059	1,020,530
Change in Net Assets Without Donor Restrictions	-	-
Net Assets, Beginning of Year	-	-
Net Assets, End of Year	\$ -	\$ -

The accompanying notes to financial statements are an integral part of these statements.

KTOO MUSIC AND ARTS, LLC
NOTES TO THE FINANCIAL STATEMENTS
Years Ended June 30, 2022 and 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and CoastAlaska, Inc.

KTOO Music and Arts, LLC (the Company) is a not-for-profit Alaskan limited liability company, which operates a noncommercial public FM radio station (KTOO FM in Juneau, Alaska), as described below.

On July 1, 1998 CCBI joined with four other noncommercial public radio stations in Southeast Alaska to form CoastAlaska Inc. (CoastAlaska), a non-profit corporation, that was organized to develop and promote the funding, conduct, and collaboration of public radio broadcasting within Southeast Alaska and to assist and facilitate the administration, business management, marketing and cooperation of its member stations in the most effective and efficient means possible. The current members of CoastAlaska include CoastAlaska (KSTK), Raven Radio Foundation, Inc. (KCAW), Narrows Broadcasting Corporation (KFSK), Rainbird Community Broadcasting (KRBD), Unalaska Community Broadcasting, Inc. (KUCB), and KTOO Music and Arts LLC (KTOO FM). CoastAlaska operates under a Compact Agreement entered into on July 1, 1998.

During fiscal 1999, the members of CoastAlaska, as contemplated under the Compact, contributed all current assets, except certain excluded cash balances, and transferred all current liabilities to CoastAlaska. Each member retained respective ownership of all real and personal property of the stations and continues to remain obligated for any mortgage debt related to that property. In addition, the members retain ownership of their respective Federal Communications Commission (FCC) licenses, permits or other privileges, and maintain responsibility for programming, editorial practices, and local production.

On May 12, 2018, KSTK was acquired by CoastAlaska through the purchase of KSTK's intangible property and the donation of KSTK's net property and equipment was made to CoastAlaska.

On July 1, 2020, CCBI withdrew from the Compact Agreement of CoastAlaska and reorganized under KTOO Public Media for the purpose of operating television programming, production, and broadcasting in Juneau, Alaska. KTOO Music and Arts, LLC was created as a subsidiary of KTOO Public Media, which is treated as a disregarded entity for tax purposes, for the purpose of operating radio programming and production in Juneau, Alaska.

On July 1, 2020, KTOO Music and Arts joined the CoastAlaska compact and contributed all revenue and expenses to CoastAlaska. Effective July 1, 2020, KTOO Music and Arts, LLC is the name of the Juneau based member in the CoastAlaska Compact Agreement.

Annually, the members develop operating budgets for their stations, which are submitted to the CoastAlaska Board of Directors for review and approval. Budgets are prepared to assure the continued vitality of all the member stations. Each stations' budget includes provisions for the maintenance, repair and replacement of real and personal property held by the stations and payment of the stations' obligations under long-term debt agreements.

All operating revenues received or raised are contributed to CoastAlaska. All operating expenses are the responsibility of and are paid by CoastAlaska. CoastAlaska's Board of Directors has an

KTOO MUSIC AND ARTS, LLC
NOTES TO THE FINANCIAL STATEMENTS

Executive Director who is responsible for the administration of the Compact, the stations' budgets, and on-going management of CoastAlaska. However, each member's Board of Directors retains control over all local personnel decisions, including hiring, firing and discipline. CoastAlaska's Executive Director maintains a central office staff which provides the following services to CoastAlaska and its members:

- Financial reporting, budgeting, monitoring, compliance with the budget and other regulatory requirements and all daily accounting functions
- Development of membership and underwriting support, and pledge fulfillment
- Engineering and engineering development
- Payroll and benefits administration
- Personnel and human resources administration
- Other administrative and financial operations

Each member of CoastAlaska has the right to nominate two of CoastAlaska's Board of Directors. A member can withdraw at any time, with six months notice, and the Compact will remain in effect as long as two or more stations remain members.

CoastAlaska also performs support services for other public radio stations, who are not members of CoastAlaska, around the state. Services provided include certain accounting, membership, and grant reporting activities.

Basis Accounting

The financial statement of the Company has been prepared on the accrual basis of accounting.

As discussed above and described in the Compact, all activity of each of the member stations of CoastAlaska, excluding the recording of real and personal property and related debt amounts, is contributed to, and recorded in the financial statements of CoastAlaska.

The Company follows the guidance of FASB ASC 958-605 *Revenue Recognition* to determine whether its federal, state, or other grant programs are contributions or exchange transactions for purposes of presentation in the accompanying financial statements.

Support received from CoastAlaska for the maintenance, repair and replacement of real and personal property held by the stations and payment of the stations' obligations under long-term debt agreements is recorded when the associated costs or payments are incurred or payable. All support and revenue derived from the operation of the Company's radio stations are contributed to and recorded by CoastAlaska.

All expenditures related to grants received from state or federal agencies and associated revenues derived from these grants are recorded in the financial statements are recorded in the Company's financial statements and passed through to, and recorded in, the financial statements of CoastAlaska. The Company remains responsible for the conduct of its federal and state grants in accordance with laws and regulations and the provisions of the grant agreements.

KTOO MUSIC AND ARTS, LLC
NOTES TO THE FINANCIAL STATEMENTS

Basis of Presentation

The financial statements of the Company have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Company to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions may be expended for any purpose in performing the primary objectives of the Corporation. These net assets may be used at the discretion of the Company's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Company or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

Classification of Transactions

All revenues are reported as increases in net assets without donor restrictions in the statements of activities unless the donor specified the use of the related resources for a particular purpose or in a future period. The Company also classifies donor restricted amounts as unrestricted if it satisfied the restriction in the same fiscal year in which the support was received. All expenses and net losses are reported as decreases in net assets without donor restrictions.

Revenue Recognition

Contributions of Cash and Financial Assets

The Company may receive contributions of cash and financial assets that have conditions (e.g., meeting specific performance-related barriers, revocable features). For conditional contributions, the Company recognizes revenue only after the conditions are substantially met. Should the Company substantially meet the conditions in the same period that the contribution is received, and barring any further donor-imposed restrictions, the Company has elected to recognize the revenue in net assets without donor restrictions.

Contributions of Nonfinancial Assets

Donated services are recognized as contributions of nonfinancial assets in accordance with FASB ASC 958-605-25-16, if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people possessing those skills, and would otherwise be purchased by the Company. Contributed equipment are recorded as a contribution at estimated fair value on the date of donation and are reported as an increase in unrestricted net assets unless the donor has restricted the donated asset to a specific purpose. Assets, if any, donated with explicit restrictions regarding their use are reported as contributions with donor restrictions.

Membership

Membership contributions are considered available for the Company's general operations unless specifically restricted by the donor. The value that individuals receive from their membership contributions is determined to be nominal. Amounts received that are restricted by

KTOO MUSIC AND ARTS, LLC
NOTES TO THE FINANCIAL STATEMENTS

the donor for use in future periods or for specific purposes are reported as restricted support increasing net assets subject to donor restrictions. Contributions received with restrictions that are met in the same reporting period and conditional contributions for which the conditions and restrictions are met in the same period are reported as support increasing net assets free of donor restrictions.

Grant Revenue

Grants or contracts awarded to the Company from government, the Corporation for Public Broadcasting, and other organizations are generally considered nonreciprocal transactions restricted by the awarding agency for certain purposes and are accounted for as conditional contributions. Revenue is recognized when qualified expenditures are incurred and conditions under the grant agreement are met. Grant receivables are recorded for unreimbursed expenses incurred for the purposes specified by the awarding agency. Funding received in advance of incurring allowable expenses are recorded as a refundable advance.

Underwriting Income

Revenue from program underwriting is recognized when the Company satisfies a performance obligation by transferring a promised service for a customer. Revenue from program underwriting is recorded on a pro rata basis for the period covered and is recognized over time when the related program is aired. Payment received in advance of the satisfaction of performance obligations for underwriting revenues are reported as deferred revenue in the statement of financial position. Management evaluates underwriting receivables for collectability on a periodic basis. No allowance for uncollectible accounts has been recorded in the financial statements as management has determined all accounts to be collectible.

Rental, Special Events and Other Income

Revenue from rented radio tower space, special events, and merchandise sales are recorded when earned. Revenue from rentals is recognized over the period of the tenant lease term on a monthly basis and in the amount stipulated by the tenant lease. Special event and other income revenues are recognized at a point in time as the performance obligation of the special event or sales is performed for the amount of the contract. Payments received in advance of the satisfaction of performance obligations for rental, special events, and other income are reported as deferred revenue in the statement of financial position. Management evaluates receivables from rental, special events and other income for collectability on a periodic basis. No allowance for uncollectible accounts has been recorded in the financial statements.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates

Income Taxes

The Company is exempt from federal income taxes under Section 501(c)(3) of the U.S. Internal Revenue Code. However, income from certain activities not directly related to the Company's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the Company qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as a corporation that is not a private foundation under section 509(a)(2). There was no required provision for income taxes for fiscal years ended June 30, 2022. The Company qualifies under a group exemption due to their affiliation with CoastAlaska through the

KTOO MUSIC AND ARTS, LLC
NOTES TO THE FINANCIAL STATEMENTS

Compact Agreement. CoastAlaska follows the provisions of FASB ASC 740 *Income Taxes*, and management believes that it has appropriate support for any tax positions taken. CoastAlaska's federal income tax returns (Form 990) are subject to possible examination by the Internal Revenue Service until the expiration of the related statutes of limitations on those tax returns, which, in general, have a three-year statute of limitations.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. The Company's expenses are administrative in nature as their expenses are a contribution of revenues passed on to CoastAlaska.

Recently Adopted Accounting Pronouncements

Not-For-Profit Entities (Topic 958)

In September 2020, the FASB issued ASU No. 2020-07, *Not-For-Profit Entities (Topic 958)*. The amendments in this update will supersede much of the existing authoritative guidance for contributed nonfinancial assets. This guidance requires presentation of contributed nonfinancial assets as a separate line item in the statement of activities and additional disclosures regarding the contributed nonfinancial assets. The amendments of the update will be applied on a retrospective basis and are effective for annual periods beginning after June 15, 2021, with early application permitted. The Company adopted ASU 2020-07 in its fiscal year ending June 30, 2022. The adoption of the standard had no impact on net assets for the years ended June 30, 2022 or 2021, respectively.

Upcoming Accounting Pronouncements

Management is evaluating the impact of the recent accounting pronouncements listed below on the Company's financial position, results of operations, or cash flows, the impact of adoption has not been fully determined. Other accounting standards that have been issued or proposed by FASB, or other standards-setting bodies, not listed below, will also be evaluated prior to their effective date.

Leases (Topic 842)

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*. The amendments in this update will supersede much of the existing authoritative guidance for leases. This guidance requires lessees to recognize right-of-use assets and liabilities on their balance sheet for all leases with terms longer than twelve months. In June of 2020, FASB issued ASU 2020-05, *Effective Dates for Certain Entities*, that deferred the effective date for the Corporation until annual periods beginning after December 15, 2021, with early application permitted. The Company plans to adopt ASU 2016-02 as amended by 2020-05, in its fiscal year ending June 30, 2023.

Reclassifications

Certain prior year balances have been reclassified to conform to the current year presentation.

Subsequent Events

The Company's management has evaluated subsequent events through the date of the Independent Auditor's Report, which is commensurate with the date the financial statements were available to be issued.

KTOO MUSIC AND ARTS, LLC
NOTES TO THE FINANCIAL STATEMENTS

NOTE 2 – CONTRIBUTIONS OF NONFINANCIAL ASSETS

For the years ended June 30, contributions of nonfinancial assets recognized within the statements of activities included:

	<u>2022</u>	<u>2021</u>
Advertising	\$ 30,926	\$ 36,696
Admin support	2,015	4,726
Equipment	-	8,524
Building repair and maintenance	-	780
	<u>\$ 32,941</u>	<u>\$ 50,726</u>

The Company recognized contributions of nonfinancial assets within revenue, including advertising, admin support, equipment, and building repair and maintenance. Unless otherwise noted, contributions of nonfinancial assets did not have donor-imposed restrictions.

Advertising consists of media sponsorships provided by a local organization on behalf of the Company. The Company estimated fair value on the basis of values that would be received for selling advertising to clients.

Admin support is composed of miscellaneous supplies such as coffee that is used for general and administrative activities. The Company estimated the fair value on the basis of estimates of wholesale values that would be received for selling similar products.

Equipment consists of a transponder that the Company was allowed to use in 2021. The Company estimated the fair value on the basis of estimates of wholesale values that would be paid to purchase similar services.

Building repair and maintenance are various services received from organizations or companies that includes composting services. Services are valued and are reported at the estimated fair value in the financial statements based on current rates for similar services.

NOTE 3 – ADMITTANCE OF KTOO MUSIC AND ARTS, LLC TO THE COMPACT

On July 1, 2020, KTOO Music and Arts, LLC joined the CoastAlaska compact and contributed all revenue and expenses to CoastAlaska. Effective July 1, 2020, KTOO Music and Arts, LLC is the name of the Juneau based member in the CoastAlaska Compact Agreement.

NOTE 4 – CONTINGENT LIABILITIES

Grants and Contracts

Expenditures made pursuant to the grants and contracts may be subject to additional audits by government agencies. Certain grant amounts of the Company reflected in the financial statements of the Company have not been audited by the grantor agencies. Accordingly, adjustments of amounts received from grants and contracts could result if the grants and contracts are audited by such agencies.

KTOO MUSIC AND ARTS, LLC
NOTES TO THE FINANCIAL STATEMENTS

Business Disruption

There is a risk that government mandated restrictions on the Company's operational capacity due to the Coronavirus will occur in fiscal year 2023 resulting in reduced revenues. Management believes that this risk is minimal.

FY24 City of Unalaska Community Support Grant Application Review Summary Sheet

Organization Name: Unalaskans Against Sexual Abuse and Family Violence (USAFV)

USAFV is requesting \$92,398 More than requested and awarded in FY23.

FY23 Award	Amounts	FY24 Request	Amounts
Personnel-Salaries FT & PT	\$ 122,648.00	Personnel-Salaries FT & PT	\$ 139,913.00
Personnel-Benefits	\$ 31,016.00	Personnel-Benefits Health Insurance FT Only	\$ 92,398.00
Payroll Expenses	\$ 22,507.00	Payroll Expenses	\$ 12,102.00
Facilities	\$ 9,724.00	Facilities	\$ 12,587.00
Program Costs/Supplies	\$ 13,000.00	Program Costs/Supplies	\$ 14,480.00
Equipment	\$ 1,000.00	Equipment	\$ 1,729.00
Commodities	\$ 16,680.00	Commodities	\$ 22,171.00
Travel	\$ 6,775.00	Travel	\$ 15,633.00
Training	\$ 3,000.00	Training	\$ 1,500.00
Professional Services (auditor, bookkeeping, interpreter, legal)	\$ 8,607.00	Professional Services (auditor, bookkeeping, interpreter, legal)	\$ 12,842.00
Other/Misc.	\$ 2,500.00	Other/Misc.	\$ 4,500.00
Total FY23 Award	\$ 237,457.00	Total FY24 Request	\$ 329,855.00

Application Highlights

- USAFV is requesting a total of \$329,855.00 from the City to fund salaries, benefits, facilities, program costs/supplies, equipment, commodities, travel, training, professional services and other/miscellaneous expenses. This is the maximum increase based on 3 employees taking full coverage estimated by brokers. The final value may decrease and will be returned based on number of dependents and coverage actually purchased.
- USAFV is requesting an additional \$92,398 over their FY23 request to provide insurance for Full Time staff, spouses and dependents in order to make benefits comparable to City of Unalaska and other employer benefits.
- Documentation around the world has demonstrated that under the conditions provided by COVID-19 (isolation, financial insecurity, etc.) rates of domestic violence, including child and elder abuse, have been rising. Unlike some shelters USAFV has not experience an increase in peoples seeking immediate shelter. Over the last year USAFV has experienced increase in demand for food assistance and, especially, for homeless prevention services for those negatively impacted by COVID-19 shutdowns.
- USAFV has operated a 24-hour crisis line and a shelter for survivors of domestic violence, sexual assault, child or elder abuse, stalking, incest and others in crisis. USAV provides crisis intervention, shelters women and men due to abuse, homelessness, or being stranded, assist with safety planning, legal, criminal, medical and other systems advocacy, information, referrals, food assistance, emergency transportation, education, and outreach services.
- USAFV serves all members of the community. USAFV provides shelter and assistance for those in need either at the center or at facilities other than USAFV.
- Because of their long history in the community USAFV is viewed as a “catchall” for people in crisis. Because of this USAFV is often the first point of contact for people in crisis. No matter what the problem, when people call upon USAFV they do their best to support them in accessing the resources and services they need.
- USAFV has a full-tome staff of three people, including the Executive Director. All staff members answer the crisis line and rotate being on 24-hour call. Even with a small staff USAFV provides consistent and reliable services.
- USAFV works closely with other agencies in the community, such as APIA, IFHSBH, DPS, faith-based organizations, etc., to refer people to the appropriate agency for assistance. USAFV has a long history of collaboration with

other local agencies and led the way in establishing the Unalaska Interagency Cooperative (UIC), an informal group that meets for the sole purpose of sharing information, resources and coordinating services to the community.

- USAFV operates as Unalaska’s food bank providing hundreds of food boxes to individuals and families every year. When boats or other entities donate large quantities of food, USAFV ensures it is distributed throughout the community to those groups and individuals who need it the most.
- USAFV recognizes that outreach and education are the keys to preventing future violence and creating a safer community and to that end focus on outreach and education whenever funding and staffing allows.

Goals and Objectives

- **GOAL 1:** USAFV will sustain sanctuary efforts for adult and minor survivors of domestic violence, sexual assault, stalking, child abuse, elder abuse, incest, other interpersonal violence, other violent crime, homelessness, near-homelessness, food insecurity, and others in crisis.
 - **Objective1:** USAFV will provide 122 days/nights of safe shelter to 20 adults and 10 children.
 - **Objective 2:** USAFV will provide emergency transportation to 15 program participants.
 - **Impact:** The provision of shelter and emergency transportation will increase the safety of people impacted by crime or other crises and will create a safer community.
- **GOAL 2:** USAFV will sustain advocacy efforts for adult and minor survivors of domestic violence, sexual assault, stalking, child abuse, elder abuse, incest, other interpersonal violence, other violent crime, homelessness, near-homelessness, food insecurity, and others in crisis.
 - **Objective 1:** USAFV will respond to 50 Crisis Line calls and texts.
 - **Objective 2:** USAFV will provide in-person Crisis Intervention services 200 times to 100 people.
 - **Objective 3:** USAFV will provide Civil Legal System Advocacy 40 times for 20 people.
 - **Objective 4:** USAFV will provide Criminal Justice System Advocacy 40 times for 20 people.
 - **Objective 5:** USAFV will provide Housing Advocacy & Homeless Prevention services 30 times for 15 households.
 - **Objective 6:** USAFV will provide Other Systems Advocacy and services (Medical Accompaniment; Interpreter Services; Advocacy with the Office of Children’s Services {OCS} or Adult Protective Services {APS}; Food Advocacy; Assistance with Violent Crimes Compensation Claims; Children’s Shelter Activities; Immigration Assistance; Referrals, etc.) 50 times for 50 people.
 - **Objective 7:** USAFV will provide 300 food boxes for 200 households.
 - **Objective 8:** USAFV will provide Personal Support services 400 times for 200 people.
 - **Impact:** The provision of crisis intervention, shelter, food, clothing, and personal and systems advocacy will increase the security of people impacted by crime or other life crisis, empower them to navigate the systems needed to create safety and self-sufficiency, and create a safer and healthier community.
- **GOAL 3:** USAFV will maintain an effective and continuing community response to domestic violence, sexual assault, stalking, child abuse, elder abuse, homelessness, near homelessness, food insecurity, and other life crises through cooperation, education, and increased community awareness.
 - **Objective 1:** USAFV will participate in a minimum of 9 Interagency Cooperative meetings.
 - **Objective 2:** USAFV will provide educational materials and/or training to 15 professionals who interact with victims of domestic violence and/or sexual assault.
 - **Objective 3:** USAFV will provide outreach to 50 pre-school and elementary age children using books and art.
 - **Objective 4:** USAFV staff will provide presentations and/or educational materials to at least 6 community and/or regional groups.
 - **Objective 5:** USAFV will train/arrange for training for minimum of 2 new/continuing crisis line volunteers.
 - **Objective 6:** USAFV crisis line volunteers will donate a minimum of 1000 hours of volunteer service.

- **Objective 7:** USAFV will use social media to distribute program and other information a minimum of 52 times.
- **Impact:** Through outreach, education, and cooperation with partner agencies, USAFV will prevent future violence, reduce the impact of domestic and sexual violence and other crimes on people of Unalaska, reduce homelessness and near-homelessness, increase food security, increase awareness of community resources, and empower those who live and work in our community.

Application Findings/Other Information:

- Application submitted on time;
- Applicant has attended a recent city grant workshop;
- Audit Included as of FY22 End (June 30, 2022, 21)
- All application requirements were met. Letters of Support are optional;
- FY23 Reporting is on time

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

ORGANIZATION: USAFV **FORMED:** 1982
MAILING ADDRESS: PO Box 36 **CITY** Unalaska **STATE** AK **ZIP** 99685
CHIEF EXECUTIVE'S NAME & TITLE: M. Lynn Crane, Executive Director
CONTACT'S NAME & TITLE (if different): _____
TELEPHONE NUMBER: 907-581-1500 **FAX NUMBER:** 907-581-4568
EMAIL: usafved@arctic.net **AMOUNT OF FY23 AWARD:** \$ 237,457

IF REQUESTING MORE FOR FY23 THAN AWARDED IN FY22 BRIEFLY EXPLAIN WHY:

USAFV is applying for \$329,855 from the City of Unalaska, which is an increase of \$92,398 over what we requested and were granted for FY23. USAFV is asking for this substantial increase in order to offer health insurance coverage to our FT staff members' spouses and dependents, so that their benefits are more comparable to those provided by the City and other local employers. This amount is based on an estimate from our insurance broker, as we do not yet have FY24 rates. **Please note: We may not have to USE all of these funds that we've requested, as it will depend on whether our three FT employees need coverage for any spouses or dependents. We are committed to returning any portion of the \$92,398 increase that we do not use expressly to provide this additional benefit to our FT staff.**

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

FY24 REQUEST: \$ 329,855 **Local Program Budget Total:** \$ 727,368

SUMMARY OF FY24 SOURCES OF INCOME:

City Grant <u>45%</u>	APIA MOA <u>6%</u>	Contributions <u>3%</u>
CDVSA Grant <u>30%</u>	AIJ MOA <u>3%</u>	Special Events <u>3%</u>
AHFC GRANT <u>4%</u>	Fees/ Earned Income <u>0%</u>	In-Kind <u>6%</u>

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

- > Salaries & Benefits
- > Facilities
- > Program Costs/Supplies
- > Commodities
- > Travel
- > Insurance
- > Audit Expenses
- > Bookkeeping Svcs
- > Professional Svcs
- > Training
- > Advertising
- > Other/Miscellaneous

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.

Karen Kresh 2.1.2023
 Karen Kresh, Chair, USAFV Board of Directors Date
M. Lynn Crane 02.01.2023
 M. Lynn Crane, Executive Director Date

I. EXECUTIVE SUMMARY

A. Executive Summary:

USAFV MISSION STATEMENT: Unalaskans Against Sexual Assault & Family Violence provides safety, education, and advocacy services to empower people and create a culture of non-violence and respect.

USAFV operates a 24-hour crisis line and a shelter for survivors of domestic violence, sexual assault, child or elder abuse, stalking, incest, homelessness, and others in crisis. USAFV provides crisis intervention; shelter; safety planning; personal support; legal and other systems advocacy; information and referrals; homeless prevention and housing advocacy; food security services; prevention, education, and outreach; and other services that improve the quality of life in Unalaska/Dutch Harbor. Our target population for direct services is those who have experienced or witnessed domestic or sexual violence, child abuse, elder abuse, stalking, incest, other crimes, as well as others in need of crisis intervention. Our target population for educational, outreach, and community coordination services is all community members, including the transient labor force, and local and regional service providers. USAFV strives to provide services to *all* those who seek them; to increase awareness and prevention of interpersonal violence, sexual abuse, other violent crimes, and suicide; and to advocate for health and well-being.

For FY24, USAFV is applying for \$329,855 from the City of Unalaska, which is an increase of \$92,398 over what we requested and were granted for FY23. USAFV is asking for this substantial increase because we want to start offering health insurance coverage to our FT staff members' spouses and dependents, so that their benefits are more comparable to those provided by the City and other local employers. Based on an estimate from our insurance broker, we need to budget an additional \$92,398 over what it will cost to cover employees only. Please note: We may not have to USE all of these funds that we've requested, as it will depend on whether our three FT employees need coverage for any spouses or dependents. **We are committed to returning any portion of the \$92,398 increase that we do not use expressly to provide this additional benefit to our FT staff.**

In granting this request, the City will enable USAFV to continue to operate the shelter with well-trained direct-service staff; to provide health insurance to our full-time employees, their spouses, and their children; to maintain part-time positions that provide for program continuity; and to pay for facilities expenses, program costs and supplies, equipment purchase and maintenance, commodities, travel, training, bookkeeping, and auditing, professional services, and miscellaneous expenses.

A NOTE ABOUT STAFFING: Like many organizations, USAFV struggled with staffing over the last few years, and we have two part-time positions (Rural Immigrant Victim Advocate & Program Advocate) that we have struggled to fill. We wrote our budget in the optimistic hope that we will be able to fill those positions soon.

A NOTE ABOUT COVID: Documentation from around the world demonstrates under the conditions caused by COVID19 (isolation, financial insecurity, etc.), rates of domestic violence, including child and elder abuse, rose dramatically. Unlike some shelter programs, USAFV did not experience a huge increase in the number of people seeking immediate safe shelter during the worst days of the pandemic. There are many reasons for this, we believe, including the reliably cyclical nature of demand for our services, which always fluctuates from year to year, and the fears people may have about coming to what is, undeniably, a small shelter where it is difficult to socially distance. It's also worth noting that in the years prior to the onset of the virus, Unalaska experienced numerous tragedies that impacted the entire community. In the aftermath of this kind of repeated trauma, people tend to cling tightly to what is familiar, which can make it difficult for someone living with domestic violence to leave. Over the last several years, USAFV *has* experienced increasing demand for food assistance and homeless prevention services for those whose livelihoods have been negatively impacted by COVID19. We did our best to respond to those in need, and continued to promote awareness of our services as well as educational messaging about domestic violence, child abuse, elder abuse, self-care, mental health, and community resources. We hope that USAFV was a source of comfort and support for our community during this difficult time.

II. ORGANIZATION INFORMATION

B. ORGANIZATION PROGRAMMING:

USAFV currently offers the following services in Unalaska/Dutch Harbor:

- 24-Hour Telephone Crisis Line, and a Crisis Text Line that is available 8 am to 11 pm daily
- Safe shelter for women and their children who have experienced domestic or sexual violence, child abuse, or other crime; or who are homeless or stranded for other reasons.
- Safe shelter at facilities other than USAFV for adult male survivors of domestic or sexual violence or other crimes, adult males who are otherwise homeless or stranded, and women who may be unable to come to, or are inappropriate for admittance to, the shelter.
- Emergency transportation (when funding allows) for people who must relocate for safety reasons or due to a lack of affordable, safe housing and/or support systems.
- Crisis intervention, individual advocacy, and personal support.
- Information and referrals.
- Civil legal advocacy, including assistance filing for protective orders and other civil relief; court accompaniment; and other assistance within the civil legal system.
- Criminal justice system advocacy, including court accompaniment; advocacy with law enforcement and prosecutor's office; victim impact statement assistance; and other assistance within the civil legal system.
- Other systems advocacy, including support in applying for pro bono legal aid, public assistance, Denali Kid Care, housing, educational programs, and other needed services.
- Medical advocacy, such as accompanying survivors of sexual assault and/or domestic violence to clinic for forensic exams and follow-up services.
- Homeless prevention services to secure or retain permanent housing (Note: we typically fund these services with grants or with cash, not with City grant funds).
- Food assistance to people experiencing food insecurity.
- Collaboration with local, regional, and statewide agencies and human service providers to create and sustain a safety net for people at risk, and improve the health and well-being of our community and region.
- Community education, prevention, and outreach activities, which aims to prevent future domestic and sexual abuse, dating violence, child abuse, elder abuse, stalking, and suicide, and the creation a healthier, kinder, and safer community and region.

C. ORGANIZATION HISTORY AND EXPERIENCE:

USAFV has been providing crisis intervention services since 1982, and what started out as a wholly volunteer organization with a couple of safe homes has evolved into a busy shelter program that provides services to many people each year. In that time, USAFV has developed strong and mutually respectful relationships with our funders and community partners, and with regional and statewide organizations. USAFV's initial focus was, understandably, on immediate safety and crisis response, but as we have evolved, we have recognized that outreach and education are the keys to preventing future violence and creating a safer community. To that end, we now focus on outreach and education whenever funding and staffing allows.

The City of Unalaska does not have a social service department, and USAFV is often called upon to assist people who, while not survivors of violent crime, do need information, advocacy, referrals, personal support, and other services. We operate as Unalaska's food bank, providing hundreds of food boxes to individuals and families every year. Because of our long history in the community, USAFV is viewed as a sort of "catch-all" for people in crisis: **No matter what the problem, people call upon us and we do our best to support them in accessing the resources and services they need.**

In response to a growing need identified by USAFV, the Unalaska Department of Public Safety, the faith community, medical and behavioral health providers, and other community members, USAFV has sought and often secured additional funding which enables us to assist people experiencing crises other than domestic violence, sexual assault, or other violent crime. Such funding allows USAFV to support people in securing or retaining safe housing; to pay for some shelter operations costs such as staffing, utilities, maintenance, shelter

equipment (washer and dryer, etc.); and to provide housing at facilities other than USAFV for male survivors of domestic and/or sexual violence as well as others who might otherwise have no access to safe housing.

D. COMMUNITY RELEVANCE:

USAFV is a unique organization in our community, as we are the only group whose main purpose is to respond to those impacted by domestic violence and sexual assault. However, USAFV staff members have been proactive in establishing and nurturing cooperative relationships with other local and regional service providers, and the staff members work hard to ensure that the needs of the community are met as effectively as possible. USAFV receives referrals from the Iluliuk Clinic, Public Safety, Oonaska Wellness Center, the State of Alaska Office of Children's Services (formerly DFYS), Head Start, Unalaska City School District, Aleutian Pribilof Islands Association (APIA) Behavioral Health, Unalaska Community Broadcasting, and local clergy, among others. USAFV staff members work with all of these agencies to address the needs of those living and working in our community. We strive to coordinate service delivery, whether it is by organizing training opportunities to benefit the greatest number of local agencies and service providers, sharing large donations of food or other commodities, planning and cooperatively executing media outreach, or holding joint community education events.

USAFV led the way in establishing the Unalaska Interagency Cooperative (UIC), an informal group that meets for the sole purpose of sharing information and coordinating services to the community. Some outcomes of the UIC meetings are the multiagency community education projects such as the annual "Make a Difference" Dinner for Suicide Prevention and Awareness, the "Welcome Home Unalaska Baby" program, improved outreach to community youth, and, in a broader sense, enhanced communication between agencies and coordination of services. USAFV continues to take responsibility for organizing, advertising, and facilitating the monthly UIC meetings. We are proud of our reputation as a leader in community collaboration.

USAFV, like other organizations in our region, has benefited from our ongoing collaboration with the APIA. APIA has provided USAFV with funding for a variety of services, such as direct service shelter staff salaries and other shelter operations expenses, staff training, program materials, and emergency travel. Over the years, APIA has not only supported training for USAFV staff, but for other Unalaska service providers, including PCR staff, library staff, school faculty, EMS providers, and clinic staff. At the same time, APIA's support has ensured that USAFV can provide transportation and other services to regional survivors outside of Unalaska *without* using City funds.

E. PROGRAM/SERVICE DELIVERY:

USAFV has a full-time staff of three people, including the Executive Director. All three answer the crisis line, work directly with program participants, and rotate being on 24-hour call. While we have almost always made do with such a small staff, it is quite challenging to meet the needs of program participants, engage in consistent outreach and education activities, and meet all the administrative requirements of conscientiously managing a non-profit when one of the full-time staff is ill, on vacation, or traveling for training; or when we have residents in shelter and are rotating shifts to provide coverage (we must have a trained advocate on site 24/7 when we have shelter residents). We believe that despite having such a small staff, we provide consistent and reliable services to people who need them.

Shelter Advocates are part-time, on-call employees who answer the crisis line and staff the shelter when program participants are in residence, providing residents with ongoing intervention and personal support. Program Advocates are trained part-time staff members who work directly with program participants, provide outreach and education to the community, and help with the day-to-day business of running the USAFV program. Rural Immigrant Victim Advocates are part-time employees working on outreach and direct services to immigrant survivors of domestic and sexual violence and helping out at the shelter and with special events. Shelter Assistants help with office duties, shelter cleaning, special projects, outreach, fundraising, managing the food pantry, and special events or projects. Our Volunteer Crisis Line Advocates answer the crisis line at night when we don't have shelter residents and donate between \$10,000 and \$35,000 in volunteer hours every year.

Though the broad scope of the services provided occasionally strains our small staff, we believe that by serving a larger segment of the community, not only does USAFV aid that no other agency does or can, but we also promote awareness of USAFV programs and enhance our already positive reputation as a helping agency. This, in turn, can only make survivors and their families feel more confident about contacting USAFV if they are impacted by the deeply personal crimes of domestic or sexual violence. Of the numerous individuals who initially

contact USAFV for issues other than domestic violence, sexual assault, or stalking, many eventually disclose that they **have** experienced one or more of these at some point in their lives. Revealing this to a USAFV advocate may be the very first time the individual has been able to talk about the abuse and is a crucial first step toward eventual healing.

F. DIRECTOR/STAFF/VOLUNTEER TRAINING:

We train all direct service staff and crisis line volunteers in the dynamics of domestic violence, crisis intervention, safety planning, sexual assault, elder abuse, child abuse, stalking, suicide, and mandatory reporting. For many years we did this through the provision of materials and through rather haphazard training sessions that we held as staffing allowed, but several years ago, the Alaska Network on Domestic Violence & Sexual Assault (ANDVSA) coordinated with the University of Alaska to create an online class which meets the initial training needs for new direct service staff and volunteers (ANDVSA currently offers the class through Alaska Pacific University). The availability of this class has been tremendously beneficial to USAFV, as we have always struggled with training, especially for new volunteers. When funding allows, we also send staff members out for statewide and sometimes national trainings. Although this can be expensive, we believe that it is necessary in order to ensure that our employees have the best possible training for this important and challenging work. The ANDVSA and CDVSA periodically organize statewide trainings and conferences and provide funds for USAFV staff to attend. We try to hold regular Staff and Advocate meetings where we continue training and talk about ongoing program issues.

G. DIRECTOR AND STAFF EVALUATION:

The USAFV Executive Director evaluates staff annually, and the Board strives to evaluate the Executive Director at least every other year. All staff evaluations are based upon job descriptions and include measuring the progress on goals set the previous evaluations.

H. GOVERNING BODY/BOARD:

USAFV is governed by a nine-member Board of Directors, which meets monthly and more often as necessary. Incoming Board members initially meet with the Executive Director and two or more of USAFV's more experienced Board members to review the budget, the grants under which we operate, and related documents; and to review the By-Laws, Employee Handbook, Fiscal Policies, Program Participant/Shelter Manual, and other agency documents. The Board reviews USAFV's By-Laws and policies annually and revises them as often as necessary. The Board reviews and approves major grant applications, budgets, budget revisions, and contracts. USAFV Board members play an active role in fundraising activities, act as emissaries for the organization in the community, and are aware of and responsive to legislative issues which impact survivor safety, service availability, and funding. Each member of the Board of Directors is involved with and committed to USAFV. The Board has not conducted a recent self-evaluation but with some recent board turnover plans to do so prior to the end of the current fiscal year.

In September 2019, USAFV used a mileage ticket to bring a facilitator from the Foraker Group to Unalaska to facilitate a workshop with the USAFV Board. This was a productive endeavor which resulted in a revised Mission Statement and updated Strategic Plan. USAFV assisted the facilitator in organizing a workshop that was open to the other non-profits; thanks to these efforts, 27 people representing eight organizations were able to benefit from Foraker's visit. In September 2022, USAFV brought the same trainer back to Unalaska; he facilitated three board training workshops for 25 people representing eleven organizations.

Please see page 6 for a list of USAFV's current Board members.

USAFV BOARD OF DIRECTORS – JANUARY 2023

SEAT A: Vacant as of 12/31/22

SEAT B: SHIRL TREIBER LEKANOFF, SECRETARY/TREASURER – Appointed by Board September 2015; Elected by Membership March 2016 & March 2019; Reappointed by Board March 2022 (COVID). Domestic Goddess. Volunteer, Unalaska Senior Lunch Program. Attended Foraker Community Board Training & Foraker USAFV Strategic Planning, October 2015; attended USAFV Strategic Planning September 2019.

SEAT C: KAREN KRESH, CHAIR – Appointed by Board April 2016; Elected by Membership March 2018; Reappointed by Board March 2021 (COVID). Librarian, City of Unalaska Public Library. Public Library Roundtable Chair, Alaska Library Association Executive Council. Vice-President, Alaska Library Network Board. Volunteer, Unalaska Community Broadcasting. Attended Foraker Community Board Training October 2015; Attended USAFV Strategic Planning September 2019.

SEAT D: JULIETTE VRIES, VICE-CHAIR - Appointed by Board January 2012; Elected by Membership March 2013, March 2016, & March 2019; Reappointed by Board March 2022 (COVID). Security Guard, ILWU. Attended Foraker USAFV Strategic Planning October 2015; Attended “Introduction to Domestic Violence & Sexual Assault” online class through ANDVSA & UAA; Attended Foraker Community Board Training September 2019; Attended USAFV Strategic Planning September 2019; Attended Foraker Community Board Trainings September 2022.

SEAT E: CARLOS TAYAG – Elected by Membership March 2017; Reappointed by Board in March 2020 (COVID). Owner/Chef, The Pirate Chef. Arts & Culture Producer, Unalaska Community Broadcasting. Attended Foraker Community Board Training September 2019; Attended USAFV Strategic Planning September 2019.

SEAT F: Vacant as of 08/31/22

SEAT G: J. MORGAN LEM - Appointed by Board May 2022. Technology Integration Specialist, Unalaska City School District. Volunteer, Museum of the Aleutians. Attended Foraker Community Board Trainings September 2022.

SEAT H: EMILY GIBSON – Appointed by Board July 2022. Environmental Compliance Manager, Unisea, Inc. Attended Foraker Community Board Trainings September 2022.

SEAT I: ERICA AUS – Appointed by Board September 2015; Elected by Membership March 2018; Reappointed by Board March 2021 (COVID). Environmental Health Officer, State of Alaska Department of Environmental Conservation. Volunteer DJ, Unalaska Community Broadcasting. Attended Foraker Community Board Training & Foraker USAFV Strategic Planning, October 2015; Attended USAFV Strategic Planning September 2019; Attended Foraker Community Board Training September 2019; Attended Foraker Community Board Trainings September 2022.

I. PROGRAM EVALUATION:

USAFV keeps records of all program participants served, crisis calls, services delivered, shelter nights, educational programs, community events, volunteer hours, and other program activities. The Executive Director provides the Board with a monthly report of all program activities, and the Executive Director reviews the goals and objectives quarterly to evaluate progress.

DIRECT SERVICES (IMMEDIATE SAFETY SERVICES, CRISIS INTERVENTION & ADVOCACY SERVICES, AND CHILDREN'S SERVICES): Evaluation tools include statistical reports on the number of program participant contacts; shelter nights provided; survivors, children, and other program participants receiving transportation, crisis intervention, personal support, safety planning, systems advocacy, and other services; and program participant feedback and evaluations. USAFV strives to supply each new program participant with a "Program Evaluation Form" along with a stamped envelope addressed to USAFV, which gives her or him the chance to anonymously provide feedback about the services provided by USAFV. Unfortunately, very few program participants complete and return the form, but USAFV keeps all of the completed Program Evaluation Forms that we receive, along with thank you cards and resident discharge paperwork. We review them as part of our self-evaluation process.

COMMUNITY EDUCATION, OUTREACH, AND COORDINATION SERVICES: Evaluation tools include reports on the number of community presentations, awareness programs, and other community activities; the number of meetings of the Unalaska Interagency Cooperative (UIC), USAFV's participation in UIC meetings, and the projects that grow from these meetings; the number of agencies and/or professionals receiving educational materials and/or training from USAFV; and coordinated interagency projects in which USAFV participates with local and regional service providers. Feedback from other agencies, service providers, and community members will also provide evaluation of the efficacy of these services.

OTHER EVALUATION TOOLS: USAFV is also subject to evaluation by outside entities, which helps with program evaluation and planning. Like most non-profit organizations, USAFV is subject to an annual audit of our financial practices, accounting procedures, and grant management. The USAFV Board, Executive Director, and Bookkeeper use the information in the audited financial statements and auditor's report to evaluate our accounting practices and revise fiscal policies as needed. USAFV is subject to periodic on-site evaluations by the State of Alaska Council on Domestic Violence & Sexual Assault (CDVSA), which oversees our state grant. A CDVSA Program Coordinator evaluates our record-keeping and other procedures, our policies, and financial processes. They usually meet or speak with representatives of other local agencies, such as the Department of Public Safety, court personnel, medical and behavioral health providers, Oonalaska Wellness Center staff, and others, to receive feedback about USAFV's services and activities within the community. We have also been evaluated by the Alaska Housing Finance Corporation for compliance with their grant regulations.

USAFV's Executive Director, Staff, and Board use the information gathered via all these tools to evaluate the services we provide and how we provide them, and to anticipate the changing needs of persons seeking services and how best to respond to those needs.

III. PROPOSAL

J. NEED:

People living and working in Unalaska have access to finite resources in dealing with issues such as domestic violence, sexual assault, incest, child and elder abuse, other violent crime, suicide, and other life crises. Limited social services; the high cost of housing, food, utilities, health care, and travel; the isolation and extreme weather of island life; the economic uncertainty; and the high rate of alcohol and drug abuse are major contributors to the heightened stress levels of those living in Unalaska. Such increased stress creates a climate in which family violence, sexual assault, and other crimes seem to flourish.

The needs of survivors and other community members that USAFV works to meet are for immediate safety, shelter, crisis intervention, personal and systems advocacy, services to minor victims and the children of victims, outreach and education, food security, and community coordination. Through the provision of these services, USAFV will make substantial progress toward our goals: To sustain sanctuary and advocacy efforts for survivors of domestic violence and sexual assault, as well as others in crisis, through the provision of shelter, crisis intervention, referrals, advocacy, support, and other services; to enhance the safety of and services to survivors and others in crisis in our regional service area through outreach, education, support, and coordination with regional service providers; and to maintain an effective community response to domestic violence, sexual assault, and other life crises facing individuals and families through education, cooperation, and increased community awareness.

K. TARGET POPULATION:

Our target population for direct services is survivors of domestic or sexual violence, child abuse, elder abuse, stalking, incest, and other crimes; those who are homeless or in danger of becoming homeless; and others in need of crisis intervention. Our target population for educational, outreach, and community coordination services is anyone living in, working in, or visiting Unalaska, including the transient labor force, and local and regional service providers.

USAFV will use FY24 City funds to pay for staff salaries and benefits; facilities costs such as rents, utilities, communications, and maintenance; program costs and supplies; equipment and equipment maintenance; commodities; staff and program participant travel; training; insurance; bookkeeping and audit costs; other professional services such as interpreting and legal services; community outreach costs; fundraising; and other expenses. The award of City funds will allow USAFV to conduct the necessary business to meet all state and federal regulations governing non-profit organizations; to staff our program with well-trained Advocates and other employees; to maintain the facility in a safe manner; to keep an inventory of food, clothing, personal hygiene items, and household supplies; and to provide community outreach and education.

For USAFV's small staff, responding to survivors and other program participants seeking services is the top priority, which can make implementation of outreach and education goals a challenge. However, we believe that overall USAFV does a good job with community outreach and we strive, through creativity and cooperation with other service providers, to continually improve our progress in this area.

By providing safe shelter and emergency transportation, USAFV will increase the safety of people who have been impacted by or are in danger of being impacted by domestic and sexual violence or other crime or crisis and will create a safer community. By providing crisis intervention, shelter, food, clothing, and personal and systems advocacy, USAFV will increase the security of people impacted by crime or other crisis and will empower them to navigate the systems needed to create safety and self-sufficiency. Through outreach, education, and collaboration with partner agencies, USAFV will prevent future violence and reduce the impact of domestic and sexual assault in Unalaska.

L. PROPOSAL DESCRIPTION/PROPOSED PROJECT:

IMMEDIATE SAFETY: USAFV will provide immediate safety, through shelter and transportation, to survivors and other program participants who contact the 24-hour crisis line or are referred by other agencies. For program participants who are inappropriate for the shelter, USAFV will make every effort to secure safe temporary shelter elsewhere, and/or to assist such participants in traveling to a community where they can access safe shelter.

CRISIS INTERVENTION & ADVOCACY SERVICES: USAFV will provide crisis intervention and advocacy to survivors and other program participants who contact USAFV through the 24-hour crisis line or are referred by other agencies, and work with them to determine their immediate and long-term needs. USAFV will put every effort into coordinating

service delivery and avoiding duplication of services and will advocate with other agencies on behalf of program participants.

CHILDREN'S SERVICES: USAFV will provide crisis intervention and support to child survivors and to the children of survivors of family violence, incest, and abuse. USAFV will also provide services to non-offending parents and other family members and will advocate on behalf of children and parents with other agencies and service providers.

COMMUNITY EDUCATION, OUTREACH, & COORDINATION: USAFV will continue to promote community education and outreach. USAFV will coordinate with other agencies through meetings with the Unalaska Interagency Cooperative and resulting projects and programs; by giving presentations, training, and educational materials to local and regional groups; through the recruitment and training of new and continuing volunteer crisis line advocates; and through the production and distribution of educational materials and public service announcements throughout the community.

USAFV is accustomed to working with a population that is fluid and mutable, and we can respond to the community's changing needs. In response to a growing need identified by USAFV, the Unalaska Department of Public Safety, the faith community, medical and behavioral health providers, and other community members, USAFV sought and has often secured outside funding which enables us to assist people who are stranded, homeless, or in danger of becoming homeless by providing them with temporary shelter or by helping them to attain or retain permanent housing. After the suicide of a young man from our community many years ago, USAFV worked with KUCB and local behavioral health providers to produce a radio show discussing suicide and depression. We created public service announcements about suicide, and we held a suicide prevention and awareness dinner which is now a yearly event (though we have foregone this event during the pandemic). To better serve our immigrant community members, we now have bilingual advocates on staff and have access to interpreters via telephone 24 hours per day. When we recognized that many individuals and families in town consistently struggle with food insecurity, we began to operate as an unofficial food bank, in cooperation with the local faith community and other community agencies. Our partnership with the Alaska Institute for Justice enabled us to hire a bilingual Rural Immigrant Victim Advocate, and we now have several bilingual Advocates on staff. Because of the nature of the work that we do and our excellent relationships with our community partners, USAFV can identify community needs and trends and work with those partners to address them.

M. GOALS & OBJECTIVES

GOAL FY24-1: USAFV will sustain sanctuary efforts for adult and minor survivors of domestic violence, sexual assault, stalking, child abuse, elder abuse, incest, other interpersonal violence, other violent crime, homelessness, near-homelessness, food insecurity, and others in crisis.

Objectives: USAFV will provide 122 days/nights of safe shelter to 20 adults and 10 children.

USAFV will provide emergency transportation to 15 program participants.

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

Impact: The provision of shelter and emergency transportation will increase the safety of people impacted by crime or other crises and will create a safer community.

GOAL FY24-2: USAFV will sustain advocacy efforts for adult and minor survivors of domestic violence, sexual assault, stalking, child abuse, elder abuse, incest, other interpersonal violence, other violent crime, homelessness, near-homelessness, food insecurity, and others in crisis.

Objectives: USAFV will respond to 50 Crisis Line calls and texts.

USAFV will provide in-person Crisis Intervention services 200 times to 100 people.

USAFV will provide Civil Legal System Advocacy 40 times for 20 people.

USAFV will provide Criminal Justice System Advocacy 40 times for 20 people.

USAFV will provide Housing Advocacy & Homeless Prevention services 30 times for 15 households.

USAFV will provide Other Systems Advocacy and services (Medical Accompaniment; Interpreter Services; Advocacy with the Office of Children's Services {OCS} or Adult

Protective Services {APS}; Food Advocacy; Assistance with Violent Crimes Compensation Claims; Children's Shelter Activities; Immigration Assistance; Referrals, etc.) 50 times for 50 people.

USAFV will provide 300 food boxes for 200 households.

USAFV will provide Personal Support services 400 times for 200 people.

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

Impact: The provision of crisis intervention, shelter, food, clothing, and personal and systems advocacy will increase the security of people impacted by crime or other life crisis, empower them to navigate the systems needed to create safety and self-sufficiency, and create a safer and healthier community.

GOAL FY24-3: USAFV will maintain an effective and continuing community response to domestic violence, sexual assault, stalking, child abuse, elder abuse, homelessness, near homelessness, food insecurity, and other life crises through cooperation, education, and increased community awareness.

Objectives: USAFV will participate in a minimum of 9 Interagency Cooperative meetings.
USAFV will provide educational materials and/or training to 15 professionals who interact with victims of domestic violence and/or sexual assault.

USAFV will provide outreach to 50 pre-school and elementary age children using books and art.

USAFV staff will provide presentations and/or educational materials to at least 6 community and/or regional groups.

USAFV will train/arrange for training for minimum of 2 new/continuing crisis line volunteers.

USAFV crisis line volunteers will donate a minimum of 1000 hours of volunteer service.

USAFV will use social media to distribute program and other information a minimum of 52 times.

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

Impact: Through outreach, education, and cooperation with partner agencies, USAFV will prevent future violence, reduce the impact of domestic and sexual violence and other crimes on people of Unalaska, reduce homelessness and near-homelessness, increase food security, increase awareness of community resources, and empower those who live and work in our community.

N. OTHER RESOURCES:

USAFV is fortunate to be located in the generous community of Unalaska. Every year, USAFV receives between \$5,000 and \$10,000 in donated food, clothing, household supplies, and various other items from area residents, businesses, and fishing vessels. We place donations into shelter inventory, distribute them to program participants and others in need, or pass them along to other organizations such as the Unalaska Senior Center, Head Start, or other helping agencies. USAFV values the cooperative nature of the relationships we enjoy with the other service providers in our community. Several local organizations support USAFV with in-kind donations, such as the free advertising we receive from Unalaska Community Broadcasting. USAFV also receives donated professional services, including consultations from local behavioral providers at IFHS and the Oonalaska Wellness Center. Other examples of community support range from the minor shelter maintenance and repairs done free of charge by several Unalaska residents; to the below fair market value rate on our land lease from the Oonalaska Corporation; to meeting rooms provided by the Unalaska Public Library for our board meetings, trainings, and other events.

O. PROGRAM BUDGET & NARRATIVE

EXPENDITURES:

SALARIES/BENEFITS: In FY24, USAFV will employ three FT staff members and several PT staff members.

Executive Director (FT): *\$67,725/yr budgeted. Benefits include health insurance, Personal Leave, Anniversary Bonus, and 403(b) plan. Full-time, (35+ hours per week) salaried position; no overtime. Responsible for the day-to-day management of the program, direct services to program participants, writing and managing grants and program budgets, and many other duties.

Program Services Coordinator (FT): *\$52,457 budgeted for FY24 (includes some overtime, which is inevitable when operating a 24-hour program). Benefits include health insurance, Personal & Sick Leave, Anniversary Bonus, and 403(b) plan. Provides direct services to program participants, conducts community outreach, maintains required records and statistics, oversees Crisis Line Volunteers, and has various other duties.

Program Services Advocate (FT): *\$56,518 budgeted for FY24 (please note that this includes some overtime, which is inevitable when operating a 24-hour program). Benefits include health insurance, Personal & Sick Leave, Anniversary Bonus, and 403(b) plan. Provides direct services to program participants, conducts community outreach, maintains required records and statistics, and has various other duties.

Program Advocates (PT): \$20,640 budgeted for FY24; hours vary; sole benefit is 403(b) plan. Provides direct services and shelter coverage, conducts outreach and education activities for the community such as Girls on the Run and other prevention and outreach activities.

Rural Immigrant Victim Advocate (PT): \$21,600 budgeted for FY24; hours vary, sole benefit is 403(b) plan. Provides direct services and shelter coverage, direct services to immigrant victims of domestic and sexual violence, provides outreach and education to the immigrant community.

Nighttime Shelter Advocates (PT, on-call): \$26,758 budgeted for FY24; hours vary; sole benefit is 403(b) plan. These employees staff the shelter overnight and on evenings, weekends, and holidays when we have shelter residents. They provide direct crisis intervention and other services, answer the crisis line, and help out with outreach, prevention, and fundraising events.

Shelter Assistants (PT): \$16,972 budgeted for FY24; hours vary; sole benefit is 403(b) plan. These employees organizing and clean the shelter, manage food and other inventories of supplies, and participate in community outreach and fundraising events.

***NOTE:** The three FT staff members, including the Executive Director, rotate being on 24-hour call on a weekly basis, work overnights and weekends when necessary, and receive on-call pay of \$30 per day for weekdays, and \$40 per day for weekends and holidays.

FACILITIES EXPENSES: *This category includes several sub-categories:*

Rents/Leases: USAFV pays rent for the shelter land, for two small storage units, and for the satellite office at the Unisea mall. Please note that we receive an in-kind donation from the Ounalashka Corporation in a below FMV monthly land lease amount.

Communications: This sub-category includes local and long-distance telephone costs; cell phone costs for the crisis line, staff back-up, and crisis text line cell phones; fax costs; internet access; and cable TV access for the shelter.

Utilities/Fuel: This sub-category includes electricity, water, sewer, and heating fuel.

Repair/Renovation/Maintenance: This sub-category includes minor repairs, renovation, and maintenance of the shelter and office facility, including snow removal.

PROGRAM COSTS/SUPPLIES: *This category includes several sub-categories:*

Program Supplies: This category includes books and DVDs for the shelter resource library, art supplies for outreach projects, and other program supplies.

Community Outreach Costs: This category includes the purchase of food, room rentals, and other supplies for special community events, speaker fees, and other costs associated with community outreach.

Advertising: This category includes advertising as well as printing of program literature and posters, and includes an in-kind donation from Unalaska Community Broadcasting.

Dues/Fees/Subscriptions: This category includes bank fees, dues to the state coalition and national organizations to which we belong, and other dues, fees, and subscriptions.

EQUIPMENT:

Equipment Purchases/Leases: Purchases of equipment for shelter or office.

COMMODITIES:

Food: Food for shelter residents and the food pantry, which serves many throughout the community.

Household Supplies: Non-edible groceries including personal hygiene items, toilet tissue, toothpaste, etc., as well as things like ice melt, batteries, linens, clothing, and other household supplies.

Office Supplies: Paper, pens, postage, toner, and other office supplies.

TRAVEL:

Staff Travel: Travel for staff for training and education, as well as gas for the shelter vehicle and the purchase of airline miles for future staff and Program Participant travel.

Travel – Other: Travel for Program Participants who may be in danger or have no access to safe housing, as well as purchase of airline miles for future Program Participant travel.

TRAINING:

Training – Board & Staff: Costs associated with education and training for Board and staff, including registration fees, tuition, and other costs.

Training – Other: Costs associated with training for people other than staff and board, such as other community professionals, regional service providers (using other than City funds), and potential crisis line advocates.

PROFESSIONAL SERVICES:

Audit: Payment for annual audit of USAFV's financial statements, tax preparation services, and other financial services.

Bookkeeping: Payment for monthly bookkeeping services.

Insurance: Property, General Liability, Directors & Officers, and Vehicle Insurance.

Other: Payment for professional interpreter services, legal services, copier and vehicle maintenance, and other professional services.

OTHER:

Fundraising Overhead: Costs associated with fundraising, such as paying for food for events, framing art for the raffle, prizes for the SOUP-OFF, etc.

Homeless Prevention Services: Services provided to help Program Participants in securing or retaining safe, secure housing. In FY24, USAFV will not use City funds for direct rent, utilities, or fuels subsidies, but we have budgeted a small amount of City funds (\$500) for Program Participant Safety Services (changing locks, repairing windows etc.).

Crisis Line Volunteers: Crisis Line volunteers answer the crisis line at night and on weekends as an in-kind donation.

Miscellaneous: Includes expenses such as food for staff or Board meetings; Staff Holiday gifts; Staff PCR Wellness Passes; and other expenses that don't fit into any other category,

REVENUES: We anticipate the following revenue in FY24:

State of Alaska Council on Domestic Violence & Sexual Assault (CDVSA) Victim Services Grant: This grant has long been USAFV's other main source of funding, and we have budgeted level funding from CDVSA.

Alaska Housing Finance Corporation (AHFC) Basic Homeless Assistance Program (BHAP) Grant: This grant helps fund direct service personnel and other operating expenses as well as homeless prevention services. We expect to apply for the FY24 grant cycle later this spring, and have budgeted level funding for FY24.

Aleutian Pribilof Islands Association (APIA) Memorandum of Agreement (MOA): This agreement funds USAFV direct service staff expenses, commodities, travel, and training. The figure budgeted for FY24 is based on previous years' agreements.

City of Unalaska: This FY24 City of Unalaska Community Support Grant.

Cash: Cash USAFV raises through special events such as the SOUP-OFF and our annual Winter Raffle, and through memberships and cash donations.

In-Kind: Donated materials and services, such as donated food and household supplies, land lease below FMV, and volunteer crisis line hours.

P. FINANCIAL MANAGEMENT:

USAFV will ensure financial accountability by continuing to operate in the same responsible manner that we have for many years.

USAFV requires two authorized signatures on every check and expenditure over \$500 (other than petty cash expenditures, which rarely exceed \$250). The contracted Bookkeeper reconciles all bank accounts.

Each month, the Executive Director provides the Board of Directors with a balance sheet and profit and loss statement printed from our Quickbooks accounting software, as well as a spreadsheet which displays, under each funding source, the budgeted amount for each line item, the amount expended to date, and the remaining funds available. The Board must vote to accept the monthly financial reports as presented, and budget revisions also require Board approval.

USAFV became subject to state single audit requirements for the first time in FY95 due to an increased level of state funding. From FY95 through FY22, our audit reports indicated no questioned costs or significant findings. Indeed, the auditor's reports have often included letters to management which praise the USAFV staff for their professionalism, accuracy, and the high quality of their work.

USAFV has a demonstrated history of responsibly managing the public funds granted to us. We strive to be creative, cooperative, and frugal. In the last twenty-four years, we have returned more than \$142,800 in unexpended grant funds to the City whenever circumstances have allowed us to do so.

CITY OF UNALASKA FY24 COMMUNITY GRANT PROGRAM ~ ESTIMATED REVENUES
Unalaskans Against Sexual Assault & Family Violence ~ USAFV

Estimated Revenue Total	\$ 727,368	100%
Fees for Services (cash)		
N/A	\$ -	0.00%
Fees for Services Total	\$ -	0.00%
Grants		
City of Unalaska Grant	\$ 329,855	45.35%
State of Alaska CDVSA Grant	\$ 218,461	30.03%
Alaska Housing Finance Corporation (AHFC) Grant	\$ 28,831	3.96%
Aleutian Pribilof Islands Association (APIA) MOA	\$ 45,000	6.19%
CARES Funds Carry Over	\$ 21,418	2.94%
Grants Total	\$ 643,566	88.48%
Fundraising (cash)		
Memberships	\$ 4,000	0.55%
Winter Raffle	\$ 4,000	0.55%
SOUP-OFF Proceeds	\$ 17,000	2.34%
Miscellaneous Cash Donations	\$ 15,000	2.06%
Fundraising Total	\$ 40,000	5.50%
In Kind Donations		
Land Lease Below FMV	\$ 7,102	0.98%
Shelter Maintenance	\$ 500	0.07%
Advertising	\$ 1,200	0.16%
Food	\$ 2,500	0.34%
Household Supplies	\$ 1,500	0.21%
Crisis Line Volunteers	\$ 30,000	4.12%
Miscellaneous In-Kind Donations	\$ 1,000	0.14%
In Kind Donation Total	\$ 43,802	6.02%
Estimated Revenue Total	\$ 727,368	100.00%

USAFV CITY OF UNALASKA FY24 COMMUNITY GRANT PROGRAM ~ ESTIMATED EXPENDITURES

FY24 COMMUNITY SUPPORT ESTIMATED EXPENDITURES SUMMARY	FY24 CITY GRANT REQ	%	FY24 CDVSA GRANT REQ	%	FY24 AHFC GRANT REQ	%	FY24 APIA MOA	%	FY24 CARES CARRY OVER	%	CASH	%	IN-KIND	%	TOTAL FY24	%
		329,855	45%	218,461	30%	28,831	4%	45,000	6%	21,418	3%	40,000	5%	43,802	6%	727,368

BUDGET LINE ITEMS	CITY REQ		OTHER													
	CITY	%	CDVSA	%	AHFC	%	APIA	%	CARES	%	CASH	%	IN-KIND	%	TOTAL	%
Personnel-Salaries																
Executive Director - FT	24,955	37%	34,956	52%	-	0%	7,814	12%	-	0%	-	0%	-	0%	67,725	100%
Program Services Coordinator - FT	17,768	34%	20,500	39%	5,189	10%	9,000	17%	-	0%	-	0%	-	0%	52,457	100%
Program Services Advocate - FT	20,159	36%	21,659	38%	5,700	10%	9,000	16%	-	0%	-	0%	-	0%	56,518	100%
Program Advocate - PT	20,640	100%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	20,640	100%
Rural Immigrant Victim Advocate - PT	1,887	9%	-	0%	-	0%	-	0%	19,713	91%	-	0%	-	0%	21,600	100%
Shelter Advocate - PT	24,258	91%	-	0%	-	0%	2,500	9%	-	0%	-	0%	-	0%	26,758	100%
Shelter Assistant - PT	16,972	100%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	16,972	100%
On-Call Pay - FT only	2,774	23%	3,234	27%	-	0%	6,162	51%	-	0%	-	0%	-	0%	12,170	100%
Anniversary Bonus - FT only	10,500	100%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	10,500	100%
Salaries Subtotal	139,913	49%	80,349	28%	10,889	4%	34,476	12%	19,713	7%	-	0%	-	0%	285,340	100%
Benefits																
Health Insurance - FT Only	92,398	65%	49,104	35%	-	0%	-	0%	-	0%	-	0%	-	0%	141,502	100%
Retirement Match	-	0%	14,895	100%	-	0%	-	0%	-	0%	-	0%	-	0%	14,895	100%
Benefits Subtotal	92,398	59%	63,999	41%	-	0%	-	0%	-	0%	-	0%	-	0%	156,397	100%
Payroll Expenses																
FICA	8,675	49%	4,982	28%	675	4%	2,138	12%	1,222	7%	-	0%	-	0%	17,691	100%
ESC	1,399	49%	803	28%	109	4%	345	12%	197	7%	-	0%	-	0%	2,853	100%
Medicare	2,029	49%	1,165	28%	158	4%	500	12%	286	7%	-	0%	-	0%	4,137	100%
Payroll Expenses Subtotal	12,102	49%	6,950	28%	942	4%	2,982	12%	1,705	7%	-	0%	-	0%	24,682	100%
Personnel Total	244,413	43%	151,298	32%	11,831	3%	37,458	8%	21,418	0%	-	0%	-	0%	466,419	100%

Facilities	CITY	%	CDVSA	%	AHFC	%	APIA	%	CARES	%	CASH	%	In Kind	%	TOTAL	%
Rent/Leases	6,570	28%	7,500	32%	2,000	9%	-	0%	-	0%	-	0%	7,102	31%	23,172	100%
Communications	2,300	12%	17,200	88%	-	0%	-	0%	-	0%	-	0%	-	0%	19,500	100%
Utilities	2,717	26%	4,783	46%	3,000	29%	-	0%	-	0%	-	0%	-	0%	10,500	100%
Maintenance	1,000	22%	2,000	44%	-	0%	-	0%	-	0%	1,000	22%	500	11%	4,500	100%
Facilities Total	12,587	22%	31,483	55%	5,000	9%	-	0%	-	0%	1,000	2%	7,602	13%	57,672	100%

USAFV CITY OF UNALASKA FY24 COMMUNITY GRANT PROGRAM ~ ESTIMATED EXPENDITURES (continued)

Program Costs/Supplies	CITY	%	CDVSA	%	AHFC	%	APIA	%	CARES	%	CASH	%	In Kind	%	TOTAL	%
Program Supplies	2,500	45%	1,000	18%	-	0%	-	0%	-	0%	2,000	36%	-	0%	5,500	100%
Community Outreach Costs	6,795	73%	-	0%	-	0%	-	0%	-	0%	2,500	27%	-	0%	9,295	100%
Advertising	1,500	26%	-	0%	-	0%	-	0%	-	0%	3,000	53%	1,200	21%	5,700	100%
Dues/Fees/Subscriptions	3,685	71%	-	0%	-	0%	-	0%	-	0%	1,500	29%	-	0%	5,185	100%
Program Costs Total	14,480	56%	1,000	4%	-	0%	-	0%	-	0%	9,000	35%	1,200	5%	25,680	100%
Equipment	CITY	%	CDVSA	%	AHFC	%	APIA	%	CARES	%	CASH	%	In Kind	%	TOTAL	%
Equipment Purch/Lease	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Equipment Maintenance	1,729	58%	1,271	42%	-	0%	-	0%	-	0%	-	0%	-	0%	3,000	100%
Equipment Total	1,729	58%	1,271	42%	-	0%	-	0%	-	0%	-	0%	-	0%	3,000	100%
Commodities	CITY	%	CDVSA	%	AHFC	%	APIA	%	CARES	%	CASH	%	In Kind	%	TOTAL	%
Food	17,671	57%	1,500	5%	-	0%	-	0%	-	0%	9,275	30%	2,500	8%	30,946	100%
Household Supplies	3,500	54%	1,500	23%	-	0%	-	0%	-	0%	-	0%	1,500	23%	6,500	100%
Office Supplies	1,000	40%	1,500	60%	-	0%	-	0%	-	0%	-	0%	-	0%	2,500	100%
Commodities Total	22,171	56%	4,500	11%	-	0%	-	0%	-	0%	9,275	23%	4,000	10%	39,946	100%
Travel	CITY	%	CDVSA	%	AHFC	%	APIA	%	CARES	%	CASH	%	IN-KIND	%	TOTAL	%
Staff Travel	9,758	61%	-	0%	-	0%	3,042	19%	-	0%	3,200	20%	-	0%	16,000	100%
Program Participant Travel	5,875	39%	3,600	24%	-	0%	-	0%	-	0%	5,525	37%	-	0%	15,000	100%
Travel Total	15,633	50%	3,600	12%	-	0%	3,042	10%	-	0%	8,725	28%	-	0%	31,000	100%
Training	CITY	%	CDVSA	%	AHFC	%	APIA	%	CARES	%	CASH	%	IN-KIND	%	TOTAL	%
Board & Staff Traininig	1,500	30%	-	0%	-	0%	1,500	30%	-	0%	2,000	40%	-	0%	5,000	100%
Other Training	-	0%	-	0%	-	0%	3,000	75%	-	0%	1,000	25%	-	0%	4,000	100%
Training Total	1,500	17%	-	0%	-	0%	4,500	50%	-	0%	3,000	33%	-	0%	9,000	100%
Professional Services	CITY	%	CDVSA	%	AHFC	%	APIA	%	CARES	%	CASH	%	IN-KIND	%	TOTAL	%
Audit & 990 Preparation	2,650	24%	8,350	76%	-	0%	-	0%	-	0%	-	0%	-	0%	11,000	100%
Bookkeeping	-	0%	5,400	93%	400	7%	-	0%	-	0%	-	0%	-	0%	5,800	100%
Insurance	8,167	47%	9,384	53%	-	0%	-	0%	-	0%	-	0%	-	0%	17,551	100%
Other - Interpreter, Legal	2,025	48%	2,175	52%	-	0%	-	0%	-	0%	-	0%	-	0%	4,200	100%
Professional Services Total	12,842	33%	25,309	66%	400	7%	-	0%	-	0%	-	0%	-	0%	38,551	100%
Other	CITY	%	CDVSA	%	AHFC	%	APIA	%	CARES	%	CASH	%	IN-KIND	%	TOTAL	%
Fundraising Expenses	1,000	67%	-	0%	-	0%	-	0%	-	0%	500	33%	-	0%	1,500	100%
Homeless Prevention Services	-	0%	-	0%	11,600	59%	-	0%	-	0%	8,000	41%	-	0%	19,600	100%
Program Participant Safety Service	500	100%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	500	100%
Crisis Line Volunteers	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	30,000	100%	30,000	100%
Miscellaneous Expenses	3,000	67%	-	0%	-	0%	-	0%	-	0%	500	11%	1,000	22%	4,500	100%
Other & Miscellaneous Total	4,500	8%	-	0%	11,600	21%	-	0%	-	0%	9,000	16%	31,000	55%	56,100	100%
Project Totals	329,855	45%	218,461	30%	28,831	4%	45,000	6%	21,418	3%	40,000	5%	43,802	6%	727,368	100%

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

Q. GOALS & OBJECTIVES:

Like any organization whose service levels are mostly determined by program participant demand, it is impossible for USAFV to predict whether services will go up or down in any particular year. Our services have long fluctuated from year to year with no discernible pattern. In FY15, we anticipated providing 175 nights of shelter and provided only 116. In FY16, we anticipated providing 175 nights of shelter and provided more than 650. In FY17, USAFV provided more than 640 days/nights of safe shelter and served 336 Program Participants (138 unduplicated). In FY18, the demand for shelter nights went way down, and we provided only 88 nights while serving 303 Program Participants (127 unduplicated). In FY19, we provided 236 nights and served 340 Program Participants (154 unduplicated – one of the highest numbers ever served in a given year). In FY20, we served 360 Program Participants (142 unduplicated) but provided only 20 shelter nights. In FY21, we served 377 Program Participants and (133 unduplicated) and provided 138 shelter nights. In FY22, we served 370 Program Participants and (158 unduplicated) and provided 73 shelter nights. In the first half of our current fiscal year, FY23, we have provided only 36 nights of safe shelter, but have already served 200 Program Participants (106 unduplicated). As you can see from these statistics, there is simply no way to predict service demand, so we always set our goals in the middle ground.

USAFV met and exceeded some of our direct service goals in FY22, and others we did not. As noted above, while many are purely program participant driven, in the last three years, our education and outreach goals have been impacted by the COVID pandemic as well as staffing shortages. As required by our grant agreements with the City of Unalaska, we have always provided the City with reporting that outlined our progress on our proposed goals and objectives.

The chart below illustrates the TOTAL number of Program Participant contacts, by issue, counted every month, for the last decade (FY13 through FY22). This data indicates a 45% increase in the number of Program Participants served by USAFV in that ten-year period.

ISSUE	FISCAL YEAR									
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Domestic Violence	129	136	95	133	135	101	121	112	113	136
Sexual Assault	38	33	16	14	11	9	18	14	15	5
Homeless/Stranded	4	12	13	20	10	2	15	4	10	13
Other Crime/Crisis	85	119	139	182	180	191	186	230	239	216
TOTAL	256	300	263	349	336	303	340	360	377	370

R. SIGNIFICANT CHANGES FROM PREVIOUS YEAR:

As noted above, in the last decade, we have experienced fairly steady increases in the number of people seeking services and needing shelter, yet in FY18, FY20, FY22, and so far in FY23, we've had low demand for shelter nights. There is no way to accurately predict what FY24 will bring, so we have set mid-range goals for service provision.

Also in the last ten years, USAFV has noted significant increase in local food insecurity: From FY13 to FY22, the number of food assistance services USAFV provided to individuals and families in need increased 36%. Even before the COVID-19 pandemic, there were many, many people in our community, including lots of households with children, living with food insecurity every single day. The COVID-19 pandemic has made the need more pronounced: Our food assistance services increased about 5% from FY19 to FY20, but from FY20 to FY21, our food assistance services increased 21%. While requests for food dropped a little in FY22, they remained quite high and that continues into the current fiscal year.

The USAFV Board has gone through some significant changes in the last several years. The Board has always tried to keep a minimum of seven of the nine seats filled, but in preparation for the strategic planning we did in October 2015, the Board recruited several new members to fill our open seats. We subsequently lost four board members rather unexpectedly, two of which had served seven years each and one who had served four years. The timing was purely coincidental (one moved due to her partner suddenly deciding to take retirement earlier than planned, one moved because of a new job, one resigned to focus on work before her retirement later that year, and one moved to pursue her education). Currently, seven of USAFV's nine Board seats are filled, and we regularly post our open board seats on local social media sites and elsewhere. We have also solicited interest from various organizations, such as the Unalaska Corporation, the Qawalangin Tribe, and the Fil-Am Association, because it is very important to us that the USAFV Board reflects the people of the community that we serve.

As we noted in our Executive Summary, USAFV, like every organization and every human being on the planet, felt the impact of COVID-19. Because of our strong commitment to the safety of our community, we chose to forego our major annual fundraiser, the SOUP-OFF, in FY20, FY21, and FY22. We are *very* excited to be planning our first in-person SOUP-OFF for this March. We know that the COVID pandemic has brought with it higher rates of domestic violence, including child and elder abuse, as well as skyrocketing rates of depression, unemployment, substance abuse, and financial insecurity. Unlike some shelter programs, USAFV did not experience a huge increase in the number of people seeking immediate safe shelter during the worst days of pandemic lockdown. There are many reasons for this, we believe, including the reliably cyclical nature of demand for our services, which always fluctuate from year to year, and the fear people may have about coming to what is, undeniably, a small shelter where it is difficult to socially distance. It's also worth noting that in the years prior to the pandemic, Unalaska experienced numerous tragedies that impacted the entire community. In the aftermath of this kind of repeated trauma, people tend to cling tightly to what is familiar, which can make it difficult for someone living with domestic violence to leave.

Over the last few years, USAFV *has* experienced a significant increase in the demand for homeless prevention services (payment of past due rent or utilities) for those whose livelihoods have been negatively impacted by COVID19. In FY21, the number of households we assisted in securing or retaining safe, permanent housing increased by 43% over FY20, and increased by 186% over FY19. In FY21, USAFV was able to assist 17 households, comprising 25 adults and 30 children, in retaining their safe, permanent housing, by providing rent and/or utility subsidies. We also assisted three households, consisting of three adults and three children, in securing safe, permanent housing, by providing assistance with deposits and/or first/last month's rent. The need for this type of assistance went down in FY22, but in that year, USAFV was able to assist seven households, comprised of nine adults and 12 children, in retaining their safe, permanent housing by providing rent and/or utility subsidies. We also assisted two households, consisting of two adults and two children, in securing safe, permanent housing, by providing assistance with deposits or first/last month's rent. These homeless prevention services, whether they are related to domestic violence or not, have improved the safety and well-being of the families served and the community at large.

Even before the tragedy of the COVID pandemic and the challenges it brought to Unalaska and the world, USAFV has always endeavored to provide any kind of help that we could to people living and working in our community and region. We do our best to respond to all those seeking assistance, and we continue to promote awareness of our services as well as educational messaging about domestic violence, child abuse, elder abuse, sexual abuse, self-care, mental health, and community resources. If we don't or can't provide the specific kind of direct service someone needs, we work with that person to access other available resources. We help people in a myriad of ways, and we know that by doing so, we create a safer community for us all. Our steadfast commitment is to continue to provide safety, advocacy, support, and other services to the people of Unalaska.

ATTACHMENT S:

USAFV - City of Unalaska Community Support Grant FY22 Financial Summary

PERSONNEL	USAFV FY22 City Grant Budget - Board Approved 07/29/22	City Funds Expended QI	City Funds Expended QII	City Funds Expended QIII	City Funds Expended QIV	Expended YTD	% Expended
Executive Director	\$ 24,000.00	\$ 5,600.32	\$ 5,958.48	\$ 6,023.60	\$ 5,709.60	\$ 23,292.00	97.05%
Program Services Coordinator	\$ 12,000.00	\$ 1,566.17	\$ 4,012.80	\$ 1,680.36	\$ 3,070.70	\$ 10,330.03	86.08%
Program Services Advocate	\$ 15,000.00	\$ 1,832.64	\$ 3,632.08	\$ 1,454.16	\$ 5,701.50	\$ 12,620.38	84.14%
Program Advocate	\$ 5,000.00	\$ -	\$ -	\$ 31.76	\$ -	\$ 31.76	0.64%
Shelter Advocates	\$ 35,000.00	\$ -	\$ 105.00	\$ -	\$ 2,500.00	\$ 2,605.00	0.00%
Temp Shelter Project Workers	\$ 5,000.00	\$ 180.00	\$ 825.00	\$ 345.00	\$ 2,730.00	\$ 4,080.00	81.60%
On-Call Pay	\$ 6,940.00	\$ -	\$ 2,130.00	\$ 2,090.00	\$ 2,720.00	\$ 6,940.00	100.00%
Anniversary Bonus (FT only)	\$ 10,500.00	\$ 3,500.00	\$ -	\$ 3,500.00	\$ 3,500.00	\$ 10,500.00	100.00%
Leave Cash-Out (FT only)	\$ 3,907.20	\$ -	\$ -	\$ -	\$ 3,907.20	\$ 3,907.20	100.00%
Benefits & Payroll Taxes	\$ 15,655.75	\$ 1,086.94	\$ 1,304.31	\$ 2,084.31	\$ 4,221.02	\$ 8,696.58	55.55%
Subtotal	\$ 133,002.95	\$ 13,766.07	\$ 17,967.67	\$ 17,209.19	\$ 34,060.02	\$ 83,002.95	62.41%

FACILITIES	USAFV FY22 City Grant Budget - Board Approved 07/29/22	City Funds Expended QI	City Funds Expended QII	City Funds Expended QIII	City Funds Expended QIV	Expended YTD	% Expended
Rents & Leases	\$ 6,952.08	\$ 4,284.72	\$ 2,172.36	\$ 495.00	\$ -	\$ 6,952.08	100.00%
Communications Local	\$ 3,757.88	\$ -	\$ -	\$ -	\$ 3,757.88	\$ 3,757.88	100.00%
Communications Long	\$ 691.83	\$ -	\$ -	\$ -	\$ 691.83	\$ 691.83	100.00%
Utilities	\$ 1,278.67	\$ -	\$ -	\$ -	\$ 1,278.67	\$ 1,278.67	100.00%
Heating Fuel	\$ 374.21	\$ -	\$ -	\$ -	\$ 374.21	\$ 374.21	100.00%
Maintenance & Repair	\$ 500.00	\$ 300.00	\$ 200.00	\$ -	\$ -	\$ 500.00	100.00%
Subtotal	\$ 13,554.67	\$ 4,584.72	\$ 2,372.36	\$ 495.00	\$ 6,102.59	\$ 13,554.67	100.00%

PROGRAM COSTS	USAFV FY22 City Grant Budget - Board Approved 07/29/22	City Funds Expended QI	City Funds Expended QII	City Funds Expended QIII	City Funds Expended QIV	Expended YTD	% Expended
Program Supplies	\$ 6,500.00	\$ 131.63	\$ 177.71	\$ 2,851.53	\$ 3,048.88	\$ 6,209.75	95.53%
Community Outreach Costs	\$ 10,327.64	\$ 280.65	\$ 1,545.60	\$ 1,737.74	\$ 6,524.38	\$ 10,088.37	97.68%
Advertising	\$ 2,800.00	\$ -	\$ 995.00	\$ 1,787.50	\$ -	\$ 2,782.50	99.38%
Dues/Fees Subscriptions	\$ 8,500.00	\$ 3,347.60	\$ 3.00	\$ 4,947.11	\$ 516.96	\$ 8,814.67	103.70%
Subtotal	\$ 28,127.64	\$ 3,759.88	\$ 2,721.31	\$ 11,323.88	\$ 10,090.22	\$ 27,895.29	99.17%

EQUIPMENT	USAFV FY22 City Grant Budget - Board Approved 07/29/22	City Funds Expended QI	City Funds Expended QII	City Funds Expended QIII	City Funds Expended QIV	Expended YTD	% Expended
Equipment Purchase/Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Equipment Maintenance	\$ 2,061.28	\$ 261.80	\$ -	\$ 797.29	\$ 1,002.19	\$ 2,061.28	100.00%
Subtotal	\$ 2,061.28	\$ 261.80	\$ -	\$ 797.29	\$ 1,002.19	\$ 2,061.28	100.00%

COMMODITIES	USAFV FY22 City Grant Budget - Board Approved 07/29/22	City Funds Expended QI	City Funds Expended QII	City Funds Expended QIII	City Funds Expended QIV	Expended YTD	% Expended
Office Supplies	\$ 3,900.00	\$ -	\$ 467.74	\$ 650.00	\$ 2,713.42	\$ 3,831.16	98.23%
Household Supplies	\$ 8,500.00	\$ 1,296.91	\$ 1,092.25	\$ 834.30	\$ 5,009.76	\$ 8,233.22	96.86%
Household Supplies/PPE	\$ 1,850.00	\$ -	\$ 329.19	\$ 1,510.86	\$ -	\$ 1,840.05	99.46%
Food	\$ 27,766.42	\$ 2,284.81	\$ 7,667.72	\$ -	\$ 18,968.41	\$ 28,920.94	104.16%
Subtotal	\$ 42,016.42	\$ 3,581.72	\$ 9,556.90	\$ 2,995.16	\$ 26,691.59	\$ 42,825.37	101.93%

ATTACHMENT S (continued)

TRAVEL	USAFV FY22 City Grant Budget - Board Approved 07/29/22	City Funds Expended QI	City Funds Expended QII	City Funds Expended QIII	City Funds Expended QIV	Expended YTD	% Expended
Staff Travel, Including Gasoline	\$ 10,000.00	\$ 269.78	\$ 166.66	\$ 320.31	\$ 9,157.34	\$ 9,914.09	99.14%
Staff Per Diem & Accommodations	\$ 3,750.00	\$ 1,788.48	\$ 809.60	\$ -	\$ 1,135.36	\$ 3,733.44	0.00%
Program Participant Travel	\$ 5,674.04	\$ 435.10	\$ -	\$ 595.11	\$ 4,746.30	\$ 5,776.51	101.81%
Subtotal	\$ 19,424.04	\$ 2,493.36	\$ 976.26	\$ 915.42	\$ 15,039.00	\$ 19,424.04	100.00%

TRAINING	USAFV FY22 City Grant Budget - Board Approved 07/29/22	City Funds Expended QI	City Funds Expended QII	City Funds Expended QIII	City Funds Expended QIV	Expended YTD	% Expended
Training & Education - Board & Staff	\$ 3,600.00	\$ -	\$ 595.00	\$ 200.00	\$ 2,747.16	\$ 3,542.16	98.39%
Training - Other & Regional	\$ 5,200.00	\$ 1,345.44	\$ 2,407.20	\$ -	\$ 1,387.39	\$ 5,140.03	98.85%
Subtotal	\$ 8,800.00	\$ 1,345.44	\$ 3,002.20	\$ 200.00	\$ 4,134.55	\$ 8,682.19	98.66%

PROFESSIONAL SERVICES	USAFV FY22 City Grant Budget - Board Approved 07/29/22	City Funds Expended QI	City Funds Expended QII	City Funds Expended QIII	City Funds Expended QIV	Expended YTD	% Expended
Audit & Tax Preparation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Bookkeeping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Insurance	\$ 2,970.00	\$ 2,964.00	\$ -	\$ 6.00	\$ -	\$ 2,970.00	100.00%
Other - Interpreter Svcs, Legal Svcs, Other	\$ 500.00	\$ 18.20	\$ 154.60	\$ -	\$ 308.00	\$ 480.80	96.16%
Subtotal	\$ 3,470.00	\$ 2,982.20	\$ 154.60	\$ 6.00	\$ 308.00	\$ 3,450.80	99.45%

OTHER/MISCELLANEOUS	USAFV FY22 City Grant Budget - Board Approved 07/29/22	City Funds Expended QI	City Funds Expended QII	City Funds Expended QIII	City Funds Expended QIV	Expended YTD	% Expended
Fundraiser Overhead	\$ 500.00	\$ -	\$ 78.85	\$ 413.12	\$ -	\$ 491.97	98.39%
Program Participant Safety Services	\$ 500.00	\$ -	\$ -	\$ 350.94	\$ 17.50	\$ 368.44	73.69%
Miscellaneous	\$ 1,000.00	\$ -	\$ -	\$ 700.00	\$ -	\$ 700.00	70.00%
Subtotal	\$ 2,000.00	\$ -	\$ 78.85	\$ 1,464.06	\$ 17.50	\$ 1,560.41	78.02%

TOTALS	USAFV FY22 City Grant Budget - Board Approved 07/29/22	City Funds Expended QI	City Funds Expended QII	City Funds Expended QIII	City Funds Expended QIV	Expended YTD	% Expended
TOTAL EXPENDITURES	\$ 252,457.00	\$ 32,775.19	\$ 36,830.15	\$ 35,406.00	\$ 97,445.66	\$ 202,457.00	80.19%

NOTE: Per City of Unalaska Resolution 2022-05 adopted February 8, 2022, USAFV retained \$50,000 in unexpended FY22 City Grant funds to pay for a generator to be installed at the shelter

KEY TO INCOME SOURCES LISTED ON QUICKBOOKS PROFIT & LOSS REPORT FOR FY22:

- ACF: Alaska Community Foundation Grant (Carry Over from FY21)
- ADMIN: Cash from Fundraising, Donations, Memberships, Interest, Etc.
- AHFC: Alaska Housing Finance Corporation Homeless Assistance Program Grant
- AMSFDS: American Seafoods Donation; Created separate fund to ensure proper spending
- APIA: Aleutian Pribilof Islands Association MOA
- CDVSA: State of Alaska Council On Domestic Violence & Sexual Assault FY22 Victim Services Grant
- CDVSA SUP: Supplemental funds from CDVSA for Utilities, Fuels, & Commodities
- CITY: City of Unalaska FY22 Community Support Grant
- IN-KIND: Donated Materials & Services
- Optim-ERA: Not a grant, but proceeds from the OptimEra fundraiser held for USAFV at Heart of the Aleutians; Created separate fund to ensure proper spending
- Rasmuson: Donation from Rasmuson Foundation for Food & Other Essential Supplies; Created separate fund to ensure proper spending
- XFKP: Not a grant, but an account we created to track funds raised and expended through OptimEra's "Christmas for Kids" Program; Created separate fund to ensure proper spending

Profit & Loss by Class

July 2021 through June 2022

	ACF FY22	ADMIN F...	AHFC FY22	AMSFD5	APIA FY22	CDVSA FY22	CDVSA S...	CITY FY22	IN-KIND	MATSON	OP-ERA F...	RASM FY22	XFKP FY22	TOTAL
Income														
4000 - Donation - Cash	0.00	16,328.24	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	10,000.00	4,223.40	0.00	0.00	31,551.64
4005 - Donation-Materials/Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,956.32	0.00	0.00	0.00	0.00	8,956.32
4050 - Fundraising Income														
4054 - Pick Click Give Proceeds	0.00	2,697.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,697.00
4053 - Ballyhoo Lions Holiday Ra...	0.00	3,692.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,692.76
Total 4050 - Fundraising Income	0.00	6,389.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,389.76
4100 - Membership														
4101 - Bus & Corp Memberships	0.00	11,490.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,490.69
4102 - Individual Memberships	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
Total 4100 - Membership	0.00	11,540.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,540.69
4200 - Refund/ReimbursementPY														
4200 - Refund/ReimbursementPY	0.00	4,720.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,720.86
4250 - Interest Income														
4250 - Interest Income	0.00	197.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	197.47
4300 - InKind-Crisis Ln Volunteers														
4300 - InKind-Crisis Ln Volunteers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,208.42	0.00	0.00	0.00	0.00	11,208.42
4400 - CDVSA Grant														
4400 - CDVSA Grant	0.00	0.00	0.00	0.00	0.00	218,461.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	218,461.00
4500 - City of Unalaska Grant														
4500 - City of Unalaska Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	202,457.00	0.00	0.00	0.00	0.00	0.00	202,457.00
4600 - AHFC Grant														
4600 - AHFC Grant	0.00	0.00	28,831.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,831.00
4675 - Rasmusson														
4675 - Rasmusson	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
4700 - A/PIA Grant														
4700 - A/PIA Grant	0.00	0.00	0.00	0.00	65,696.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,696.03
4800 - Misc Grant														
4800 - Misc Grant	11,498.00	0.00	0.00	0.00	0.00	0.00	20,075.28	0.00	0.00	0.00	0.00	0.00	0.00	31,573.28
4801 - XFKP Donations														
4801 - XFKP Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,425.00	4,425.00
Total Income	11,498.00	39,177.02	28,831.00	1,000.00	65,696.03	218,461.00	20,075.28	202,457.00	20,164.74	10,000.00	4,223.40	5,000.00	4,425.00	631,008.47
Gross Profit	11,498.00	39,177.02	28,831.00	1,000.00	65,696.03	218,461.00	20,075.28	202,457.00	20,164.74	10,000.00	4,223.40	5,000.00	4,425.00	631,008.47
Expense														
Equip & Equip Maint														
5415 - Equip/Furn Maint - Ofc/O...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,571.49	0.00	0.00	0.00	0.00	0.00	1,571.49
5420 - Vehicle Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	489.79	0.00	0.00	0.00	0.00	0.00	489.79
5422 - Depreciation Expense	0.00	14,573.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,573.63
Total Equip & Equip Maint	0.00	14,573.63	0.00	0.00	0.00	0.00	0.00	2,061.28	0.00	0.00	0.00	0.00	0.00	16,634.91
Facilities														
5300 - Shelter Land Lease	0.00	0.00	2,200.00	0.00	0.00	4,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,600.00
5305 - Satellite Office Lease	0.00	0.00	0.00	0.00	0.00	1,737.36	0.00	5,212.08	0.00	0.00	0.00	0.00	0.00	6,949.44
5306 - Storage Unit Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,740.00	0.00	0.00	0.00	0.00	0.00	1,740.00
5310 - Communications - Local	0.00	0.00	0.00	0.00	265.64	13,901.12	0.00	3,757.88	0.00	0.00	0.00	0.00	0.00	17,924.64
5315 - Communications - Long D...	0.00	0.00	0.00	0.00	0.00	1,287.55	0.00	691.83	0.00	0.00	0.00	0.00	0.00	1,979.38
5320 - Utilities-Elec, Water, Swr	0.00	0.00	1,461.63	0.00	896.09	1,925.98	0.00	1,278.67	0.00	0.00	0.00	0.00	0.00	5,362.37
5325 - Heating Fuel	0.00	0.00	1,014.72	0.00	229.80	1,056.86	0.00	374.21	0.00	0.00	0.00	0.00	0.00	2,675.59
5335 - Facilities Maintenance	0.00	0.00	0.00	0.00	0.00	1,589.13	0.00	500.00	0.00	0.00	0.00	0.00	0.00	2,089.13
5336 - Donated Land Lease Blw ...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,016.96	0.00	0.00	0.00	0.00	2,016.96
Total Facilities	0.00	0.00	4,676.35	0.00	1,191.53	25,898.00	0.00	13,554.67	2,016.96	0.00	0.00	0.00	0.00	47,337.51
Other & Contractual														
5500 - Audit Preparation	0.00	0.00	0.00	0.00	0.00	11,282.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,282.00
5510 - Bookkeeping Services	0.00	0.00	400.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,400.00
5520 - Other Professional Services	0.00	0.00	0.00	0.00	0.00	50.40	0.00	480.80	0.00	0.00	0.00	0.00	0.00	531.20
5525 - Property Insurance	0.00	0.00	0.00	0.00	0.00	591.00	0.00	475.00	0.00	0.00	0.00	0.00	0.00	1,066.00
5526 - Crime Coverage Insurance	0.00	0.00	0.00	0.00	0.00	69.00	0.00	69.00	0.00	0.00	0.00	0.00	0.00	138.00
5530 - General Liability Insurance	0.00	0.00	0.00	0.00	0.00	2,096.00	0.00	1,187.00	0.00	0.00	0.00	0.00	0.00	3,283.00
5535 - D&O Insurance	0.00	0.00	0.00	0.00	0.00	774.00	0.00	626.00	0.00	0.00	0.00	0.00	0.00	1,400.00
5540 - Vehicle Insurance	0.00	0.00	0.00	0.00	0.00	790.00	0.00	613.00	0.00	0.00	0.00	0.00	0.00	1,403.00
5545 - Staff & Board Train/Ed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,542.16	0.00	0.00	0.00	0.00	0.00	3,542.16
5550 - Training - Other & Regional	0.00	0.00	0.00	0.00	27,999.99	0.00	0.00	5,140.03	0.00	0.00	0.00	0.00	0.00	33,140.02
5555 - Community Outreach Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,088.37	0.00	0.00	0.00	0.00	0.00	10,088.37
5560 - Dues, Fees & Subscriptions	0.00	0.00	0.00	0.00	0.00	154.44	0.00	8,814.67	0.00	0.00	0.00	0.00	0.00	8,969.11
5566 - Prog Part Safety Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	368.44	0.00	0.00	0.00	0.00	0.00	368.44
5570 - Advertising & Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,782.50	0.00	0.00	0.00	0.00	0.00	2,782.50
5571 - DONATED Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00	0.00	0.00	0.00	0.00	1,200.00
5575 - Fundraising Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	491.97	0.00	0.00	0.00	0.00	0.00	491.97
5585 - Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	700.00	0.00	0.00	0.00	0.00	2,743.75	3,443.75
5586 - Donated Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	246.34	0.00	0.00	0.00	0.00	246.34
5587 - In Kind Service Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,208.42	0.00	0.00	0.00	0.00	11,208.42

Profit & Loss by Class

July 2021 through June 2022

	ACF FY22	ADMIN F...	AHFC FY22	AMSFDS	APIA FY22	CDVSA FY22	CDVSA S...	CITY FY22	IN-KIND	MATSON	OP-ERA F...	RASM FY22	XFKP FY22	TOTAL
5590 - Donated Meeting Room S...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	180.00	0.00	0.00	0.00	0.00	180.00
5600 - Homeless Prev-Rent/Util ...	0.00	4,355.00	6,906.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,261.80
5605 - Homeless Prev -Temp Lo...	0.00	458.00	4,352.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,810.00
5610 - Homeless Prev-Sec Dep/L...	0.00	0.00	5,784.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,784.00
Total Other & Contractual	0.00	4,813.00	17,442.80	0.00	27,999.99	20,806.84	0.00	35,378.94	12,834.76	0.00	0.00	0.00	2,743.75	122,020.08
Personnel Services														
5001 - Executive Director	0.00	0.00	0.00	0.00	6,674.80	38,260.72	0.00	30,199.20	0.00	0.00	0.00	0.00	0.00	75,134.72
5002 - Program Services Coordin...	0.00	0.00	2,736.97	0.00	7,658.00	29,265.20	0.00	13,330.03	0.00	0.00	0.00	0.00	0.00	52,990.20
5003 - Program Services Advocate	0.00	0.00	3,426.24	0.00	6,374.40	27,618.16	0.00	15,620.38	0.00	0.00	0.00	0.00	0.00	53,039.18
5010 - Shelter Advocate	0.00	0.00	0.00	0.00	120.00	7,106.25	0.00	105.00	0.00	0.00	0.00	0.00	0.00	7,331.25
5011 - Program Advocate PT	0.00	0.00	0.00	0.00	0.00	52.93	0.00	31.76	0.00	0.00	0.00	0.00	0.00	84.69
5035 - Temp Shelter Project Wo...	0.00	0.00	0.00	0.00	0.00	1,237.50	0.00	4,080.00	0.00	0.00	0.00	0.00	0.00	5,317.50
5042 - On Call Pay	0.00	0.00	0.00	0.00	2,120.00	0.00	0.00	6,940.00	0.00	0.00	0.00	0.00	0.00	9,060.00
5045 - FICA	0.00	0.00	382.11	0.00	1,422.74	6,419.57	0.00	4,619.96	0.00	0.00	0.00	0.00	0.00	12,862.38
5050 - SOA UI	0.00	0.02	77.13	0.00	210.11	807.73	0.00	583.63	0.00	0.00	0.00	0.00	0.00	1,678.62
5055 - Medicare	0.00	0.00	89.40	0.00	332.69	1,501.39	0.00	1,084.65	0.00	0.00	0.00	0.00	0.00	3,008.13
5060 - Workers Comp	0.00	0.00	0.00	0.00	0.00	6,766.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,766.00
5065 - Employee Health Insurance	11,498.00	0.00	0.00	0.00	0.00	27,143.94	0.00	445.97	0.00	0.00	0.00	0.00	0.00	39,087.91
5080 - Employee Other Benefits	0.00	2,625.76	0.00	0.00	0.00	0.00	0.00	600.00	0.00	0.00	0.00	0.00	0.00	3,225.76
5086 - Employer Ret Contributions	0.00	0.00	0.00	0.00	0.00	3,106.05	0.00	844.37	0.00	0.00	0.00	0.00	0.00	3,950.42
5087 - Year End Bonus - Employee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,500.00	0.00	0.00	0.00	0.00	0.00	3,500.00
5088 - Year End Bonus - Volunteer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00
Total Personnel Services	11,498.00	2,625.78	6,711.85	0.00	24,912.74	149,285.44	0.00	83,002.95	0.00	0.00	0.00	0.00	0.00	278,036.76
Supplies														
5200 - Program/Outreach Suppli...	0.00	0.00	0.00	0.00	0.00	1,386.51	0.00	6,209.75	0.00	0.00	0.00	0.00	0.00	7,596.26
5205 - Office Supplies	0.00	0.00	0.00	0.00	0.00	12,095.10	0.00	3,831.16	0.00	0.00	0.00	0.00	0.00	15,926.26
5210 - Household Supplies	0.00	0.00	0.00	0.00	3,012.98	1,903.23	0.00	8,233.22	0.00	0.00	0.00	0.00	1,681.25	14,830.68
5212 - HH Supplies - PPE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,840.05	0.00	0.00	0.00	0.00	0.00	1,840.05
5215 - Food	0.00	0.00	0.00	1,000.00	8,130.59	2,082.13	0.00	28,920.94	0.00	10,000.00	4,223.40	1,959.07	0.00	56,316.13
5216 - Donated Commodities														
5219 - DC - HH Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	700.00	0.00	0.00	0.00	0.00	700.00
5220 - DC - Food	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,655.00	0.00	0.00	0.00	0.00	3,655.00
Total 5216 - Donated Commodit...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,355.00	0.00	0.00	0.00	0.00	4,355.00
Total Supplies	0.00	0.00	0.00	1,000.00	11,143.57	17,466.97	0.00	49,035.12	4,355.00	10,000.00	4,223.40	1,959.07	1,681.25	100,864.38
Travel														
5100 - Staff Travel - In State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,310.50	0.00	0.00	0.00	0.00	0.00	7,310.50
5105 - Staff Per Diem - In State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	480.00	0.00	0.00	0.00	0.00	0.00	480.00
5110 - Staff Accommod - In State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,443.84	0.00	0.00	0.00	0.00	0.00	2,443.84
5115 - Staff Travel - Out of State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,603.59	0.00	0.00	0.00	0.00	0.00	2,603.59
5121 - Staff Perdiem -Out of State	0.00	0.00	0.00	0.00	448.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	448.20
5125 - Program Participant Travel	0.00	0.00	0.00	0.00	0.00	5,003.75	0.00	6,586.11	0.00	0.00	0.00	0.00	0.00	11,589.86
5126 - DONATED Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	958.02	0.00	0.00	0.00	0.00	958.02
Total Travel	0.00	0.00	0.00	0.00	448.20	5,003.75	0.00	19,424.04	958.02	0.00	0.00	0.00	0.00	25,834.01
Total Expense	11,498.00	22,012.41	28,831.00	1,000.00	65,696.03	218,461.00	0.00	202,457.00	20,164.74	10,000.00	4,223.40	1,959.07	4,425.00	590,727.65
Net Income	0.00	17,164.61	0.00	0.00	0.00	0.00	20,075.28	0.00	0.00	0.00	0.00	3,040.93	0.00	40,280.82

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

CERTIFICATE
OF
INCORPORATION
Nonprofit Corporation

THE UNDERSIGNED, as Commissioner of Commerce, Community, and Economic Development of the State of Alaska, hereby certifies that Articles of Incorporation duly signed and verified pursuant to the provisions of Alaska Statutes has been received in this office and have been found to conform to law.

ACCORDINGLY, the undersigned, as Commissioner of Commerce, Community and Economic Development, and by virtue of the authority vested in me by law, hereby issues this certificate to

Unalaskans Against Sexual Assault & Family Violence

and attaches hereto the original copy of the Articles of Incorporation for such certificate.



IN TESTIMONY WHEREOF, I execute this certificate and affix the Great Seal of the State of Alaska on **February 29, 2008**.

A handwritten signature in cursive script that reads "Emil Notti".

Emil Notti
Commissioner

For calendar year 2020, or fiscal year beginning 7/01, 2020, and ending 6/30, 20 2021

2020

Department of the Treasury
Internal Revenue Service

▶ Do not send to the IRS. Keep for your records.
▶ Go to www.irs.gov/Form8879EO for the latest information.

Name of exempt organization or person subject to tax

**UNALASKANS AGAINST SEXUAL
ASSAULT AND FAMILY VIOLENCE (USAFV)**

Taxpayer identification number

92-0097890

Name and title of officer or person subject to tax

M LYNN CRANE

EXECUTIVE DIREC

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, or 7a 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, or 7b, 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.

1 a Form 990 check here	▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1 b	584,802.
2 a Form 990-EZ check here	▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2 b	
3 a Form 1120-POL check here	▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3 b	
4 a Form 990-PF check here	▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4 b	
5 a Form 8868 check here	▶ <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5 b	
6 a Form 990-T check here	▶ <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6 b	
7 a Form 4720 check here	▶ <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7 b	

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 organization or I am a person subject to tax with respect to (name of organization) _____, (EIN) _____, and that I have examined a copy of the 2020 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 08809 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2020 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 organization, I will enter my PIN as my signature on the tax year 2020 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.

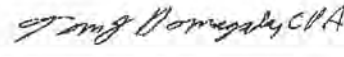
Signature of officer or person subject to tax ▶  Date ▶ 05/04/2022

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 2020 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 ▶  Date ▶ 4/26/2022

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



With Spirit and Strength

Honorable Vincent Tutiakoff, Sr.
City of Unalaska
PO Box 610
Unalaska, AK 99685

January 18, 2023

Dear Mayor Tutiakoff:

I am writing to express my support for the FY24 Community Support Grant Proposal, submitted to the City of Unalaska by Unalaskans Against Sexual Assault & Family Violence (USAFV).

USAFV is seeking these funds to ensure that survivors of domestic violence, sexual assault, and other crimes have access to safe shelter, crisis intervention, advocacy, and other services. In addition to serving crime victims, USAFV's 24-hour crisis line receives calls from people experiencing other types of life crisis, such as homelessness, financial crises, behavioral health issues, addiction, immigration challenges, food insecurity, and other concerns. The small staff at USAFV work very hard at coordinating with other agencies to provide appropriate referrals for those in need, ensuring that no one will "fall through the cracks."

As well as providing direct services to survivors and educating the community, USAFV is a leader in promoting cooperation among and between the non-profits and other community agencies, ensuring that opportunities for collaboration are recognized and acted upon.

The award of this funding will enable USAFV to continue to provide immediate crisis intervention to survivors of domestic violence and/or sexual assault and their children, and to provide additional crisis intervention and other services to the people of our community and region.

USAFV is the only organization of its kind in the Aleutian Pribilof Islands Region, and it is a respected organization with a demonstrated commitment to providing safety and other services to individuals who may otherwise not receive services. Receipt of the FY24 City of Unalaska Grant will enable USAF to continue to fulfill that commitment.

As a concerned and supportive partner, I support USAFV in its efforts to obtain the support of the City of Unalaska for FY24 and recommend them as an organization worthy of continued City funding.

Sincerely,

Dimitri Philemonof
President/CEO

Unalaska City School District



January 25, 2023

City of Unalaska
FY24 Grant Review Committee
PO Box 610
Unalaska, AK 99685

Dear Committee Members:

I am writing to express my support for the FY24 Community Support Grant Proposal, submitted to the City of Unalaska by Unalaskans Against Sexual Assault & Family Violence (USAFV).

The services that USAFV provides are essential to the quality of life in Unalaska and help our most vulnerable in their times of need. Services that are only made possible through appropriate and adequate funding. USAFV is seeking these funds to ensure that victims of domestic violence, sexual assault, and other crimes have access to safe shelter, crisis intervention, advocacy, and other services. In addition to serving crime victims, USAFV's 24-hour crisis line receives many calls from people experiencing other types of life crisis, such as homelessness, medical or mental health emergency, substance abuse addiction, financial crises, immigration challenges, and many other issues. The small staff at USAFV works very hard at coordinating with other agencies to provide appropriate referrals for those in need, ensuring that those most in need receive support services.

The award of this funding will enable USAFV to continue to provide immediate crisis intervention to victims of domestic violence and/or sexual assault and their children, and to provide additional crisis intervention and other services to the people of our community. USAFV regularly provides training services for school district personnel and is an invaluable resource for our students and families who are experiencing a crisis.

USAFV is the only organization of its kind in the Aleutian/Pribilof Region, and is a respected organization with a demonstrated commitment to providing safety and other services to people who might otherwise not receive support locally. Receipt of the FY24 City of Unalaska Grant will enable USAFV to continue to fulfill that commitment.

As a concerned citizen, and as a school official, I support USAFV in its efforts to obtain the support of the City of Unalaska for FY24 and recommend them as an organization worthy of City funding.

Sincerely,

A handwritten signature in black ink, appearing to read "Jim Wilson". The signature is stylized and cursive.

Jim Wilson
Superintendent

P.O. Box 570, Unalaska, Alaska 99685 • (907) 581-3151 • Fax (907) 581-3152 • www.ucsd.net
Jim Wilson, Superintendent • Ryan H. Humphrey, Principal • Cheri Tremarco, Principal



PO Box 144
Unalaska, AK 99685

Phone: (907) 581-1202
Fax: (907) 581-2331

January 30, 2023

Honorable Nick Tutiakoff
City of Unalaska
P.O. Box 610
Unalaska, AK 99685

Dear Mayor Tutiakoff:

I am writing to express my enthusiastic support for the City of Unalaska FY24 Community Support Grant Proposal submitted by Unalaskans Against Sexual Assault & Family Violence (USAFV).

USAFV is seeking these funds to ensure that survivors of domestic violence, sexual assault, and other crimes have access to safe shelter, crisis intervention, advocacy, and other services. In addition to serving crime victims, USAFV's 24-hour crisis line receives calls from people experiencing other types of life crisis: Homelessness, financial crises, behavioral health issues, substance abuse, suicide ideation, immigration challenges, food insecurity, and many other issues. The small staff at USAFV works very hard to coordinate with other agencies to serve those in need, thereby ensuring that no one will "fall through the cracks."

For the practitioners at IFHS, USAFV provides critical support when providing care for patients who have experienced domestic or sexual violence. The advocacy provided by USAFV's staff and volunteers directly impacts the health and well-being of our patients.

As well as providing direct services to survivors and others in crisis, USAFV is a leader in promoting cooperation among and between the non-profits and other community agencies. USAFV also strives to prevent future violence and abuse through outreach and education for people of all ages.

This funding will enable USAFV to continue to provide immediate crisis intervention to survivors of domestic violence and/or sexual assault and their children, and to provide additional crisis intervention and other services to the people of our community and region.

USAFV is the only organization of its kind in the Aleutian/Pribilof Region, and is a respected organization with a demonstrated commitment to providing safety and other services to people who might otherwise fall through the cracks. Receipt of the FY24 City of Unalaska Grant will enable USAFV to continue to fulfill that commitment.

Sincerely,

A handwritten signature in black ink, appearing to read "Noel Rea", written over a horizontal line.

Noel Rea, CEO
Iliuliuk Family and Health Services, Inc.

UNALASKANS AGAINST SEXUAL
ASSAULT AND FAMILY VIOLENCE

Financial Statements
(With Independent Auditor's Report Thereon)

Years Ended June 30, 2022 and 2021

**UNALASKANS AGAINST SEXUAL
ASSAULT AND FAMILY VIOLENCE**

**Financial Statements
(With Independent Auditor's Report Thereon)
Years Ended June 30, 2022 and 2021**

UNALASKANS AGAINST SEXUAL
ASSAULT AND FAMILY VIOLENCE

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Independent Auditor's Report

Members of the Board of Directors
Unalaskans Against Sexual Assault and Family Violence
Unalaska, Alaska

Opinion

We have audited the accompanying financial statements of Unalaskans Against Sexual Assault and Family Violence (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 Unalaskans Against Sexual Assault and Family Violence as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our 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 Unalaskans Against Sexual Assault and Family Violence and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Unalaskans Against Sexual Assault and Family Violence'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 Unalaskans Against Sexual Assault and Family Violence'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 Unalaskans Against Sexual Assault and Family Violence'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.

Sincerely,



Anchorage, Alaska
January 30, 2023

UNALASKANS AGAINST SEXUAL ASSAULT AND FAMILY VIOLENCE

Statements of Financial Position

June 30, 2022 and 2021

<u>Assets</u>	<u>2022</u>	<u>2021</u>
Current assets:		
Cash and cash equivalents:		
Unrestricted cash	\$ 517,432	451,239
Restricted cash	83,169	77,552
Accounts receivable - State of Alaska	3,803	13,576
CURRENT ASSETS	<u>604,404</u>	<u>542,367</u>
Property and equipment, net of accumulated depreciation of \$414,738 for 2022 and \$400,164 for 2021	<u>71,510</u>	<u>86,083</u>
TOTAL ASSETS \$	<u><u>675,914</u></u>	<u><u>628,450</u></u>
 <u>Liabilities and Net Assets</u> 		
Liabilities:		
Payroll liabilities	11,535	9,969
Refundable advances	83,169	77,552
TOTAL LIABILITIES	<u>94,704</u>	<u>87,521</u>
Net assets - without donor restrictions	<u>581,210</u>	<u>540,929</u>
TOTAL LIABILITIES AND NET ASSETS \$	<u><u>675,914</u></u>	<u><u>628,450</u></u>

See accompanying notes to financial statements.

UNALASKANS AGAINST SEXUAL ASSAULT AND FAMILY VIOLENCE

Statements of Activities

Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
NET ASSETS - without donor restrictions		
Operating activities:		
Support:		
Individuals	\$ 38,674	33,303
Grants	552,018	535,016
Contributed nonfinancial assets	20,165	27,090
TOTAL SUPPORT	<u>610,857</u>	<u>595,409</u>
Revenues:		
Membership	11,541	8,386
Auction and raffle	3,693	3,335
Other	-	258
TOTAL REVENUES	<u>15,234</u>	<u>11,979</u>
TOTAL SUPPORT AND REVENUES	<u>626,091</u>	<u>607,388</u>
Expenses:		
Program services:		
Services to victims of domestic violence, sexual assault and others in crisis	460,357	445,517
Homeless prevention	21,856	44,644
Community outreach	10,088	24,105
Total program services	<u>492,301</u>	<u>514,266</u>
Support services:		
Management and general	89,591	84,471
Fundraising	8,836	9,175
TOTAL SUPPORT SERVICES	<u>98,427</u>	<u>93,646</u>
TOTAL EXPENSES	<u>590,728</u>	<u>607,912</u>
CHANGE IN NET ASSETS FROM OPERATING ACTIVITIES	<u>35,363</u>	<u>(524)</u>
Non-operating activities:		
Refunds	4,721	4,375
Interest income	197	129
CHANGE IN NET ASSETS FROM NON OPERATING ACTIVITIES	<u>4,918</u>	<u>4,504</u>
Change in net assets	40,281	3,980
NET ASSETS, beginning of the year	<u>540,929</u>	<u>536,949</u>
NET ASSETS, end of the year	<u>\$ 581,210</u>	<u>540,929</u>

See accompanying notes to financial statements.

UNALASKANS AGAINST SEXUAL ASSAULT AND FAMILY VIOLENCE

Statements of Cash Flows

Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 40,281	3,980
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	14,573	14,574
(Increase) decrease in assets:		
Accounts receivable	9,773	19,008
Increase (decrease) in liabilities:		
Payroll liabilities	1,566	1,435
Refundable advances	5,617	24,457
Net cash provided by operating activities	<u>71,810</u>	<u>63,454</u>
 INCREASE IN CASH AND CASH EQUIVALENTS	 71,810	 63,454
 CASH AND CASH EQUIVALENTS, beginning of year	 <u>528,791</u>	 <u>465,337</u>
 CASH AND CASH EQUIVALENTS, end of year	 <u>\$ 600,601</u>	 <u>528,791</u>
 Cash and cash equivalents is comprised of:		
Unrestricted cash	\$ 517,432	451,239
Restricted cash	83,169	77,552
	<u>\$ 600,601</u>	<u>528,791</u>
 Supplemental disclosures of non-cash operating activities:		
Contributed nonfinancial assets	\$ <u>20,165</u>	<u>27,090</u>

See accompanying notes to financial statements.

UNALASKANS AGAINST SEXUAL ASSAULT AND FAMILY VIOLENCE

Statements of Functional Expenses

Years Ended June 30, 2022 and 2021

		2022						
		Program Services			Support Services			
Services to Victims of Domestic Violence, Sexual Assault and Others in Crisis		Homeless Prevention	Community Outreach	Total Program Services	Management and General	Fundraising	Total Support Services	Total Program and Support Services
EXPENSES:								
Personnel	\$	202,967	-	202,967	69,509	5,561	75,070	278,037
Travel		25,834	-	25,834	-	-	-	25,834
Facilities		45,319	-	45,319	-	-	-	45,319
Rental assistance		-	15,955	15,955	-	-	-	15,955
Utility assistance		-	5,901	5,901	-	-	-	5,901
Supplies		94,509	-	104,597	2,000	-	2,000	106,597
Equipment		2,061	-	2,061	-	-	-	2,061
Insurance		5,890	-	5,890	1,400	-	1,400	7,290
Donations		19,206	-	19,206	-	-	-	19,206
Dues, fees and subscriptions		8,969	-	8,969	-	-	-	8,969
Other contractual		531	-	531	16,682	-	16,682	17,213
Advertising		-	-	-	-	3,275	3,275	3,275
Depreciation		14,573	-	14,573	-	-	-	14,573
Training		36,682	-	36,682	-	-	-	36,682
Other		3,816	-	3,816	-	-	-	3,816
TOTAL EXPENSES	\$	460,357	21,856	492,301	89,591	8,836	98,427	590,728

(continued)

UNALASKANS AGAINST SEXUAL ASSAULT AND FAMILY VIOLENCE

Statements of Functional Expenses, Continued

		2021							
		Program Services			Support Services				
Services to Victims of Domestic Violence, Sexual Assault and Others in Crisis		Homeless Prevention	Community Outreach	Total Program Services	Management and General	Fundraising	Total Support Services	Total Program and Support Services	
EXPENSES:									
Personnel	\$	176,604	-	-	176,604	60,481	4,839	65,320	241,924
Travel		17,362	-	-	17,362	-	-	-	17,362
Facilities		42,464	-	-	42,464	-	-	-	42,464
Rental assistance		-	32,590	-	32,590	-	-	-	32,590
Utility assistance		-	12,054	-	12,054	-	-	-	12,054
Supplies		119,105	-	24,105	143,210	2,000	-	2,000	145,210
Equipment		1,123	-	-	1,123	-	-	-	1,123
Insurance		5,904	-	-	5,904	2,814	-	2,814	8,718
Donations		32,358	-	-	32,358	-	-	-	32,358
Dues, fees and subscriptions		6,431	-	-	6,431	-	-	-	6,431
Other contractual		25,646	-	-	25,646	16,175	-	16,175	41,821
Advertising		-	-	-	-	-	4,336	4,336	4,336
Depreciation		14,574	-	-	14,574	-	-	-	14,574
Training		1,361	-	-	1,361	-	-	-	1,361
Other		2,585	-	-	2,585	3,001	-	3,001	5,586
TOTAL EXPENSES	\$	445,517	44,644	24,105	514,266	84,471	9,175	93,646	607,912

See accompanying notes to financial statements.

UNALASKANS AGAINST SEXUAL ASSAULT AND FAMILY VIOLENCE

Notes to Financial Statements

Years Ended June 30, 2022 and 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Operations

Unalaskans Against Sexual Assault & Family Violence (USAFV) is an organization that serves the needs of those impacted by sexual and domestic violence by providing crisis intervention, shelter, personal support, systems advocacy, and other services. USAFV also provides advocacy, support, and other services to people experiencing other types of life crisis. USAFV is incorporated in the State of Alaska as a non-profit organization.

The major sources of support are renewable grants from the State of Alaska and the City of Unalaska.

Basis of Presentation

Financial statement presentation follows the recommendation of the Financial Accounting Standards Board. Under generally accepted accounting principles, net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

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

Revenue Recognition

The Organization 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 a right of return – are not recognized until the conditions on which they depend have been met. The gifts are reported as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the Statements of Activities as net assets released from program restrictions. Donor-restricted contributions whose restrictions are met within the same year as

received are reported as unrestricted contributions in the accompanying financial statements.
Unalaskans Against Sexual Assault & Family Violence FY24 Community Support Application

UNALASKANS AGAINST SEXUAL ASSAULT AND FAMILY VIOLENCE

Notes to Financial Statements, Continued

USAFV did not receive any promises to give during the years ended June 30, 2022 or 2021 and had no receivable for contributions at year end.

A portion of the Organization'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 Organization 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. As of the year ended 2022 and 2021 the organization had grants of \$83,169 and \$77,552 respectively, which had not been recognized as revenues because they are dependent on incurring qualified expenses and are recorded as refundable advances.

Cash and Cash Equivalents

For purposes of the Statements of Cash Flows, USAFV considers all unrestricted, highly liquid investments with an initial maturity of three months or less to be cash equivalents. Cash includes amounts in demand deposits.

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. USAFV 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.

Management believes all amounts recorded as receivables are collectible; accordingly, no allowance for uncollectible accounts has been established.

Property and Equipment

Purchased assets are recorded at cost or estimated cost when original cost is not available. Contributed assets are recorded at fair value at the date of receipt. Expenses for maintenance and repairs are charged to expense as incurred, and expenses for major renovations are capitalized. All purchases for equipment in excess of \$2,500 are capitalized. Depreciation is provided over the estimated useful lives of the assets on a straight-line basis. Useful lives of assets vary from 5 years for equipment to 20 years for buildings and building improvements.

Compensated Absences

Annual leave is accrued as earned and recorded as an expense in the period earned. Sick leave is accrued as earned by employees and recorded as an expense in the period used.

Notes to Financial Statements, Continued

Functional Allocation of 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, supplies, insurance, other contractual, and other which are allocated on the basis of estimated time and effort.

Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as other assets.

Refundable Advances

Refundable advances represents amounts for which asset recognition criteria have been met but for which revenue recognition criteria have not been met.

Income Taxes

USAFV 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. USAFV had no income derived from unrelated business activities as of June 30, 2022 or 2021.

USAFV classifies all interest and penalties related to tax contingencies as income tax expense. As of June 30, 2022 and 2021, there is 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. USAFV 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.

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 statements of financial position for the above financial instruments, closely approximates their fair value due to the short-term nature of these assets and liabilities.

UNALASKANS AGAINST SEXUAL ASSAULT AND FAMILY VIOLENCE

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.

Description of Program and Supporting Services

Program services:

Services to Victims of Domestic Violence, Sexual Assault and Others in Crisis – USAFV serves those impacted by domestic and sexual violence by providing shelter, crisis intervention, personal support, systems advocacy, and other services. USAFV also provides advocacy, support, and other services to people experiencing other types of life crisis, and works to prevent domestic and sexual violence through outreach and education.

Homeless Prevention – USAFV serves those who are homeless or in danger of becoming homeless by providing past-due rent and utility assistance; assistance with deposits, first and last month's rent, and utility deposits; and other assistance associated with securing safe, permanent housing. Homeless prevention services also include paying for temporary lodging at facilities other than USAFV for people who are unable to come to, or inappropriate to come to, the USAFV shelter.

Community Outreach- In their efforts to prevent future domestic violence, sexual assault, stalking, suicide, child abuse, elder abuse, and other violent crime, and to promote awareness of USAFV services, advocate for self-care and help create a safer community, USAFV provides community outreach and education events and activities independently and in collaboration with other community partners.

Supporting services:

Management and General – Includes the functions necessary to maintain an equitable employment program; ensure an adequate working environment; provide coordination and articulation of USAFV's program strategy through the Office of the Executive Director; secure proper administrative functioning of the Board of Directors; and manage the financial and budgetary responsibilities of USAFV.

Fundraising – Provides the structure necessary to encourage and secure private financial support from individuals, foundations and corporations.

NOTE 2 – CASH AND CASH EQUIVALENTS

At June 30, 2022 and June 30, 2021, balances up to \$250,000 were insured by the FDIC, the remaining \$54,208 and \$10,163 were uninsured and uncollateralized.

UNALASKANS AGAINST SEXUAL ASSAULT AND FAMILY VIOLENCE

Notes to Financial Statements, Continued

NOTE 3 – LIQUIDITY AND AVILABILITY

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	\$	600,601
Accounts receivable		<u>3,803</u>
	\$	<u>604,404</u>

As part of their liquidity plan the USAVF maintains sufficient cash balance to meet current operating expenses.

NOTE 4 – PROPERTY AND EQUIPMENT

The following is a summary of property and equipment for the years ended June 30, 2022 and 2021:

	June 30, 2022	June 30, 2021
Building	\$ 355,514	340,838
Equipment	<u>130,733</u>	<u>145,409</u>
	486,247	486,247
Less accumulated depreciation	<u>(414,738)</u>	<u>(400,164)</u>
	\$ <u>71,510</u>	<u>86,083</u>

Depreciation expense for the years ended June 30, 2022 and 2021 was \$14,5743 and \$14,574, respectively.

NOTE 5 – LEASE

USAFV renewed a five year lease with Ounalashka Corporation in January 2018 for land on which the building housing the administrative offices and temporary shelter is located. Payments on the lease are \$550 per month resulting in total lease payments of \$6,600 each for the years ended June 30, 2022 and 2021. Effective August 2022, the payments on the lease increased to \$605 per month. The fair value of the lease for 2022 and 2021 is \$8,617 and the difference of \$2,617 is donated by Ounalashka Corporation.

Minimum annual lease payments are as follows:

Year Ended June 30:	2022	2021
2022	-	6,600
2023	7,205	7,205
2024	<u>7,260</u>	<u>7,260</u>
	\$ <u>14,465</u>	<u>21,065</u>

UNALASKANS AGAINST SEXUAL ASSAULT AND FAMILY VIOLENCE

Notes to Financial Statements, Continued

USAFV entered into a one year lease with Dutch Properties, LLC, Alaska in May 2010 for property known as DH Intersea mall #214. During May 2011, the lease transitioned to a month to month basis. For the years ended June 30, 2022 and 2021, the monthly payments were \$579, which totaled to \$6,949 each year.

USAFV entered into a month to month basis lease with Ounalashka Corporation in March 2011 for mini-storage space. Annual rent payments were \$1,740 and \$1,620 for the years ended June 30, 2022 and 2021, respectively.

NOTE 6 – CONTINGENCIES

Amounts received or receivable from grants are subject to audit and adjustment. Any disallowed claims, including amounts already collected, would become a liability of Unalaskans Against Sexual Assault and Family Violence. Management believes that the likelihood of such an event is remote.

NOTE 7 – DONATED GOODS AND SERVICES

Donated services are recognized as contributed nonfinancial assets 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 USAFV. 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.

Donated personnel services of \$11,208 and \$19,266 were recognized as contributions and expenses during the fiscal years ended June 30, 2022 and 2021. Donated commodities are valued based on the fair value at the date of contribution and are recorded as contributed nonfinancial assets in the financial statements. Donated goods and services of \$8,957 and \$7,824 were recognized as contributed nonfinancial assets during the fiscal years ended June 30, 2022 and 2021. All donations benefited program services.

All gifts received in-kind during the years ended June 30, 2022 and 2021 were unrestricted. In-kind contributions were allocated as follows:

	June 30, 2022	Services to Victims of Domestic Violence, Sexual Assault and Others in Crisis
Personnel		11,208
Supplies		<u>8,957</u>
Total	\$	<u>20,165</u>
	June 30, 2021	
Personnel		19,266
Supplies		<u>7,824</u>
Total	\$	<u>27,090</u>

UNALASKANS AGAINST SEXUAL ASSAULT AND FAMILY VIOLENCE

Notes to Financial Statements, Continued

Contributions of products are recognized as revenue at their fair value at the time of donation. If the fair value is not readily available, an estimated fair value is used. These materials are reported as contributed nonfinancial assets as well as expense on the appropriate line item in the financial statements. The Organization does not monetize contributed goods or services.

NOTE 8 – GRANTS

A summary of grant revenue for the years ended June 30 follows:

	<u>2022</u>	<u>2021</u>
Federal:		
CARES Act	-	22,765
State of Alaska:		
Council on Domestic Violence and Sexual Assault	218,461	218,461
Local:		
City of Unalaska Operating	202,457	208,074
Other:		
Aleutian Pribilof Islands Association	65,696	47,468
Alaska Housing Finance Corporation	28,831	33,139
Miscellaneous	36,573	5,108
Total grants	<u>\$ 552,018</u>	<u>535,016</u>

NOTE 9 – ECONOMIC DEPENDENCY

USAFV received 88% for the year ended June 30, 2022 and 2021, respectively, of its support and revenue from government grants. A significant reduction in this support would have a substantial impact on USAFV.

FY24 City of Unalaska Community Support Grant Application Review Summary Sheet

Organization Name: Unalaska Senior Citizens (USC) – Nutrition & Transportation Services

USC is requesting \$4,000 more than amount awarded in FY23.

FY23 Award	Amounts	FY24 Request	Amounts
Program Director (FT)	\$ 19,435.00	Program Director #1 - Salary FT	\$ 18,590.00
Program Director (FT)	\$ 18,590.00	Program Director #2 - Salary FT	\$ 18,590.00
Homemaker (FT)	\$ 1,140.00	Homemaker - Hourly PT	\$ 1,500.00
Payroll and Taxes (9.28%)	\$ 3,802.92	Program Assistant - Vacation Coverage	\$ 1,500.00
Workman's Comp	\$ 1,836.00	Payroll Taxes (8.82%)	\$ 3,543.88
Communications	\$ 450.00	Payroll Fees	\$ 90.00
Congregate Meals	\$ 8,000.00	Communications	\$ 250.00
Congregate Food Services Supplies	\$ 1,150.75	Congregate/Home Delivered Meals	\$ 12,550.00
Transportation Cost	\$ 785.00	Congregate/Home Delivered Meal Supplies	\$ 750.00
Office Supplies	\$ 263.36	Community Outreach Costs	\$ 100.00
Annual Audit	\$ 2,000.00	Auto Costs - Fuel / Maintenance	\$ 1,000.00
Bookkeeping	\$ 5,771.22	Office/Housekeeping Supplies	\$ 490.00
Insurance (General Liability, etc.)	\$ 575.00	Audited Financial Statement / Federal 990 Tax Return	\$ 1,750.00
Community Outreach	\$ 150.00	Bookkeeping	\$ 6,000.00
Insurance, Vehicle	\$ 1,051.50	Dietitian	\$ 440.00
		Insurance	\$ 1,857.00
Total FY23 Award	\$ 65,000.00	Total FY24 Request	\$ 69,000.88

Application Highlights

- USC requests the \$4,000.88 more than requested and awarded in FY23 due to inflation costs. The bulk of this change is Congregate and Meal Delivery Programming.
- The Unalaska Senior Citizens (USC) mission is to provide Nutrition, Transportation and Support services; promote the health and well-being of the senior citizens of Unalaska; assist in their ability to live independently and remain active in the community.
- The Unalaska Senior Citizens serves all senior citizens age 60 and over, specifically targeting those socially and economically challenged.
- In addition to helping the qualifying members of our community, USC extends services to senior citizens visiting from other parts of Alaska and the US. The Congregate Lunch Program is also available to those under the age of 60, at a cost of \$8.00 per meal, to promote interactions with community members of all ages. The benefits of serving lunch five days a week have proven to be multiple, not only are our seniors receiving nutritional meals on a regular basis, but we have seen an increase in their level of participation in all events and improvements to their overall quality of life.
- This request is for the nutrition and transportation program and will fund salaries, facilities, program costs, office supplies and professional services. The nutrition and transportation program is primarily funded through the City of Unalaska Community Support Grant funds and the State of Alaska, with minimal Federal dollars. USC also receives generous donations and contributions from local businesses, other non-profits and local residents.
- Unalaska Senior Citizens has a small but dedicated staff of two full-time Program Directors, a contracted Bookkeeper and a part-time Homemaker. Staff is evaluated annually by the program directors. Since the training

in 2019 there have been changes to our program staffing and Board and we hope to seek out new training opportunities as soon as the pandemic is over.

- **Nutritional Services:** Nutritional Services is the primary service that USC offers. The lunch program assists senior citizens in meeting nutritional needs by providing them with meals five days a week that meets 1/3 of their daily dietary allowance. Meals will be served at the Father Ishmael Gromoff Senior Center at a minimum of 260 days out of the year. Home delivered meals will continue, but the Congregate meal program has re-opened. The meals are prepared and purchased from UniSea Galley at a cost of \$5.00 per meal.
- Unalaska Senior Citizens works closely with other community entities for volunteerism and donations including:
 - **Unalashka Corporation** provides financial support and promotes awareness of the organization and programs available among OC shareholders.
 - **IFHS** provides yearly flu shots and speakers on nutrition, behavioral health and other educational workshops as well as monthly blood pressure and blood sugar checks.
 - **APIA** provides speakers on nutrition, behavioral health and other educational workshops. They offer senior citizens yearly flu shots during the fall months in addition to blood pressure checks. APIA also hosts the Elder Tea event each month.
 - **Qawalangin Tribe** refers Alaska Natives and American Indians to our organization as well as organizes cultural activities, donates food and other in-kind items for gatherings.
 - **USAFV** often coordinates the receipt and distribution of food donations from fishing vessels. They refer people to our organization along with offering educational materials on senior citizen abuse and other issues faced by seniors and their families.
 - **Ballyhoo Lions Club** provides financial assistance to senior citizens in need.
 - **Aleutian Housing Authority** provides Unalaska Senior Citizens with in-kind rent for offices, use of a jointly owned kitchen and the common room for the congregate lunches, craft sessions, lecture/workshops and social gatherings. Donations of labor, free maintenance of the kitchen equipment, upkeep of the common area, electricity and heat are also provided.
 - **UniSea**, a major seafood processing plant, provides meals at discounted cost of \$5.00 per meal.
 - **Unalaska Community Broadcasting** provides coverage of special events, as well as free advertising of upcoming events and programs taking place for seniors.
 - **PCR** works with USC staff to create programs for senior citizens. The pool has been used by seniors for recreational and fitness activities. The PCR facilities are provided at no cost to the seniors.
- In Kind donations received from:
 - Aleutian Housing Authority, \$5,400
 - OptimERA, \$4,560
 - Volunteer time, \$10,400
 - General Community Support, \$3,250

Goals and Objectives:

- **Goal 1** - To assist senior citizens in meeting their nutritional needs which is essential in sustaining a healthy quality of life and a sense of well-being.
 - **Objective 1.1:** Unalaska Senior Citizens will provide 5,580 meals a minimum of 260 days per year, five times per week to approximately thirty seniors.
- **Goal 2** - Provide transportation to senior citizens who wish to attend the congregate lunches, need to shop, go to the bank, post office, run an errand or require transportation to and from cultural and social events.
 - **Objective 2.1:** Unalaska Senior Citizens will provide assisted and unassisted rides for senior citizens to ensure that their transportation needs are met.

- **GOAL 3** - To develop programs, events and support services and/or provide access to activities and events to the community's aging population to help them remain active, vital independent members of the community. This also encompasses the homemaker roll within our program.
 - **Objective 3.1:** Unalaska Senior Citizens will develop programs to encourage physical activity and social engagement for Unalaska community members 60 and older. These programs would encompass scenic rides around the island and weekly activity days at the senior center.
 - **Objective 3.2:** Unalaska Senior Citizens' staff will refer senior citizens to needed services such as Social Security, Medicare/Medicaid, IRS, Veteran's Administration, Estate, Will and Probate information, developing advanced directives and other needed services.
 - **Objective 3.3:** Unalaska Senior Citizens will provide nutrition education three times throughout the year and informational sessions pertaining to age related health and chronic health issues six times throughout the year succeeding the lunch hour.
 - **Objective 3.4:** Unalaska Senior Citizens will have access to yearly flu shots and monthly preventative health checks for blood pressure during the lunch hour.
 - **Objective 3.5:** Unalaska Senior Citizens will provide light housekeeping assistance when requested to seniors 60 and older.

Application Findings/Other Information:

- Application submitted on time;
- Accounting Review Included; Not Audited. End Year FY21 (Accounts as of June 30, 2021, 2020)
- All application requirements were met. Letters of support are optional;
- All FY23 reporting has been timely and is current.

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

ORGANIZATION: Unalaska Senior Citizens **FORMED:** 1991

MAILING ADDRESS: PO Box 294 **CITY** Unalaska **STATE** AK **ZIP** 99685

CHIEF EXECUTIVE'S NAME & TITLE: Cheyenne Shaishnikoff & Charlene Shaishnikoff - Directors

CONTACT'S NAME & TITLE (if different): Kelly Poziombke - Bookkeeper

TELEPHONE NUMBER: (907) 707-8711 **FAX NUMBER:** _____

EMAIL: islandbooks@outlook.com **AMOUNT OF FY24 AWARD:** \$ 69,000.88

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

We are asking for an increase to assist with cost of living increases and inflation.

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

FY24 REQUEST: \$ 69,000.88 **LOCAL PROGRAM BUDGET TOTAL:** \$ 201,605.60

SUMMARY OF FY24 SOURCES OF INCOME:

Grants	City	<u>33.11</u> %	Fees/Earned Income	<u>7.96</u> %
	State	<u>38.39</u> %	Fundraising	<u>2.88</u> %
	Federal	____ %	In Kind	<u>11.33</u> %
	Other Grants	____ %	Other Income	<u>6.33</u> %

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

Personnel, Facilities, Program Costs / Supplies, Professional Services

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.

Dansen Looby
Chair/President, Board of Directors

01/31/2023
Date

Director/Executive Director/General Manager

Date

I. EXECUTIVE SUMMARY

A: Executive Summary

Unalaska Senior Citizens was established in the interest of the senior citizens in the Unalaska area. Its purpose is to provide services that pertain to the needs of our senior citizens, to encourage and promote activities to meet these needs and to advocate for a range of services that directly affect the well-being of those who desire or require those services. (Bylaws 1.02)

Mission Statement

Unalaska Senior Citizens is committed to providing nutrition, transportation, light housekeeping and support services that promote the health and well-being of our elders; to assist them in living independently and remaining active, vital members of our community.

Unalaska Senior Citizens (USC) is a charitable organization that assists senior citizens, age 60 and over, with nutrition, transportation, light housekeeping, and social support needs to ensure a continued quality of life. Currently the organization is the only nonprofit program in Unalaska available specifically to meet the needs of all senior citizens. Most seniors live at limited or lower income levels making our program services especially important as our aging population continues to grow. Over 50% of USC's revenue sources are made up from city and state funding. The Unalaska Senior Citizens request funding in the amount of \$69,000.08 from the City of Unalaska to support the continuation of the senior citizen's program; this is an increase of 6% increase from FY23 and will help to balance out the cost of living increases and inflation.

Non-Profit Status: Unalaska Senior Citizens is a 501(c)(3) non-profit organization incorporated in the State of Alaska.

II. ORGANIZATION INFORMATION

B. Organization Programming

The Unalaska Senior Citizens (USC) mission is to provide nutrition, transportation, and support services to promote the health and well-being of the senior citizens of Unalaska. We strive to ensure that they have the resources to live independently and remain active within the community. The program includes congregate and home delivered meals, transportation (assisted and unassisted), homemaker care and community involvement opportunities.

C. Organization History and Experience

This organization was created in 1991 by a group of local citizens concerned with providing services to the senior citizens in Unalaska. They felt it was beneficial for senior citizens to have an area to meet with each other and other members of the community for meals and activities. In 1996 Aleutian Housing Authority built the Father Ishmael Gromoff Senior Center and donated an office, use of the common room and use of the kitchen, to the Unalaska Senior Citizens organization. Another vital part of the program is providing transportation to our seniors. This service makes it possible for those without transportation to run an errand, go to and from the senior center, post office, bank, stores and community events. In December of 2022, with funding assistance from the City of Unalaska and Matson, our program was able to acquire a Chevrolet Suburban. The Suburban provides an economical choice when there are only a few seniors with transportation needs. We continue to maintain our 12-passenger van for use with larger groups or for those in a wheelchair as well as facilitating the daily transportation required to deliver the meals to the senior center. In 2011 we added the Homemaker Program to assist with general housekeeping. The USC staff is also available to assist senior citizens with filing applications, contacting government officials, scheduling airline transportation and any other general help they may request.

D. Community Relevance

Unalaska Senior Citizens coordinates services with other providers and has formed alliances with many community agencies and groups. For example, APIA Clinics help to educate senior citizens through health care presentations and provide free blood pressure checkups and flu shots. USC assists other agencies in the community by offering accessible transportation to handicapped individuals younger than age 60 and has provided access to the van for large group transportation upon request. We also work with the Qawalangin Tribe by providing use of our van to make foodbank deliveries to the residents at the senior center. Unalaska Senior Citizens have worked hard to develop a presence in the community and as we move forward will continue to provide relevant services that meet senior needs.

The USC programs provide essential services to make sure that seniors can maintain their quality of life. It is important that the programs continue to be available to support those that need assistance as they reach the age of retirement. Unalaska Senior Citizens will ensure that it evolves with the changing needs of the seniors and the community to do its part in keeping the program going.

E. Program / Service Delivery

Unalaska Senior Citizens has a small but resolute staff of two full-time program directors, a contracted bookkeeper, and a part-time homemaker. The program directors are in frequent contact with the board

and provide regular reports on activities and services provided. The bookkeeper manages the accounts receivable, accounts payable, payroll, quarterly reports and provides financial data to the board on revenue and expenses as well as managing the grant reporting and submission of the grant requests. The board has found that this structuring of the positions works well, allowing the USC program directors to focus primarily on the needs of our seniors while an independent bookkeeper tracks USC finances, providing checks and balances.

F. Director/Staff/Volunteer Training

With our organization having only a few employees, training is provided on the job with another member of the team. This works well with the staff and volunteers as it allows the seniors to become familiar and comfortable with any changes. Our staff has been supportive of each other and are very conscientious of the comfort level of the seniors within our program.

G. Directors/Staff Evaluation

An evaluation of the program directors is done on a yearly basis by the board of directors. Evaluation on any other staff members is done each year by the program directors.

H. Governing Body/Board

The Unalaska Senior Citizens Board of Directors is the governing body of the Unalaska Senior Citizens. They meet on a regular basis and have full authority and fiduciary responsibility for the overall operation of the organization. Members are selected from a pool of candidates with an interest in supporting seniors within the community. The board does a self-evaluation to ensure the needs of Unalaska's senior citizens are met. Currently we have one open seat that needs filled to complete our seven-member board. Below are the current Board Members in our organization.

Daneen Looby – President and Board Member since January 2021. Daneen, a longtime resident of Unalaska, was previously the bookkeeper for USC when she made the decision to resign and join the board in 2021. Daneen has a passion for caring and protecting our elderly population. She has owned a bookkeeping business since 2014, recently become a co-owner in a well-known local restaurant and bar and is an elected city council member.

Harriet Berikoff - Board Member since 2010. Harriet is a previous Board President and has extensive board training. She has served on several non-profit boards including the King Cove Board of Directors, Museum of the Aleutians, Qawalangin Tribal Council, Ballyhoo Lions Club, APICDA, APIA and the IFHS Clinic. She volunteers daily during the Congregate Lunch Program and played a major part in our Fourth of July fundraiser.

Julia Dushkin - Board Member since 2019 and longtime resident of Unalaska. Julia had previously served on the USC Board and has also served on the Ballyhoo Lions Club Board, Qawalangin Tribal Council, and the Sisterhood of the Holy Ascension Board.

Lori Jackson – Board Member since 2021. Lori is the Medical Director as well as a Nurse Practitioner at APIA. Lori's position on our board is a perfect fit for our organization as our focus is on the health and well-being of our seniors.

Mark Caldwell – Board Member since 2022. Mark is new to our board and is an active participant in the programs that the Unalaska Senior Citizens offer. In 2020 Mark was a recipient of the Community Extra Mile Award from the City of Unalaska. Mark’s family brought the **Baha’i** religion to the Aleutian Islands and build the historic Baha’i Center where Mark currently resides and is the groundskeeper.

AB Rankin – Board Member since 2022. AB Rankin is our newest board member and has recently retired from her position as the Board Vice President at the Ounalashka Corporation. AB served on the Ounalashka Board from 1986 until 2022 and brings with her extensive board experience. AB was raised in Unalaska and after leaving for school and having her children, she returned and worked as the Treasurer for the City of Unalaska for 40 years. We look forward to a fresh perspective on the programs and services currently being offered at USC.

I. Program Evaluation

The USC Board of Directors reviews the goals and objectives outlined by the organization based on monthly reports submitted by the program directors. These reports keep track of the number of lunches served, transportation and homemaker services provided, volunteer hours and in-kind donations received. Required biannual reports of both the City of Unalaska Community Support Grant and the State of Alaska Grant are reviewed to ensure that we are on track with all services that are provided. If goals are not being achieved, the board investigates and makes sure that corrective actions are taken. The board solicits for input from the staff, volunteers, and senior citizens on a regular basis. This input is valued and is key in ensuring that USC continues to move forward in the best direction.

III. PROPOSAL

J. Need

The Unalaska Senior Citizens serves all senior citizens age 60 and over. We specifically target those socially and economically challenged, such as those with limited or lower income levels, because we feel they are most likely to benefit from our programs and services. In addition to helping the qualifying members of our community, USC extends services to senior citizens visiting from other parts of Alaska and the US.

In October of 2022, after a long closure due to the Covid-19 pandemic, our board members and staff were able to work with the management of the senior center to reopen the Congregate Lunch Program for those 60 and older. In addition to providing a nutritional lunch, this daily program provides an opportunity for social interaction which is essential to a senior's emotional and mental well-being. Social engagement also benefits your physical health as it lessens the potential for anxiety and depression. At this time it is undetermined when the program will be open to those under 60.

We also offer a Home Delivered Meals Program which is available to homebound senior citizens.

Transportation is another service that is crucial to the needs of seniors. At some point many seniors become unable to drive due to hearing and or vision loss, disability, or general health decline. USC is able to offer transportation services giving them the means to attend the lunch program, shop, bank, run errands, attend religious services and other cultural and social events.

Our organization has seen the need for an increase in activity participation within the Unalaska senior population; there are many that will sit at home for most of their day watching TV or sleeping. Lack of activity and increased isolation can lead to health deterioration, including depression. Now in retirement, with no families to care for or involvement in community organizations, seniors may start to feel their life lacks any purpose. Activities are vital to well-being and create feelings of purpose and connectivity. We hold several potluck luncheons to celebrate holidays and continue to work to provide other social activities for the senior community.

K. Target Population

The target population is for all senior citizens age 60 and over.

L. Proposal Description

Nutritional Services: Nutritional Support Services is the primary program that USC offers to the seniors within our community. We have a registered dietitian that reviews the menus to ensure that they meet the dietary requirements that have been set forth by the most recent Dietary Guidelines for Americans. The lunches are prepared and purchased from the UniSea galley at a cost of \$5.00 per meal and are accompanied by a soup or salad. The program directors arrange the delivery of the meals from UniSea to the senior center where they served to the senior citizens. For those that are homebound the meals are prepared and delivered.

No payment is required for senior citizens age 60 and over, although we do suggest a donation of \$2.00 per meal.

Transportation: Providing transportation for the senior citizens to and from the lunch program, stores, post office, clinic, bank, community events as well as assisting in running errands is another vital service that USC provides. This enables seniors that are no longer able to drive to have a sense of independence by completing tasks on their own instead of relying on family members or friends.

Outreach: The Unalaska Senior Citizens staff and Board strive to reach out to any senior citizens who may need our services. We keep the community informed of the activities and services that we have to offer.

Informational and Assistance: The USC Staff and Board work to keep senior citizens informed of the local events within the community. We also let seniors know about the different agencies that are available to assist with specific needs. These include, but are not limited to: Energy Assistance, Social Security, Medicaid, Food Stamps or Adult Public Assistance.

Preventive Health: USC works with both clinics to arrange for guest speakers to present information about nutritional education, hearing impairment, mental health issues, stress, heart disease and tips to help quit smoking.

M. Goals & Objectives

Goal 1 - To assist senior citizens in meeting their nutritional needs which is essential in sustaining a healthy quality of life and a sense of well-being.

Objective 1.1: Unalaska Senior Citizens will provide 5,580 meals a minimum of 260 days per year, five times per week to approximately thirty seniors.

Goal 2 - Provide transportation to senior citizens who wish to attend the congregate lunches, need to shop, go to the bank, post office, run an errand or require transportation to and from cultural and social events.

Objective 2.1: Unalaska Senior Citizens will provide assisted and unassisted rides for senior citizens to ensure that their transportation needs are met.

GOAL 3 - To develop programs, events and support services and/or provide access to activities and events to the community's aging population to help them remain active, vital independent members of the community. This also encompasses the homemaker roll within our program.

Objective 3.1: Unalaska Senior Citizens will develop programs to encourage physical activity and social engagement for Unalaska community members 60 and older. These programs would encompass scenic rides around the island and weekly activity days at the senior center.

Objective 3.2: Unalaska Senior Citizens' staff will refer senior citizens to needed services such as Social Security, Medicare/Medicaid, IRS, Veteran's Administration, Estate, Will and Probate information, developing advanced directives and other needed services.

Objective 3.3: Unalaska Senior Citizens will provide nutrition education three times throughout the year and informational sessions pertaining to age related health and chronic health issues six times throughout the year succeeding the lunch hour.

Objective 3.4: Unalaska Senior Citizens will have access to yearly flu shots and monthly preventative health checks for blood pressure during the lunch hour.

Objective 3.5: Unalaska Senior Citizens will provide light housekeeping assistance when requested to seniors 60 and older.

N. Other Resources

Unalaska Senior Citizens collaborates closely with other community entities for volunteerism and donations including:

Ounalashka Corporation provides financial support and promotes awareness of the organization and programs available among OC shareholders.

IFHS provides yearly flu shots and speakers on nutrition, behavioral health and other educational workshops as well as regular blood pressure checks.

APIA provides speakers on nutrition, behavioral health and other educational workshops. They offer senior citizens yearly flu shots during the fall months in addition to blood pressure checks.

Qawalangin Tribe refers Alaska Natives and American Indians to our organization as well as organizes cultural activities, donates food and other in-kind items for gatherings.

USAFV often coordinates the receipt and distribution of food donations from fishing vessels. They refer people to our organization along with offering educational materials on senior citizen abuse and other issues faced by seniors and their families.

Ballyhoo Lions Club provides financial assistance to senior citizens in need.

Aleutian Housing Authority provides Unalaska Senior Citizens with in-kind rent for offices, use of a jointly owned kitchen and the common room for the congregate lunches, craft sessions, lecture/workshops and social gatherings. Donations of labor, free maintenance of the kitchen equipment, upkeep of the communal area, electricity and heat are also provided.

Unisea, a major seafood processing plant, provides meals at discounted cost of \$5.00 per meal.

Unalaska Community Broadcasting provides coverage of special events, as well as free advertising of upcoming events and programs taking place for seniors.

PCR works with USC staff to create programs for senior citizens. The pool has been used by seniors for recreational and fitness activities. The PCR facilities are provided at no cost to the seniors.

O: Program Budget & Narrative

Estimated Expenditures \$201,605.60

Personnel: \$112,936.10

Wages: \$104,460

Our staff consists of two full-time program directors working 32.5 hours a week at a daily rate of \$162.50 (this rate is based on \$25 per hour). We have a homemaker who is currently working up to 20 hours per month at \$19 per hour and a Program Assistant at a daily rate of \$125 per day for average of 40 days per year as vacation coverage. We have a couple of volunteers that assist with lunch sign in and clean up when our lunch program is open. The volunteers work an average of 2 hours per day in which we would normally have to pay staff \$40; making this an in-kind donation of \$10,400 per year.

Payroll Taxes and Fees: \$8,476.10.

Facilities: \$11,010

Rent: \$5,400

This is an in-kind expense from Aleutian Housing Authority

Internet: \$4,560

This is an in-kind expense from OptimERA

Communications: \$1,050

Phone line

Program Costs/Supplies: \$36,150

Meal Costs: \$31,100

Since our Congregate Lunch Program has reopened, USC has been serving lunch to approximately 465 members and 20 guests per month: bringing the monthly meal count to 485. We pay UniSea \$5 per prepared meal which brings the annual meal cost to an \$29,100. Our supply costs run close to \$500 per quarter, totaling \$2,000 per year. The supplies include lunch related items such as condiments, napkins and foam containers which are used for home delivered meals or for extra food taken home by the seniors.

Community Outreach: \$400

Supplies needed for activities and events

Vehicle Costs: \$3,000

Maintenance and fuel needed for the van and Suburban which are used for the overall operations of the organization

Office/Housekeeping Supplies: \$1,650

Office supplies to maintain business operations, cleaning supplies and postage expenses

Professional Services: \$37,909.50

Annual Financial Statement / Federal 990 Tax Return: \$5,250

Bookkeeping: \$20,680

This expense is for the contracted bookkeeper. The bookkeeper works an average of 376 hours per year at an hourly rate of \$55. The accounts receivable, accounts payable, payroll, quarterly and yearly reporting as well as managing the grant reporting and submission of the grant requests are done by the bookkeeper.

Dietitian: \$2,880

Monthly menu reviews are done at a rate of \$240 to ensure that the dietary requirements that have been set forth in the most recent Dietary Guidelines for Americans are being met.

Insurance: \$9,099.50

This will help to cover our Auto, Directors & Officers, General Liability and Workers' Compensation insurance.

Other/Miscellaneous: \$3,600

Fundraising Overhead: \$500

As in any endeavor, you have to spend money to make money. This will cover any expenses we have to put in towards fund raising events. \$250 is considered in-kind donations from the community.

Donated Items: \$3,000

Donated program supplies and donated items for fundraising events.

Miscellaneous: \$100

This expense item covers any unaccounted for expenses that the program may incur.

Estimated Revenues \$208,428.35

Fees for Services: \$16,600

Lunch Fees: \$12,600

The suggested senior citizens donation is \$2.00. This figure is based on continued program objectives to offer affordable nutritious meals to the seniors in our community. \$4,000 of this is the NSIP reimbursement for meals at a rate of \$0.70 per meal.

Grants: \$149,008.35

City of Unalaska: \$69,000.88

State of Alaska Nutritional, Transportation and Support Grant: \$80,007.47

Fundraising: \$6,000

We plan to participate in fundraising opportunities throughout the year including bingo, quilt raffles and a 4th of July Silent Auction. This amount is based off revenue raised during previous fundraising activities.

In-Kind Contributions: \$23,610

In-Kind Rent donated by Aleutian Housing Authority	\$5,400
In-Kind Donations from OptimERA for internet services	\$4,560
In-Kind Labor donated by volunteers	\$10,400
In-Kind Donations from community members and businesses for auctions and other events	\$3,250

Other Sources: \$13,210

Donations: \$13,200

This figure is based upon our recent history of individual and corporate donations.

Interest Income: \$10

Interest generated from USC's General Fund account

P. Financial Management

The program directors and the board of directors are primarily responsible for the financial accountability of USC. The bookkeeper closely monitors how grant funds are spent and ensures that the expenses are eligible under the grant guidelines. The bookkeeper provides regular reporting to the program directors and the board documenting current revenues and spending. Quarterly and bi-annual reports are also provided to the city and state comparing budget to actual for those periods. If there are changes to the budget, amendment forms are submitted for city and/or state for consideration and approval.

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

Q. Goals and Objectives

With the combined efforts of our board members and staff we were able to work with the management of the senior center to reopen the congregate lunch program for the seniors. The reopening of the program restored a sense of normalcy for our seniors and the participation levels that we have seen have been higher than we what we had originally anticipated for FY23. We are confident that we will be able to meet the goals and objectives as outlined in our program.

We are optimistic that through the cooperative spirit among the staff and the board, USC will have a productive FY24. Although most of the program objectives continue to be the same from year to year, we continue to evaluate our programs and adapt as needed to ensure that we achieve our goals and objectives to serve the interest of the seniors of Unalaska.

R. Significant Changes from Previous Year

Our program remains strong and we have seen a steady increase in numbers. Our homemaker services have doubled since the program was reinstated last February with our homemaker, Beatriz, working an average of 20 hours a month. Beatriz is providing quality service to our seniors and they are open to welcoming her into their home for housekeeping assistance.

We have enlisted the services of a registered dietitian as part of the State of Alaska funding requirements. The dietitian reviews the menu monthly to ensure that the dietary requirements that have been set forth in the most recent Dietary Guidelines for Americans are being met.

Unalaska Senior Citizens purchased a Chevrolet Suburban which was partially funded by the remaining \$9,100.00 in funds from the City of Unalaska's FY22 Community Support Grant. The vehicle was purchased in Anchorage and Matson provided us in-kind shipping from Anchorage to Dutch Harbor. This vehicle is smaller than our twelve-passenger van and is more economical when there are only a few seniors requiring transportation. We are also hopeful that it will provide a certain comfort level to our members and encourage more seniors to ask for assistance. We are very grateful and fortunate to have the financial assistance that we did in acquiring the vehicle into our program.

CITY OF UNALASKA FY24 COMMUNITY GRANT PROGRAM ESTIMATED REVENUES - Unalaska Senior Citizens

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

Estimated Revenue Total	\$ 208,428.35	100%
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Fees for Services (cash)	Amounts	% of Total Revenue
Lunch Donations	\$ 12,600.00	6.05%
NSIP Meal Reimbursements	\$ 4,000.00	1.92%
	\$ -	0.00%
Fees for Services Total	\$ 16,600.00	7.96%

Grants	Amounts	% of Total Revenue
Local - City	\$ 69,000.88	33.11%
State of Alaska	\$ 80,007.47	38.39%
	\$ -	0.00%
	\$ -	0.00%
Grants Total	\$ 149,008.35	71.49%

Fundraising (cash)	Amounts	% of Total Revenue
Fundraising	\$ 5,000.00	2.40%
Bingo	\$ 1,000.00	0.48%
		0.00%
	\$ -	0.00%
	\$ -	0.00%
Fundraising Total	\$ 6,000.00	2.88%

In Kind Donations	Amounts	% of Total Revenue
Aleutian Housing Authority - Rent	\$ 5,400.00	2.59%
Optimera - Internet	\$ 4,560.00	2.19%
Volunteer Labor	\$ 10,400.00	4.99%
Donated Items	\$ 3,000.00	1.44%
Fundraising Overhead	\$ 250.00	0.12%
		0.00%
	\$ -	0.00%
In Kind Donation Total	\$ 23,610.00	11.33%

Other Sources of Revenue	Amounts	% of Total Revenue
Cash Donations	\$ 13,200.00	6.33%
Interest	\$ 10.00	0.00%
	\$ -	0.00%
Other Sources of Revenue Total	\$ 13,210.00	6.33%

Estimated Revenue Total	\$ 208,428.35	100%
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FY24 GRANT PROGRAM ESTIMATED EXPENDITURES - UNALASKA SENIOR CITIZENS

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

FY24 COMMUNITY SUPPORT ESTIMATED EXPENDITURES SUMMARY	City Request	%	State of Alaska	%	General Funds	%	In Kind	%	Total	
	\$ 69,000.88	34.23%	\$ 80,007.47	39.69%	\$ 28,987.25	14.38%	\$ 23,610.00	11.71%	\$ 201,605.60	100%

BUDGET LINE ITEMS			CITY REQUEST			OTHER									
Personnel - Salaries			City Request	%	State of Alaska	%	General Funds	%	In Kind	%	Total	%			
Program Director #1 - Salary FT	\$	18,590.00	44%	\$	18,590.00	44%	\$	5,070.00	12%	\$	-	0%	\$	42,250.00	100%
Program Director #2 - Salary FT	\$	18,590.00	44%	\$	18,590.00	44%	\$	5,070.00	12%	\$	-	0%	\$	42,250.00	100%
Homemaker - Hourly PT (\$19/hr * 20 hrs/mo)	\$	1,500.00	33%	\$	2,060.00	45%	\$	1,000.00	22%	\$	-	0%	\$	4,560.00	100%
Program Assistant - Vacation Coverage (\$125/day * 8 wks)	\$	1,500.00	30%	\$	2,500.00	50%	\$	1,000.00	20%	\$	-	0%	\$	5,000.00	100%
Lunch Volunteer	\$	-	0%	\$	-	0%	\$	-	0%	\$	10,400.00	100%	\$	10,400.00	100%
Personnel - Salaries Subtotal	\$	40,180.00	38%	\$	41,740.00	40%	\$	12,140.00	12%	\$	10,400.00	10%	\$	104,460.00	100%
Personnel - Payroll Expenses			City Request	%	State of Alaska	%	General Funds	%	In Kind	%	Total	%			
Payroll Taxes (8.82%)	\$	3,543.88	43%	\$	3,681.47	44%	\$	1,070.75	13%	\$	-	0%	\$	8,296.10	100%
Payroll Fees (\$15/month)	\$	90.00	50%	\$	90.00	50%	\$	-	0%	\$	-	0%	\$	180.00	100%
Personnel - Payroll Expenses Subtotal	\$	3,633.88	43%	\$	3,771.47	44%	\$	1,070.75	13%	\$	-	0%	\$	8,476.10	100%
Personnel - Salary & Benefits Total	\$	43,813.88	39%	\$	45,511.47	40%	\$	13,210.75	12%	\$	10,400.00	9%	\$	112,936.10	100%

Facilities			City Request	%	State of Alaska	%	General Funds	%	In Kind	%	Total	%			
Rent	\$	-	0%	\$	-	0%	\$	-	0%	\$	5,400.00	100%	\$	5,400.00	100%
Internet	\$	-	0%	\$	-	0%	\$	-	0%	\$	4,560.00	100%	\$	4,560.00	100%
Communications	\$	250.00	24%	\$	450.00	43%	\$	350.00	33%	\$	-	0%	\$	1,050.00	100%
Facilities Total	\$	250.00	2%	\$	450.00	4%	\$	350.00	3%	\$	9,960.00	90%	\$	11,010.00	100%

Program Costs/Supplies			City Request	%	State of Alaska	%	General Funds	%	In Kind	%	Total	%			
Congregate/Home Delivered Meals	\$	12,550.00	43%	\$	14,950.00	51%	\$	1,600.00	5%	\$	-	0%	\$	29,100.00	100%
Congregate/Home Delivered Meal Supplies	\$	750.00	38%	\$	750.00	38%	\$	500.00	25%	\$	-	0%	\$	2,000.00	100%
Community Outreach Costs	\$	100.00	25%	\$	100.00	25%	\$	200.00	50%	\$	-	0%	\$	400.00	100%
Auto Costs - Fuel / Maintenance	\$	1,000.00	33%	\$	1,000.00	33%	\$	1,000.00	33%	\$	-	0%	\$	3,000.00	100%
Office/Houskeeping Supplies	\$	490.00	30%	\$	670.00	41%	\$	490.00	30%	\$	-	0%	\$	1,650.00	100%
Program Costs Total	\$	14,890.00	41%	\$	17,470.00	48%	\$	3,790.00	10%	\$	-	0%	\$	36,150.00	100%

Professional Services			City Request	%	State of Alaska	%	General Funds	%	In Kind	%	Total	%			
Audited Financial Statement / Federal 990 Tax Return	\$	1,750.00	33%	\$	2,500.00	48%	\$	1,000.00	19%	\$	-	0%	\$	5,250.00	100%
Bookkeeping (\$397.69/week)	\$	6,000.00	29%	\$	7,893.00	38%	\$	6,787.00	33%	\$	-	0%	\$	20,680.00	100%
Dietitian (\$240/month)	\$	440.00	15%	\$	2,440.00	85%	\$	-	0%	\$	-	0%	\$	2,880.00	100%
Insurance	\$	1,857.00	20%	\$	3,743.00	41%	\$	3,499.50	38%	\$	-	0%	\$	9,099.50	100%
Professional Services Total	\$	10,047.00	27%	\$	16,576.00	44%	\$	11,286.50	30%	\$	-	0%	\$	37,909.50	100%

Other/Misc.			City Request	%	State of Alaska	%	General Funds	%	In Kind	%	Total	%			
Fundraising Overhead	\$	-	0%	\$	-	0%	\$	250.00	50%	\$	250.00	50%	\$	500.00	100%
Donated Items	\$	-	0%	\$	-	0%	\$	-	0%	\$	3,000.00	100%	\$	3,000.00	100%
Miscellaneous	\$	-	0%	\$	-	0%	\$	100.00	100%	\$	-	0%	\$	100.00	100%
Other/Misc. Total	\$	-	0%	\$	-	0%	\$	350.00	10%	\$	3,250.00	90%	\$	3,600.00	100%

Project Totals	\$	69,000.88	34.23%	\$	80,007.47	39.69%	\$	28,987.25	14.38%	\$	23,610.00	11.71%	\$	201,605.60	100%
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City of Unalaska Community Support FY22 Financial Summary

Organization Name: Unalaska Senior Citizens

Original: X

Revised:

Expenditures

Personnel	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Program Director	\$ 37,180.00	\$ 6,435.00	\$ 8,580.00	\$ 10,465.00	\$ 7,624.50	\$ 33,104.50	89.04%
Kitchen Help/Vacation Coverage	\$ -	\$ 1,875.00	\$ -	\$ -	\$ -	\$ 1,875.00	#DIV/0!
Homemaker	\$ 1,140.00	\$ 285.00	\$ -	\$ 19.00	\$ -	\$ 304.00	26.67%
Payroll Taxes	\$ 3,556.10	\$ 797.62	\$ 796.22	\$ 1,018.01	\$ 740.35	\$ 3,352.20	94.27%
Workmans Comp	\$ 1,599.87	\$ -	\$ -	\$ -	\$ 1,889.91	\$ 1,889.91	118.13%
Subtotal	\$ 43,475.97	\$ 9,392.62	\$ 9,376.22	\$ 11,502.01	\$ 10,254.76	\$ 40,525.61	93.21%

Facilities	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Communications	\$ 400.00	\$ 228.68	\$ 171.32	\$ 143.83	\$ -	\$ 543.83	135.96%
Subtotal	\$ 400.00	\$ 228.68	\$ 171.32	\$ 143.83	\$ -	\$ 543.83	135.96%

Program Costs/Supplies	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Congregate/Home Delivered Meals	\$ 8,116.00	\$ 1,528.33	\$ 1,773.80	\$ -	\$ -	\$ 3,302.13	40.69%
Congregate/Home Delivered Food Svc Supplies	\$ 2,116.00	\$ 19.48	\$ 43.96	\$ -	\$ -	\$ 63.44	3.00%
Transportation Cost	\$ 675.00	\$ 327.50	\$ 188.22	\$ -	\$ -	\$ 515.72	76.40%
Office Supplies	\$ 70.81	\$ 139.95	\$ 83.36	\$ -	\$ -	\$ 223.31	315.37%
Subtotal	\$ 10,977.81	\$ 2,015.26	\$ 2,089.34	\$ -	\$ -	\$ 4,104.60	37.39%

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

Professional Services	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Audit/Non-Profit Tax Form 990	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,580.00	\$ 4,580.00	114.50%
Bookkeeping	\$ 5,771.22	\$ 1,442.74	\$ 1,442.74	\$ 1,442.74	\$ 1,442.74	\$ 5,770.96	100.00%
Insurance	\$ 375.00	\$ -	\$ -	\$ -	\$ 375.00	\$ 375.00	100.00%
Subtotal	\$ 10,146.22	\$ 1,442.74	\$ 1,442.74	\$ 1,442.74	\$ 6,397.74	\$ 10,725.96	105.71%

	FY21 Total Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Total Expenditures	\$ 65,000.00	\$ 13,079.30	\$ 13,079.62	\$ 13,088.58	\$ 16,652.50	\$ 55,900.00	86.00%
					Budget Surplus	\$ 9,100.00	
					Due Back to City	\$ 9,100.00	

City of Unalaska Community Support FY22 Financial Summary

Organization Name: Unalaska Senior Citizens

Original: X

Revised:

Revenue Sources

Fees for Services	Budgeted Revenue	Revenue - Mid Year Report		Revenue - Final Report		YTD Revenue	% Budget
Lunch Fees	\$ 9,681.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Other - NSIP Meal Reimbursement	\$ 2,837.80	\$ 641.90	\$ 725.90	\$ 1,014.30	\$ 986.30	\$ 3,368.40	118.70%
Subtotal	\$ 12,518.80	\$ 641.90	\$ 725.90	\$ 1,014.30	\$ 986.30	\$ 3,368.40	26.91%

Grants	Budgeted Revenue	Revenue - Mid Year Report		Revenue - Final Report		YTD Revenue	% Budget
City of Unalaska	\$ 65,000.00	\$ 16,249.98	\$ 16,249.98	\$ 16,249.98	\$ 16,250.06	\$ 65,000.00	100.00%
State - Covid Supplemental	\$ 13,856.22	\$ 3,464.05	\$ 3,464.06	\$ 3,464.05	\$ 3,464.06	\$ 13,856.22	100.00%
State - NTS	\$ 63,264.00	\$ 15,816.00	\$ 15,816.00	\$ 15,816.00	\$ 15,816.00	\$ 63,264.00	100.00%
State - ARPA	\$ 17,527.78	\$ -	\$ -	\$ 8,763.89	\$ 8,763.89	\$ 17,527.78	100.00%
Subtotal	\$ 159,648.00	\$ 35,530.03	\$ 35,530.04	\$ 44,293.92	\$ 44,294.01	\$ 159,648.00	100.00%

Fundraising	Budgeted Revenue	Revenue - Mid Year Report		Revenue - Final Report		YTD Revenue	% Budget
Fundraising	\$ 3,750.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Subtotal	\$ 3,750.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

In Kind Contributions	Budgeted Revenue	Revenue - Mid Year Report		Revenue - Final Report		YTD Revenue	% Budget
Labor	\$ 9,750.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Rent	\$ 5,400.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 5,400.00	100.00%
Internet	\$ 4,560.00	\$ 1,140.00	\$ 1,140.00	\$ 1,140.00	\$ 1,140.00	\$ 4,560.00	100.00%
Donated Items	\$ 8,500.00	\$ -	\$ 389.92	\$ 104.54	\$ 105.95	\$ 600.41	7.06%
Subtotal	\$ 28,210.00	\$ 2,490.00	\$ 2,879.92	\$ 2,594.54	\$ 2,595.95	\$ 10,560.41	37.43%

Other Sources	Budgeted Revenue	Revenue - Mid Year Report		Revenue - Final Report		YTD Revenue	% Budget
Cash Donations & Other Income	\$ 13,000.00	\$ 637.60	\$ 10,200.00	\$ 170.00	\$ 2,005.00	\$ 13,012.60	100.10%
Interest Income	\$ 71.00	\$ 1.97	\$ 63.59	\$ 2.61	\$ 2.88	\$ 71.05	100.07%
Subtotal	\$ 13,071.00	\$ 639.57	\$ 10,263.59	\$ 172.61	\$ 2,007.88	\$ 13,083.65	100.10%

	FY20 Total Budget	Revenue - Mid Year Report		Revenue - Final Report		Received YTD	% Received
Total Revenues	\$ 217,197.80	\$ 39,301.50	\$ 49,399.45	\$ 48,075.37	\$ 49,884.14	\$ 186,660.46	85.94%

Unalaska Senior Citizens Profit & Loss by Class July 2021 through June 2022

	City Grant	State Grant	General Funds	In-Kind	TOTAL
Ordinary Income/Expense					
Income					
CASH DONATION INCOME					
Cash Donations- Unrestricted	0.00	0.00	10,225.00	0.00	10,225.00
Total CASH DONATION INCOME	0.00	0.00	10,225.00	0.00	10,225.00
GRANT INCOME					
City of Unalaska Grant	65,000.00	0.00	0.00	0.00	65,000.00
State Grant- NTS	0.00	63,264.00	0.00	0.00	63,264.00
State Grant - ARPA	0.00	17,527.78	0.00	0.00	17,527.78
State Grant - Covid	0.00	13,856.22	0.00	0.00	13,856.22
NSIP- Meal Reimbursements	0.00	0.00	3,368.40	0.00	3,368.40
American Seafoods	0.00	0.00	2,000.00	0.00	2,000.00
Total GRANT INCOME	65,000.00	94,648.00	5,368.40	0.00	165,016.40
IN-KIND DONATIONS INCOME					
Internet- In-Kind Contributions	0.00	0.00	0.00	4,560.00	4,560.00
Items- In-Kind Contribution	0.00	0.00	0.00	267.97	267.97
Meals- In-Kind Contribution	0.00	0.00	0.00	332.44	332.44
Rent- In-Kind Contributions	0.00	0.00	0.00	5,400.00	5,400.00
Total IN-KIND DONATIONS INCOME	0.00	0.00	0.00	10,560.41	10,560.41
MISCELLANEOUS INCOME					
Interest Income	0.00	0.00	71.05	0.00	71.05
Miscellaneous Income	0.00	0.00	787.60	0.00	787.60
Total MISCELLANEOUS INCOME	0.00	0.00	858.65	0.00	858.65
Total Income	65,000.00	94,648.00	16,452.05	10,560.41	186,660.46
Expense					
STAFF EXPENSE					
Wages & Salaries Expense					
USC Program Manager					
1-USC Program Manager Salary	31,674.50	6,350.50	0.00	0.00	38,025.00
2-USC Program Manager Salary	1,430.00	28,600.00	0.00	0.00	30,030.00
Total USC Program Manager	33,104.50	34,950.50	0.00	0.00	68,055.00
Homemaker/Housekeeping	304.00	1,263.50	0.00	0.00	1,567.50
Kitchen Attendant	1,875.00	1,875.00	0.00	0.00	3,750.00
Vacation Coverage	0.00	537.50	0.00	0.00	537.50
Total Wages & Salaries Expense	35,283.50	38,626.50	0.00	0.00	73,910.00

Unalaska Senior Citizens
Profit & Loss by Class
July 2021 through June 2022

	City Grant	State Grant	General Funds	In-Kind	TOTAL
Payroll Tax/Ins Expense					
Employer AK Unemployment	653.01	721.83	0.00	0.00	1,374.84
Employer Medicare	511.61	560.07	0.00	0.00	1,071.68
Employer Social Security	2,187.58	2,394.85	0.00	0.00	4,582.43
Payroll Expenses	0.00	0.00	0.00	0.00	0.00
Worker's Compensation	1,889.91	1,879.09	-875.00	0.00	2,894.00
Total Payroll Tax/Ins Expense	5,242.11	5,555.84	-875.00	0.00	9,922.95
Staff Gifts	0.00	0.00	956.08	0.00	956.08
Total STAFF EXPENSE	40,525.61	44,182.34	81.08	0.00	84,789.03
FOOD SERVICE EXPENSE					
Disposable Supplies Expense	9.49	2,041.51	0.00	0.00	2,051.00
Miscellaneous Items	15.00	123.18	0.00	0.00	138.18
Prepared Food Expense	3,302.13	22,057.84	0.00	0.00	25,359.97
Total FOOD SERVICE EXPENSE	3,326.62	24,222.53	0.00	0.00	27,549.15
VEHICLE EXPENSE					
Gasoline	188.22	1,134.36	0.00	0.00	1,322.58
Vehicle Insurance	327.50	2,031.50	0.00	0.00	2,359.00
Vehicle Maintenance/Repairs	0.00	979.01	0.00	0.00	979.01
Total VEHICLE EXPENSE	515.72	4,144.87	0.00	0.00	4,660.59
Homemaker/Housekeeping Supplies	0.00	344.09	0.00	0.00	344.09
OFFICE EXPENSE					
Cleaning Supplies	187.27	230.87	0.00	0.00	418.14
Office Maintanance	0.00	157.55	0.00	0.00	157.55
Office Supplies	0.00	302.93	0.00	0.00	302.93
Subscriptions	74.99	189.88	0.00	0.00	264.87
Telephone, Telecommunications	543.83	1,031.13	0.00	0.00	1,574.96
Total OFFICE EXPENSE	806.09	1,912.36	0.00	0.00	2,718.45
OUTREACH					
Activities Expense	0.00	796.02	0.00	0.00	796.02
Member Support	0.00	339.15	0.00	0.00	339.15
Equipment Expense	0.00	1,376.54	0.00	0.00	1,376.54
Total OUTREACH	0.00	2,511.71	0.00	0.00	2,511.71
FUND RAISING EXPENSE					
Event Expense	0.00	0.00	123.54	0.00	123.54
Total FUND RAISING EXPENSE	0.00	0.00	123.54	0.00	123.54
GENERAL OVERHEAD					
Bank Charges/Fees	0.00	0.00	7.00	0.00	7.00
Theft / Bad Debt Loss	0.00	0.00	30.00	0.00	30.00
Total GENERAL OVERHEAD	0.00	0.00	37.00	0.00	37.00

Unalaska Senior Citizens Profit & Loss by Class July 2021 through June 2022

	City Grant	State Grant	General Funds	In-Kind	TOTAL
IN-KIND DONATIONS EXPENSE					
Internet- In-Kind Contr Exp	0.00	0.00	0.00	4,560.00	4,560.00
Items- In-Kind Contr Exp	0.00	0.00	0.00	267.97	267.97
Meals- In-Kind Contr Exp	0.00	0.00	0.00	332.44	332.44
Rent- In-Kind ContrExp	0.00	0.00	0.00	5,400.00	5,400.00
Total IN-KIND DONATIONS EXPENSE	0.00	0.00	0.00	10,560.41	10,560.41
PROFESSIONAL SERVICES					
Accounting/Bookkeeping	5,770.96	5,771.48	0.00	0.00	11,542.44
CPA- Audits/Reporting	4,580.00	0.00	0.00	0.00	4,580.00
Insurance- General Liability	375.00	809.50	0.00	0.00	1,184.50
Total PROFESSIONAL SERVICES	10,725.96	6,580.98	0.00	0.00	17,306.94
Total Expense	55,900.00	83,898.88	241.62	10,560.41	150,600.91
Net Ordinary Income	9,100.00	10,749.12	16,210.43	0.00	36,059.55
Other Income/Expense					
Other Expense					
Voided Checks	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00	0.00	0.00
Net Income	9,100.00	10,749.12	16,210.43	0.00	36,059.55



THE STATE
of ALASKA

Department of Commerce, Community, and Economic Development
Division of Corporations, Business, and Professional Licensing
PO Box 110806, Juneau, AK 99811-0806
(907) 465-2550 • Email: corporations@alaska.gov
Website: corporations.alaska.gov

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Domestic Nonprofit Corporation

2021 Biennial Report
For the period ending June 30, 2021

Due Date: This report along with its fees are due by July 2, 2021

Fees: If postmarked before August 2, 2021, the fee is \$25.00.
If postmarked on or after August 2, 2021 then this report is delinquent and the fee is \$30.00.

Entity Name: UNALASKA SENIOR CITIZENS

Entity Number: 48789D

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 79 ELEANOR DR, UNALASKA, AK 99685

Mailing Address: PO BOX 294, UNALASKA, AK 99685

Registered Agent information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Harriet Berikoff

Physical Address: 74 ELEANOR DR, UNALASKA, AK 99685

Mailing Address: PO BOX 294, UNALASKA, AK 99685

Officials: The following is a complete list of officials who will be on record as a result of this filing.

- **Provide all officials and required information. Use only the titles provided.**
- **Four (4) Mandatory Officers, who must be individuals:** this entity must have a President, Vice-President, Secretary, and Treasurer. Two or more offices may be held by the same individual, except the offices of President and Secretary cannot be the same individual.
- **Three (3) Mandatory Directors, who must be individuals.** The number of directors must be at least three (3).

Full Legal Name	Complete Mailing Address	% Owned	Assistant Secretary	Assistant Treasurer	Director	President	Secretary	Treasurer	Vice President
Daneen Looby	PO Box 294, Unalaska, AK 99685	N/A				X			
Pamela Parnell	PO Box 294, Unalaska, AK 99685	N/A							X
Loretta Roll	PO Box 294, Unalaska, AK 99685	N/A					X	X	
Harriet Berikoff	PO Box 294, Unalaska, AK 99685	N/A			X				
Jeni DeSmith	PO Box 294, Unalaska, AK 99685	N/A			X				
Lori Jackson	PO Box 294, Unalaska, AK 99685	N/A			X				
Julia Duskin	PO Box 294, Unalaska, AK 99685	N/A			X				

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Application for Automatic Extension of Time To File an Exempt Organization Return

(Rev. January 2022)

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions. Unalaska Senior Citizens	Taxpayer identification number (TIN) 92-0142568
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. PO Box 294	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Unalaska, AK 99685	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

• The books are in the care of ▶ **Kelly Poziombke**

Telephone No. ▶ **(907) 707-8711** Fax No. ▶

- If the organization does not have an office or place of business in the United States, check this box ▶
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the whole group, check this box . . . ▶ . If it is for part of the group, check this box . . . ▶ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 5/15, 20 23, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year 20 ____ or
 ▶ tax year beginning 07/01, 20 21, and ending 06/30, 20 22.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

Tax Year 2021 E-file Confirmation

Firm Name: Island Books LLC

February 1, 2023

Taxpayer Name: Unalaska Senior Citizens

Filing: Federal 990/990-PF

ID Number:

E-file Status: Not Sent

Date:

Filing: Federal Extension

ID Number: 918000202231806xw833

E-file Status: Accepted

Date: Nov 14 2022 20:31:03 PST

UNALASKA SENIOR CITIZENS
Compiled Financial Statements
Years Ended June 30, 2021 and 2020

UNALASKA SENIOR CITIZENS
Compiled Financial Statements
Years Ended June 30, 2021 and 2020

UNALASKA SENIOR CITIZENS

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Independent Accountant's Compilation Report

Members of the Board of Directors
Unalaska Senior Citizens
Unalaska, Alaska

Management is responsible for the accompanying financial statements of Unalaska Senior Citizens (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021 and 2020, 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 accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Altman, Rogers & Co.

Anchorage, Alaska
March 30, 2022

UNALASKA SENIOR CITIZENS

Statements of Financial Position

June 30, 2021 and 2020

<u>Assets</u>	<u>2021</u>	<u>2020</u>
Current assets:		
Cash and cash equivalents	\$ 93,066	65,346
Accounts receivable	8,772	4,838
Undeposited funds	138	-
	<u>\$ 101,976</u>	<u>70,184</u>
 <u>Liabilities and Net Assets</u> 		
Current liabilities:		
Accounts payable	5,601	1,798
Credit cards payable	2,192	159
Total liabilities	<u>7,793</u>	<u>1,957</u>
Net assets:		
Without donor restrictions	<u>94,183</u>	<u>68,227</u>
	<u>\$ 101,976</u>	<u>70,184</u>

See accompanying notes and accountant's compilation report.

UNALASKA SENIOR CITIZENS

Statements of Activities

Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Revenues and support:		
State of Alaska	\$ 75,026	66,089
Local sources:		
Program income - meals	-	9,135
City of Unalaska	65,000	57,467
City of Unalaska - CARES Act	14,661	-
In-kind:		
Facilities	9,960	8,820
Materials	101	1,432
Labor	-	12,303
Donations	10,100	15,904
Miscellaneous	8	65
Total revenues and support	<u>174,856</u>	<u>171,215</u>
Expenses:		
Program services - senior meals	147,428	143,285
Supporting services:		
Gaming and fundraising	-	124
Management and general	1,472	19,552
Total expenses	<u>148,900</u>	<u>162,961</u>
Change in net assets	25,956	8,254
Net assets, beginning of year	<u>68,227</u>	<u>59,973</u>
Net assets, end of year	<u>\$ 94,183</u>	<u>68,227</u>

See accompanying notes and accountant's compilation report.

UNALASKA SENIOR CITIZENS

Statements of Functional Expenses

Years Ended June 30, 2021 and 2020

	2021			2020				
	Program Services	Supporting Services	Total Program and Supporting Services	Program Services	Supporting Services		Total Program and Supporting Services	
	Senior Meals	Management and General		Senior Meals	Gaming and Fundraising	Management and General	Total Supporting Services	
Expenses:								
Wages	\$ 78,745	-	78,745	75,679	-	4,746	4,746	80,425
Employee benefits	10,158	932	11,090	8,969	-	1,493	1,493	10,462
Donated labor	-	-	-	12,303	-	-	-	12,303
Facilities	11,977	-	11,977	9,346	-	1,967	1,967	11,313
Supplies	24,262	373	24,635	24,432	-	7,784	7,784	32,216
Services	22,136	-	22,136	11,542	124	2,765	2,889	14,431
Equipment	-	-	-	1,014	-	-	-	1,014
Miscellaneous	150	167	317	-	-	797	797	797
Total expenses	\$ 147,428	1,472	148,900	143,285	124	19,552	19,676	162,961

See accompanying notes and accountant's compilation report.

UNALASKA SENIOR CITIZENS

Statements of Cash Flows

Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash flows provided (used) by operating activities:		
Change in net assets	\$ 25,956	8,254
Adjustments to reconcile change in net assets to net cash used by operating activities:		
(Increase) decrease in operating assets:		
Accounts receivable	(3,934)	(1,675)
Undeposited funds	(138)	-
Increase (decrease) in operating liabilities:		
Accounts payable	3,803	(2,140)
Credit cards payable	2,033	(716)
Payroll liabilities	-	(1,989)
Total cash provided by operating activities	<u>27,720</u>	<u>1,734</u>
Net increase in cash and cash equivalents	27,720	1,734
Cash and cash equivalents, beginning of year	<u>65,346</u>	<u>63,612</u>
Cash and cash equivalents, end of year	<u>\$ 93,066</u>	<u>65,346</u>

See accompanying notes and accountant's compilation report.

UNALASKA SENIOR CITIZENS

Notes to the Financial Statements

Years Ended June 30, 2021 and 2020

(1) **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Operations

Unalaska Senior Citizens (USC), is a nonprofit corporation located in Unalaska, Alaska, USC was organized in 1991 to provide services to the Unalaska Senior Citizens. The major sources of revenue and support are contracts and grants with the State of Alaska, local and federal agencies and fees for services. The purposes of USC is as follows: to provide services that pertain to the needs of older persons, to encourage and promote activities to meet these needs and to advocate for a range of services that directly affect the well-being of those who desire or require these services.

Basis of Presentation

USC's financial statements are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under this method of accounting, revenues are recognized when earned. Liabilities and expenses are recorded when incurred. The financial statements include assets, liabilities, net assets, and financial activities for those programs for which USC exercises fiscal and operations control.

USC is required to report information regarding its financial position and activities according to two classes of net assets: Net assets without donor restrictions and net assets with donor restrictions.

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.

As of June 30, 2021 and 2020, all of USC's net assets were without donor restrictions.

Fair Value of Financial Instruments

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

UNALASKA SENIOR CITIZENS

Notes to the Financial Statements, Continued

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 Statements of Financial Position for the above financial instruments closely approximates their fair value due to the short-term nature of these assets and liabilities.

Cash and Cash Equivalents

For purposes of the Statements of Cash Flows, USC 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. USC 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 and note receivables. Receivables and notes are charged off when all collection efforts have been exhausted.

Contract and Grant Revenues

Contract and grant revenues are recorded as earned after allowable costs have been incurred allocable to the respective contracts and grants.

Property and Equipment

Property and equipment are stated at cost or estimated fair value if donated. Expenses for maintenance and repairs are charged to expense as incurred, and expenses for major renovations that extend the useful life are capitalized. All expenses for equipment in excess of \$500 with a useful life of greater than one year are capitalized. Depreciation is provided over the estimated useful lives of the assets on a straight-line basis. USC reports gifts of land, buildings and equipment as unrestricted support unless explicit donor stipulations specify otherwise.

Revenue Recognition

A portion of USC; revenue is derived from cost-reimbursable 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 USC 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.

UNALASKA SENIOR CITIZENS

Notes to the Financial Statements, Continued

USC 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 a right of return – are not recognized until the conditions on which they depend have been met. The gifts are reported as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the Statements of Activities as net assets released from program restrictions. Donor-restricted contributions whose restrictions are met within the same year as received are reported as unrestricted contributions in the accompanying financial statements.

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

Contributed Services and Material

Donated services are recognized as contributions in accordance with FASB ASC 958, *Accounting 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 USC. 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 capitalized and depreciated over its estimated useful life.

Functional 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. Costs are charged to program services and management and general functions based on direct expenses. Expenses not directly chargeable to these functional categories are allocated based on direct labor dollars or square footage.

Senior meals – Services include providing nourishing meals, as well as nutrition screening, assessment, education and counseling, to ensure that older people achieve and maintain optimal nutritional status.

Management and general – Includes the functions necessary to maintain employment and ensure an adequate working environment; provide coordination of the USC's programs; secure proper administrative functioning of the Board of Directors; and manage the financial and budgetary responsibilities of USC.

UNALASKA SENIOR CITIZENS

Notes to the Financial Statements, Continued

Income Taxes

USC is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Although USC is exempt from federal income taxes, any income derived from unrelated business activities is subject to the requirements of filing Federal Income Tax Form 990T. Management believes there is no unrelated business activity subject to the requirements of filing Federal Income Tax Form 990T for the years ending June 30, 2021 and 2020. USC's policy is to report interest and penalties associated with income taxes, if any, as other expense. With few exceptions, USC is no longer subject to examination by taxing authorities for years before 2018.

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.

(2) DEPOSITS WITH FINANCIAL INSTITUTIONS

USC maintains several checking and savings accounts with Key Bank. FDIC insures these accounts up to \$250,000 per depositor per financial institution.

At June 30, 2021 and 2020 USC's bank balances were fully insured through FDIC. Management believes the banking institution where it has its deposits is secured and has accepted the risks associated with their deposits.

(3) 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	\$	93,066
Accounts receivable		8,772
Undeposited funds		138
	\$	<u>101,976</u>

Due to the size of the organization, USC is very liquid at year end. The board is in the process of developing a liquidity management plan at this time, however current cash balances are more than sufficient.

(4) ACCOUNTS RECEIVABLE

Accounts receivable consists of the trade receivables of \$8,772 and \$4,838 for 2021 and 2020. Management feels receivables are fully collectible and no allowance account has been established.

UNALASKA SENIOR CITIZENS

Notes to the Financial Statements, Continued

(5) PROPERTY AND EQUIPMENT

A summary of capital assets and accumulated depreciation follows:

	Balance June 30, 2021	Balance June 30, 2020
Equipment	\$ 110,612	110,612
Less accumulated depreciation	(110,612)	(110,612)
	\$ -	-

Depreciation expense for the year ended June 30, 2021 and 2020 was \$0 and \$0, respectively.

(6) DONATED MATERIALS AND SERVICES

Aleutian Region Housing Authority donates the facility where the senior meal program is held. The donated facilities had an estimated fair value of \$9,960 in 2021 and \$8,820 in 2020.

Donated services meeting the requirements of Generally Accepted Accounting Principles are objectively determined and reported in the financial statements at the fair market values of the provided services and materials. Donated materials and services of \$101 and \$13,735 were recognized as in-kind contributions and expenses during the years ended June 30, 2021 and 2020.

(7) CONCENTRATION OF SUPPORT

USC receives a substantial amount of its support from state and local grants. A significant reduction in the level of this support, if this were to occur, may have an adverse effect on USC's programs and activities.

(8) CONTINGENCIES

Amounts received or receivable from the State of Alaska and the federal government are subject to audit and adjustment. Any disallowed claims, including amounts already collected, would become a liability of USC.

(9) SUBSEQUENT EVENTS

Management has evaluated the risks of subsequent events through March 31, 2022, the date which the financials became available. No items were deemed necessary.

FY24 City of Unalaska Community Support Grant Application Review Summary Sheet

Organization Name: Unalaska Visitors Bureau (UVB)

UVB is requesting the same amount as FY23.

FY23 Award	Amounts	FY24 Request	Amounts
Salary - Executive Director FT	\$ 63,000.00	Salary - Executive Director FT	\$ 63,000.00
Salary - Operations Assistant PT	\$ 30,000.00	Salary - Visitor Services Assistant - PT	\$ 30,000.00
Salary - Student Intern/Seasonal Employees PT	\$ 3,000.00	Salary - Student Intern/Seasonal Employees PT	\$ 3,000.00
Executive Director - Benefits	\$ 4,000.00	Executive Director - Benefits	\$ 4,000.00
Payroll Taxes	\$ 10,000.00	Payroll Taxes	\$ 10,000.00
Rent	\$ 15,000.00	Rent	\$ 15,000.00
Communications	\$ 2,000.00	Postage/Freight	\$ 2,000.00
Utilities/Telephone/Internet	\$ 5,500.00	Utilities/Telephone/Internet	\$ 5,500.00
Insurance	\$ 5,000.00	Insurance	\$ 7,500.00
Program Promotion Materials	\$ 2,500.00	Program Promotion Materials	\$ 2,500.00
Printing & Media	\$ 5,000.00	Printing & Media	\$ 5,000.00
Community Outreach	\$ 3,000.00	Community Outreach	\$ 1,500.00
Advertising & Destination Marketing	\$ 12,000.00	Advertising & Destination Marketing	\$ 15,000.00
Dues/Fees/Subscriptions/ Conference Registration	\$ 2,000.00	Dues/Fees/Subscriptions/ Conference Registration	\$ 2,000.00
Equipment purchase/Maintenance	\$ 2,500.00	Equipment Purchase/Lease	\$ 1,500.00
Office Supplies	\$ 1,500.00	Equipment Maintenance	\$ 1,000.00
Travel	\$ 4,500.00	Office Supplies	\$ 1,500.00
Training	\$ 4,000.00	Travel – Staff & Board	\$ 7,000.00
Audit	\$ 7,000.00	Travel – Hosting	\$ 1,700.00
Bookkeeper	\$ 11,000.00	Training – Staff & Board & Education	\$ 3,000.00
Brochures 2023-2024 Visitors Guide	\$ 10,000.00	Training – Other	\$ 1,000.00
Website	\$ 2,000.00	Audit	\$ 7,000.00
Fundraising Overhead	\$ 4,000.00	Bookkeeper	\$ 17,000.00
		Website	\$ 2,000.00
		Fundraising Overhead	\$ 1,300.00
Total FY23 Award	\$ 210,000.00	Total FY24 Request	\$ 210,000.00

Application Highlights

- The Unalaska/Port of Dutch Harbor Convention & Visitors Bureau (Unalaska Visitors Bureau) is established to promote and encourage tourism and to support the development and sustainability of tourism infrastructure in the Unalaska/Port of Dutch Harbor region.
- The UVB is the sole entity that promotes and encourages travel to Unalaska. UVB works closely with multiple businesses, as well as the City of Unalaska, to successfully draw attention to our island for future visitors as well as potential community members.
- A new Executive Director has taken over since the start of FY23.
- Staff is trained through on-the-job training, and also attend conventions or conferences when able. The E.D. continues to mentor staff on policy, procedures and providing excellent customer service. The UVB Board and staff have yearly board training in addition to access for online training through The Foraker Group.

- We predominantly gauge our success through our ability to attain our goals: financial, partnerships (number of memberships, strength of business and industry relationships), event turnout, and variety of what we can offer visitors to the island. We further measure our success through community, business, partner, and visitor feedback or critique.
- UVB's main mission is to encourage tourism in Unalaska through promotion of our region. There is no other organization that works to market Unalaska nor provides the services that UVB provides for the community. UVB serves the residents of Unalaska, 5,000+ transient workers, business travelers, visiting friends and families, cruise ship and ferry passengers, scientific researchers, and other travelers who choose Unalaska as their destination.
- A majority of our marketing targets travelers, but the entire community is able to benefit from our various efforts to promote travel to Unalaska.

Goals and Objectives

- **GOAL 1:** Develop a network of current successful Alaskan tourism organizations that specialize in specific travel markets and cultural tourism.
 - **Objective 1.1:** Contact Native Cultural Tourism entities for information on their successful programs. Connect with Alaska Native Heritage Center, ATIA/Travel Alaska, Hawaii Tourism Authority, and attend the Alaska Heritage & Cultural Tourism Conference.
 - **Objective 1.2:** Identify and compile pertinent information collected to educate local entities; Qawalangin Tribe of Unalaska, Ounalashka Corporation, Museum of the Aleutians, APIA, Ch.8 to focus on Cultural Tourism and the benefits.
 - **Objective 1.3:** Cooperatively work and meet with Qawalangin Tribe of Unalaska, Ounalashka Corporation, Museum of the Aleutians, APIA to sign an MOU to advertise/market Unalaska as a Cultural Tourism Destination.
 - **Objective 1.4:** Develop three new ways to help promote Unalaska as a Cultural destination. Consider membership with American Indian Native Tourism Association.
 - **Anticipated Impact:** Through networking and understanding Cultural Tourism UVB and local entities can attract and influence tourists to make Unalaska as their Cultural travel destination.
- **GOAL 2:** Expand Cultural Tourism within UVB and the Aleutian Region
 - **Objective 2.1:** Research and network with other Cultural Tourism entities for ideas for our community, to research and apply for Cultural Tourism Grants.
 - **Objective 2.2:** Work with Qawalangin Tribe, Ounalashka Corporation, APIA, APICDA for possible stipends for payment of knowledge holders/mentors for their work provided.
 - **Objective 2.3:** Work to include Unangam Tunuu online and print destination marketing media. Seek assistance from elders/mentors/knowledge holders for the appropriate application of the language (such as APIA, Moses Dirks, & local elders).
 - **Objective 2.4:** Promote Aleutian Region Cultural Tourism to encourage a Cultural & Indigenous Tourism program within the UVB, community, and region. Print on media, add content to social media.
 - **Anticipated Impact:** Unalaska will become a culturally rich travel destination where individual Unangax and organizations will have programs that share their stories and visions for sustainable, regenerative tourism in the Aleutians. Visitors will become (more) aware of the significant cultural history of the Unalaska region and the Unangan peoples. The most significant change is our office location. Program changes will reflect in our move towards proving virtual and online events.

Application Findings/Other Information:

- Application submitted on time;
- Accounting Review Included, Not Audited. Accounts as of FY22 End (June 30, 2022)
- All application requirements were met. Letters of Support are optional.
- **FY23 Reporting on time and complete**

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

ORGANIZATION: Unalaska Visitors Bureau FORMED: 2000

MAILING ADDRESS: P.O. Box 545 CITY Unalaska STATE AK ZIP 99685

CHIEF EXECUTIVE'S NAME & TITLE: Katherine McGlashan, Executive Director

CONTACT'S NAME & TITLE (if _____)

different): TELEPHONE NUMBER: (907)359-2613 FAX NUMBER: _____

EMAIL: Director@unalaska.org AMOUNT OF FY24 AWARD: \$ 210,000

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

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

FY24 REQUEST: \$ 210,000 LOCAL PROGRAM BUDGET TOTAL: \$ 318,650

SUMMARY OF FY24 SOURCES OF INCOME:

Grants	City	<u>65.9</u> %	Fees/Earned Income	<u>20.4</u> %
	State	____ %	Fundraising	<u>5.49</u> %
	Federal	____ %	In Kind	<u>5.62</u> %
	Other Grants	____ %	Other Income	<u>2.59</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 X No ____

*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

1/31/2023

Date



Director/Executive Director/General Manager

1/31/2023

Date

I. EXECUTIVE SUMMARY

- A. **Executive Summary:** UVB Mission Statement: *The Unalaska/Port of Dutch Harbor Convention & Visitors Bureau (Unalaska Visitors Bureau) is established to promote and encourage tourism and to support the development and sustainability of tourism infrastructure in the Unalaska/Port of Dutch Harbor region.*

The Unalaska Visitors Bureau (UVB) seeks to promote the community and region of Unalaska as a visitor destination. Through marketing Unalaska as a travel destination, UVB encourages economic growth and diversity through destination development and bringing new money into the community by way of visitor spending. UVB creates and distributes the Unalaska/Port of Dutch Harbor Visitor & Relocation Guide statewide, nationally, and internationally. Information requests come in from a variety of people including those interested in the region of Unalaska, visitors planning their trips, and individuals who are relocating to our community. In addition, Unalaska City School District and the City of Unalaska often utilize our informative printed media when recruiting and welcoming new employees. UVB also facilitates and organizes the visits of cruise ships, as well as welcomes the Alaska Marine Highway System (AMHS) ferry during its chain sailings.

UVB provides information to all who inquire about services and activities in our region, whether those inquiries come from out-of-state or local community members. Maintaining relationships and memberships with various industries ranging from local Unalaska businesses to major statewide or regional tourism associations is vital to UVB. Through engaging with other organizations relevant to UVB's purpose, we can create stronger industry ties throughout the state. These relationships help us gain more support and visibility as an organization, which in turn strengthens our programs. UVB plans to continue reaching out to local, statewide, and nationwide organizations that will assist us with bettering our programs and services.

For FY24, UVB is applying for \$210,000 from the City of Unalaska, which is the same as what we asked for and received for FY23. It is through the Community Support Grant that UVB is able to market Unalaska to potential visitors, produce the Unalaska/Port of Dutch Harbor Visitor & Relocation Guide, to have the funds to distribute the guide, to be able to participate in important associations and travel to conferences, to operate a facility that is available for community members and visitors to easily obtain important information about Unalaska and organize the complex facilitation of cruise ship visits. In awarding this grant to UVB, the City of Unalaska will allow continued services of programs offered through UVB.

Although our FY23 programs have been diminished due to ongoing COVID-19 related impacts on the tourism industry, we have accomplished our goal of relocating to a new office space and look forward to welcoming visitors. Without the essential funding from the City of Unalaska, this move would not be possible. After 20 years of occupying the Burma Road Chapel, we are now located in the Safeway Plaza. This new, more accessible location will be beneficial to UVB, visitors, and community members. UVB added an artist spotlight in the office hanging professional photography to promote Unalaska. While we support this artist, he/she is supporting us by selling her work of photography of Unalaska in our office. In the meantime, while the COVID-19 pandemic has made travel less desirable, we have been working on marketing and print media projects. In addition, another FY23 project is a complete redesign and update of our visitor map. While we enter into a third cruise ship season during the pandemic, we are uncertain how many ships will come. Currently, as of January 2023, we have 20 cruise ship visits on the calendar. It is too early to say if they will all make their sailings, but we are confident we will see some cruise ships in Unalaska this summer. The financial support we receive from the City of

Unalaska is instrumental in keeping the UVB operational, especially during time where our main source of earned revenue has been nonexistent.

II. ORGANIZATION INFORMATION

B. **Organizational Description:**

Below is an overview of programs and services provided by UVB:

- Communicate with cruise lines to organize and facilitate cruise ship visits
- Welcome and offer assistance to AMHS ferry passengers upon arrival
- Place advertisements promoting Unalaska on social media, print media, and websites
- Design and print local information such as maps and trail information
- Recruit, support, and train volunteers for the Unalaska Ambassadors Program to serve cruise passengers
- Attend conferences to track travel trends and network with other travel professionals
- Maintain positive working relationships with travel businesses and organizations such as: air carrier services, AMHS, SWAMC, Alaska Travel Industry Association, etc.
- Engage with local businesses, tour operators, and non-profits to maintain positive community interaction as well as local partnership(s)
- Respond to visitor inquiries via email and phone calls all year round
- Solicit for appropriate media and travel writers to visit Unalaska, encourage written articles that promote the destination, assist with hosting expenses
- Encourage exploration and travel throughout our region including Atka, Nikolski, and The Pribilofs
- Provide high quality and informative welcome folders to high profile visitors, UCSD teacher recruits, potential City employees, and new community members (when requested)
- Utilize social media, fax, and email to keep the community informed of local events, arriving cruise and ferry dates, and other pertinent information
- Fundraise to help support our organizational programs
- Provide local businesses opportunities to promote their businesses by participating in UVB gift shop merchandise items, Wine Tasting Extravaganza, Monthly Photo Contests, and Aleutian Autumn Harvest
- Facilitate destination development by offering local training and education opportunities
- Advocate for developing and enhancing visitor related facilities
- Participation in community events to enhance community awareness of UVB
- Welcome “walk-in” visitors and provide them with any needed information
- Assist local businesses with advertising and marketing opportunities
- Produce and distribute 10,000 Unalaska Visitor & Relocation Guides in the US and internationally, as well as providing an online, downloadable version

C. Organization History and Experience: The Unalaska Visitors Bureau was incorporated in 2000, after the dissolving of the former CVB and Unalaska Chamber of Commerce. UVB has been operating for over 22 years, developing informative media about Unalaska and offering guidance to those interested in visiting the region. Throughout those year, UVB has proved essential services to a quickly growing cruise ship marketing call to the Port of Dutch Harbor.

In response to tourism growth, UVB has been the forefront in welcoming cruise ship passengers and facilitating their activities including: arranging transportation, providing passengers with visitor information, coordinating visitor attraction tours based on what hours the cruise ships will be in port, informing the community of details regarding cruise ship arrivals, and planning of activities for cruise ship passengers. Many administrative hours go in to organizing each visit, especially for the larger cruise ships. It can take months to finalize plans for cruise ship visits, as communication is often via conference calls to cruise line headquarters and email communication with a variety of ship personnel. UVB educates these cruise lines on the realities of visiting our island by letting cruise lines know what we can and cannot accommodate for ships without drastically interrupting our busy working community. Outside of UVB staff and board hours, the volunteers who assist with cruise ship visits are who make it possible to have successful outcomes with happy visitors. It is due to the in-kind donations of City staff hours along with the Community Support Grant that truly makes UVB's cruise ship program possible. Over years of providing these services, we have been able to standardize protocols for organizing cruise ship visits. This helps UVB be able to better plan for future seasons that will bring more cruise ships and a higher passenger volume. With Transpacific and Northwest Passage sailings becoming more popular, Unalaska will most likely be seeing a steady increase in cruise ship calls to the Port of Dutch Harbor. 2021 was the second year of no cruise ships due to the COVID-19 pandemic. There were 18 cruise ships scheduled and none of these sailings successfully called to Dutch Harbor. As of January 2023, there are 20 cruise ships tentatively to come into port. The fulfillment of these sailings is uncertain at this time, as COVID related issues continue to impact the cruise industry quite heavily, and tensions with Russia is unknown.

- D. Community Relevance:** The UVB is the sole entity that promotes and encourages travel to Unalaska. UVB works closely with multiple businesses, as well as the city, to positively portray Unalaska/Dutch Harbor for future visitors as well as potential new community members. UVB's mission and services actively support economic development within the community by supporting the growth of local tourism industry businesses and marketing Unalaska to potential travelers. UVB provides advertising opportunities that give local businesses access to the visitor market through marketing programs.

UVB coordinates cruise ship passenger tours to local attractions such as the Russian Orthodox Church, the Museum of the Aleutians, and the WWII Visitor Center. We also notify these entities of changes in the Alaska Marine Highway System Ferry schedule so they can adjust their hours of operation. The UVB provides packets filled with information on local resources to Unalaska City School District to be taken to conferences when recruiting teacher candidates. Welcome packets are available for new City employees as well. During the beginning of fishing seasons, visitor guides and maps are taken to processing plant offices to be distributed to newly arrived workers. UVB utilizes KUCB to inform the public of cruise ship visits and has partnered with Unalaska Community Broadcasting to create promotional footage of Unalaska.

- E. Program/Service Delivery:** UVB staff is currently made up of three positions: Executive Director, Visitor Services Assistant, and Cruise Ship Coordinator. As opposed to interns and contract employees, we have multiple positions under "Seasonal/Temporary Employees" to hire help as needed for various programs. The only full-time, exempt position is the Executive Director. The Visitor Services Assistant position serves as essential support for the Executive Director during the busy season, fulfilling daily errands, office tasks, and is often the first point of contact for visitors. These positions are important to the functionality and success of UVB. UVB's board of directors is very involved in assisting our staff when needed, particularly during fundraising and assisting with cruise ship visits. It would be nearly impossible to guide

hundreds or thousands of extra people during cruise ship visits if we were to only utilize UVB staff. Participants of the Unalaska Ambassador Program act as UVB representatives when cruise ships are in town, welcoming passengers with visitor information and guidance throughout town.

The Executive Director oversees all of the functions and goals of the organization while adhering to the Board-approved budget. The Visitor Services Assistant facilitates community outreach, responds to information requests, and carries out general office procedures. The Cruise Ship Coordinator communicates with cruise lines to organize cruise ship visits, records data to create reports about the cruise industry in Unalaska, keeps the community informed on cruise ship visits, oversees the Ambassador program and continues to develop UVB's cruise ship program. When the Cruise Ship Coordinator position is not filled, the Executive Director and Visitor Services Assistant share the duties.

- F. Director/Staff/Volunteer training:** The director attends the Alaska Travel Industry Association (ATIA) Conference and other relevant conferences or conventions when travel funds are available (i.e. Alaska Heritage & Cultural Tourism Conference) for networking purposes and continued education through training sessions. Online training for nonprofit operations is also utilized through our membership with The Foraker Group. Many conferences are now also available online.

Staff is trained through on-the-job training, online classes, and attends conventions or conferences when able. The director mentors staff on UVB policies, services, and how to provide excellent customer service. The UVB board and staff have yearly board training in addition to access for online training through The Foraker Group. Our Unalaska Ambassadors receive a packet with information, have meetings on how to appropriately represent UVB, and are directed to work closely with the UVB staff and board at events or cruise ship visits. UVB also communicates with other local non-profits on arranging for continuing education and training options to be brought to Unalaska.

- G. Director and Staff Evaluation:** The UVB Executive Director is formally evaluated annually by the board, and the director performs evaluations of the staff members throughout the year.

- H. Governing Body/Board:** The UVB Board of Directors consists of five seats which are filled by community members and who serve at-large. The UVB board is a self-selecting body. Board candidates are selected from interested community members. The Executive Committee is comprised of the Chairman and Secretary. The board has oversight on and approves the budget, works with the director to set attainable goals, and regularly meets to oversee the operations of the UVB. Bylaws, policy, and procedures are in place to be followed by the board of directors. The board meets quarterly at minimum and performs a self-evaluation yearly. The board also has an annual strategic planning session to ensure strong communication is occurring between board members and the Executive Director.

Current Chart of Board of Directors as of January 31st, 2023

Seat A: Johanna Tellman

Appointed February 2020, 3 years of service on UVB Board

Affiliations: Northern Alaska Contractors

Board Training: Qawalangin Tribe Council Member, Former IFHS Clinic Board, Foraker training 2022

Seat B: Nick Tutiakoff

Appointed: January 30, 2023

Affiliations: City of Unalaska, Fish on Charters

Board Training: Qawalangin Tribe Council Member, Unalaska Native Fisherman's Association Board, Aleutian Pribilof Islands Community Development Association Board

Seat C: Joni Scott

Appointed March 9, 2022, close to 1 year of service on UVB Board

Affiliations: Optimera & Unalaska City Schools

Board Training: UVB Board Retreat 2022

Seat D: Nichel Kernin

Appointed February 2021, 2 years of service on UVB Board

Affiliations: City of Unalaska-Parks, Culture & Recreation

Board Training: Foraker training 2022

Seat E: Alexa Lloyd

Appointed November 2018, 4 years & 3 months of service on UVB Board

Affiliations: Aleutian Expeditors LLC

Board Training: September 2019 & 2022 Foraker Training

- I. **Program Evaluation:** Direct service success is evaluated by returning cruise ships, passenger response, expanding cruise line numbers, and growing cruise ships calls to the Port of Dutch Harbor. Outreach effectiveness is measured by the number of requests for information on the Unalaska region and where these requests are coming from. Locally, we can assess our effectiveness by event attendance and how aware the community is based on their preparedness for cruise ship visits and ferry sailings. We interact with local businesses to provide current up-to-date information about large groups visiting the island, and how they can best advertise to these groups. We hope to form an advisory board in the near future that includes a wide range of individuals throughout the community to offer feedback on UVB programs and brainstorm what destination development should look like in Unalaska.
We also track visitor guide requests, social media interaction, gift shop inventory/sales, and activity on Alaska travel websites to get an ongoing sense of our status in relation to previously set goals.

III. PROPOSAL

- J. Need:** UVB's main mission is to encourage tourism in Unalaska through marketing our region as a travel destination. There is no other organization that works to market Unalaska nor provides the services that UVB provides for the community. UVB serves the residents of Unalaska, 5,000+ transient workers, business travelers, visiting friends and families, cruise ship and ferry passengers, scientific researchers, and other travelers who choose Unalaska as their destination. Without UVB, visitors and new community members would have very limited resources to readily access information about Unalaska.

UVB works with the cruise lines to encourage successful sailings to Unalaska and coordinate their guest excursions while they are in port. The cruise passengers bring additional revenue to the local businesses while gaining a positive experience of Unalaska that they then share with other potential visitors. Cruise passengers are some of our best word-of-mouth promoters of Unalaska/Dutch Harbor. UVB seeks to amplify the welcoming nature of the community by facilitating well-prepared activities and organized transportation for cruise ship passengers. Without UVB, it would be unlikely that any other current, local organization could arrange facilitation of these visits. It is due to our Community Support Grant funding and the dedication of individual community members who volunteer that we are able to fulfill the expectations of these cruise ship passengers.

Aside from the needs of visiting cruise ships, UVB promotes the City of Unalaska and Port of Dutch Harbor by participating in statewide ATIA marketing programs, creating and distributing a visitor guide, developing visitor maps, and creating easy access to local information relevant to the region. In order to best represent Unalaska, UVB continuously updates these items to reflect any changes and growth in the community. These informational programs also allow our citizens to be more aware of UVB's presence in the community.

UVB creates opportunities for local community members to access trainings needed for tourism-based businesses and offers local businesses access to the travel market through many advertising outlets. Through various marketing platforms, we are able to promote Unalaska as a unique location rich in history, diverse in population, where adventure abounds. UVB's mission supports economic growth and diversity in the region, and advocates statewide for the travel and tourism industry in Southwest Alaska.

- K. Target Population:** UVB's efforts are aimed towards providing information about Unalaska to individual travelers, cruise ship and ferry passengers, visiting friends and family, and new community members. While the UVB's marketing program is geared towards potential travelers, the entire community is able to benefit from UVB's various efforts to promote travel to Unalaska. Broadening the outreach efforts to potential visitors via online and printed media makes it so community businesses are able to access advertising opportunities through UVB.

UVB is consistently working to improve and develop the media produced through the organization's programs. Our visitor guide, maps, community information, and various other published information is regularly updated and refined to accurately represent our growing

community to potential visitors or new residents. This information is utilized not only by the business and leisure travelers to Unalaska, but also by our residents and community based businesses.

Community members who generously donate photos and footage of Unalaska help UVB to better showcase Unalaska through high quality media development. Having a diverse collection of photos allows UVB to show people outside of Unalaska what the region has to offer and what to expect upon their arrival, whether visiting or relocating.

Unalaska has historically been promoted as a fishing and transportation hub, and not as a visitor destination. With marketing promoting Unalaska/Dutch Harbor as a visitor destination, adventurous travelers are able to see that there is more to Unalaska outside of the fishing and shipping industries.

- L. Proposal Description/Proposed Project:** UVB hopes to continue widening and improving the organization's networks with the statewide travel industry to better keep up with travel trends. When we are aware of travel trends, we can better adjust how to reach our target population based on what they are interested in. Effective destination development will rely on quality data and feedback from various sectors of the tourism industry. Strengthening Unalaska's tourism and travel industry will provide better accommodations for visitors, increasing their time spent in the community, more spending at local businesses, and give them a better overall experience while visiting Unalaska/Dutch Harbor.

M. Goals & Objectives:

GOAL FY23 – 1: Develop a network of current successful Alaskan tourism organizations that specialize in specific travel markets and cultural tourism.

Objective 1.1: Contact Native Cultural Tourism entities for information on their successful programs. Connect with Alaska Native Heritage Center, ATIA/Travel Alaska, Hawaii Tourism Authority, and attend the Alaska Heritage & Cultural Tourism Conference.

Timeline: Beginning of FY24

Objective 1.2: Identify and compile pertinent information collected to educate local entities; Qawalangin Tribe of Unalaska, Ounalashka Corporation, Museum of the Aleutians, APIA, Ch.8 to focus on Cultural Tourism and the benefits.

Timeline: Year round

Objective 1.3: Cooperatively work and meet with Qawalangin Tribe of Unalaska, Ounalashka Corporation, Museum of the Aleutians, APIA to sign an MOU to advertise/market Unalaska as a Cultural Tourism Destination.

Timeline: Year round

Objective 1.4: Develop three new ways to help promote Unalaska as a Cultural destination. Consider membership with American Indian Native Tourism Association.

Timeline: Year round

Anticipated Impact: Through networking and understanding Cultural Tourism UVB and local entities can attract and influence tourists to make Unalaska as their Cultural travel destination.

GOAL FY23 – 2: Expand Cultural Tourism within UVB and the Aleutian Region

Timeline: Year round

Objective 2.1: Research and network with other Cultural Tourism entities for ideas for our community, to research and apply for Cultural Tourism Grants.

Timeline: Year round

Objective 2.2: Work with Qawalangin Tribe, Ounalashka Corporation, APIA, APICDA for possible stipends for payment of knowledge holders/mentors for their work provided.

Timeline: Year round

Objective 2.3: Work to include Unangam Tunuu online and print destination marketing media. Seek assistance from elders/mentors/knowledge holders for the appropriate application of the language (such as APIA, Moses Dirks, & local elders).

Timeline: Year round

Objective 2.4: Promote Aleutian Region Cultural Tourism to encourage a Cultural & Indigenous Tourism program within the UVB, community, and region. Print on media, add content to social media.

Timeline: Year round

Anticipated Impact: Unalaska will become a culturally rich travel destination where individual Unangax and organizations will have programs that share their stories and visions for sustainable, regenerative tourism in the Aleutians. Visitors will become (more) aware of the significant cultural history of the Unalaska region and the Unangan peoples.

N. Other Resources: UVB is privileged to apart of a giving community. We receive in-kind support mostly through our dedicated volunteers; City staff hours spent volunteering for cruise ships, UCSD students who volunteer for cruise ships during the school time as well as during their free time in the summer, and community members who assist with event set-up. UVB benefits from cooperative relationships with other local non-profits: We trade with local businesses like KUCB for advertising space, attend monthly interagency meetings, and do our part to promote the abundant resources we have in our community for residents and visitors.

FY24 GRANT PROGRAM ESTIMATED EXPENDITURES - Unalaska Visitors Bureau

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

FY24 COMMUNITY SUPPORT ESTIMATED EXPENDITURES SUMMARY	City Request	%	Cash	%	In Kind	%	Total	%
	\$ 210,000.00	65.90%	\$90,750	28.48%	\$17,900	5.62%	\$ 318,650.00	100%

BUDGET LINE ITEMS			CITY REQUEST			OTHER						
Personnel - Salaries			City Request	%	Cash	%	In Kind	%	Total	%		
Executive Director - Salary FT	\$	63,000.00	97%	\$	2,000.00	3%	\$	-	0%	\$	65,000.00	100%
Visitor Services Assistant - Hourly PT	\$	30,000.00	100%	\$	-	0%	\$	-	0%	\$	30,000.00	100%
Cruise Ship Coordinator - Salary PT	\$	-	0%	\$	20,000.00	100%	\$	-	0%	\$	20,000.00	100%
Student Intern/Seasonal Employees - Hourly PT	\$	3,000.00	38%	\$	5,000.00	63%	\$	-	0%	\$	8,000.00	100%
	\$	-	#DIV/0!	\$	-		\$	-	#DIV/0!	\$	-	#DIV/0!
Personnel - Salaries Subtotal	\$	96,000.00	78%	\$	27,000.00	22%	\$	-	0%	\$	123,000.00	#VALUE!
Personnel - Benefits			City Request	%	Cash	%	In Kind	%	Total	%		
Executive Director - Benefits	\$	4,000.00	50%	\$	4,000.00	50%	\$	-	0%	\$	8,000.00	100%
etc.	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!
Personnel - Benefits Subtotal	\$	4,000.00	50%	\$	4,000.00	50%	\$	-	0%	\$	8,000.00	100%
Personnel - Payroll Expenses			City Request	%	Cash	%	In Kind	%	Total	%		
Payroll Taxes	\$	10,000.00	77%	\$	3,000.00	FALSE	\$	-	0%	\$	13,000.00	77%
	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!	\$	-	#DIV/0!
Personnel - Payroll Expenses Subtotal	\$	10,000.00	77%	\$	3,000.00	23%	\$	-	0%	\$	13,000.00	100%
Personnel - Salary & Benefits Total	\$	110,000.00	76%	\$	34,000.00	24%	\$	-	0%	\$	144,000.00	100%

Facilities			City Request	%	Cash	%	In Kind	%	Total	%		
Rent/Leases	\$	15,000.00	79%	\$	4,000.00	21%	\$	-	0%	\$	19,000.00	100%
Special Event & Meeting Space/Locations	\$	-	0%	\$	-	0%	\$	3,000.00	100%	\$	3,000.00	100%
Postage/Freight	\$	2,000.00	50%	\$	2,000.00	50%	\$	-	0%	\$	4,000.00	100%
Utilities/Telephone/Internet	\$	5,500.00	85%	\$	1,000.00	15%	\$	-	0%	\$	6,500.00	100%
Insurance	\$	7,500.00	94%	\$	500.00	6%	\$	-	0%	\$	8,000.00	100%
Facilities Total	\$	30,000.00	74%	\$	7,500.00	19%	\$	3,000.00	7%	\$	40,500.00	100%

Program Costs/Supplies			City Request	%	Cash	%	In Kind	%	Total	%		
Program Promotion Materials	\$	2,500.00	23%	\$	8,000.00	75%	\$	150.00	1%	\$	10,650.00	100%
Printing & Media Production	\$	5,000.00	59%	\$	3,000.00	35%	\$	500.00	6%	\$	8,500.00	100%
Community Outreach Costs	\$	1,500.00	60%	\$	500.00	20%	\$	500.00	20%	\$	2,500.00	100%
Advertising & Destination Marketing	\$	15,000.00	81%	\$	1,500.00	8%	\$	2,000.00	11%	\$	18,500.00	100%
Dues/Fees/Subscriptions/Conference Registration	\$	2,000.00	53%	\$	1,500.00	40%	\$	250.00	7%	\$	3,750.00	100%
Program Costs Total	\$	26,000.00	59%	\$	14,500.00	33%	\$	3,400.00	8%	\$	43,900.00	100%

Equipment			City Request	%	Cash	%	In Kind	%	Total	%		
Equipment Purchase/Lease	\$	1,500.00	47%	\$	1,500.00	47%	\$	200.00	6%	\$	3,200.00	100%

O. Program Budget & Narrative

Equipment Maintenance	\$ 1,000.00	44%	\$ 1,000.00	44%	\$ 250.00	11%	\$ 2,250.00	100%
Equipment Total	\$ 2,500.00	46%	\$ 2,500.00	46%	\$ 450.00	8%	\$ 5,450.00	100%

Commodities (food, cleaning products)	City Request	%	Cash	%	In Kind	%	Total	%
Office Supplies	\$ 1,500.00	49%	\$ 1,500.00	49%	\$ 50.00	2%	\$ 3,050.00	100%
Commodities Total	\$ 1,500.00	49%	\$ 1,500.00	49%	\$ 50.00	2%	\$ 3,050.00	100%

City of Unalaska FY24 Community Support Program Budget

Travel	City Request	%	Cash	%	In Kind	%	Total	%
Travel - Staff & Board	\$ 7,000.00	52%	\$ 5,000.00	37%	\$ 1,500.00	11%	\$ 13,500.00	100%
Travel - Hosting	\$ 1,700.00	46%	\$ 2,000.00	54%	\$ -	0%	\$ 3,700.00	100%
Travel Total	\$ 8,700.00	51%	\$ 7,000.00	41%	\$ 1,500.00	9%	\$ 17,200.00	100%

Training	City Request	%	Cash	%	In Kind	%	Total	%
Training - Staff & Board Training & Education	\$ 3,000.00	60%	\$ 2,000.00	40%	\$ -	0%	\$ 5,000.00	100%
Training - Other	\$ 1,000.00	67%	\$ 500.00	33%	\$ -	0%	\$ 1,500.00	100%
Training Total	\$ 4,000.00	62%	\$ 2,500.00	38%	\$ -	0%	\$ 6,500.00	100%

Professional Services	City Request	%	Cash	%	In Kind	%	Total	%
Audit	\$ 7,000.00	70%	\$ 3,000.00	30%	\$ -	0%	\$ 10,000.00	100%
Bookkeeping	\$ 17,000.00	54%	\$ 13,000.00	41%	\$ 1,500.00	5%	\$ 31,500.00	100%
Website Maintenance/Domain/Tech upgrades	\$ 2,000.00	62%	\$ 250.00	8%	\$ 1,000.00	31%	\$ 3,250.00	100%
Professional Services Total	\$ 26,000.00	58%	\$ 16,250.00	36%	\$ 2,500.00	6%	\$ 44,750.00	100%

Other/Misc.	City Request	%	Cash	%	In Kind	%	Total	%
Fundraising Overhead	\$ 1,300.00	13%	\$ 5,000.00	51%	\$ 3,500.00	36%	\$ 9,800.00	100%
Miscellaneous	\$ -	0%	\$ -	0%	\$ 3,500.00	100%	\$ 3,500.00	100%
Other/Misc. Total	\$ 1,300.00	10%	\$ 5,000.00	38%	\$ 7,000.00	53%	\$ 13,300.00	100%

	City Request	%	Cash	%	In Kind	%	Total	%
Project Totals	\$ 210,000.00	65.90%	\$ 90,750.00	28.48%	\$ 17,900.00	5.62%	\$ 318,650.00	100%

City of Unalaska FY24 Community Support Program Budget

Expenditures:

Personnel - Salaries:

Executive Director: This position leads the staff of the organization and oversees all operations of UVB. The Executive Director takes direction from the UVB Board of Directors in order to facilitate the program. Salary is \$65,000, full time.

Visitor Services Assistant: This position is responsible for the management and administration of daily office operations and main point of contact for visitors. Visitor Services Assistant also assists with event coordination and community outreach. Additionally, this position is responsible for managing and administering daily information requests for the UVB. Data collection and facilitation of mass distribution of Unalaska Visitor & Relocation Guides is also fulfilled by this position. This position is filled seasonally at \$30,000/year budgeted for FY24.

Cruise Ship Coordinator: This position oversees coordinating cruise ship visits, organizing events surrounding cruise ship arrivals, collecting data and creating reports relating to the cruise industry in Unalaska, keeping the community informed of cruise ships visits, and strengthening the cruise ship program within UVB. This position is seasonal, part time with some remote work in the off season. The position averages 600 hours annually, with 500 of those hours being worked during the cruise ship season (May – October). Salary for FY24 is \$20,000 with zero funding for this position coming from the City of Unalaska Community Grant. At this point, the position is vacant and will only be filled in the event a busy cruise season presents itself.

Student Intern/Seasonal Employees: There has been \$8,000 budgeted for “Seasonal Employees” in FY23. A “Student Intern” from UCSD may be employed at UVB occasionally. “Seasonal Employees” will include a student intern during the school year, a cruise ship intern during the summer, and extra summertime employees to assist with cruise ship visit facilitation.

Personnel - Benefits: Executive Director benefits are budgeted at \$8,000 for FY24. \$5,000 of this line will be a moving expense reimbursement paid upon the one-year hire anniversary of the ED. \$4,000 of this is being asked from the City Grant. A travel benefit of two round-trip plane tickets per year is budgeted at \$3,000 in the benefits line.

Personnel – Payroll Expenses: Expenses for payroll to go towards payroll taxes.

Facilities – Rent/Leases: Budget item for office lease. The UVB signed a 3-year lease and moved into the Safeway building in July 2020. The UVB intends to renew another 3-year lease with Safeway. Preliminary quote will include a 3% to 4% increase from current year rent. FY24 rent is estimated at \$1,512.55 (3% increase) to \$1,527.24 (4% increase), equaling roughly \$18,326.88 for the year’s rent.

Facilities – Postage/Freight: Postage for Visitor Guide shipment worldwide, first class mail through USPS and Stamps.com.

Facilities – Utilities/Telephone/Internet: This line includes our phone, long distance, toll-free number, fax line, mobile phone for UVB, and internet.

Facilities – Insurance: This covers general liability, property, and worker’s compensation. We also have an Umbrella Insurance policy that covers our activities with the cruise ships during their visits.

Program – Promotion Materials: Inventory items to sell in UVB’s gift shop. Includes items to better our image during promotion of Unalaska (specific paper to print media on, business cards to network

with, any items that would be showcased at tradeshow). Minimally includes some special supplies for events (Wine Tasting Extravaganza, UVB Board Retreat).

Program – Printing & Media Production: Printing includes maps, brochures, welcome folders, visitor guides, rack cards, and other UVB advertising/outreach material.

Program – Community Outreach Costs: Costs associated with participating in community events, hosting educational and travel industry engagement opportunities, coordination of local educational courses that support the development of local tourism infrastructure.

Program – Advertising & Destination Marketing: UVB budget for placing ads on websites, in magazines, and on ‘apps’ through organizations like Alaska Magazine, Alaska App, Go-Alaska, TravelAlaska.com, ATIA, etc. Booths and vendor presence at tradeshow. Marketing media creation for potential visitors and visitors on site.

Program – Dues/Fees/Subscription/Conference Registration: These expenditures include membership renewals for ATIA, Anchorage Distribution Center, membership dues for various CVBs/Chambers in Alaska, Foraker Group annual fees, Visit Anchorage membership fees, Destination Marketing Association West fees, USA Travel Association fees,, and other annual beneficial fees and memberships that UVB wishes to continue. Will also include Bank Fees for accepting credit card payments and sending or receiving direct deposits. This also includes an annual fee of \$140 for our USPS Post Office box. Registration fees for conventions and conferences may also be covered by this line item.

Equipment – Purchase/Lease: We do not have any significant purchase plans for the UVB for FY23 outside of general updates needed for office machines.

Equipment – Maintenance: Costs to maintain office technology and other UVB assists

Commodities – Office Supplies: Expenditure line for cleaning supplies as well as basic office items such as writing utensils, paper, staples, checks, envelopes, printer toner/ink, folders, etc.

Travel – Staff & Board: Budget to cover travel fees to conferences such as ATIA Conference, Cultural Tourism Conference, travel tradeshow and expos relevant to UVB’s program and mission, and we are hopeful to begin participation in statewide Chamber of Commerce and/or Visitors Bureau gatherings.

Travel – Hosting: Budget to cover costs for VIP travel & tourism industry visitors such as travel influencers, educators, consultants, etc.

Training – Staff & Board Training & Education: Budget for staff and board training through the Foraker Group, or another credited organization for non-profit management and development consulting.

Training – Other: Budget to include coordination of educational opportunities related to the growth of the travel and tourism industry in the Unalaska region.

Professional Services – Audit: Includes all audit/financial review fees and 990 tax prep fees incurred over a fiscal year.

Professional Services – Bookkeeping: This includes the fees for our Bookkeeper, Rhonda Wayner of Arctic Tern Professional Services.

Professional Services – Website/Technical: Fees for technology support for UVB website, computers, printers, etc.

Other/Misc. – Fundraising Overhead: Cost to put on the Wine Tasting Extravaganza, our fundraising event held annually at the Grand Aleutian Hotel- includes food, room rental, wine glasses, decorations, etc.

**CITY OF UNALASKA FY24 COMMUNITY GRANT PROGRAM ESTIMATED
REVENUES - Unalaska Visitors Bureau**

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

Estimated Revenue Total	\$ 318,650.00	100%
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Fees for Services (cash)	Amounts	% of Total Revenue
Cruise Ship Coordination Income	\$ 65,000.00	20.40%
	\$ -	0.00%
Fees for Services Total	\$ 65,000.00	20.40%

Grants	Amounts	% of Total Revenue
Local - City	\$ 210,000.00	65.90%
State -	\$ -	0.00%
Federal -	\$ -	0.00%
Other -	\$ -	0.00%
Grants Total	\$ 210,000.00	65.90%

Fundraising (cash)	Amounts	% of Total Revenue
Auction & Special Events	\$ 12,500.00	3.92%
UVB Store Sales	\$ 5,000.00	1.57%
	\$ -	0.00%
Fundraising Total	\$ 17,500.00	5.49%

In Kind Donations	Amounts	% of Total Revenue
Rent for Special Events & Meeting Locations	\$ 3,000.00	0.94%
Program Costs/Supplies Donated	\$ 3,400.00	1.07%
Donated/Discounted Travel	\$ 1,500.00	0.47%
Professional Services Donated	\$ 3,000.00	0.94%
Fundraising/Other/Misc. Donated Services & Time	\$ 7,000.00	2.20%
	\$ -	0.00%
	\$ -	0.00%
In Kind Donation Total	\$ 17,900.00	5.62%

Other Sources of Revenue	Amounts	% of Total Revenue
Misc. Cash & Other Contributions	\$ 1,075.00	0.34%
UVB Reserve Funds from Savings Account/Cash On Hand	\$ 7,175	2.25%
	\$ -	0.00%
Other Sources of Revenue Total	\$ 8,250.00	2.59%

Estimated Revenue Total	\$ 318,650.00	100%
--------------------------------	----------------------	-------------

City of Unalaska FY23 Community Support Program Budget

Revenues:

Fees for Services - Cruise Ship Coordination: The administrative planning and facilitation of cruise ship visits to our community generates considerable revenue for UVB. We are hopeful to get some cruise visits in FY24.

Grants – Local, City of Unalaska: The City of Unalaska Community Support Grant is our only grant and main source of funding for essential programs and services.

Fundraising – Auction & Special Events: The UVB’s main annual fundraising event is the Wine Tasting Extravaganza. Income is generated from ticket sales, business sponsorship tables, and a silent auction.

In-Kind – Event & Meeting Locations: Estimated in-kind expenses for special events and various meetings throughout the year.

In-Kind – Program Costs/Supplies Donated: Items not used by other businesses that are donated or gifted to UVB, extra supplies from community events given to UVB, discounts from businesses around town. Parks, Culture & Recreation often allows UVB to use items for fundraisers or cruise ship activity as zero cost.

In-Kind – Travel Donated (Miles/Discounted Rates): Air-miles bought or gifted at a discounted rate to put towards travel. Also, hotel coupons and food vouchers given during conferences.

In-Kind – Professional Services Donated: Extra services for discounted rates, non-profit discounts, or donated services.

In-Kind – Fundraising/Other/Misc. Donated Services, Time, Items: This includes any unsolicited donations and refunds that may occur. Our largest item in miscellaneous fundraising is the time donated to UVB by volunteers throughout the cruise ship season and event set-up.

Other Sources of Revenue – Misc. Cash & Other Contributions: This is a low number generated from our general banking account through KeyBank and various, infrequent cash donations.

Other Sources of Revenue – Reserve Funds from Saving Acct/Cash On Hand: Due to the ongoing uncertainty of revenue generated by cruise ship visits, the UVB plans to buffer the FY24 budget with including funds from the UVB savings account in estimated amount of \$7,175.

P. Financial Management: UVB's board of directors is comprised of five community members and is the governing body of the corporation. The board approves the budget and creates the guidelines surrounding the budget. The Executive Director oversees the daily financials by keeping track of expenses and income, then recording the financials in UVB's QuickBooks program. Our bookkeeper has remote access to our QuickBooks program and can check in on financials at any time. UVB creates a system of accountability by regularly reporting keeps the board up to date on organization spending. The bookkeeper reconciles the accounts monthly and reports to the board the status of account balances, profit & loss, accounts receivable, and accounts payable. Either two board members or a board member and director sign all checks. Invoices and payment information is always presented during check signings and Board members are encouraged to ask questions about organization spending when necessary. Our bookkeeper arranges for an annual, third-party financial review that provides UVB with test work and inquires to make sure all financial transactions are accounted for during the fiscal year being audited.

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

Q. Goals & Objectives: Our main goals submitted in our FY24 City Grant is to educate & promote UVB and local native entities on Cultural Tourism. The board attended the Alaska Travel Industry Association Conference in Sitka last year and they saw firsthand on how Cultural Tourism can work. This inspired UVB to have more of hands-on approach to slowly integrate Unangan indigenous cultural into UVB's program.

R. Significant Changes from Previous Year: As of mid-year FY23, UVB is now operating under a new Executive Director and staff. With a new vision and direction of the UVB is looking forward to a successful tourism season, cruise ship visits are resuming after 2.5-year hiatus due to Covid and tensions in Russia (most visiting cruise ships to Dutch Harbor sail near Russian waters at some point during their itineraries).

S. Summary Report of actual income and expenses for FY22:

FY22 CITY OF UNALASKA EXPENDITURES REPORT Mid-Year Final X

Organization Name: Unalaska Convention & Visitors Bureau

Original Revised

Expenditures

Personnel	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report	City Funds Expended - Final Report	Expended YTD	% Expended
Salaries (Itemize by position)				\$ -	
Executive Director - Salary FT	\$ 60,000.00	\$ 32,499.96	\$ 28,191.63	\$ 60,691.59	101.15%
Operations Assistant - Hourly FT	\$ 26,000.00	\$ 23,499.96	\$ 4,341.66	\$ 27,841.62	99.43%
Cruise Ship Coordinator - Salary FT Seasonal	\$ -	\$ -	\$ -	\$ -	0.00%
Seasonal Employees - Hourly FT	\$ 3,500.00	\$ 826.00	\$ 3,993.00	\$ 4,821.00	137.74%
	\$ -	\$ -	\$ -	\$ -	
Benefits (Itemize by position)				\$ -	
Executive Director - Benefits	\$ 4,000.00	\$ 2,400.00	\$ 1,600.00	\$ 4,000.00	100.00%
Payroll Taxes	\$ 10,000.00	\$ 5,615.55	\$ 4,309.60	\$ 9,925.15	99.25%
	\$ -	\$ -	\$ -	\$ -	0.00%
	\$ -	\$ -	\$ -	\$ -	0.00%
Subtotal	\$ 105,500.00	\$ 64,843.47	\$ 42,436.89	\$ 107,279.36	101.69%

Facilities	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report	City Funds Expended - Final Report	Expended YTD	% Expended
Rent/Leases	\$ 15,000.00	\$ 11,392.00	\$ 4,272.00	\$ 15,664.00	104.43%
Special Event & Meeting Space/Locations	\$ -	\$ -	\$ -	\$ -	0.00%
Postage/Freight	\$ 2,000.00	\$ 1,222.55	\$ 384.99	\$ 1,607.54	80.38%
Utilities/Telephone/Internet	\$ 8,500.00	\$ 3,510.00	\$ 4,734.91	\$ 8,244.91	97.00%
Insurance	\$ 2,500.00	\$ 2,367.00	\$ -	\$ 2,367.00	94.68%
Subtotal	\$ 28,000.00	\$ 18,491.55	\$ 9,391.90	\$ 27,663.45	98.58%

Program Costs	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report	City Funds Expended - Final Report	Expended YTD	% Expended
Program Supplies	\$ 4,500.00	\$ 1,432.46	\$ 324.78	\$ 4,677.24	103.94%
Printing & Media Production	\$ 5,000.00	\$ 571.5	\$ 4425.98	\$ 4,997.48	99.95%
Community Outreach Costs	\$ 3,200.00	\$ 1592.17	\$ 1431.71	\$ 3,023.88	94.50%
Advertising	\$ 11,000.00	\$ 5252.93	\$ 5915.68	\$ 11,168.01	101.53%
Dues/Fees/Subscriptions	\$ 4,000.00	\$ 1,553.88	\$ 2,473.12	\$ 4,027.00	100.68%
	\$ -	\$ -	\$ -	\$ -	0.00%
Subtotal	\$ 27,700.00	\$ 10,402.54	\$ 17,490.67	\$ 27,893.61	100.70%

Equipment	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report	City Funds Expended - Final Report	Expended YTD	% Expended
Equipment Purchase/Lease	\$ 2,000.00	\$ -	\$ 1684.39	\$ 1,684.39	84.22%
Equipment Maintenance	\$ 50.00	\$ 50.00	\$ -	\$ 50.00	100.00%
Subtotal	\$ 2,050.00	\$ 50.00	\$ -	\$ 1,734.39	84.60%

Commodities	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report	City Funds Expended - Final Report	Expended YTD	% Expended
Office Supplies	\$ 1,500.00	\$ 1,432.46	\$ -	\$ 1,432.46	95.50%
Subtotal	\$ 1,500.00	\$ 1,432.46	\$ -	\$ 1,432.46	95.50%

Travel	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report	City Funds Expended - Final Report	Expended YTD	% Expended
Travel - Staff	\$ 5,000.00	\$ -	\$ 4,751.73	\$ 4,751.73	95.03%
Travel - Other	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00	100.00%
Subtotal	\$ 6,500.00	\$ -	\$ 1,500.00	\$ 6,251.73	96.18%

Training	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report	City Funds Expended - Final Report	Expended YTD	% Expended
Travel - Staff	\$ 2,000.00	\$ 1,742.59	\$ 231.91	\$ 1,974.50	98.73%
Travel - Other	\$ -	\$ -	\$ -	\$ -	0.00%
Subtotal	\$ 2,000.00	\$ 1,742.59	\$ -	\$ 1,974.50	98.73%

Professional Services	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report	City Funds Expended - Final Report	Expended YTD	% Expended
Audit	\$ 9,000.00	\$ 7,000.00	\$ 2,105.00	\$ 9,105.00	101.17%
Bookkeeping/Accounting Services	\$ 17,450.00	\$ 9,000.00	\$ 9,000.00	\$ 18,000.00	103.15%
Design Services/Banding/Marketing	\$ 8,000.00	\$ 7,544.99	\$ 321.76	\$ 7,866.75	98.33%
Website Maintenance/Domain/Tech upgrades	\$ 1,000.00	\$ 642.79	\$ 415.96	\$ 1,068.75	106.88%
Subtotal	\$ 35,450.00	\$ 24,187.78	\$ 415.96	\$ 36,030.50	101.64%

Other/Misc	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report	City Funds Expended - Final Report	Expended YTD	% Expended
Fundraising Overhead	\$ 1,300.00	\$ 1,254.39	\$ -	\$ 1,254.39	96.49%
	\$ -	\$ -	\$ -	\$ -	0.00%
Subtotal	\$ 1,300.00	\$ 1,254.39	\$ -	\$ 1,254.39	96.49%

Total Expenditures	FY21 Total Budget	City Funds Expended - Mid Year Report	City Funds Expended - Final Report	Expended YTD	% Expended
	\$ 210,000.00	\$ 122,405.18	\$ 71,234.42	\$ 210,000.00	100.00%
				Budget Surplus \$ -	
				Due Back to City \$ -	

FY22 CITY OF UNALASKA REVENUE REPORT

Mid-Year

Final X

Organization Name: Unalaska Convention & Visitors Bureau

Original Revised

Revenue Sources

Fees for Services	Budgeted Revenue	Revenue - Mid Year Report	Revenue - Final Report	YTD Revenue	% Budget
Cruise Ship Coordination	\$ 70,000.00	\$ -	\$ -	\$ -	0.00%
	\$ -	\$ -	\$ -	\$ -	0.00%
	\$ -	\$ -	\$ -	\$ -	0.00%
	\$ -	\$ -	\$ -	\$ -	0.00%
Subtotal	\$ 70,000.00	\$ -	\$ -	\$ -	0.00%

Grants	Budgeted Revenue	Revenue - Mid Year Report	Revenue - Final Report	YTD Revenue	% Budget
Local - City	\$ 210,000.00	\$ 105,000.00	\$ 105,000.00	\$ 210,000.00	100.00%
ATIA	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00	0.00%
	\$ -	\$ -	\$ -	\$ -	0.00%
	\$ -	\$ -	\$ -	\$ -	0.00%
Subtotal	\$ 210,000.00	\$ 120,000.00	\$ 105,000.00	\$ 225,000.00	107.14%

Fundraising	Budgeted Revenue	Revenue - Mid Year Report	Revenue - Final Report	YTD Revenue	% Budget
Auction/Wine Event/Outreach events	\$ 10,000.00	\$ 3,360.00	\$ 33,387.25	\$ 36,747.25	367.47%
Coupon Book Sales	\$ -	\$ -	\$ -	\$ -	0.00%
CVB Store Sales	\$ 8,500.00	\$ 4,795.52	\$ 1,088.51	\$ 5,884.03	69.22%
Membership Program	\$ 3,000.00	\$ -	\$ -	\$ -	0.00%
Subtotal	\$ 21,500.00	\$ 8,155.52	\$ 34,475.76	\$ 42,631.28	198.29%

In Kind Contributions	Budgeted Revenue	Revenue - Mid Year Report	Revenue - Final Report	YTD Revenue	% Budget
Rent of Office & Meeting locations	\$ 3,000.00	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00	100.00%
Program Costs/Supplies Donated	\$ 3,400.00	\$ 1,700.00	\$ 1,700.00	\$ 3,400.00	100.00%
Donated/Discounted Travel	\$ 1,500.00	\$ 750.00	\$ 750.00	\$ 1,500.00	100.00%
Professional Services Donated	\$ 3,000.00	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00	100.00%
Fundraising/Other/Misc. Donated time	\$ 8,000.00	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	50.00%
Subtotal	\$ 18,900.00	\$ 7,450.00	\$ 7,450.00	\$ 14,900.00	78.84%

Other Sources	Budgeted Revenue	Revenue - Mid Year Report	Revenue - Final Report	YTD Revenue	% Budget
Misc. Cash and other contributions	\$ 1,075.00	\$ 3,775.85	\$ 14,062.02	\$ 17,837.87	1659.34%
UVC Reserve Funds from Savings	\$ 36,975.00	\$ 18,487.50	\$ 32,859.57	\$ 51,347.07	138.87%
	\$ -	\$ -	\$ -	\$ -	0.00%
Subtotal	\$ 38,050.00	\$ 22,263.35	\$ 46,921.59	\$ 69,184.94	181.83%

	FY20 Total Budget	Revenue - Mid Year Report	Revenue - Final Report	Received YTD	% Received
Total Revenues	\$ 358,450.00	\$ 157,868.87	\$ 193,847.35	\$ 351,716.22	98.12%

T. Proof of Non-Profit Status:

File No. 68998-D

State of Alaska
Department of Community and Economic Development
Division of Banking, Securities and Corporations

**CERTIFICATE
OF
INCORPORATION
Nonprofit Corporation**

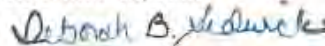
The undersigned, as Commissioner of Community and Economic Development of the State of Alaska, hereby certifies that Articles of Incorporation of

**UNALASKA PORT OF DUTCH HARBOR CONVENTION AND VISITORS
BUREAU**

have been received in this office and have been found to conform to law.

ACCORDINGLY, the undersigned, as Commissioner of Community and Economic Development, and by virtue of the authority vested in me by law, hereby issues this Certificate of Incorporation and attaches hereto the original copy of the Articles of Incorporation.

IN TESTIMONY WHEREOF, I execute this certificate and
affix the Great Seal of the State of Alaska on
FEBRUARY 18, 2000.



Deborah B. Sedwick
Commissioner of Community
and Economic Development

Alaska Business License # 1112175

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

UNALASKA VISITORS BUREAU

PO BOX 545, UNALASKA, AK 99685

owned by

UNALASKA PORT OF DUTCH HARBOR CONVENTION AND VISITORS BUREAU

is licensed by the department to conduct business for the period

December 27, 2022 to December 31, 2023
for the following line(s) of business:

81 - Services



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

U. Most Recent Audited Financial Statement by Lisa Taylor CPA

**Unalaska / Port of Dutch Harbor
Convention and Visitors Bureau**

Compiled Financial Statements
For the Year Ended June 30, 2022

**Unalaska / Port of Dutch Harbor
Convention and Visitors Bureau**

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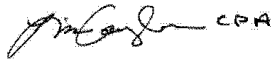
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Statement of Activities	3
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ACCOUNTANT'S COMPILATION REPORT

To the Board of Directors of
Unalaska / Port of Dutch Harbor
Convention and Visitors Bureau
Unalaska, AK 99685

Management is responsible for the accompanying financial statements of Unalaska / Port of Dutch Harbor Convention and Visitors Bureau (a nonprofit corporation), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements in accordance with accounting principles generally accepted in the United States of America. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Lisa Taylor, CPA



Anchorage, AK 99517
January 17, 2023

**Unalaska / Port of Dutch Harbor Convention
and Visitors Bureau**

Statement of Financial Position

As of June 30, 2022

Assets

Current assets:	
Cash	\$ 238,990
Inventory	22,821
Total current assets	261,811
Noncurrent assets:	
Fixed assets:	
Property and equipment	46,887
Less: accumulated depreciation	(46,847)
Total fixed assets	40
Total noncurrent assets	40
Total assets	261,851

Liabilities and Net Assets

Liabilities	
Current liabilities:	
Accounts payable	16,318
Accrued payroll	4,464
Unearned revenue	16,007
Total current liabilities	36,789
Net Assets	
Without donor restrictions	225,062
Total liabilities and net assets	\$ 261,851

See accountant's compilation report and accompanying notes to financial statements.

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**Unalaska / Port of Dutch Harbor Convention
and Visitors Bureau**

Statement of Activities

For the Year Ended June 30, 2022

		<u>Without Donor Restrictions</u>
Revenues and support		
Grants	\$	257,277
Program Revenue		
Event income		37,317
Public support/Coop Ads/Visitor Guide		19,625
Membership		15
CBV Store		<u>5,698</u>
Total program revenue		62,655
Other Income		
Interest income		22
Contributed nonfinancial asset		21,021
Other income		<u>2,383</u>
Total other income		<u>23,426</u>
Total revenues and support		343,358
Expenses		
Program services		272,498
Supporting activities		
Management and general		8,114
Fundraising		<u>16,505</u>
Total supporting activities		24,619
Nonfinancial contributions		<u>21,021</u>
Total expenses		<u>318,138</u>
Change in Net Assets		25,220
Net assets, beginning of year		<u>199,842</u>
Net assets, end of year	\$	<u><u>225,062</u></u>

See accountant's compilation report and accompanying notes to financial statements.

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**Unalaska / Port of Dutch Harbor Convention
and Visitors Bureau**

Statement of Functional Expenses
For the Year Ended June 30, 2022

	Program Activities			Supporting Activities		Total
	City <u>Grant</u>	Visitor <u>Services</u>	Covid City of <u>Unalaska</u>	Fund- <u>raising</u>	General Operating/ <u>Admin</u>	
Expenses						
Advertising	\$ 9,168	-	-	-	-	9,168
Bank fees	936	42	86	1,133	-	2,197
Board & staff expenses	2,096	-	-	-	135	2,231
Community Outreach	191	-	13,283	-	-	13,474
Dues & subscriptions	2,473	490	-	-	130	3,093
Event expense	1,241	-	-	12,511	-	13,752
Equipment	1,684	-	-	50	-	1,734
Fundraising expense	628	-	-	-	-	628
Hosting expenses	3,232	-	-	-	339	3,571
Insurance	2,367	-	-	-	-	2,367
Personnel expenses	107,279	17,031	-	-	1,750	126,060
Postage & shipping	1,608	-	-	78	-	1,686
Product development	6,175	19,620	-	194	-	25,989
Professional fees	34,888	8,676	-	-	1,517	45,081
Rent	15,664	-	-	-	1,424	17,088
Supplies	4,677	395	-	2,539	(53)	7,558
Telephone & internet	8,245	962	-	-	2,279	11,486
Travel & tradeshows	7,448	1,913	-	-	593	9,954
Total	<u>210,000</u>	<u>49,129</u>	<u>13,369</u>	<u>16,505</u>	<u>8,114</u>	<u>297,117</u>
Nonfinancial contributions	-	-	-	-	21,021	21,021
Total expenses \$	<u>210,000</u>	<u>49,129</u>	<u>13,369</u>	<u>16,505</u>	<u>29,135</u>	<u>318,138</u>

See accountant's compilation report and accompanying notes to financial statements.

**Unalaska / Port of Dutch Harbor Convention
and Visitors Bureau
Statement of Cash Flows
For the Year Ended June 30, 2021**

Reconciliation of change in net income to net cash
flows from operating activities

Change in Net Assets	\$	25,220
Cash flows from operating activities:		
Adjustments to reconcile change in net income to net cash provided by operating activities:		
Other		3,758
Changes in operating assets and liabilities that provided (used) cash:		
Inventory		(8,837)
Unearned revenue		(32,277)
Accounts payable		4,293
Accrued payroll		<u>(543)</u>
Increase (decrease) in operating liabilities:		<u>(33,606)</u>
Net cash provided by operating activities	\$	<u>(8,386)</u>
Cash flows from investing activities:		
Capital asset addition		<u>(40)</u>
Net cash (used) by investing activities		<u>(40)</u>
Net increase (decrease) in cash		(8,426)
Cash, beginning of year		<u>247,416</u>
Cash, end of year	\$	<u><u>238,990</u></u>

See accountants' compilation report and accompanying notes to financial statements.

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**Unalaska / Port of Dutch Harbor Convention
and Visitors Bureau**

Notes to Financial Statements
For the Year Ended June 30, 2022

Note 1 – Nature of Organization and Summary of Significant Accounting Policies

Unalaska/Port of Dutch Harbor Convention and Visitors Bureau (the Organization) is a nonprofit organization located in Unalaska, Alaska. The Organization was established exclusively to promote and encourage tourism and the visitor industry for the City of Unalaska and the Port of Dutch Harbor. The Organization focuses on supporting the development and sustainability of tourism infrastructure in the region. The financial statements and notes are the representations of the Organization’s management, which is responsible for their integrity and objectivity. These accounting principles conform to generally accepted accounting principles.

Basis of Accounting and Financial Statement Presentation

Basis of Accounting: The Organization’s accounting records are maintained on the accrual basis of accounting under which revenues are recognized when earned and expenses when incurred. Contributions and pledges are recorded in the period received in the appropriate class of net assets based upon any donor-imposed stipulations.

Financial Statement Presentation: The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (“US GAAP”), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net Assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Organization and its management.

Net Assets with donor restrictions: Net assets subject to stipulations by donors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions may be perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

Measure of Operations: The statements of activities report all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Organization’s ongoing activities. Nonoperating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

**Unalaska / Port of Dutch Harbor Convention
and Visitors Bureau**

Notes to Financial Statements
For the Year Ended June 30, 2022

Income Tax Status

The Organization is exempt from income taxes as a nonprofit corporation organized under Section 501(c)(6) of the Internal Revenue Code, except on net income derived from unrelated business activities of which there is none for the year ended June 30, 2022, and has been classified as an organization that is not a private foundation under Section 509(a)(2) of the Internal Revenue Code. The Organization believes that it has appropriate support for any tax positions taken, and as such does not have any uncertain tax position that are material to the financial statements.

Cash and Cash Equivalents

For purposes of reporting cash flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash and cash equivalents. The Organization believes it is not exposed to any significant credit risk on cash and cash equivalents.

Inventories

Inventories are valued at the lower of cost (first in, first out) or market value and consists of retail merchandise. At June 30, 2022 inventories were \$22,821.

Advertising Expenses

The Organization uses advertising costs to promote its status and raise awareness for its purpose. Advertising costs are expensed as incurred. Total advertising expense for the year ended June 30, 2022 was \$9,168.

Property and Equipment

Property and equipment are carried at cost. Depreciation of property and equipment is provided using the straight-line method for financial reporting purposes over the estimated useful lives of 3 to 10 years on furniture, fixtures and equipment.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and change in net assets. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Taxes

The Organization files information return of organizations exempt from income tax in the U.S. federal jurisdiction. The Organization is a domestic entity electing to be classified as a non-profit organization and must file Form 990 annually under the Internal Revenue Code.

**Unalaska / Port of Dutch Harbor Convention
and Visitors Bureau**
Notes to Financial Statements, continued

Use of Estimates

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

Restricted and Unrestricted Revenue Recognition

Unrestricted contributions are recognized as revenue when received. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire (that is, when the stipulated time restriction ends, or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in either temporarily or permanently restricted net assets, depending upon the natures of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restriction.

Note 2 – Availability and Liquidity

The Organization’s goal is generally to maintain financial assets to meet 60 days of operating expenses. As part of its liquidity plan, excess cash is invested in short-term investments, including money market accounts and certificates of deposit.

The following represents the Organization’s financial assets at:

	<u>June 30, 2022</u>
Cash & cash equivalents	\$ 238,990
Inventory	22,821
Financial assets available to meet general expenses over the next 12 months	\$ 261,811

See accountant’s compilation report.

**Unalaska / Port of Dutch Harbor
Convention**

Notes to Financial Statements, continued

Note 3 – Cash

For purposes of the financial statement presentation, cash includes bank accounts and cash on hand. Cash consisted of the following at June 30, 2022:

	<u>Book Balance</u>	<u>Bank Balance</u>
Checking	\$ 9,642	\$ 22,021
Savings	229,148	229,148
Cash on Hand	200	-
	<u>\$ 238,990</u>	<u>\$ 251,168</u>

At June 30, 2022 the Organization’s cash accounts were insured through the FDIC for \$250,000. There was \$1,168 of uninsured cash held in financial institutions at June 30, 2022.

Note 4 – In-Kind Contributions

The Organization receives in-kind donations, including volunteers, rent and materials, from various entities, the value of which was \$21,021 for the year ended June 30, 2022, and has been included in the statement of activities and changes in net assets as in-kind rent revenue with its related expense included in the cost of support services.

Note 5 – Concentration of Revenue

The Organization received 80% of its revenue from the City of Unalaska in the form of grants and in-kind contributions for the year ended June 30, 2022.

Note 6 – Contingencies

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

See accountant’s compilation report.

**Unalaska / Port of Dutch Harbor Convention
and Visitors Bureau**
Notes to Financial Statements, continued

Note 7 – Subsequent Events

The Organization has evaluated subsequent events through January 17, 2023, the date on which the financial statements were available to be issued. In the opinion of management, no events occurred subsequent to June 30, 2022 through January 17, 2023 that require adjustment or disclosure in the accompanying financial statements

See accountant's compilation report.

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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: Unalaska Port of Dutch Harbor Convention EIN or SSN: 92-0149050

Name and title of officer or person subject to tax
Rhonda Wayner Accountant

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	343,358.
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 Melissa K Hartford to enter my PIN 14105 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 _____ Date _____

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.

92111930310
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 Melissa Hartford Date _____

**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

Open to Public Inspection

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.

A For the **2021** calendar year, or tax year beginning **7/01**, 20**21**, and ending **6/30**, 20**22**

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C **Unalaska Port of Dutch Harbor Convention**
P.O. Box 545
Unalaska, AK 99685

D Employer identification number
92-0149050

E Telephone number
907-581-2612

G Gross receipts \$ **343,358.**

F Name and address of principal officer:
Same As C Above

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. See instructions.

I Tax-exempt status: 501(c)(3) 501(c) (**6**) (insert no.) 4947(a)(1) or 527

J Website: **www.unalaska.org**

K Form of organization: Corporation Trust Association Other

L Year of formation: **1994** **M** State of legal domicile: **AK**

H(c) Group exemption number

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>Promoting and encouraging tourism and supporting the development and sustainability of tourism infrastructure in the Unalaska/Dutch Harbor 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	5
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	5
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	7
	6 Total number of volunteers (estimate if necessary)	6	5
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	306,409.	257,277.
	9 Program service revenue (Part VIII, line 2g)		27,716.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	27.	27.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	15,717.	58,338.
	12 Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	322,153.	343,358.
Expenses	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)	171,313.	126,060.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25) 16,505.		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	158,892.	192,078.	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	330,205.	318,138.	
19 Revenue less expenses. Subtract line 18 from line 12	-8,052.	25,220.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 261,400.	End of Year 261,851.
	21 Total liabilities (Part X, line 26)	61,558.	36,789.
	22 Net assets or fund balances. Subtract line 21 from line 20	199,842.	225,062.

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: Rhonda Wayner Date: 1/30/2023
 Type or print name and title: Rhonda Wayner Accountant

Paid Preparer Use Only
 Print/Type preparer's name: Melissa Hartford Preparer's signature: Melissa Hartford Date: _____
 Check if self-employed PTIN: P01639611
 Firm's name: Melissa K Hartford
 Firm's address: 6430 Bridget Dr
Anchorage, AK 99502
 Firm's EIN: _____
 Phone no.: 907-854-2058

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

BAA For Paperwork Reduction Act Notice, see the separate instructions. TEEA0101L 09/22/21 Form 990 (2021)



MUSEUM OF THE ALEUTIANS

(907) 581-5150 • 314 Salmon Way Unalaska AK 99685 P.O. Box 648 Unalaska AK 99685 • www.Aleutians.org

January 28, 2023

RE: Letter of support for Unalaska Community Broadcasting

Mayor Vince Tutiakoff, Members of the City Council, and Review Committee,

On behalf of the Museum of the Aleutians board and staff, I would like to offer this letter of support for Unalaska Visitors Bureau's application for the City of Unalaska Community Support Grant. The Unalaska Visitors Bureau, or UVB, partners with the Museum of the Aleutians each year to provide services to the visitors who come to us by plane, cruise ship, the Alaska Maritime highway. They are leading the development of tourism, helping to shape a robust and regionally driven tourism program for this town and for the region.

Each year, they provide key services to the Museum, connecting us to visitors, streamlining the operations that bring in hundreds and sometimes thousands of visitors into the Museum. They orchestrate the entire cruise ship season, coordinating the different organizations to be sure we know when these visitors will be arriving, to ensure we are ready to receive them. They are a key resource for visitors, providing them with destination information and detailing the opportunities available to them, which helps them support the Museum and this community. The Museum of the Aleutians fully supports UCB's request for funding.

Sincerely,

Virginia Hatfield

Virginia Hatfield
Executive Director





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 28, 2023

I am writing to express my support for continued funding to Unalaska's Visitors Bureau (UVB). UVB is unique in their mission to promote and encourage tourism and support the development of tourism in our community. Given the City's effort to diversify local economy, the UVB is more important now than ever before.

KUCB works closely with all of Unalaska's nonprofits. We routinely publicize their events and services and we invite staff to be guests on our interview programs. Since starting her new role at UVB, Katherine McGlashan has worked hard on outreach and communication and has been a frequent voice on local airwaves.

This year, UVB has fresh energy under the leadership of Katherine McGlashan. I am impressed by her goals, which tie the mission of the UVB to Unanga꥕ culture of the region. Her goals integrate the knowledge of elders, and focus on cultural tourism. I am very much looking forward to collaborating on video and multi-media projects in the coming year.

The new location of the UVB in the Safeway Mall makes the organization more accessible to locals and visitors alike. I know that Ms. McGlashan is working hard to open the doors for programs like open houses and events that spotlight local artists and emphasize the organization's function as a vibrant and active part of our community.

If you are in doubt as to whether or not to fully fund the UVB, I encourage you to stop by their office. You will find an inviting space with friendly and knowledgeable staff. And a staff that is working hard to showcase Unalaska as a culturally rich and sustainable travel destination.

The UVB is an essential service for Unalaska, and their services are unduplicated. They have a demonstrated commitment to our community, and I support their application for funding.

Sincerely,

Lauren Adams
General Manager, KUCB



January 27, 2023

To whom it may concern,

I am Lynda Lybeck-Robinson, current President of the Aleutian Arts Council (AAC) in Unalaska, Alaska. We understand that the Unalaska Visitor's Bureau (UVB) will be applying for a grant from the City of Unalaska, and we would like to extend our wholehearted support.

The non-profits in our community have learned that the best way we work is by working together. UVB has always supported the arts, and we were able to team up this past summer on the Grand Market Project. Hosted by the Grand Aleutian, coordinated by the AAC in partnership with the UVB, we were able to have a market set up in the lobby of the grand. It was a win-win for the local artists, and for our guests.

We see the UVB management and board have a strong interest in promoting education and celebration of the Unangan Culture as well as the history of this island. A sense of place, and heritage, is something all our children, of all ages, need, and deserve.

It is critical that a thriving community have a visitor's bureau and facility that represents the city of Unalaska in its best light. Our UVB has all our interests in mind- the Community, the Unangan Culture, the Artists, and the Visitors to the City we call home. We look forward to a coming year seeing them attain all their worthy goals in the coming year.

Sincerely

A handwritten signature in black ink, appearing to read "Lynda Lybeck-Robinson". The signature is fluid and cursive.

Lynda Lybeck-Robinson
Aleutian Arts Council President
P.O. Box 814
Unalaska, Alaska 99685



City of Unalaska
P.O. Box 610
Unalaska, AK 99685

30 January 2023

Dear Mayor Vince Tutiakoff, Members of the Unalaska City Council, and Review Committee,

The Ounalashka Corporation is writing in strong support of the Unalaska Visitors Bureau's (UVB) application for the City of Unalaska Community Support Grant.

There is a growing opportunity to share our island with visitors, and the logistics of such opportunities have never been more challenging than the last few years. As people around the globe are travelling again, we hope anyone interested in visiting Unalaska can contact the UVB to learn about our community. UVB provides an important connection for visitors to Unalaska services and other services Statewide, which bring revenue and opportunities to all communities. OC appreciates the opportunity to share our permit requirements in the UVB guide which reaches visitors sometimes before they even step foot on the island.

A valuable standard for visitor services with potential grow, please support the Unalaska Visitors Bureau by accepting and approving their grant request.

Sincerely,

Denise Rankin, Senior Vice President



907.581.1276



info@ounalashka.com



www.ounalashka.com



PO Box 149, Unalaska, Alaska 99685-0149

MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: William Homka, Acting City Manager and Clay Darnell, Interim Finance Director
Date: April 10, 2023
Re: Fiscal Year 2024 Draft Budget Presentation

SUMMARY and PREVIOUS COUNCIL ACTION: To prepare for the FY24 Budget, in January 2023 Council heard presentations regarding the Estimated Property Tax Assessment and FY24 Revenue Projections, and discussed their goals for the FY24 Budget and the CMMP process.

Then in February, Council approved their goals for the FY24 Budget and amended the funding formula for Community Support Grants.

At the March 28 meeting, Council was presented with the FY24 Draft CMMP, Facilities Major Maintenance Plan and the Rolling Stock Replacement Plan and adopted the Property Tax Mill Rate for FY24.

Tonight, Council will hear the Community Support Grant applicants and be presented with a preliminary draft of the FY24 Budget.

Moving forward, the proposed schedule to finalize the budget is:

- **April 11, 2023**
 - School District Budget Presentation
 - Final review and follow up questions for CMMP, Rolling Stock Plan and Facilities Maintenance Plan

- **April 25, 2023**
 - Establish School Funding
 - Award Community Support Grants
 - Adopt the CMMP, which includes the Rolling Stock Plan and Facilities Maintenance Plan

- **May 9, 2023**
 - Hear property tax appeals as the Board of Equalization (if any)
 - 1st reading of the FY24 Operating and Capital Budget

- **May 23, 2023**
 - Certify Property Tax Rolls
 - Public Hearing, 2nd reading and adoption of the FY24 Operating and Capital Budget

DISCUSSION: Directors and managers analyzed their budgets for savings with the goal of restricting increases to noncontrollable costs when possible. Many things are influencing the FY24 budgets. Wage increases for CBA's and Title 3 increased significantly. The cost of utilities and travel are up. Janitorial contract costs across the city increased significantly. Software and hardware support costs increased in most departments as grant funds previously used pay for these costs were fully spent.

Highlights from various departmental budgets are as follows:

GENERAL FUND

1. **ADMINISTRATION:** The proposed Admin budget would increase operating expenses by 34.3%, from the FY23 Revised Budget of \$962,939 to \$1,292,994. The overall budget increases by 19%. Most of the operations increase is due to Other Professional Services, which would increase from \$145,000 in FY23 to \$335,000 in FY24. The additional money will pay for services including HR Consulting and CBA professional assistance. Also, Administration proposes to bring Munis software representatives to the island to evaluate and assist with software training and resolve integration and compatibility problems with other city software.
2. **CITY CLERK:** The proposed FY24 budget for the City Clerk has an overall 5% increase as compared to FY23. The total proposed budget is \$111,450, an increase of \$5,290 as compared to FY23. The increased budgeted expenses are due to increased costs of our codification service, and travel costs have caused both our assessment services line and travel for training to increase. These are expenses over which we have no control.
3. **CITY MANAGER:** The overall budget increased by about 2%, however the operating budget increased by 11.8% over prior year. The largest increase is in travel and related costs, which increased by 30%. We also budgeted \$16,000 for employee moving costs in the event a new city manager is hired and needs to relocate to Unalaska. Overall increase is about \$19,000 from the prior year's revised budget.
4. **FINANCE/IS:** The Finance Department's budget increased 12.9% overall. Total personnel expenses increased 13.8% due to approved compensation increases. Total operating expenses increased 6.6% due to an increase in Investment Management Services driven by higher investment balances.

The Information Systems Division budget increased 10.1% overall. Total personnel expenses increased 13.2% due to approved compensation increases. Total operating expenses increased 8.1% due to increased Software/Hardware Support initially funded by grant funds in prior years.

5. **FIRE/EMS:** The Fire Department saw an overall 25% increase in operating expenses for FY24.
 - 21% of that budget increase is covered from the previous "administration" budget that was put together to address splitting the utilities costs between DPS and Fire.
 - The remaining 4% increase was added in utilities, gasoline and diesel fuel, travel and materials costs for upcoming state certification classes that will be offered in house.

6. **MAYOR AND COUNCIL:** The proposed FY24 budget for Mayor and Council has an overall 5.46% increase as compared to FY23. The total proposed budget is \$455,650, up \$24,900 as compared to FY23. The increase is seen in three budget lines:

- Training Services: \$25,000 was included for a consultant to come out and conduct training for mayor and council
- Travel: This line increased by \$4,500 due to increased travel costs; no planned trips were added
- Membership Dues: This line increased by a modest \$400 due to increased membership costs with SWAMC and AML

Council may want to consider an increase in the scholarship amount provided to graduating seniors. This amount has been \$35,000 for many years. If a change is desired, a Directive to the City Manager would be appropriate.

7. **PARKS, CULTURE & RECREATION:** Most of the increases are items that we really can't control. The biggest across the board increases, around 80% of our budgets, are in three items: Fuel Oil/Propane, Electrical, Contract Services (janitorial) and Shipping. Everything we purchase has increased in cost due to inflation.

- a. **Administration:** No change to operating, 0% increase
- b. **Library:** 80% of the increases are due to three items
 - Heating Oil/Propane
 - Electrical
 - Janitorial Contract Increases
- c. **Parks Operations:** There are three cost centers: Parks Operations Recreation Center, Capital Outlay and Parks Operation Grounds
- d. **Parks Operations Recreation Center:** No increases in Capital Outlay or Parks Operations Grounds. 85% of the increases are five items:
 - Electrical
 - Heating Oil
 - Janitorial
 - Telephone/Fax/TV
 - Shipping
- e. **Aquatic Center:** The largest increase is in the purchase of a \$10,000 ADA chair lift that is required. The other increases are in:
 - Chemicals
 - 302 union contract education reimbursements
 - Shipping
- f. **Recreation:** Increases due to:
 - Missoula Children's Theater up 45% for air travel and housing
 - Increase in training for APRA business school travel
 - Food costs for after school programing snacks and other programing

8. **PLANNING:** The Planning Department's budget decreased by 4% overall, with a 15.8% decrease in operating expenses. This is primarily due to a decrease in general supplies and other professional services. The FY24 operating budget decreased from \$848,263 in FY23 to \$813,283 in FY24.
9. **PUBLIC SAFETY:** Public Safety is comprised of multiple divisions: Police, Corrections, Communications, DMV and Animal Control. For budgeting purposes, there are three separate areas: Police and Admin; Corrections; and Communications. Currently, there are a total of 22 full time employees at DPS. In the absence of a Police Chief, DPS was tasked with putting together a proposed budget for FY24. Division supervisors prepared operating budgets for their respective divisions and provided them to Officer Manager Ruth Marquez and Deputy Chief Bill Simms to review. At the conclusion of the review process the following operating budget is proposed.

Note: For FY23 the former director added an "Administrative" Account to DPS. It was determined during the budget review process that an Administrative Account is not needed and all funds previously designated for this account should be reallocated to the Police, Corrections and Communications Divisions as they were prior to FY23.

As you will see in the total operating budget for FY24 there is a 10.72% increase in operating costs which can be attributed to the reallocation of funds from the Administrative Account to the Police, Corrections and Communications budget and additional uniform and utility costs. DPS continues to strive to meet the goal of reducing total operating costs.

- a. **Police/Administration:** 27.99% increase in operating costs due to:
 - Administrative Account budget reallocation
 - Employee moving costs (6+ positions filled)
 - Recruitment
 - Increase in utility/custodial costs
- b. **Communications:** 53.32% increase in operating costs due to:
 - Moving cost for new dispatchers
 - Increase in utility/custodial costs
- c. **Corrections:** 70.27% increase in operating costs due to:
 - Administrative Account budget reallocation
 - Additional uniforms requested for correctional officers.

PUBLIC WORKS: DPW consists of five divisions - Receiving & Supply, Streets & Roads, Vehicle Maintenance, Facility Maintenance, and Administration, with a total of 38 positions responsible for fulfilling our mission of serving the citizens and community.

To develop the budget for FY24, I conducted a thorough review of the past three years' actual spending for each division and compared it to the budgeted amounts. This helped us identify areas where we have been under-budgeting or over-budgeting. Additionally, I held meetings with all division supervisors to determine their needs for the upcoming fiscal year, which is being presented to you today.

I would like to highlight that we did not meet the budget goals set by the council for this year, which was 5%. The budget for FY23 was \$1,776,330, and the draft budget before you today for FY24 is \$1,838,774, representing an increase of 6.99%. This increase is mainly due to fuel costs,

utility costs and facility repairs and maintenance. We want to continue to address the issue of not deferring maintenance and ensure that our city-owned buildings are safe, functional, and compliant to codes and regulations. Moreover, there has been a rise in the costs of supplies and materials.

PROPRIETARY FUNDS

11. ELECTRIC FUND

Electric Administration: Overall down by 13.55%

- Engineering/Architectural Services \$16,550 → \$3,500 (Historical low usage)
- Training Services \$1,125 → \$2,250 (More Training)
- Other Professional Services \$38,159 → \$58,000 (Rate Study)
- Travel & Related Costs \$2,000 → \$6,000 (Travel for Deputy Director Training)

Electric Production: Overall down by 3.10%

- Other Professional Services \$35,860 → \$33,000
- Other Technical Services \$15,000 → \$10,000
- General Repair Services \$168,833 → \$154,500
- General Supplies \$416,309 → \$372,000
- Generator Fuel \$11,970,000 → \$11,600,000

Line Repair & Maintenance: Overall down by \$1.27%

- Lower Payroll is Offset by Higher Professional Services Due to OptimERA Contract
- General Supplies \$200,000 → \$250,000 (Parkside electrical installation)

12. WATER FUND

Water Administration: Overall down by 6.02%

- Other Professional Services \$6,400 → \$31,400 (Rate Study)

Water Operations: Overall down by 4.34%

- Other Professional Services \$64,700 → \$54,450
- Sampling / Testing \$6,000 → \$10,000 (More Accurately Reflects Historical Usage)
- Electricity \$138,000 → \$130,000 (Microturbine)

13. WASTEWATER FUND

Wastewater Administration: Overall down by 1.51%

- Other Professional Services \$3,600 → \$28,600 (Rate Study)

Wastewater Operations: Overall down by 4.56%

- Training Services \$5,500 → \$7,500
- Travel & Related Costs \$3,600 → \$7,200 (More Skills Training)
- Chemicals \$382,138 → \$300,000

14. SOLID WASTE FUND

Solid Waste Administration: Overall up by 0.85%

- Other Professional Services \$900 → \$25,900 (Rate Study)
- Employee Moving Costs \$5,000 → \$0

Solid Waste Operations: Overall up by 7.39% (Including Capital Spending); up 1.18% (Excludes Capital)

- Other Technical Services \$15,000 → \$10,000
- Employee Moving Costs \$5,000 → \$0
- Heating Oil \$50,000 → \$70,000
- Capital Item - Machinery & Equipment \$0 → \$135,000 (Need a new scale)

15. PORTS & HARBORS; AIRPORT: Within in the port proprietary fund there are 8 segments of accounts: 5 accounts for the different facilities, 1 account for administration, 1 account for facility maintenance and 1 account for vehicle maintenance. This draft budget and all 8 accounts represents \$9,226,248 in projected revenue, and \$10,392,349 in expenses. Expenses include payroll, interest payments on loans, depreciation and operating costs. Here are a few highlights.

b. Ports and Harbors:

- Revenue projection increased 8.52% over FY23
- Operating expenses decreased by .84% Over FY 23
- Significant changes in line items:
 - Budgeted \$70,000 for a rate study and a traffic study for the entrance channel
 - Travel costs up 82%
 - Depreciation is down by \$73,000
 - Changes in budget lines for utilities directly related to utility rates and use
 - Port security general supplies include the purchase of TWIC readers for Facility Security, an anticipated USCG requirement for cruise ships

b. **Airport:** Within the airport proprietary fund there is airport admin and operations, and facility maintenance. The projected revenue is \$549,000 and the projected expenses are \$615,543 and \$173,617 in depreciation

- Revenue Projection decreased 2.02% FY 23
- Operating Expenses increased 3.6% over FY23
- Other professional Services increase for initially scoping of Airport Terminal use
- Utilities are budget to actual
- Depreciation decreased by \$104,000

ALTERNATIVES: Please provide staff with any comments, questions, suggestions or ideas resulting from a review of the draft budget.

FINANCIAL IMPLICATIONS: The operating General Fund budget indicates a surplus, while the proprietary funds continue to require appropriation of Net Assets to balance their budgets. Staff will continue to update the budget to reflect changes to the CMMP, Community Support Grants or School Funding as Council adopts resolutions regarding those components.

LEGAL: There are no legal issues.

STAFF RECOMMENDATION: Staff will recommend approval at the May 23, 2023 Council meeting and provides the preliminary draft budget for review at this time.

PROPOSED MOTION: No action requested tonight.

CITY MANAGER'S COMMENTS: Staff worked extremely hard to get the budget to this point. I am pleased to have a Draft Budget that meets Council's goals as to total operating expenditures.

ATTACHMENT: Preliminary draft FY24 Operating and Capital Budget

City of Unalaska
FY2024 General Fund Budget Summary
Draft as of 4/7/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
REVENUES								
Raw Seafood Tax	5,267,871	6,360,295	3,400,000	3,400,000	3,823,299	3,600,000	5.88%	5.88%
AK Fisheries Business	3,747,582	3,973,545	3,770,000	3,770,000	4,689,418	3,070,000	(18.57%)	(18.57%)
AK Fisheries Resource Landing	4,386,842	4,971,744	4,500,000	4,500,000	4,963,063	4,900,000	8.89%	8.89%
Property Taxes	7,180,520	7,744,455	7,300,000	7,300,000	7,345,436	8,809,809	20.68%	20.68%
Sales Tax	7,096,330	8,962,048	7,650,000	7,650,000	7,597,687	7,650,000	0.00%	0.00%
Investment Earnings	473,253	(3,330,298)	400,000	400,000	846,501	1,000,000	150.00%	150.00%
Other Revenues	3,030,593	3,659,142	3,052,988	3,294,201	3,379,814	2,603,818	(14.71%)	(20.96%)
Total Operating Revenues	31,182,990	32,340,932	30,072,988	30,314,201	32,645,218	31,633,627	5.19%	4.35%
EXPENDITURES								
Mayor & Council	282,017	370,505	432,215	507,215	281,850	530,255	22.68%	4.54%
City Administration	1,709,709	1,938,903	2,025,857	2,190,803	1,772,891	2,530,399	24.91%	15.50%
City Clerk	486,878	551,096	555,515	644,917	436,219	646,436	16.37%	0.24%
Finance	1,848,924	2,005,447	2,106,332	2,267,072	1,485,986	2,372,533	12.64%	4.65%
Planning	587,128	673,609	779,777	848,263	335,218	813,283	4.30%	(4.12%)
Public Safety	4,587,369	4,843,930	6,286,198	6,359,668	3,397,215	6,093,453	(3.07%)	(4.19%)
Fire & EMS	1,324,458	1,518,922	1,663,668	1,686,600	1,030,774	1,754,015	5.43%	4.00%
Public Works	5,633,208	5,885,774	5,917,533	6,436,533	4,325,331	6,429,166	8.65%	(0.11%)
Parks, Culture & Recreation	3,005,003	3,306,681	3,502,906	4,010,161	2,519,893	3,994,554	14.04%	(0.39%)
Community Grants	1,101,725	1,134,368	1,266,422	1,266,422	981,211	1,292,077	2.03%	2.03%
School Support	4,344,274	4,699,189	5,004,910	5,004,910	4,170,759	5,495,242	9.80%	9.80%
Total Operating Expenditures	24,910,694	26,928,425	29,541,333	31,222,564	20,737,344	31,951,413	8.16%	2.33%
Net Operating Surplus	6,272,296	5,412,507	531,655	(908,363)	11,907,874	(317,786)		
Capital Outlay and Transfers								
Capital Outlay	274,466	174,555	473,953	969,285	277,037	1,530,000	222.82%	57.85%
Transfers To Capital Projects	1,549,764	1,464,489	2,140,730	3,237,950	3,229,807	4,664,477	117.89%	44.06%
Transfers To Proprietary Funds	-	-	-	-	-	300,000	0.00%	0.00%
Transfers To Proprietary Capital	(129,492)	3,356,100	3,494,500	3,494,500	3,494,500	-	(100.00%)	(100.00%)
	1,694,739	4,995,144	6,109,183	7,701,735	7,001,344	6,494,477	6.31%	(15.68%)
Net Surplus (Deficit)	4,577,557	417,363	(5,577,528)	(8,610,098)	4,906,530	(6,812,263)		
Appropriated Fund Balance	-	-	5,577,528	8,144,624	-	6,812,263	22.14%	(16.36%)
General Fund Net	4,577,557	417,363	0	(465,474)	4,906,530	0		

	Personnel Expenses	Operating Expenses	Capital Expenses	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Mayor & Council	50,955	479,300	-	-	530,255	1.58%
City Administration	1,058,685	1,471,714	-	-	2,530,399	7.56%
City Clerk	534,986	111,450	-	-	646,436	1.93%
Finance	1,588,973	1,081,016	-	(297,456)	2,372,533	7.09%
Planning	705,363	107,920	-	-	813,283	2.43%
Public Safety	5,417,071	676,382	280,000	-	6,373,453	19.04%
Fire & EMS	1,361,395	392,620	-	-	1,754,015	5.24%
Public Works	4,590,392	1,838,774	1,200,000	-	7,629,166	22.79%
Parks, Culture & Recreation	2,962,255	1,032,299	50,000	-	4,044,554	12.08%
Other Expenses	-	-	-	6,787,319	6,787,319	20.27%
Total Operating Expenditures	18,270,075	7,191,475	1,530,000	6,489,863	33,481,413	

City of Unalaska
FY2024 General Fund Budget Detail
Revenues
Draft as of 4/7/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Taxes								
01010040 - 41110 Real Property Tax	4,759,218	4,737,374	4,950,000	4,950,000	4,962,214	6,029,591	21.81%	21.81%
01010040 - 41120 Personal Property Tax	2,421,302	3,007,081	2,350,000	2,350,000	2,383,222	2,780,218	18.31%	18.31%
01010040 - 41310 City Sales Tax	7,096,330	8,962,048	7,650,000	7,650,000	7,597,687	7,650,000	- %	- %
01010040 - 41410 Raw Seafood Tax	5,267,871	6,360,295	3,400,000	3,400,000	3,823,299	3,600,000	5.88%	5.88%
01010040 - 41911 Real Property Tax P&I	40,298	27,309	30,000	30,000	40,744	30,000	- %	- %
01010040 - 41912 Personal Property Tax P&I	16,130	59,285	20,000	20,000	11,545	20,000	- %	- %
01010040 - 41930 Gen Sales and Use Tax P&I	42,179	120,945	25,000	25,000	31,027	25,000	- %	- %
01010040 - 41941 Raw Seafood Tax Penalty / Int	8,595	6,038	10,000	10,000	6,257	10,000	- %	- %
Total Taxes	19,651,921	23,280,374	18,435,000	18,435,000	18,855,995	20,144,809	9.27%	9.27%
01010041 - 42350 State Shared Revenue	76,545	94,620	185,000	185,000	174,310	185,000	- %	- %
01010041 - 42351 Fisheries Business Tax	3,747,582	3,973,545	3,770,000	3,770,000	4,689,418	3,070,000	(18.57%)	(18.57%)
01010041 - 42352 Fisheries Resource Land Tax	4,386,842	4,971,744	4,500,000	4,500,000	4,963,063	4,900,000	8.89%	8.89%
01010041 - 42353 Motor Vehicle License Tax	89,235	66,315	60,000	60,000	40,174	60,000	- %	- %
01010041 - 42354 Alcoholic Beverage Tax	-	-	17,000	17,000	-	17,000	- %	- %
01010041 - 42355 PERS Nonemployer Contributions	704,082	666,921	747,381	811,093	-	317,311	(57.54%)	(60.88%)
01010041 - 42390 State PILT	916,649	931,935	900,000	900,000	955,021	900,000	- %	- %
01011041 - 42151 DMV Commissions	37,357	43,522	60,000	60,000	38,169	45,000	(25.00%)	(25.00%)
01011041 - 42155 Corrections Contract	431,207	432,187	432,207	432,207	470,299	432,207	- %	- %
01011041 - 42198 Other Grants-DPS	-	-	-	166,667	-	-	- %	(100.00%)
01012041 - 42101 Fed FCC Universal Srv Grant O	68,256	68,256	50,000	50,000	51,192	50,000	- %	- %
01012041 - 42170 AK Public Library Assistance	7,000	7,000	7,000	7,000	7,000	7,000	- %	- %
01012041 - 42171 IMLS Library Grant	6,000	-	6,000	6,000	6,000	6,000	- %	- %
01012041 - 42172 OWL Library Grant	38,304	38,304	40,000	40,000	38,304	40,000	- %	- %
01012041 - 42198 Other Grants-Library	-	6,000	-	-	-	-	- %	- %
01012041 - 42199 Misc State Operating Grant PCR	-	1,163	2,250	2,250	1,198	2,250	- %	- %
01013541 - 42152 Debt Reimbursements Grants	-	-	-	-	281,197	-	- %	- %
Total Intergovernmental	10,509,059	11,301,513	10,776,838	11,007,217	11,715,345	10,031,768	(6.91%)	(8.86%)
Charges for Services								
01010142 - 43130 Zoning and Subdivision Fees	1,035	2,350	3,000	3,000	50	3,000	- %	- %
01010142 - 43140 Printing / Duplicating Service	-	-	-	-	9	-	- %	- %
01010142 - 43190 Other and Late Fees	33,168	516,845	20,000	20,000	26,244	20,000	- %	- %
01011042 - 43211 Impound Yard Storage Fees	-	-	250	250	3,045	250	- %	- %
01011042 - 43212 Police Civil Service	350	400	1,000	1,000	200	500	(50.00%)	(50.00%)
01011042 - 43250 Ambulance Service Fees	29,615	33,015	25,000	25,000	30,311	25,000	- %	- %
01011042 - 43251 EMT Class Fees	-	-	500	500	-	-	(100.00%)	(100.00%)
01011042 - 43260 Animal Control / Shelter Fees	-	25	600	600	120	100	(83.33%)	(83.33%)
01012042 - 43710 Facility Passes	41,877	95,920	99,500	99,500	77,576	99,500	- %	- %
01012042 - 43720 Program Fees	25,317	46,969	65,000	65,000	45,218	65,000	- %	- %
01012042 - 43740 Facility Rental Fees	4,693	3,785	6,000	6,000	4,335	6,000	- %	- %
01012042 - 43750 Equipment Rental Fees	11,120	997	500	500	921	500	- %	- %
01012042 - 43760 Other PCR Fees	3,878	5,624	4,000	4,000	4,693	4,000	- %	- %
01012042 - 43770 Library Fees	8,135	10,185	11,700	11,700	6,629	11,700	- %	- %
01012042 - 43771 Passport Fees (libry)	2,158	3,745	4,000	4,000	4,165	4,000	- %	- %
01012042 - 43772 Library Postage Fee	373	875	300	300	1,059	300	- %	- %
Total Charges for Services	161,719	720,734	241,350	241,350	204,573	239,850	(0.62%)	(0.62%)
Investment Income								
01010043 - 47110 Interest Revenue	3,612,645	1,485,586	400,000	400,000	498,763	1,000,000	150.00%	150.00%
01010043 - 47120 Incr (Decr) FMV Investments	(3,139,392)	(4,815,883)	-	-	347,738	-	- %	- %
Total Investment Income	473,253	(3,330,298)	400,000	400,000	846,501	1,000,000	150.00%	150.00%

City of Unalaska
FY2024 General Fund Budget Detail
Revenues
Draft as of 4/7/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Other								
01010047 - 45110 Business Licenses and Permits	11,495	11,570	12,000	12,000	12,936	12,000	- %	- %
01010047 - 45210 Building Permits	2,600	2,575	5,000	5,000	1,425	2,500	(50.00%)	(50.00%)
01010047 - 45220 Taxi Permits	3,030	1,650	2,500	2,500	1,560	2,500	- %	- %
01010047 - 45230 Animal Licenses	125	125	300	300	130	200	(33.33%)	(33.33%)
01010047 - 46210 Forfeits	6,564	8,345	2,500	2,500	5,796	2,500	- %	- %
01010047 - 47210 Tideland Rent	303,750	303,750	175,000	175,000	369,841	175,000	- %	- %
01010047 - 47220 Land Rent	8,015	36,815	20,000	20,000	39,015	20,000	- %	- %
01010047 - 47400 Contrb & Donate / Prv Sources	50,000	-	-	-	-	-	- %	- %
01012047 - 47400 Contrb & Donate / Prv Sources	1,458	3,778	-	10,834	2,597	-	- %	(100.00%)
Total Other	387,038	368,609	217,300	228,134	433,300	214,700	(1.20%)	(5.89%)
01010048 - 49210 Sale of Fixed Assets	-	-	2,500	2,500	64,503	2,500	- %	- %
01010048 - 49410 Other	-	-	-	-	525,000	-	- %	- %
Total Other Financing Sources	-	-	2,500	2,500	589,503	2,500	- %	- %
Non-recurring Revenues								
01010049 - 49900 Appropriated Fund Balance	-	-	5,577,528	8,144,624	-	6,812,263	22.14%	(16.36%)
Total Non-recurring Revenues	-	-	5,577,528	8,144,624	-	6,812,263	22.14%	(16.36%)
Total General Fund Revenues	31,182,990	32,340,932	35,650,516	38,458,825	32,645,218	38,445,890	7.84%	(0.03%)

City of Unalaska
FY2024 General Fund Budget Summary
Draft as of 4/7/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Non-personnel Operating Expense								
Mayor & Council	223,456	315,997	380,650	455,650	246,138	479,300	25.92%	5.19%
City Administration	849,703	950,412	1,019,084	1,122,794	1,021,518	1,471,714	44.42%	31.08%
City Clerk	52,908	72,769	104,960	106,160	50,094	111,450	6.18%	4.98%
Finance	747,004	889,522	708,098	711,763	539,897	783,560	10.66%	10.09%
Planning	37,815	95,407	119,500	128,145	33,314	107,920	(9.69%)	(15.78%)
Public Safety	366,802	582,377	849,032	853,464	255,530	676,382	(20.33%)	(20.75%)
Fire & EMS	329,213	323,797	309,795	332,727	168,321	392,620	26.74%	18.00%
Public Works	1,664,488	1,766,398	1,718,674	1,776,330	997,926	1,838,774	6.99%	3.52%
Parks, Culture & Recreation	805,326	872,545	891,713	926,282	536,826	1,032,299	15.77%	11.45%
	5,076,715	5,869,224	6,101,506	6,413,315	3,849,564	6,894,019	12.99%	7.50%
	48.25%	50.15%	49.31%	50.56%	42.77%	50.39%		
Other Expense								
Community Grants	1,101,725	1,134,368	1,266,422	1,266,422	981,211	1,292,077	2.03%	2.03%
School Support	4,344,274	4,699,189	5,004,910	5,004,910	4,170,759	5,495,242	9.80%	9.80%
	5,445,999	5,833,557	6,271,332	6,271,332	5,151,969	6,787,319	8.23%	8.23%
	51.75%	49.85%	50.69%	49.44%	57.23%	49.61%		
Total General Fund Operating Exp.	10,522,714	11,702,781	12,372,838	12,684,647	9,001,533	13,681,338	10.58%	7.86

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 4/7/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Mayor & Council								
Council								
01020151 - 51100 Salaries and Wages	50,275	46,900	44,400	44,400	31,425	44,400	0.00%	- %
01020151 - 52200 FICA & Medicare Emplr Match	3,847	3,588	3,399	3,399	2,404	3,397	(0.10%)	(0.06%)
01020151 - 52300 PERS Employer Contribution	4,287	3,908	3,614	3,614	1,815	3,012	(16.70%)	(16.66%)
01020151 - 52500 Workers Compensation	152	112	152	152	68	146	(3.90%)	(3.95%)
Total Personnel Expenses	58,561	54,508	51,565	51,565	35,712	50,955	(1.18%)	(1.18%)
01020152 - 53260 Training Services	695	2,590	11,000	11,000	1,700	31,000	181.80%	181.82%
01020152 - 53300 Other Professional Svs	147,140	147,250	150,000	150,000	131,033	150,000	0.00%	- %
01020152 - 55310 Telephone / Fax/ TV	5,174	1,812	1,000	1,000	241	1,000	0.00%	- %
01020152 - 55902 Printing and Binding	1,034	1,214	1,300	1,300	128	1,300	0.00%	- %
01020152 - 55903 Travel and Related Costs	100	51,169	89,800	89,800	46,728	94,300	5.00%	5.01%
01020152 - 55906 Membership Dues	9,139	10,103	10,250	10,250	10,515	10,650	3.90%	3.90%
01020152 - 55999 Other	242	297	2,250	2,250	0	2,250	0.00%	- %
01020152 - 56100 General Supplies	1,992	41,227	40,000	115,000	39,510	115,000	187.50%	- %
01020152 - 56120 Office Supplies	115	46	500	500	0	500	0.00%	- %
01020152 - 56310 Food/Bev/Related for Programs	0	0	500	500	0	500	0.00%	- %
01020152 - 56320 Business Meals	0	(1,610)	3,000	3,000	110	3,000	0.00%	- %
01020152 - 56330 Food/Bev/Related Emp Apprctn	458	764	1,000	1,000	782	1,000	0.00%	- %
01020152 - 56400 Books and Periodicals	126	0	500	500	10	500	0.00%	- %
01020152 - 58498 Council Sponsorships Contngncy	6,550	6,550	15,000	15,000	2,880	15,000	0.00%	- %
01020152 - 58499 Council Sponsorships - Planned	50,692	54,584	54,550	54,550	12,500	53,300	(2.30%)	(2.29%)
Total Operating Expenses	223,456	315,997	380,650	455,650	246,138	479,300	25.92%	5.19%
Total Council	282,017	370,505	432,215	507,215	281,850	530,255	22.68%	4.54%

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	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
City Administration								
City Manager's Office								
01020251 - 51100 Salaries and Wages	169,763	206,978	170,068	178,007	61,681	173,993	2.30%	(2.25%)
01020251 - 51200 Temporary Employees	0	15,410	0	0	117,920	0	0.00%	- %
01020251 - 51300 Overtime	50	281	1,000	1,000	624	1,000	0.00%	- %
01020251 - 52100 Health Insurance Benefit	35,995	48,871	50,016	50,016	26,573	51,630	3.20%	3.23%
01020251 - 52200 FICA & Medicare Emplr Match	11,894	13,063	11,818	12,425	13,787	12,851	8.70%	3.43%
01020251 - 52300 PERS Employer Contribution	44,497	51,473	49,347	51,135	12,827	43,120	(12.60%)	(15.67%)
01020251 - 52400 Unemployment Insurance	621	893	722	722	953	752	4.20%	4.16%
01020251 - 52500 Workers Compensation	430	449	549	549	380	529	(3.60%)	(3.64%)
01020251 - 52900 Other Employee Benefits	80	40	80	80	0	80	0.00%	- %
Total Personnel Expenses	263,330	337,458	283,600	293,934	234,745	283,955	0.13%	(3.39%)
01020252 - 53260 Training Services	0	525	975	975	2,220	1,000	2.60%	2.56%
01020252 - 53264 Education Reimbursement	0	3,078	6,156	6,156	3,078	7,695	25.00%	25.00%
01020252 - 53300 Other Professional Svcs	51,000	63,279	56,000	56,000	42,500	51,000	(8.90%)	(8.93%)
01020252 - 54230 Custodial Services/Supplies	52,705	55,048	55,000	55,000	41,777	57,000	3.60%	3.64%
01020252 - 54300 Repair/Maintenance Services	206	207	500	500	345	500	0.00%	- %
01020252 - 54410 Buildings/Land Rental	141	154	200	200	102	200	0.00%	- %
01020252 - 55310 Telephone/Fax/TV	2,703	4,548	3,000	3,000	4,147	5,000	66.70%	66.67%
01020252 - 55901 Advertising	0	3,450	1,625	1,625	0	1,625	0.00%	- %
01020252 - 55903 Travel and Related Costs	0	12,483	15,000	15,499	13,984	20,000	33.30%	29.04%
01020252 - 55905 Postal Services	675	65	600	600	95	300	(50.00%)	(50.00%)
01020252 - 55906 Membership Dues	1,094	2,579	2,400	2,400	0	1,500	(37.50%)	(37.50%)
01020252 - 55908 Employee Moving Costs	0	0	0	0	0	16,000	0.00%	- %
01020252 - 56100 General Supplies	3,217	1,030	4,000	4,000	1,308	3,000	(25.00%)	(25.00%)
01020252 - 56101 Safety Related Items	0	0	0	0	32	0	0.00%	- %
01020252 - 56120 Office Supplies	1,584	93	1,500	1,500	1,005	1,500	0.00%	- %
01020252 - 56150 Computer Hardware / Software	150	0	200	200	0	200	0.00%	- %
01020252 - 56160 Uniforms	0	0	0	0	0	200	0.00%	- %
01020252 - 56260 Gasoline for Vehicles	719	906	1,000	1,000	556	1,000	0.00%	- %
01020252 - 56320 Business Meals	0	17	1,000	1,000	375	800	(20.00%)	(20.00%)
01020252 - 56330 Food/Bev/Related Emp Apprctn	10,347	8,579	9,000	9,000	8,401	9,000	0.00%	- %
01020252 - 56400 Books and Periodicals	1,095	1,095	1,200	1,200	1,095	1,200	0.00%	- %
Total Operating Expenses	125,637	157,136	159,356	159,855	121,021	178,720	12.15%	11.80%
Total City Manager's Office	388,966	494,594	442,956	453,789	355,766	462,675	4.45%	1.96%

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City Administration	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Administration								
01020351 - 51100 Salaries and Wages	360,338	380,525	421,225	461,712	338,129	469,887	11.60%	1.77%
01020351 - 51200 Temporary Employees	8,475	0	0	0	0	0	0.00%	- %
01020351 - 51300 Overtime	343	1,036	1,164	1,164	1,864	1,164	0.00%	- %
01020351 - 52100 Health Insurance Benefit	94,779	128,931	143,778	143,778	94,614	148,419	3.20%	3.23%
01020351 - 52200 FICA & Medicare Emplr Match	28,483	29,032	32,097	35,204	26,055	35,639	11.00%	1.24%
01020351 - 52300 PERS Employer Contribution	101,188	108,280	121,252	128,560	53,245	115,928	(4.40%)	(9.83%)
01020351 - 52400 Unemployment Insurance	1,856	2,068	2,081	2,081	1,943	2,166	4.10%	4.08%
01020351 - 52500 Workers Compensation	1,016	881	1,336	1,336	658	1,287	(3.70%)	(3.67%)
01020351 - 52900 Other Employee Benefits	200	280	240	240	120	240	0.00%	- %
Total Personnel Expenses	596,677	651,033	723,173	774,075	516,628	774,730	7.13%	0.08%
01020352 - 53230 Legal Services	133,611	100,303	115,000	115,000	86,671	115,000	0.00%	- %
01020352 - 53240 Engineering/Architectural Svcs	11,500	0	0	0	13,536	0	0.00%	- %
01020352 - 53260 Training Services	1,806	18,389	21,000	21,000	2,954	21,000	0.00%	- %
01020352 - 53264 Education Reimbursement	223	0	1,500	1,500	0	1,500	0.00%	- %
01020352 - 53300 Other Professional Svcs	45,871	42,720	45,000	145,000	6,914	335,000	644.40%	131.03%
01020352 - 53410 Software / Hardware Support	0	1,931	0	0	0	0	0.00%	- %
01020352 - 53490 Other Technical Services	0	0	3,000	3,000	0	3,000	0.00%	- %
01020352 - 54110 Water / Sewerage	2,358	2,361	2,400	2,400	1,980	2,400	0.00%	- %
01020352 - 54210 Solid Waste	4,349	4,832	5,000	5,000	3,519	5,000	0.00%	- %
01020352 - 54230 Custodial Services/Supplies	0	1,745	0	0	0	0	0.00%	- %
01020352 - 54410 Buildings / Land Rental	141	154	0	0	102	0	0.00%	- %
01020352 - 55200 General Insurance	405,755	493,298	536,208	536,208	678,387	655,674	22.30%	22.28%
01020352 - 55310 Telephone/Fax/TV	10,464	9,244	13,840	13,840	6,620	13,840	0.00%	- %
01020352 - 55320 Network / Internet	25	0	0	0	0	0	0.00%	- %
01020352 - 55901 Advertising	648	675	1,100	1,100	0	5,000	354.50%	354.55%
01020352 - 55902 Printing and Binding	350	0	0	0	255	0	0.00%	- %
01020352 - 55903 Travel and Related Costs	7,264	3,983	10,500	10,500	7,165	26,000	147.60%	147.62%
01020352 - 55905 Postal Services	900	258	600	600	173	600	0.00%	- %
01020352 - 55906 Membership Dues	2,878	1,301	2,950	2,950	545	2,950	0.00%	- %
01020352 - 55908 Employee Moving Costs	1,258	0	0	0	167	0	0.00%	- %
01020352 - 56100 General Supplies	201	1,707	1,000	4,211	4,354	4,000	300.00%	(5.01%)
01020352 - 56101 Safety Related Items	5,731	3,318	11,130	11,130	7,019	11,130	0.00%	- %
01020352 - 56120 Office Supplies	9,573	2,420	5,000	5,000	4,085	5,000	0.00%	- %
01020352 - 56150 Computer Hardware / Software	1,772	1,920	500	500	4,159	500	0.00%	- %
01020352 - 56160 Uniforms	0	0	0	0	0	400	0.00%	- %
01020352 - 56220 Electricity	49,757	59,813	55,000	55,000	40,679	55,000	0.00%	- %
01020352 - 56240 Heating Oil	21,387	36,238	25,000	25,000	26,573	25,000	0.00%	- %
01020352 - 56260 Gasoline for Vehicles	270	510	600	600	112	600	0.00%	- %
01020352 - 56320 Business Meals	354	151	400	400	50	400	0.00%	- %
01020352 - 56330 Food/Bev/Related Emp Apprctn	5,271	6,007	3,000	3,000	4,356	3,000	0.00%	- %
01020352 - 56400 Books and Periodicals	350	0	0	0	120	1,000	0.00%	- %
Total Operating Expenses	724,066	793,276	859,728	962,939	900,497	1,292,994	50.40%	34.28%
Total Administration	1,320,743	1,444,309	1,582,901	1,737,014	1,417,125	2,067,724	30.63%	19.04%

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City Clerk	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Clerks								
01020551 - 51100 Salaries and Wages	249,978	290,465	245,361	312,529	241,778	315,754	28.70%	1.03%
01020551 - 51200 Temporary Employees	18,643	5,655	15,000	15,000	4,034	15,000	0.00%	- %
01020551 - 51300 Overtime	2,224	1,486	1,500	1,500	846	1,500	0.00%	- %
01020551 - 52100 Health Insurance Benefit	67,749	83,073	93,780	93,780	72,170	96,804	3.20%	3.22%
01020551 - 52200 FICA & Medicare Emplr Match	20,765	22,811	20,034	24,577	18,908	25,416	26.90%	3.41%
01020551 - 52300 PERS Employer Contribution	72,363	72,829	72,523	89,014	46,450	78,125	7.70%	(12.23%)
01020551 - 52400 Unemployment Insurance	1,427	1,305	1,506	1,506	1,351	1,563	3.80%	3.78%
01020551 - 52500 Workers Compensation	742	623	731	731	508	704	(3.70%)	(3.69%)
01020551 - 52900 Other Employee Benefits	80	80	120	120	80	120	0.00%	- %
Total Personnel Expenses	433,970	478,327	450,555	538,757	386,126	534,986	18.74%	(0.70%)
01020552 - 53100 Official / Administrative	6,320	5,355	5,200	5,200	3,637	6,450	24.00%	24.04%
01020552 - 53230 Legal Services	5,769	5,276	12,000	12,000	3,216	6,000	(50.00%)	(50.00%)
01020552 - 53250 Assessment Services	18,577	27,636	28,000	28,000	22,347	33,000	17.90%	17.86%
01020552 - 53260 Training Services	227	2,902	2,400	2,400	1,150	2,800	16.70%	16.67%
01020552 - 53300 Other Professional Svs	2,471	897	20,700	20,700	315	25,500	23.20%	23.19%
01020552 - 54300 Repair/Maintenance Services	0	2,637	2,500	2,500	0	2,500	0.00%	- %
01020552 - 54410 Buildings / Land Rental	282	307	300	300	205	300	0.00%	- %
01020552 - 54420 Equipment Rental	2,212	2,117	2,250	2,250	1,281	2,250	0.00%	- %
01020552 - 55310 Telephone / Fax / TV	2,062	2,270	3,550	4,750	1,676	2,400	(32.40%)	(49.47%)
01020552 - 55901 Advertising	2,247	3,766	3,000	3,000	2,028	3,000	0.00%	- %
01020552 - 55902 Printing and Binding	1,248	1,544	1,600	1,600	1,625	1,600	0.00%	- %
01020552 - 55903 Travel and Related Costs	1,060	5,112	13,000	13,000	4,526	14,900	14.60%	14.62%
01020552 - 55905 Postal Services	1,350	1,457	1,800	1,800	1,340	1,800	0.00%	- %
01020552 - 55906 Membership Dues	590	545	490	490	465	440	(10.20%)	(10.20%)
01020552 - 55999 Other	60	60	0	0	0	0	0.00%	- %
01020552 - 56100 General Supplies	962	712	750	750	329	750	0.00%	- %
01020552 - 56101 Safety Related Items	330	0	0	0	64	0	0.00%	- %
01020552 - 56120 Office Supplies	4,613	2,955	5,000	5,000	2,990	4,500	(10.00%)	(10.00%)
01020552 - 56150 Computer Hardware / Software	726	4,894	0	0	0	0	0.00%	- %
01020552 - 56260 Gasoline for Vehicles	643	971	720	720	710	960	33.30%	33.33%
01020552 - 56320 Business Meals	635	0	450	450	760	700	55.60%	55.56%
01020552 - 56330 Food/Bev/Related Emp Apprctn	467	1,358	1,000	1,000	1,415	1,500	50.00%	50.00%
01020552 - 56400 Books and Periodicals	54	0	0	0	14	0	0.00%	- %
01020552 - 59100 Interest Expense	2	0	250	250	0	100	(60.00%)	(60.00%)
Total Operating Expenses	52,908	72,769	104,960	106,160	50,094	111,450	6.18%	4.98%
Total Clerks	486,878	551,096	555,515	644,917	436,219	646,436	16.37%	0.24%

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	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Finance								
Finance								
01020651 - 51100 Salaries and Wages	473,135	428,647	563,254	649,617	349,012	679,267	20.60%	4.56%
01020651 - 51200 Temporary Employees	5,099	25,609	20,886	20,886	104,165	27,103	29.80%	29.77%
01020651 - 51300 Overtime	562	1,725	989	989	2,955	1,977	99.90%	99.90%
01020651 - 52100 Health Insurance Benefit	135,938	138,781	205,659	205,659	124,534	212,298	3.20%	3.23%
01020651 - 52200 FICA & Medicare Emplr Match	36,797	34,882	44,520	51,127	34,894	53,837	20.90%	5.30%
01020651 - 52300 PERS Employer Contribution	134,286	112,883	165,936	188,959	67,150	165,784	(0.10%)	(12.26%)
01020651 - 52400 Unemployment Insurance	2,791	2,516	3,177	3,177	2,590	3,379	6.40%	6.36%
01020651 - 52500 Workers Compensation	1,354	969	1,740	1,740	898	1,676	(3.70%)	(3.68%)
01020651 - 52900 Other Employee Benefits	409	360	480	480	400	480	0.00%	- %
Total Personnel Expenses	790,371	746,370	1,006,641	1,122,634	686,598	1,145,801	13.82%	2.06%
01020652 - 53210 Audit and Accounting	127,387	98,800	135,000	135,000	116,032	125,000	(7.40%)	(7.41%)
01020652 - 53220 Investment Management Svcs	172,640	171,443	150,000	150,000	112,582	175,000	16.70%	16.67%
01020652 - 53230 Legal Services	0	239	0	0	0	250	0.00%	- %
01020652 - 53260 Training Services	0	0	1,550	1,550	0	1,550	0.00%	- %
01020652 - 53300 Other Professional Svcs	228,825	233,152	25,000	25,000	1,140	25,000	0.00%	- %
01020652 - 54230 Custodial Services/Supplies	0	0	100	100	0	100	0.00%	- %
01020652 - 54300 Repair/Maintenance Services	8,293	6,195	5,000	5,000	611	5,000	0.00%	- %
01020652 - 55310 Telephone/Fax/TV	4,089	3,808	3,200	3,200	2,008	4,000	25.00%	25.00%
01020652 - 55901 Advertising	0	0	400	400	0	400	0.00%	- %
01020652 - 55903 Travel and Related Costs	224	3,700	13,000	13,000	10,761	23,000	76.90%	76.92%
01020652 - 55904 Banking / Credit Card Fees	19,484	26,135	22,600	22,600	13,960	22,600	0.00%	- %
01020652 - 55905 Postal Services	4,876	4,104	6,000	6,000	4,339	6,000	0.00%	- %
01020652 - 55906 Membership Dues	489	489	750	750	144	750	0.00%	- %
01020652 - 55908 Employee Moving Costs	1,887	0	5,000	5,000	0	5,000	0.00%	- %
01020652 - 55911 Recruitment Costs	122	5,779	10,000	10,000	0	10,000	0.00%	- %
01020652 - 55999 Other	0	122	0	0	0	0	0.00%	- %
01020652 - 56100 General Supplies	258	129	750	2,390	1,712	750	0.00%	(68.62%)
01020652 - 56101 Safety Related Items	33	0	0	0	0	0	0.00%	- %
01020652 - 56120 Office Supplies	13,826	12,246	12,300	12,300	13,556	12,300	0.00%	- %
01020652 - 56150 Computer Hardware / Software	143	191	0	0	1,615	0	0.00%	- %
01020652 - 56260 Gasoline for Vehicles	432	428	500	500	442	500	0.00%	- %
01020652 - 56320 Business Meals	0	0	250	250	0	250	0.00%	- %
01020652 - 56330 Food/Bev/Related Emp Apprctn	1,941	4,313	2,500	2,500	1,840	2,500	0.00%	- %
01020652 - 56400 Books and Periodicals	1,105	0	250	250	0	250	0.00%	- %
01020652 - 58500 Bad Debt Expense	0	3,032	0	0	0	0	0.00%	- %
Total Operating Expenses	586,053	574,303	394,150	395,790	280,741	420,200	6.61%	6.17%
01020653 - 57400 Machinery and Equipment	0	0	19,953	19,953	19,626	0	(100.00%)	(100.00%)
Total Capital Outlay	0	0	19,953	19,953	19,626	0	(100.00%)	(100.00%)
01020654 - 58920 Allocations OUT-Credit	(275,700)	(275,700)	(297,456)	(297,456)	(223,083)	(297,456)	0.00%	- %
Total Other Expenses	(275,700)	(275,700)	(297,456)	(297,456)	(223,083)	(297,456)	0.00%	- %
Total Finance	1,100,724	1,044,974	1,123,288	1,240,921	763,882	1,268,545	12.93%	2.23%

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	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Finance								
Information Systems								
01020751 - 51100 Salaries and Wages	186,347	214,234	222,443	254,383	157,924	262,646	18.10%	3.25%
01020751 - 51200 Temporary Employees	5,145	4,326	4,200	4,200	5,562	12,000	185.70%	185.71%
01020751 - 51300 Overtime	599	847	1,155	1,155	701	1,155	0.00%	- %
01020751 - 52100 Health Insurance Benefit	43,885	65,734	72,208	72,208	46,184	74,543	3.20%	3.23%
01020751 - 52200 FICA & Medicare Emplr Match	14,712	16,872	17,429	19,736	12,591	21,102	21.10%	6.92%
01020751 - 52300 PERS Employer Contribution	52,041	56,792	61,182	68,017	30,457	59,056	(3.50%)	(13.17%)
01020751 - 52400 Unemployment Insurance	819	1,218	1,086	1,086	817	1,210	11.40%	11.42%
01020751 - 52500 Workers Compensation	7,883	9,452	11,770	11,770	5,175	11,340	(3.70%)	(3.65%)
01020751 - 52900 Other Employee Benefits	120	80	120	120	80	120	0.00%	- %
Total Personnel Expenses	311,550	369,555	391,593	432,675	259,490	443,172	13.17%	2.43%
01020752 - 53260 Training Services	0	2,670	12,000	12,000	0	12,000	0.00%	- %
01020752 - 53300 Other Professional Svcs	11,403	9,430	5,000	7,025	1,313	5,000	0.00%	(28.83%)
01020752 - 53410 Software / Hardware Support	258,527	201,551	242,390	242,390	220,930	357,834	47.60%	47.63%
01020752 - 55310 Telephone/Fax/TV	3,129	1,037	2,200	2,200	1,797	2,200	0.00%	- %
01020752 - 55320 Network / Internet	86,068	150,183	151,730	151,730	111,247	151,730	0.00%	- %
01020752 - 55903 Travel and Related Costs	0	2,413	15,000	15,000	0	15,000	0.00%	- %
01020752 - 55908 Employee Moving Costs	1,378	0	0	0	0	0	0.00%	- %
01020752 - 56100 General Supplies	1,754	2,089	2,000	2,000	27	2,000	0.00%	- %
01020752 - 56101 Safety Related Items	0	0	500	500	0	500	0.00%	- %
01020752 - 56120 Office Supplies	3,963	470	0	0	0	0	0.00%	- %
01020752 - 56150 Computer Hardware / Software	69,827	219,778	179,584	179,584	145,950	113,552	(36.80%)	(36.77%)
01020752 - 56260 Gasoline for Vehicles	601	1,298	1,000	1,000	974	1,000	0.00%	- %
Total Operating Expenses	436,651	590,919	611,404	613,429	482,239	660,816	8.08%	7.72%
Total Information Systems	748,201	960,474	1,002,997	1,046,104	741,730	1,103,988	10.07%	5.53%

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	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Planning								
Planning								
01020851 - 51100 Salaries and Wages	328,622	340,364	377,871	423,884	183,701	422,522	11.80%	(0.32%)
01020851 - 51200 Temporary Employees	2,880	5,760	15,600	15,600	2,200	15,600	0.00%	- %
01020851 - 51300 Overtime	463	135	500	500	406	500	0.00%	- %
01020851 - 52100 Health Insurance Benefit	91,367	104,922	125,040	125,040	64,619	129,072	3.20%	3.22%
01020851 - 52200 FICA & Medicare Emplr Match	25,485	26,542	30,231	32,613	14,252	33,206	9.80%	1.82%
01020851 - 52300 PERS Employer Contribution	97,665	97,854	107,905	119,351	35,448	101,159	(6.30%)	(15.24%)
01020851 - 52400 Unemployment Insurance	1,724	1,642	1,824	1,824	843	2,040	11.80%	11.84%
01020851 - 52500 Workers Compensation	946	823	1,146	1,146	395	1,104	(3.70%)	(3.66%)
01020851 - 52900 Other Employee Benefits	160	160	160	160	40	160	0.00%	- %
Total Personnel Expenses	549,313	578,202	660,277	720,118	301,903	705,363	6.83%	(2.05%)
01020852 - 53230 Legal Services	14,553	16,683	6,000	6,000	4,744	6,000	0.00%	- %
01020852 - 53240 Engineering/Architectural Svs	0	0	5,000	5,000	0	5,000	0.00%	- %
01020852 - 53260 Training Services	1,709	4,189	10,000	10,000	200	9,800	(2.00%)	(2.00%)
01020852 - 53264 Education Reimbursement	0	0	1,000	1,000	0	1,000	0.00%	- %
01020852 - 53300 Other Professional Svs	503	29,110	45,000	45,000	1,660	40,000	(11.10%)	(11.11%)
01020852 - 53430 Survey Services	0	28,425	2,500	2,500	0	2,500	0.00%	- %
01020852 - 54300 Repair/Maintenance Services	0	0	1,000	1,000	1,104	500	(50.00%)	(50.00%)
01020852 - 55310 Telephone / Fax/TV	5,645	3,926	3,500	3,500	2,873	3,500	0.00%	- %
01020852 - 55901 Advertising	0	0	500	500	0	0	(100.00%)	(100.00%)
01020852 - 55903 Travel and Related Costs	0	6,006	25,000	25,000	4,812	20,000	(20.00%)	(20.00%)
01020852 - 55905 Postal Services	450	194	500	500	173	500	0.00%	- %
01020852 - 55906 Membership Dues	764	1,079	1,500	1,500	575	1,500	0.00%	- %
01020852 - 55908 Employee Moving Costs	0	0	5,000	5,000	0	5,000	0.00%	- %
01020852 - 56100 General Supplies	818	490	1,000	9,645	11,648	1,000	0.00%	(89.63%)
01020852 - 56101 Safety Related Items	0	40	1,000	1,000	0	500	(50.00%)	(50.00%)
01020852 - 56120 Office Supplies	4,461	944	4,000	4,000	2,315	4,000	0.00%	- %
01020852 - 56150 Computer Hardware / Software	5,824	1,395	3,000	3,000	1,015	3,000	0.00%	- %
01020852 - 56160 Uniforms	218	0	0	0	0	320	0.00%	- %
01020852 - 56260 Gasoline for Vehicles	393	794	1,000	1,000	496	1,000	0.00%	- %
01020852 - 56320 Business Meals	268	0	1,500	1,500	96	1,000	(33.30%)	(33.33%)
01020852 - 56330 Food/Bev/Related Emp Apprctn	2,209	2,131	1,200	1,200	1,474	1,500	25.00%	25.00%
01020852 - 56400 Books and Periodicals	0	0	300	300	130	300	0.00%	- %
Total Operating Expenses	37,815	95,407	119,500	128,145	33,314	107,920	(9.69%)	(15.78%)
Total Planning	587,128	673,609	779,777	848,263	335,218	813,283	4.30%	(4.12%)

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	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Safety Admin								
Public Safety Admin								
01021051 - 51100 Salaries and Wages	0	0	470,211	525,905	350,887	0	(100.00%)	(100.00%)
01021051 - 51200 Temporary Employees	0	0	7,725	7,725	5,760	0	(100.00%)	(100.00%)
01021051 - 51300 Overtime	0	0	2,500	2,500	223	0	(100.00%)	(100.00%)
01021051 - 52100 Health Insurance Benefit	0	0	125,040	125,040	93,086	0	(100.00%)	(100.00%)
01021051 - 52200 FICA/Medicare Employer Match	0	0	36,831	39,428	26,962	0	(100.00%)	(100.00%)
01021051 - 52300 PERS Employer Benefit	0	0	134,505	145,252	65,737	0	(100.00%)	(100.00%)
01021051 - 52400 Unemployment Ins Benefit	0	0	1,885	1,885	1,342	0	(100.00%)	(100.00%)
01021051 - 52500 Workers Compensation Ins	0	0	2,500	2,500	5,697	0	(100.00%)	(100.00%)
01021051 - 52900 Other Employee Benefits	0	0	150	150	0	0	(100.00%)	(100.00%)
Total Personnel Expenses	0	0	781,347	850,385	549,694	0	(100.00%)	(100.00%)
01021052 - 53230 Legal	0	0	10,000	10,000	0	0	(100.00%)	(100.00%)
01021052 - 53260 Training Services	0	0	7,850	7,850	872	0	(100.00%)	(100.00%)
01021052 - 53300 Other Professional	0	0	0	0	3,386	0	0.00%	- %
01021052 - 53410 Software / Hardware Support	0	0	3,000	3,000	4,693	0	(100.00%)	(100.00%)
01021052 - 54110 Water / Sewerage	0	0	4,000	4,000	2,367	0	(100.00%)	(100.00%)
01021052 - 54210 Solid Waste	0	0	12,000	12,000	5,912	0	(100.00%)	(100.00%)
01021052 - 54230 Custodial Services/Supplies	0	0	37,500	37,500	26,837	0	(100.00%)	(100.00%)
01021052 - 54300 Repair/Maintenance Services	0	0	24,000	24,000	16,965	0	(100.00%)	(100.00%)
01021052 - 54410 Buildings/Land Rental	0	0	1,050	1,050	0	0	(100.00%)	(100.00%)
01021052 - 55310 Telephone / Fax / TV	0	0	27,300	27,300	13,726	0	(100.00%)	(100.00%)
01021052 - 55320 Network / Internet	0	0	6,000	6,000	2,077	0	(100.00%)	(100.00%)
01021052 - 55390 Other Communications / Cable	0	0	0	0	1,191	0	0.00%	- %
01021052 - 55901 Advertising	0	0	5,000	5,000	200	0	(100.00%)	(100.00%)
01021052 - 55902 Printing and Binding	0	0	250	250	0	0	(100.00%)	(100.00%)
01021052 - 55903 Travel and Related Costs	0	0	67,900	67,900	9,796	0	(100.00%)	(100.00%)
01021052 - 55904 Banking / Credit Card Fees	0	0	3,600	3,600	0	0	(100.00%)	(100.00%)
01021052 - 55905 Postal Services	0	0	3,000	3,000	2,594	0	(100.00%)	(100.00%)
01021052 - 55906 Membership Dues	0	0	1,490	1,490	450	0	(100.00%)	(100.00%)
01021052 - 56100 General Supplies	0	0	10,500	10,500	3,518	0	(100.00%)	(100.00%)
01021052 - 56120 Office Supplies	0	0	1,500	1,500	1,500	0	(100.00%)	(100.00%)
01021052 - 56160 Uniforms	0	0	2,500	2,500	1,297	0	(100.00%)	(100.00%)
01021052 - 56220 Electricity	0	0	72,000	72,000	39,573	0	(100.00%)	(100.00%)
01021052 - 56230 Propane	0	0	1,500	1,500	0	0	(100.00%)	(100.00%)
01021052 - 56240 Heating Oil	0	0	45,000	45,000	29,359	0	(100.00%)	(100.00%)
01021052 - 56260 Gasoline for Vehicles	0	0	2,500	2,500	0	0	(100.00%)	(100.00%)
01021052 - 56320 Business Meals	0	0	300	300	0	0	(100.00%)	(100.00%)
01021052 - 56330 Food/Bev/Related Emp Apprctn	0	0	3,525	3,525	2,484	0	(100.00%)	(100.00%)
01021052 - 56400 Books and Periodicals	0	0	250	250	0	0	(100.00%)	(100.00%)
Total Operating Expenses	0	0	353,515	353,515	168,797	0	(100.00%)	(100.00%)
Total Public Safety Admin	0	0	1,134,862	1,203,900	718,491	0	(100.00%)	(100.00%)

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	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Safety								
Police								
01021151 - 51100 Salaries and Wages	1,304,964	1,253,084	1,500,147	1,500,147	597,513	1,910,172	27.30%	27.33%
01021151 - 51200 Temporary Employees	51,734	0	0	0	0	7,000	0.00%	- %
01021151 - 51300 Overtime	336,707	338,238	275,880	275,880	285,379	288,000	4.40%	4.39%
01021151 - 52100 Health Insurance Benefit	315,456	347,056	437,640	437,640	235,616	551,783	26.10%	26.08%
01021151 - 52200 FICA & Medicare Emplr Match	121,966	118,549	131,831	131,831	59,295	165,773	25.70%	25.75%
01021151 - 52300 PERS Employer Contribution	452,106	424,431	494,938	494,938	185,046	518,458	4.80%	4.75%
01021151 - 52400 Unemployment Insurance	6,800	7,166	6,328	6,328	2,980	8,123	28.40%	28.37%
01021151 - 52500 Workers Compensation	49,950	37,630	43,703	43,703	20,031	44,035	0.80%	0.76%
01021151 - 52900 Other Employee Benefits	560	640	720	720	400	720	0.00%	- %
Total Personnel Expenses	2,640,244	2,526,793	2,891,187	2,891,187	1,386,261	3,494,064	20.85%	20.85%
01021152 - 53230 Legal Services	3,670	9,219	0	0	1,662	10,000	0.00%	- %
01021152 - 53260 Training Services	10,870	86,851	78,085	78,085	3,289	87,700	12.30%	12.31%
01021152 - 53264 Education Reimbursement	0	0	5,000	5,000	0	5,000	0.00%	- %
01021152 - 53300 Other Professional Svcs	14,412	10,021	10,000	10,402	1,031	10,000	0.00%	(3.86%)
01021152 - 53410 Software / Hardware Support	4,549	2,397	0	0	0	8,300	0.00%	- %
01021152 - 54110 Water / Sewerage	2,652	2,283	0	0	0	1,900	0.00%	- %
01021152 - 54210 Solid Waste	2,201	2,529	0	0	0	3,000	0.00%	- %
01021152 - 54230 Custodial Services/Supplies	8,564	8,494	0	0	35	11,800	0.00%	- %
01021152 - 54300 Repair/Maintenance Services	1,462	1,752	0	0	0	17,000	0.00%	- %
01021152 - 54410 Buildings / Land Rental	1,125	1,125	0	0	0	1,375	0.00%	- %
01021152 - 55310 Telephone / Fax/TV	17,566	18,165	0	0	3,125	24,300	0.00%	- %
01021152 - 55320 Network / Internet	2,320	2,402	0	0	0	4,000	0.00%	- %
01021152 - 55330 Radio	0	2,970	1,000	1,000	0	1,500	50.00%	50.00%
01021152 - 55390 Other Communications / Cable	518	459	0	0	0	2,400	0.00%	- %
01021152 - 55901 Advertising	675	475	0	0	475	1,000	0.00%	- %
01021152 - 55902 Printing and Binding	328	168	750	750	272	750	0.00%	- %
01021152 - 55903 Travel and Related Costs	9,873	36,503	93,400	94,442	8,851	48,000	(48.60%)	(49.17%)
01021152 - 55904 Banking / Credit Card Fees	3,297	3,092	0	0	2,090	3,600	0.00%	- %
01021152 - 55905 Postal Services	2,264	2,866	0	0	0	3,600	0.00%	- %
01021152 - 55906 Membership Dues	220	703	1,815	1,815	0	1,815	0.00%	- %
01021152 - 55907 Permit Fees	0	0	50	50	400	50	0.00%	- %
01021152 - 55908 Employee Moving Costs	5,262	1,948	50,000	50,000	0	60,000	20.00%	20.00%
01021152 - 55909 Investigations	1,807	1,839	10,000	10,000	1,353	10,000	0.00%	- %
01021152 - 55910 Impound Fees Exp	1,000	875	5,000	5,000	1,025	5,000	0.00%	- %
01021152 - 55911 Recruitment Costs	23,220	28,539	32,500	32,500	3,468	22,500	(30.80%)	(30.77%)
01021152 - 55999 Other	46	122	0	0	0	0	0.00%	- %
01021152 - 56100 General Supplies	37,816	65,573	37,100	38,978	10,719	44,600	20.20%	14.42%
01021152 - 56101 Safety Related Items	362	50	1,000	1,000	449	1,000	0.00%	- %
01021152 - 56106 Disaster Supplies	1,819	1,063	1,000	1,000	0	1,000	0.00%	- %
01021152 - 56120 Office Supplies	10,032	8,933	5,500	5,500	25	7,000	27.30%	27.27%
01021152 - 56150 Computer Hardware / Software	5,442	2,663	7,000	7,000	3,290	7,000	0.00%	- %
01021152 - 56160 Uniforms	14,873	7,544	13,700	14,266	7,379	14,300	4.40%	0.24%
01021152 - 56220 Electricity	32,988	43,041	0	0	0	27,000	0.00%	- %
01021152 - 56230 Propane	0	584	0	0	0	1,000	0.00%	- %
01021152 - 56240 Heating Oil	19,357	31,988	0	0	0	15,000	0.00%	- %
01021152 - 56260 Gasoline for Vehicles	19,961	19,217	17,500	17,500	18,107	25,000	42.90%	42.86%
01021152 - 56310 Food/Bev/Related for Programs	207	620	0	0	0	3,500	0.00%	- %
01021152 - 56320 Business Meals	553	748	0	0	0	300	0.00%	- %
01021152 - 56330 Food/Bev/Related Emp Apprctn	2,483	3,340	0	0	1,452	3,500	0.00%	- %
01021152 - 56400 Books and Periodicals	559	598	1,000	1,000	0	1,000	0.00%	- %
01021152 - 56460 State Seizure Funds	0	69,379	22,392	22,392	0	13,197	(41.10%)	(41.06%)
Total Operating Expenses	264,353	481,133	393,792	397,678	68,496	508,987	29.25%	27.99%

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	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Safety								
01021153 - 57400 Machinery and Equipment	99,037	4,112	144,000	196,283	0	280,000	94.40%	42.65%
Total Capital Outlay	99,037	4,112	144,000	196,283	0	280,000	94.44%	42.65%
Total Police	3,003,634	3,012,038	3,428,979	3,485,148	1,454,757	4,283,051	24.91%	22.89%

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	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Safety								
Communications								
01021251 - 51100 Salaries and Wages	434,364	472,081	457,950	457,950	312,871	504,267	10.10%	10.11%
01021251 - 51200 Temporary Employees	11,052	0	0	0	0	0	0.00%	- %
01021251 - 51300 Overtime	53,638	23,032	46,750	46,750	73,955	51,000	9.10%	9.09%
01021251 - 52100 Health Insurance Benefit	106,880	139,449	132,855	132,855	96,553	151,660	14.20%	14.15%
01021251 - 52200 FICA/Medicare Employer Match	36,921	37,153	37,713	37,713	28,292	42,427	12.50%	12.50%
01021251 - 52300 PERS Employer Benefit	126,661	131,861	137,004	137,004	71,637	125,464	(8.40%)	(8.42%)
01021251 - 52400 Unemployment Ins Benefit	2,286	2,112	1,922	1,922	1,441	2,214	15.20%	15.19%
01021251 - 52500 Workers Compensation Ins	2,638	2,247	1,233	1,233	745	1,429	15.90%	15.90%
01021251 - 52900 Other Employee Benefits	160	80	200	200	200	200	0.00%	- %
Total Personnel Expenses	774,600	808,015	815,627	815,627	585,695	878,661	7.73%	7.73%
01021252 - 53260 Training Services	6,302	2,632	5,000	5,000	1,258	5,000	0.00%	- %
01021252 - 53264 Education Reimbursement	6,000	4,800	5,000	5,000	0	5,000	0.00%	- %
01021252 - 53300 Other Professional	829	7	1,000	1,000	0	1,000	0.00%	- %
01021252 - 54110 Water / Sewerage	0	0	0	0	0	1,000	0.00%	- %
01021252 - 54210 Solid Waste	1,300	1,417	0	0	0	1,500	0.00%	- %
01021252 - 54230 Custodial Services/Supplies	5,324	5,605	0	0	0	7,700	0.00%	- %
01021252 - 54300 Repair/Maintenance Services	983	1,168	0	0	0	1,500	0.00%	- %
01021252 - 55310 Telephone / Fax / TV	2,435	1,782	0	546	0	2,000	0.00%	266.52%
01021252 - 55320 Network / Internet	0	0	0	0	0	2,000	0.00%	- %
01021252 - 55390 Other Communications / Cable	345	306	0	0	0	0	0.00%	- %
01021252 - 55902 Printing and Binding	0	0	250	250	0	250	0.00%	- %
01021252 - 55903 Travel and Related Costs	0	3,711	10,850	10,850	1,305	10,850	0.00%	- %
01021252 - 55905 Postal Services	12	0	0	0	0	500	0.00%	- %
01021252 - 55906 Membership Dues	0	0	125	125	0	125	0.00%	- %
01021252 - 55908 Employee Moving Costs	865	0	5,000	5,000	0	10,000	100.00%	100.00%
01021252 - 55911 Recruitment Costs	1,298	0	5,000	5,000	230	1,500	(70.00%)	(70.00%)
01021252 - 56100 General Supplies	1,521	0	1,500	1,500	0	1,500	0.00%	- %
01021252 - 56101 Safety Related Items	0	0	1,000	1,000	0	1,000	0.00%	- %
01021252 - 56106 Disaster Supplies	0	0	0	0	0	500	0.00%	- %
01021252 - 56120 Office Supplies	1,574	52	1,750	1,750	123	1,500	(14.30%)	(14.29%)
01021252 - 56150 Computer Hardware / Software	896	0	1,000	1,000	0	1,000	0.00%	- %
01021252 - 56160 Uniforms	1,342	742	1,500	1,500	1,127	1,500	0.00%	- %
01021252 - 56220 Electricity	0	0	0	0	0	2,000	0.00%	- %
01021252 - 56240 Heating Oil	0	0	0	0	0	1,500	0.00%	- %
01021252 - 56330 Food/Bev/Related Emp Apprctn	58	464	0	0	18	300	0.00%	- %
01021252 - 56400 Books and Periodicals	0	0	250	250	0	250	0.00%	- %
Total Operating Expenses	31,085	22,685	39,225	39,771	4,060	60,975	55.45%	53.32%
Total Communications	805,686	830,700	854,852	855,398	589,755	939,636	9.92%	9.85%

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	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Safety								
Corrections								
01021451 - 51100 Salaries and Wages	431,153	518,363	526,717	526,717	340,438	600,139	13.90%	13.94%
01021451 - 51200 Temporary Employees	11,052	0	0	0	0	0	0.00%	- %
01021451 - 51300 Overtime	67,547	36,067	51,500	51,500	41,719	53,000	2.90%	2.91%
01021451 - 52100 Health Insurance Benefit	103,993	161,456	156,300	156,300	121,575	175,860	12.50%	12.51%
01021451 - 52200 FICA & Medicare Emplr Match	38,217	42,072	43,700	43,700	29,235	49,914	14.20%	14.22%
01021451 - 52300 PERS Employer Contribution	135,365	150,616	154,998	154,998	75,750	149,582	(3.50%)	(3.49%)
01021451 - 52400 Unemployment Insurance	2,302	3,266	2,260	2,260	1,524	2,567	13.60%	13.58%
01021451 - 52500 Workers Compensation	15,893	14,785	13,330	13,330	9,714	13,084	(1.80%)	(1.85%)
01021451 - 52900 Other Employee Benefits	200	120	200	200	80	200	0.00%	- %
Total Personnel Expenses	805,723	926,745	949,005	949,005	620,035	1,044,346	10.05%	10.05%
01021452 - 53260 Training Services	503	1,582	5,000	5,000	1,995	7,500	50.00%	50.00%
01021452 - 53264 Education Reimbursement	0	4,200	5,000	5,000	(1,400)	5,000	0.00%	- %
01021452 - 53300 Other Professional Svcs	3,538	2,244	1,500	1,500	0	1,000	(33.30%)	(33.33%)
01021452 - 53310 Protective Custody Medical	1,984	0	0	0	0	500	0.00%	- %
01021452 - 54110 Water / Sewerage	884	761	0	0	0	800	0.00%	- %
01021452 - 54210 Solid Waste	1,492	1,884	0	0	403	1,000	0.00%	- %
01021452 - 54230 Custodial Services/Supplies	5,750	5,865	0	0	0	4,820	0.00%	- %
01021452 - 54300 Repair/Maintenance Services	980	1,168	2,000	2,000	0	2,000	0.00%	- %
01021452 - 55310 Telephone / Fax/TV	1,920	1,797	0	0	0	2,000	0.00%	- %
01021452 - 55330 Radio	0	0	1,000	1,000	0	2,000	100.00%	100.00%
01021452 - 55390 Other Communications	345	306	0	0	0	500	0.00%	- %
01021452 - 55902 Printing and Binding	81	0	0	0	0	250	0.00%	- %
01021452 - 55903 Travel and Related Costs	5,503	16,153	10,850	10,850	0	10,850	0.00%	- %
01021452 - 55905 Postal Services	200	0	0	0	0	0	0.00%	- %
01021452 - 55906 Membership Dues	300	0	500	500	0	500	0.00%	- %
01021452 - 55907 Permit Fees	190	190	200	200	190	200	0.00%	- %
01021452 - 55908 Employee Moving Costs	1,245	0	5,000	5,000	0	10,000	100.00%	100.00%
01021452 - 55911 Recruitment Costs	3,505	400	5,000	5,000	745	2,500	(50.00%)	(50.00%)
01021452 - 56100 General Supplies	1,838	584	2,500	2,500	214	2,500	0.00%	- %
01021452 - 56101 Safety Related Items	0	0	1,000	1,000	0	1,000	0.00%	- %
01021452 - 56120 Office Supplies	1,045	717	1,250	1,250	0	1,000	(20.00%)	(20.00%)
01021452 - 56150 Computer Hardware / Software	325	0	1,000	1,000	0	1,000	0.00%	- %
01021452 - 56160 Uniforms	1,528	1,620	1,500	1,500	1,064	3,000	100.00%	100.00%
01021452 - 56220 Electricity	10,996	14,347	0	0	0	15,000	0.00%	- %
01021452 - 56230 Propane	0	498	0	0	0	0	0.00%	- %
01021452 - 56240 Heating Oil	6,452	10,662	0	0	0	11,000	0.00%	- %
01021452 - 56260 Gasoline for Vehicles	2,188	2,135	1,000	1,000	2,012	2,000	100.00%	100.00%
01021452 - 56310 Food/Bev/Related for Programs	18,399	11,247	18,000	18,000	8,231	18,000	0.00%	- %
01021452 - 56330 Food/Bev/Related Emp Apprctn	174	199	0	0	722	300	0.00%	- %
01021452 - 56400 Books and Periodicals	0	0	200	200	0	200	0.00%	- %
Total Operating Expenses	71,364	78,559	62,500	62,500	14,176	106,420	70.27%	70.27%
Total Corrections	877,086	1,005,304	1,011,505	1,011,505	634,211	1,150,766	13.77%	13.77%

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	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Fire & EMS								
Fire and Emergency Services								
01021551 - 51100 Salaries and Wages	498,760	600,907	725,828	725,828	412,187	695,448	(4.20%)	(4.19%)
01021551 - 51200 Temporary Employees	36,151	21,510	64,000	64,000	54,226	64,000	0.00%	- %
01021551 - 51300 Overtime	96,423	120,602	70,750	70,750	117,979	129,000	82.30%	82.33%
01021551 - 52100 Health Insurance Benefit	123,399	167,719	179,745	179,745	118,652	185,540	3.20%	3.22%
01021551 - 52200 FICA & Medicare Emplr Match	48,231	56,699	64,652	64,652	43,143	67,618	4.60%	4.59%
01021551 - 52300 PERS Employer Contribution	168,029	203,950	224,083	224,083	99,830	195,668	(12.70%)	(12.68%)
01021551 - 52400 Unemployment Insurance	2,331	2,573	2,598	2,598	1,708	2,708	4.20%	4.23%
01021551 - 52500 Workers Compensation	21,761	21,045	22,017	22,017	14,609	21,213	(3.70%)	(3.65%)
01021551 - 52900 Other Employee Benefits	160	120	200	200	120	200	0.00%	- %
Total Personnel Expenses	995,245	1,195,126	1,353,873	1,353,873	862,453	1,361,395	0.56%	0.56%
01021552 - 53230 Legal Services	0	0	500	500	0	500	0.00%	- %
01021552 - 53260 Training Services	13,080	17,245	20,100	20,100	8,169	20,100	0.00%	- %
01021552 - 53264 Education Reimbursement	0	0	15,000	15,000	0	15,000	0.00%	- %
01021552 - 53300 Other Professional Svs	8,089	13,052	28,600	28,950	6,449	26,600	(7.00%)	(8.12%)
01021552 - 53410 Software / Hardware Support	2,804	2,900	2,500	2,500	2,900	2,500	0.00%	- %
01021552 - 54110 Water / Sewerage	600	637	250	250	430	3,500	1300.00%	1,300.00%
01021552 - 54210 Solid Waste	2,954	3,279	1,500	1,500	832	6,000	300.00%	300.00%
01021552 - 54230 Custodial Services/Supplies	7,844	8,336	0	0	468	14,400	0.00%	- %
01021552 - 54300 Repair/Maintenance Services	1,459	2,257	4,000	4,000	1,147	4,000	0.00%	- %
01021552 - 54410 Buildings / Land Rental	0	5,225	5,150	5,150	5,640	5,150	0.00%	- %
01021552 - 55310 Telephone / Fax/TV	33,718	39,510	21,600	21,600	19,185	21,600	0.00%	- %
01021552 - 55330 Radio	23,695	6,675	4,000	4,000	0	4,000	0.00%	- %
01021552 - 55390 Other Communications / Cable	518	459	0	0	0	0	0.00%	- %
01021552 - 55901 Advertising	13	0	350	350	150	350	0.00%	- %
01021552 - 55902 Printing and Binding	0	0	0	0	0	2,000	0.00%	- %
01021552 - 55903 Travel and Related Costs	5,123	30,543	48,500	49,725	10,598	52,000	7.20%	4.58%
01021552 - 55905 Postal Services	81	0	600	600	20	600	0.00%	- %
01021552 - 55906 Membership Dues	1,120	1,575	1,750	1,750	0	1,750	0.00%	- %
01021552 - 55908 Employee Moving Costs	0	0	10,000	10,000	0	10,000	0.00%	- %
01021552 - 55911 Recruitment Costs	128	0	4,000	4,000	0	6,000	50.00%	50.00%
01021552 - 56100 General Supplies	123,444	119,226	57,520	73,424	63,777	57,520	0.00%	(21.66%)
01021552 - 56101 Safety Related Items	13,905	589	15,000	15,000	3,661	15,000	0.00%	- %
01021552 - 56120 Office Supplies	4,373	909	3,500	3,500	150	3,500	0.00%	- %
01021552 - 56130 Machinery / Vehicle Parts	0	0	0	0	0	1,500	0.00%	- %
01021552 - 56150 Computer Hardware / Software	9,771	6,512	1,500	3,519	7,858	1,500	0.00%	(57.37%)
01021552 - 56160 Uniforms	41,707	20,776	15,000	15,000	682	15,000	0.00%	- %
01021552 - 56220 Electricity	7,442	9,248	6,000	6,000	7,256	34,000	466.70%	466.67%
01021552 - 56230 Propane	32	96	200	200	0	400	100.00%	100.00%
01021552 - 56240 Heating Oil	7,078	11,466	12,500	12,500	9,596	32,500	160.00%	160.00%
01021552 - 56260 Gasoline for Vehicles	5,275	7,360	5,275	5,275	4,663	6,500	23.20%	23.22%
01021552 - 56270 Diesel for Equipment	2,194	7,351	2,500	2,500	2,664	3,500	40.00%	40.00%
01021552 - 56310 Food/Bev/Related for Programs	0	0	1,200	1,200	0	1,200	0.00%	- %
01021552 - 56320 Business Meals	0	0	2,000	2,000	0	2,000	0.00%	- %
01021552 - 56330 Food/Bev/Related Emp Apprctn	12,765	8,570	17,450	20,884	12,029	17,450	0.00%	(16.44%)
01021552 - 56400 Books and Periodicals	0	0	1,750	1,750	0	5,000	185.70%	185.71%
Total Operating Expenses	329,213	323,797	309,795	332,727	168,321	392,620	26.74%	18.00%
01021553 - 57400 Machinery and Equipment	23,497	12,872	0	166,667	0	0	0.00%	(100.00%)
Total Capital Outlay	23,497	12,872	0	166,667	0	0	0.00%	(100.00%)
Total Fire and Emergency Services	1,347,955	1,531,794	1,663,668	1,853,266	1,030,774	1,754,015	5.43%	(5.36%)

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	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Works								
DPW Admin & Engineering								
01022051 - 51100 Salaries and Wages	305,802	325,033	335,094	395,932	293,749	371,725	10.90%	(6.11%)
01022051 - 51200 Temporary Employees	4,437	3,941	3,750	3,750	2,893	10,400	177.30%	177.33%
01022051 - 51300 Overtime	0	6	375	375	131	501	33.60%	33.60%
01022051 - 52100 Health Insurance Benefit	86,061	110,019	117,225	117,225	82,266	121,003	3.20%	3.22%
01022051 - 52200 FICA & Medicare Emplr Match	23,600	25,108	25,946	30,218	22,739	29,101	12.20%	(3.70%)
01022051 - 52300 PERS Employer Contribution	89,614	92,699	98,233	112,634	53,691	91,043	(7.30%)	(19.17%)
01022051 - 52400 Unemployment Insurance	1,561	1,489	1,737	1,737	1,440	1,876	8.00%	8.00%
01022051 - 52500 Workers Compensation	5,233	4,358	5,458	5,458	3,082	5,259	(3.60%)	(3.65%)
01022051 - 52900 Other Employee Benefits	558	239	1,119	1,119	266	1,119	0.00%	- %
Total Personnel Expenses	516,865	562,890	588,937	668,448	460,256	632,027	7.32%	(5.45%)
01022052 - 53230 Legal Services	2,846	2,174	1,000	1,000	2,239	1,000	0.00%	- %
01022052 - 53240 Engineering/Architectural Svcs	7,410	15,852	75,000	64,000	4,495	75,000	0.00%	17.19%
01022052 - 53260 Training Services	3,871	1,025	7,000	7,000	0	7,000	0.00%	- %
01022052 - 53300 Other Professional Svcs	458	3,369	1,000	1,000	403	1,000	0.00%	- %
01022052 - 53420 Sampling / Testing	0	226	0	0	51	0	0.00%	- %
01022052 - 53430 Survey Services	0	0	4,000	4,000	0	4,000	0.00%	- %
01022052 - 54110 Water / Sewerage	1,987	1,973	2,000	2,000	1,656	2,200	10.00%	10.00%
01022052 - 54210 Solid Waste	4,350	6,895	3,250	3,250	2,556	7,700	136.90%	136.92%
01022052 - 54230 Custodial Services/Supplies	12,589	17,529	15,000	15,082	11,264	26,850	79.00%	78.03%
01022052 - 54300 Repair/Maintenance Services	3,078	3,188	3,500	3,500	5,923	3,500	0.00%	- %
01022052 - 54500 Construction Services	0	0	0	9,645	0	0	0.00%	(100.00%)
01022052 - 55310 Telephone / Fax/TV	9,763	10,795	10,000	10,000	8,260	10,000	0.00%	- %
01022052 - 55903 Travel and Related Costs	0	5,727	18,000	18,000	0	12,000	(33.30%)	(33.33%)
01022052 - 55905 Postal Services	330	710	600	600	450	600	0.00%	- %
01022052 - 55906 Membership Dues	671	2,266	2,000	2,000	222	2,000	0.00%	- %
01022052 - 56100 General Supplies	29,768	12,964	7,250	11,508	5,377	7,250	0.00%	(37.00%)
01022052 - 56101 Safety Related Items	1,689	797	2,000	2,000	245	2,000	0.00%	- %
01022052 - 56120 Office Supplies	5,010	4,310	6,000	6,694	2,939	6,000	0.00%	(10.37%)
01022052 - 56150 Computer Hardware / Software	6,438	2,144	1,000	5,969	4,986	1,000	0.00%	(83.25%)
01022052 - 56220 Electricity	30,158	31,465	29,000	29,000	17,886	32,900	13.40%	13.45%
01022052 - 56240 Heating Oil	26,437	48,551	41,700	41,700	32,360	56,300	35.00%	35.01%
01022052 - 56260 Gasoline for Vehicles	851	2,109	2,500	2,500	1,130	2,500	0.00%	- %
01022052 - 56330 Food/Bev/Related Emp Apprctn	4,281	3,214	4,500	4,500	6,750	5,500	22.20%	22.22%
01022052 - 56400 Books and Periodicals	0	1,163	1,000	1,000	0	1,000	0.00%	- %
Total Operating Expenses	151,985	178,444	237,300	245,948	109,194	267,300	12.64%	8.68%
01022053 - 57400 Machinery and Equipment	37,047	406	0	0	0	0	0.00%	- %
Total Capital Outlay	37,047	406	0	0	0	0	0.00%	- %
Total DPW Admin & Engineering	705,897	741,740	826,237	914,396	569,450	899,327	8.85%	(1.65%)

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	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Works								
Streets and Roads								
01022251 - 51100 Salaries and Wages	855,130	809,449	877,263	991,262	666,388	1,009,208	15.00%	1.81%
01022251 - 51200 Temporary Employees	0	7,477	36,088	39,697	0	40,893	13.30%	3.01%
01022251 - 51300 Overtime	85,875	41,367	45,000	45,000	47,491	45,000	0.00%	- %
01022251 - 52100 Health Insurance Benefit	227,140	262,295	312,600	312,600	229,671	322,680	3.20%	3.22%
01022251 - 52200 FICA & Medicare Emplr Match	71,987	65,659	73,314	82,314	54,612	83,775	14.30%	1.77%
01022251 - 52300 PERS Employer Contribution	281,261	243,264	271,671	301,178	153,154	256,071	(5.70%)	(14.98%)
01022251 - 52400 Unemployment Insurance	4,407	4,050	4,881	4,881	2,786	5,119	4.90%	4.88%
01022251 - 52500 Workers Compensation	38,394	32,365	33,395	33,395	25,113	32,176	(3.70%)	(3.65%)
01022251 - 52900 Other Employee Benefits	3,439	570	6,259	6,259	877	6,259	0.00%	- %
Total Personnel Expenses	1,567,633	1,466,497	1,660,471	1,816,586	1,180,091	1,801,181	8.47%	(0.85%)
01022252 - 53240 Engineering/Architectural Svs	0	0	0	0	0	50,000	0.00%	- %
01022252 - 53260 Training Services	0	384	2,000	2,000	0	3,000	50.00%	50.00%
01022252 - 53300 Other Professional Svs	4,045	7,965	3,500	3,500	11,476	3,500	0.00%	- %
01022252 - 53430 Survey Services	0	0	2,000	2,000	0	2,000	0.00%	- %
01022252 - 54210 Solid Waste	5,423	6,012	5,500	5,500	4,658	6,600	20.00%	20.00%
01022252 - 54220 Snow Plowing	51,898	0	6,000	6,000	0	2,000	(66.70%)	(66.67%)
01022252 - 54300 Repair/Maintenance Services	19,925	0	5,000	5,000	1,829	4,000	(20.00%)	(20.00%)
01022252 - 54420 Equipment Rental	0	0	4,000	4,000	0	4,000	0.00%	- %
01022252 - 54500 Construction Services	0	0	5,000	5,000	0	1,000	(80.00%)	(80.00%)
01022252 - 55310 Telephone / Fax/TV	1,344	836	1,000	1,000	380	1,000	0.00%	- %
01022252 - 55330 Radio	0	0	1,000	1,000	0	1,000	0.00%	- %
01022252 - 55903 Travel and Related Costs	0	0	5,000	5,000	0	5,000	0.00%	- %
01022252 - 55907 Permit Fees	650	0	1,000	1,000	650	1,000	0.00%	- %
01022252 - 56100 General Supplies	173,945	243,310	153,000	153,296	99,120	153,000	0.00%	(0.19%)
01022252 - 56101 Safety Related Items	5,579	6,230	5,000	5,000	1,465	5,000	0.00%	- %
01022252 - 56110 Sand / Gravel / Rock	273,077	395,896	244,000	244,000	195,600	250,000	2.50%	2.46%
01022252 - 56120 Office Supplies	394	1,450	500	500	0	500	0.00%	- %
01022252 - 56220 Electricity (streets lights)	76,301	105,904	75,000	75,000	70,424	90,000	20.00%	20.00%
01022252 - 56230 Propane	688	159	500	500	100	500	0.00%	- %
01022252 - 56260 Gasoline for Vehicles	5,776	6,095	9,000	9,000	5,201	9,000	0.00%	- %
01022252 - 56270 Diesel for Equipment	51,307	68,403	70,000	70,000	54,090	75,000	7.10%	7.14%
01022252 - 56330 Food/Bev/Related Emp Apprctn	1,244	1,933	1,000	1,000	943	1,000	0.00%	- %
Total Operating Expenses	671,595	844,576	599,000	599,296	445,936	668,100	11.54%	11.48%
01022253 - 57400 Machinery and Equipment	34,987	145,954	0	295,101	250,246	1,000,000	0.00%	238.87%
Total Capital Outlay	34,987	145,954	0	295,101	250,246	1,000,000	0.00%	238.87%
Total Streets and Roads	2,274,215	2,457,026	2,259,471	2,710,983	1,876,273	3,469,281	53.54%	27.97%

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Public Works								
Receiving and Supply								
01022351 - 51100 Salaries and Wages	136,713	159,274	156,157	199,222	149,268	206,350	32.10%	3.58%
01022351 - 51300 Overtime	14,791	11,503	3,075	3,075	3,729	3,075	0.00%	- %
01022351 - 52100 Health Insurance Benefit	39,720	60,414	64,084	64,084	52,503	66,149	3.20%	3.22%
01022351 - 52200 FICA & Medicare Emplr Match	11,590	13,064	12,184	15,110	11,704	16,021	31.50%	6.03%
01022351 - 52300 PERS Employer Contribution	42,101	48,392	46,712	57,302	30,782	49,338	5.60%	(13.90%)
01022351 - 52400 Unemployment Insurance	708	972	928	928	610	964	3.90%	3.88%
01022351 - 52500 Workers Compensation	5,209	5,450	6,256	6,256	4,543	6,028	(3.60%)	(3.64%)
01022351 - 52900 Other Employee Benefits	737	295	1,303	1,303	264	1,304	0.10%	0.08%
Total Personnel Expenses	251,569	299,365	290,699	347,280	253,402	349,229	20.13%	0.56%
01022352 - 53260 Training Services	0	361	1,200	1,200	0	1,200	0.00%	- %
01022352 - 53300 Other Professional Svs	428	318	700	11,700	642	700	0.00%	(94.02%)
01022352 - 54300 Repair/Maintenance Services	0	1,813	700	700	1,248	700	0.00%	- %
01022352 - 54420 Equipment Rental	1,212	1,515	1,250	1,250	716	1,250	0.00%	- %
01022352 - 55310 Telephone / Fax/TV	876	836	1,200	1,200	634	1,200	0.00%	- %
01022352 - 55903 Travel and Related Costs	0	0	1,000	1,000	0	1,000	0.00%	- %
01022352 - 56100 General Supplies	984	3,879	1,600	1,600	382	1,600	0.00%	- %
01022352 - 56101 Safety Related Items	354	157	700	700	102	700	0.00%	- %
01022352 - 56120 Office Supplies	1,450	2,292	2,000	2,000	802	2,000	0.00%	- %
01022352 - 56260 Gasoline for Vehicles	1,459	2,152	1,500	1,500	1,566	2,000	33.30%	33.33%
01022352 - 56270 Diesel for Equipment	72	307	500	500	271	500	0.00%	- %
Total Operating Expenses	6,835	13,629	12,350	23,350	6,363	12,850	4.05%	(44.97%)
Total Receiving and Supply	258,404	312,994	303,049	370,630	259,766	362,079	19.48%	(2.31%)

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Public Works								
Veh & Equip Maintenance								
01022851 - 51100 Salaries and Wages	454,239	473,035	436,092	495,006	427,812	505,541	15.90%	2.13%
01022851 - 51300 Overtime	10,644	6,982	15,422	15,422	1,642	15,422	0.00%	- %
01022851 - 52100 Health Insurance Benefit	114,589	147,392	144,612	144,612	133,332	149,270	3.20%	3.22%
01022851 - 52200 FICA & Medicare Emplr Match	35,563	36,721	34,542	39,051	32,853	39,852	15.40%	2.05%
01022851 - 52300 PERS Employer Contribution	136,353	137,827	131,499	145,244	87,997	124,731	(5.10%)	(14.12%)
01022851 - 52400 Unemployment Insurance	2,317	2,292	2,090	2,090	1,508	2,179	4.30%	4.26%
01022851 - 52500 Workers Compensation	15,149	12,880	13,028	13,028	10,603	12,552	(3.70%)	(3.65%)
01022851 - 52900 Other Employee Benefits	1,566	157	2,816	2,816	685	2,822	0.20%	0.21%
Total Personnel Expenses	770,420	817,286	780,101	857,269	696,432	852,369	9.26%	(0.57%)
01022852 - 53260 Training Services	0	2,964	5,000	5,000	0	5,000	0.00%	- %
01022852 - 53300 Other Professional Svs	3,392	4,741	5,000	5,000	1,460	5,000	0.00%	- %
01022852 - 54210 Solid Waste	9,047	6,497	15,000	15,000	7,011	15,000	0.00%	- %
01022852 - 54300 Repair/Maintenance Services	15,043	2,730	10,000	10,000	9,811	10,000	0.00%	- %
01022852 - 55310 Telephone / Fax/TV	881	1,063	1,500	1,500	110	1,500	0.00%	- %
01022852 - 55903 Travel and Related Costs	0	0	5,000	5,000	0	5,000	0.00%	- %
01022852 - 56100 General Supplies	105,349	55,883	78,250	79,403	36,993	73,250	(6.40%)	(7.75%)
01022852 - 56101 Safety Related Items	6,872	5,497	6,500	6,500	2,988	6,500	0.00%	- %
01022852 - 56120 Office Supplies	826	489	400	400	0	400	0.00%	- %
01022852 - 56130 Machinery / Vehicle Parts	294,009	207,632	281,750	298,296	118,964	271,750	(3.50%)	(8.90%)
01022852 - 56150 Computer Hardware / Software	6,525	17,852	6,525	6,525	5,190	6,525	0.00%	- %
01022852 - 56230 Propane	450	78	750	750	78	750	0.00%	- %
01022852 - 56260 Gasoline for Vehicles	3,369	3,969	3,000	3,000	2,970	5,000	66.70%	66.67%
Total Operating Expenses	445,763	309,396	418,675	436,374	185,574	405,675	(3.11%)	(7.04%)
01022853 - 57400 Machinery and Equipment	0	0	260,000	260,000	0	200,000	(23.10%)	(23.08%)
Total Capital Outlay	0	0	260,000	260,000	0	200,000	(23.08%)	(23.08%)
Total Veh & Equip Maintenance	1,216,183	1,126,682	1,458,776	1,553,643	882,007	1,458,044	(0.05%)	(6.15%)

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	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Works								
Facilities Maintenance								
01022951 - 51100 Salaries and Wages	480,224	517,401	458,731	527,931	417,217	528,120	15.10%	0.04%
01022951 - 51200 Temporary Employees	26,063	31,324	40,459	42,539	27,363	47,008	16.20%	10.51%
01022951 - 51300 Overtime	16,204	38,080	20,114	20,114	23,771	19,392	(3.60%)	(3.59%)
01022951 - 52100 Health Insurance Benefit	125,683	161,231	155,747	155,747	132,450	160,687	3.20%	3.17%
01022951 - 52200 FICA & Medicare Emplr Match	39,971	44,891	39,729	44,995	35,829	45,481	14.50%	1.08%
01022951 - 52300 PERS Employer Contribution	145,282	156,762	139,335	154,758	84,451	130,861	(6.10%)	(15.44%)
01022951 - 52400 Unemployment Insurance	2,714	2,920	2,656	2,656	1,786	2,812	5.90%	5.87%
01022951 - 52500 Workers Compensation	23,824	20,367	18,233	18,233	13,680	17,568	(3.60%)	(3.65%)
01022951 - 52900 Other Employee Benefits	2,267	361	3,647	3,647	675	3,657	0.30%	0.27%
Total Personnel Expenses	862,233	973,337	878,651	970,620	737,222	955,586	8.76%	(1.55%)
01022952 - 53240 Engineering/Architectural Svcs	0	0	3,000	3,000	0	3,000	0.00%	- %
01022952 - 53260 Training Services	0	0	17,000	17,000	0	17,000	0.00%	- %
01022952 - 53300 Other Professional Svcs	7,221	21,615	9,000	9,000	44,524	9,000	0.00%	- %
01022952 - 53420 Sampling / Testing	0	479	1,000	1,000	0	1,000	0.00%	- %
01022952 - 53490 Other Technical Services	0	0	7,100	7,100	0	7,100	0.00%	- %
01022952 - 54210 Solid Waste	679	286	6,285	6,285	507	6,285	0.00%	- %
01022952 - 54300 Repair/Maintenance Services	182,471	151,372	180,100	185,139	41,738	212,100	17.80%	14.56%
01022952 - 54500 Construction Services	0	0	15,000	15,000	0	15,000	0.00%	- %
01022952 - 55310 Telephone / Fax/TV	1,947	2,308	5,000	5,000	1,684	5,000	0.00%	- %
01022952 - 55903 Travel and Related Costs	827	5,195	20,000	20,000	0	20,000	0.00%	- %
01022952 - 55906 Membership Dues	551	533	544	544	558	544	0.00%	- %
01022952 - 56100 General Supplies	61,285	141,374	65,000	77,465	31,453	65,000	0.00%	(16.09%)
01022952 - 56101 Safety Related Items	10,959	6,059	12,320	12,320	2,984	12,320	0.00%	- %
01022952 - 56120 Office Supplies	1,092	0	750	750	301	750	0.00%	- %
01022952 - 56140 Facility Maintenance Supplies	68,932	69,971	93,700	96,208	117,112	93,700	0.00%	(2.61%)
01022952 - 56150 Computer Hardware / Software	40,560	7,197	2,000	2,000	675	2,000	0.00%	- %
01022952 - 56220 Electricity	4,125	3,694	4,000	4,000	1,613	4,500	12.50%	12.50%
01022952 - 56230 Propane	1,271	58	750	750	50	750	0.00%	- %
01022952 - 56260 Gasoline for Vehicles	6,344	10,105	8,000	8,000	7,624	9,000	12.50%	12.50%
01022952 - 56270 Diesel for Equipment	45	107	300	300	34	300	0.00%	- %
01022952 - 56400 Books and Periodicals	0	0	500	500	0	500	0.00%	- %
Total Operating Expenses	388,310	420,354	451,349	471,362	250,859	484,849	7.42%	2.86%
01022953 - 57400 Machinery and Equipment	26,400	0	0	0	0	0	0.00%	- %
Total Capital Outlay	26,400	0	0	0	0	0	0.00%	- %
Total Facilities Maintenance	1,276,943	1,393,691	1,330,000	1,441,982	988,081	1,440,435	8.30%	(0.11%)

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	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Parks, Culture & Recreation								
PCR Administration								
01023151 - 51100 Salaries and Wages	126,960	146,922	138,009	155,610	132,029	153,854	11.50%	(1.13%)
01023151 - 52100 Health Insurance Benefit	22,933	34,607	31,260	31,260	30,163	32,268	3.20%	3.22%
01023151 - 52200 FICA & Medicare Emplr Match	9,730	11,264	10,557	11,370	10,115	11,770	11.50%	3.52%
01023151 - 52300 PERS Employer Contribution	38,474	43,167	40,952	45,048	27,253	38,115	(6.90%)	(15.39%)
01023151 - 52400 Unemployment Insurance	406	493	452	452	511	471	4.20%	4.20%
01023151 - 52500 Workers Compensation	385	463	396	396	379	382	(3.50%)	(3.54%)
01023151 - 52900 Other Employee Benefits	40	80	40	40	40	40	0.00%	- %
Total Personnel Expenses	198,928	236,995	221,666	244,176	200,490	236,900	6.87%	(2.98%)
01023152 - 53260 Training Services	0	0	400	622	222	400	0.00%	(35.69%)
01023152 - 53264 Education Reimbursement	0	10,157	0	0	0	0	0.00%	- %
01023152 - 53300 Other Professional Svs	140	0	4,000	4,000	0	4,000	0.00%	- %
01023152 - 55310 Telephone / Fax/TV	6,046	6,025	8,000	8,000	4,358	8,000	0.00%	- %
01023152 - 55901 Advertising	1,500	299	500	500	398	500	0.00%	- %
01023152 - 55902 Printing and Binding	2,037	6,583	8,500	8,500	0	8,500	0.00%	- %
01023152 - 55903 Travel and Related Costs	728	0	10,000	10,000	0	10,000	0.00%	- %
01023152 - 55906 Membership Dues	1,090	875	1,500	1,500	875	1,500	0.00%	- %
01023152 - 55907 Permit Fees	0	0	800	800	0	800	0.00%	- %
01023152 - 56100 General Supplies	0	334	0	0	15	0	0.00%	- %
01023152 - 56101 Safety Related Items	415	0	0	0	0	0	0.00%	- %
01023152 - 56120 Office Supplies	0	0	50	50	0	50	0.00%	- %
01023152 - 56260 Gasoline for Vehicles	1,398	2,135	2,000	2,000	1,349	2,000	0.00%	- %
01023152 - 56320 Business Meals	0	0	100	100	0	100	0.00%	- %
01023152 - 56330 Food/Bev/Related Emp Apprctn	1,674	1,215	2,500	2,500	5,298	2,500	0.00%	- %
Total Operating Expenses	15,028	27,624	38,350	38,572	12,515	38,350	0.00%	(0.58%)
Total PCR Administration	213,955	264,619	260,016	282,748	213,005	275,250	5.86%	(2.65%)

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Parks, Culture & Recreation								
Recreation Programs								
01023251 - 51100 Salaries and Wages	310,896	297,767	355,454	452,322	282,748	461,262	29.80%	1.98%
01023251 - 51200 Temporary Employees	11,680	10,515	30,000	40,834	2,865	22,000	(26.70%)	(46.12%)
01023251 - 51300 Overtime	15,683	17,451	22,000	22,000	23,874	25,000	13.60%	13.64%
01023251 - 52100 Health Insurance Benefit	110,921	138,495	156,300	156,300	102,848	161,340	3.20%	3.22%
01023251 - 52200 FICA & Medicare Emplr Match	25,964	24,919	31,170	37,845	23,676	38,883	24.70%	2.74%
01023251 - 52300 PERS Employer Contribution	87,645	90,385	102,209	124,271	53,404	108,849	6.50%	(12.41%)
01023251 - 52400 Unemployment Insurance	2,241	1,946	2,560	2,560	1,809	2,575	0.60%	0.59%
01023251 - 52500 Workers Compensation	4,772	4,106	4,911	4,911	3,142	4,732	(3.60%)	(3.64%)
01023251 - 52900 Other Employee Benefits	160	115	200	200	160	200	0.00%	- %
Total Personnel Expenses	569,963	585,698	704,804	841,243	494,526	824,841	17.03%	(1.95%)
01023252 - 53260 Training Services	324	724	1,400	1,400	775	1,400	0.00%	- %
01023252 - 53300 Other Professional Svs	9,537	15,849	18,393	21,981	25,743	27,393	48.90%	24.62%
01023252 - 55903 Travel and Related Costs	0	6,022	13,000	13,000	7,923	16,000	23.10%	23.08%
01023252 - 55908 Employee Moving Costs	1,142	0	0	0	0	0	0.00%	- %
01023252 - 56100 General Supplies	44,308	49,602	48,500	59,628	33,555	53,300	9.90%	(10.61%)
01023252 - 56101 Safety Related Items	0	0	200	200	304	200	0.00%	- %
01023252 - 56120 Office Supplies	249	0	0	0	0	0	0.00%	- %
01023252 - 56150 Computer Hardware / Software	3,131	265	180	180	145	180	0.00%	- %
01023252 - 56310 Food / Bev & Related for Progs	7,169	15,466	20,550	20,550	10,139	24,750	20.40%	20.44%
01023252 - 56330 Food/Bev/Related Emp Apprctn	742	612	200	200	261	200	0.00%	- %
Total Operating Expenses	66,601	88,540	102,423	117,139	78,846	123,423	20.50%	5.36%
Total Recreation Programs	636,565	674,238	807,227	958,382	573,372	948,264	17.47%	(1.06%)

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Parks, Culture & Recreation								
Community Center Operations								
01023351 - 51100 Salaries and Wages	307,919	317,563	375,009	499,145	310,679	470,486	25.50%	(5.74%)
01023351 - 51300 Overtime	6,777	10,455	20,000	20,000	8,538	8,400	(58.00%)	(58.00%)
01023351 - 52100 Health Insurance Benefit	109,860	158,365	156,300	156,300	141,714	161,340	3.20%	3.22%
01023351 - 52200 FICA & Medicare Emplr Match	24,074	25,094	30,216	38,795	24,420	36,634	21.20%	(5.57%)
01023351 - 52300 PERS Employer Contribution	70,491	77,544	84,030	104,648	45,797	85,284	1.50%	(18.50%)
01023351 - 52400 Unemployment Insurance	2,573	2,702	3,119	3,119	2,476	3,586	15.00%	14.97%
01023351 - 52500 Workers Compensation	825	770	1,078	1,078	637	1,039	(3.60%)	(3.62%)
01023351 - 52900 Other Employee Benefits	200	160	200	200	80	200	0.00%	- %
Total Personnel Expenses	522,719	592,653	669,952	823,285	534,341	766,969	14.48%	(6.84%)
01023352 - 53260 Training Services	375	0	500	500	153	500	0.00%	- %
01023352 - 53300 Other Professional Svs	5,278	942	1,000	1,000	270	1,000	0.00%	- %
01023352 - 54110 Water / Sewerage	5,637	9,088	17,160	17,160	11,845	18,160	5.80%	5.83%
01023352 - 54210 Solid Waste	7,874	13,629	14,750	14,750	8,713	14,750	0.00%	- %
01023352 - 54230 Custodial Services/Supplies	59,522	64,090	74,000	74,000	50,568	80,000	8.10%	8.11%
01023352 - 54300 Repair/Maintenance Services	1,653	1,146	1,500	1,500	3,393	3,500	133.30%	133.33%
01023352 - 54410 Buildings / Land Rental	4,414	3,100	4,200	4,200	2,387	4,200	0.00%	- %
01023352 - 55310 Telephone / Fax/TV	13,817	14,509	10,000	10,000	10,782	16,200	62.00%	62.00%
01023352 - 55903 Travel and Related Costs	0	0	4,000	4,000	393	5,500	37.50%	37.50%
01023352 - 55904 Banking / Credit Card Fees	4,393	7,503	7,000	7,000	5,303	7,000	0.00%	- %
01023352 - 55905 Postal Services	225	50	90	90	43	90	0.00%	- %
01023352 - 55907 Permit Fees	380	380	1,500	1,500	1,422	1,500	0.00%	- %
01023352 - 56100 General Supplies	48,650	32,314	38,000	39,389	19,189	38,000	0.00%	(3.53%)
01023352 - 56101 Safety Related Items	1,538	0	3,500	3,500	0	2,000	(42.90%)	(42.86%)
01023352 - 56120 Office Supplies	6,213	3,293	6,000	6,150	784	6,000	0.00%	(2.44%)
01023352 - 56150 Computer Hardware / Software	897	499	1,000	1,000	191	1,000	0.00%	- %
01023352 - 56160 Uniforms	942	614	1,000	1,000	0	1,200	20.00%	20.00%
01023352 - 56220 Electricity	78,895	95,923	75,000	75,000	67,944	82,000	9.30%	9.33%
01023352 - 56240 Heating Oil	52,484	81,352	60,000	60,000	58,216	80,000	33.30%	33.33%
01023352 - 56330 Food/Bev/Related Emp Apprctn	110	122	200	200	0	300	50.00%	50.00%
Total Operating Expenses	293,295	328,553	320,400	321,939	241,596	362,900	13.26%	12.72%
01023353 - 57300 Improvements & Infrastructure	53,499	11,212	50,000	31,281	7,165	50,000	0.00%	59.84%
Total Capital Outlay	53,499	11,212	50,000	31,281	7,165	50,000	0.00%	59.84%
Total Community Center Operations	869,513	932,418	1,040,352	1,176,505	783,103	1,179,869	13.41%	0.29%

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Parks, Culture & Recreation								
Library								
01023451 - 51100 Salaries and Wages	309,831	333,222	328,059	402,109	281,201	390,624	19.10%	(2.86%)
01023451 - 51200 Temporary Employees	6,596	12,965	10,530	10,530	9,276	13,874	31.80%	31.76%
01023451 - 51300 Overtime	2,284	4,701	8,000	8,000	3,248	8,000	0.00%	- %
01023451 - 52100 Health Insurance Benefit	90,566	124,365	125,040	125,040	113,548	129,072	3.20%	3.22%
01023451 - 52200 FICA & Medicare Emplr Match	24,381	26,843	26,512	32,177	22,470	31,557	19.00%	(1.93%)
01023451 - 52300 PERS Employer Contribution	76,718	75,896	80,299	97,587	46,995	77,361	(3.70%)	(20.73%)
01023451 - 52400 Unemployment Insurance	2,268	2,564	2,451	2,451	2,158	2,740	11.80%	11.79%
01023451 - 52500 Workers Compensation	903	782	928	928	611	894	(3.70%)	(3.66%)
01023451 - 52900 Other Employee Benefits	160	200	160	160	40	160	0.00%	- %
Total Personnel Expenses	513,708	581,537	581,979	678,982	479,545	654,282	12.42%	(3.64%)
01023452 - 53260 Training Services	1,399	504	1,000	1,000	0	1,000	0.00%	- %
01023452 - 53300 Other Professional Svcs	166	826	600	600	497	600	0.00%	- %
01023452 - 54110 Water / Sewerage	1,205	1,119	2,220	2,220	298	2,400	8.10%	8.11%
01023452 - 54210 Solid Waste	4,475	3,905	5,600	5,600	900	6,100	8.90%	8.93%
01023452 - 54230 Custodial Services/Supplies	36,491	33,914	37,000	37,000	27,159	48,800	31.90%	31.89%
01023452 - 54300 Repair/Maintenance Services	1,313	0	500	500	608	500	0.00%	- %
01023452 - 55310 Telephone / Fax/TV	3,043	2,657	2,000	2,000	1,319	2,000	0.00%	- %
01023452 - 55320 Network / Internet	7,200	5,519	7,200	7,200	5,400	20,134	179.60%	179.64%
01023452 - 55903 Travel and Related Costs	0	375	6,500	6,500	587	7,500	15.40%	15.38%
01023452 - 55905 Postal Services	2,461	3,094	3,350	3,350	3,032	3,700	10.40%	10.45%
01023452 - 55906 Membership Dues	625	950	800	800	955	1,000	25.00%	25.00%
01023452 - 55907 Permit Fees	439	439	500	500	0	550	10.00%	10.00%
01023452 - 56100 General Supplies	15,074	8,555	8,400	13,984	9,540	8,000	(4.80%)	(42.79%)
01023452 - 56101 Safety Related Items	1,167	94	150	150	92	150	0.00%	- %
01023452 - 56120 Office Supplies	9,564	10,774	8,680	8,680	1,939	11,000	26.70%	26.73%
01023452 - 56150 Computer Hardware / Software	12,093	9,397	1,000	1,000	1,932	3,000	200.00%	200.00%
01023452 - 56220 Electricity	24,024	23,796	30,000	30,000	1,984	44,000	46.70%	46.67%
01023452 - 56240 Heating Oil	13,806	14,660	16,800	16,800	4,319	34,700	106.50%	106.55%
01023452 - 56310 Food/Bev/Related for Programs	0	663	1,000	1,000	203	2,000	100.00%	100.00%
01023452 - 56330 Food/Bev/Related Emp Apprctn	200	250	200	200	118	500	150.00%	150.00%
01023452 - 56400 Books and Periodicals	49,263	66,452	64,380	69,976	23,472	68,650	6.60%	(1.89%)
01023452 - 56451 Grants - Telecommunications	106,560	112,340	106,560	106,560	79,920	92,742	(13.00%)	(12.97%)
01023452 - 56452 Grants-Circulating Materials	13,000	15,114	13,000	13,386	2,807	13,000	0.00%	(2.88%)
01023452 - 56453 Grants-Travel	0	1,163	2,450	2,450	1,198	2,450	0.00%	- %
Total Operating Expenses	303,568	316,559	319,890	331,456	168,279	374,476	17.06%	12.98%
Total Library	817,276	898,096	901,869	1,010,438	647,824	1,028,758	14.07%	1.81%

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Parks, Culture & Recreation								
Aquatics Center								
01023551 - 51100 Salaries and Wages	242,419	252,785	249,388	297,891	177,267	289,331	16.00%	(2.87%)
01023551 - 51200 Temporary employees	1,229	739	0	0	3,218	0	0.00%	- %
01023551 - 51300 Overtime	5,101	11,614	5,000	5,000	2,953	6,000	20.00%	20.00%
01023551 - 52100 Health Insurance Benefit	65,502	88,027	93,780	93,780	45,494	96,804	3.20%	3.22%
01023551 - 52200 FICA & Medicare Emplr Match	19,029	20,283	19,459	23,178	14,033	22,597	16.10%	(2.51%)
01023551 - 52300 PERS Employer Contribution	47,823	52,182	52,574	63,753	24,275	52,187	(0.70%)	(18.14%)
01023551 - 52400 Unemployment Insurance	2,028	2,123	2,093	2,093	1,331	2,225	6.30%	6.31%
01023551 - 52500 Workers Compensation	11,107	9,380	10,378	10,378	5,511	9,999	(3.70%)	(3.65%)
01023551 - 52900 Other employee benefits	120	120	120	120	80	120	0.00%	- %
Total Personnel Expenses	394,358	437,252	432,792	496,193	274,163	479,263	10.74%	(3.41%)
01023552 - 53260 Training Services	2,330	2,252	4,000	4,000	2,352	4,000	0.00%	- %
01023552 - 53264 Education Reimbursement	0	0	0	0	0	3,500	0.00%	- %
01023552 - 53300 Other Professional Svs	4,307	2,485	3,500	3,500	2,400	7,500	114.30%	114.29%
01023552 - 53420 Sampling / Testing	0	0	1,200	1,200	0	1,200	0.00%	- %
01023552 - 54210 Solid Waste	56	0	0	0	0	0	0.00%	- %
01023552 - 54230 Custodial Services/Supplies	2,299	1,562	6,600	6,600	1,118	6,600	0.00%	- %
01023552 - 55310 Telephone and Fax/TV	957	908	1,200	1,200	693	1,200	0.00%	- %
01023552 - 55903 Travel and Related Costs	0	5,310	4,000	4,000	300	4,000	0.00%	- %
01023552 - 55906 Membership dues	0	0	500	500	0	500	0.00%	- %
01023552 - 56100 General supplies	49,886	20,278	21,500	22,729	7,028	31,500	46.50%	38.59%
01023552 - 56101 Safety Related Items	623	290	1,500	3,021	1,569	1,500	0.00%	(50.35%)
01023552 - 56115 Chemicals	21,739	23,783	14,000	17,777	11,584	19,000	35.70%	6.88%
01023552 - 56120 Office Supplies	667	1,083	1,800	1,800	509	1,800	0.00%	- %
01023552 - 56150 Computer Hardware / Software	134	5,498	2,000	2,000	1,269	2,000	0.00%	- %
01023552 - 56160 Uniforms	792	1,478	1,500	1,500	320	1,500	0.00%	- %
01023552 - 56310 Food/Bev/Related for Programs	365	1,883	3,000	3,000	2,099	3,000	0.00%	- %
01023552 - 56330 Food/Bev/Related Emp Apprctn	866	829	800	800	334	800	0.00%	- %
Total Operating Expenses	85,021	67,637	67,100	73,626	31,576	89,600	33.53%	21.70%
Total Aquatics Center	479,379	504,889	499,892	569,819	305,739	568,863	13.80%	(0.17%)

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 4/7/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Parks, Culture & Recreation								
Parks								
01023652 - 54110 Water / Sewerage	11,505	16,576	10,450	10,450	705	10,450	0.00%	- %
01023652 - 54210 Solid Waste	2,209	3,141	2,100	2,100	1,729	2,100	0.00%	- %
01023652 - 54410 Buildings/Land Rental	20,500	21,600	21,600	21,600	0	21,600	0.00%	- %
01023652 - 56100 General Supplies	5,596	(160)	3,400	3,400	0	3,400	0.00%	- %
01023652 - 56220 Electricity	2,004	2,476	6,000	6,000	1,580	6,000	0.00%	- %
Total Operating Expenses	41,814	43,632	43,550	43,550	4,014	43,550	0.00%	- %
Total Parks	41,814	43,632	43,550	43,550	4,014	43,550	0.00%	- %

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 4/7/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Other Expenses								
Grants to Non-Profits								
01029154 - 58420 IFHS Mental Health Programs	161,260	151,748	136,000	136,000	113,333	0	(100.00%)	(100.00%)
01029154 - 58430 USAFV Domestic Violence Shelte	208,074	252,457	237,457	237,457	197,881	1,167,077 *	391.50%	391.49%
01029154 - 58440 Unalaska Seniors	65,000	65,000	65,000	65,000	54,167	0	(100.00%)	(100.00%)
01029154 - 58450 Unalaska Community Brdcstng	126,350	106,350	109,000	109,000	90,833	0	(100.00%)	(100.00%)
01029154 - 58460 Museum of the Aleutians	347,813	317,813	317,813	317,813	264,844	0	(100.00%)	(100.00%)
01029154 - 58470 Aleutians Arts Council	9,500	0	0	0	0	0	0.00%	- %
01029154 - 58471 Ak State Firefighters Assoc	0	0	20,000	20,000	20,000	0	(100.00%)	(100.00%)
01029154 - 58472 Rusting Man Foundation	0	0	250,000	250,000	125,000	125,000 **	(50.00%)	(50.00%)
01029154 - 58475 UAF Alaska Sea Grant	14,728	0	0	0	0	0	0.00%	- %
01029154 - 58479 Qawalangin Culture Camp	0	39,000	35,152	35,152	35,152	0	(100.00%)	(100.00%)
01029154 - 58480 Qawalangin Tribe/APIA	24,000	60,000	0	0	0	0	0.00%	- %
01029154 - 58481 APIA	145,000	142,000	96,000	96,000	80,000	0	(100.00%)	(100.00%)
Total Other Expenses	1,101,725	1,134,368	1,266,422	1,266,422	981,211	1,292,077	2.03%	2.03%
Total Grants to Non-Profits	1,101,725	1,134,368	1,266,422	1,266,422	981,211	1,292,077	2.03%	2.03%

* Placeholder amount

** Funding approved with Resolution 2022-45

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 4/7/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Other Expenses								
Education								
01029254 - 58600 School Support	4,344,274	4,699,189	5,004,910	5,004,910	4,170,759	5,495,242 *	9.80%	9.80%
Total Other Expenses	4,344,274	4,699,189	5,004,910	5,004,910	4,170,759	5,495,242	9.80%	9.80%
Total Education	4,344,274	4,699,189	5,004,910	5,004,910	4,170,759	5,495,242	9.80%	9.80%

* FY24 requested amount

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 4/7/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Transfers Out								
01029854 - 59920 Transfers To Govt Capt Project	1,549,764	1,464,489	2,140,730	3,237,950	3,229,807	4,664,477	117.90%	44.06%
01029854 - 59930 Transfers To Enterprise Oper	0	0	0	0	0	300,000	0.00%	- %
01029854 - 59940 Transfers To Enterpr Capt Proj	(129,492)	3,356,100	3,494,500	3,494,500	3,494,500	0	(100.00%)	(100.00%)
Total Other Expenses	1,420,272	4,820,589	5,635,230	6,732,450	6,724,307	4,964,477	(11.90%)	(26.26%)
Total Transfers Out	1,420,272	4,820,589	5,635,230	6,732,450	6,724,307	4,964,477	(11.90%)	(26.26%)
General Fund Expenditures Total	26,605,432	31,923,569	35,650,516	38,924,298	27,738,687	38,445,890	7.84%	(1.23%)

City of Unalaska
FY2024 Special Revenue Funds Budget Summary
Draft as of 4/7/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
1% Sales Tax								
REVENUES								
11010040 - 41310 1% Capital Sales tax	3,548,165	4,481,024	3,825,000	3,825,000	3,768,523	3,825,000	- %	- %
11029954 - 49900 Appropriated Fund Balance	-	-	35,000	35,000	-	-	- %	- %
Total Revenues	3,548,165	4,481,024	3,860,000	3,860,000	3,768,523	3,825,000	(0.91%)	(0.91%)
EXPENDITURES								
11029954 - 59920 Transfers To Govt Capt Project	862,135	1,000,000	-	-	-	-	- %	- %
11029954 - 59930 Transfers To Proprietary Op	1,009,265	-	-	-	-	-	- %	- %
11029954 - 59940 Transfers To Enterpr Capt Proj	-	3,860,000	3,860,000	3,860,000	3,860,000	-	- %	- %
Total Expenditures	1,871,400	4,860,000	3,860,000	3,860,000	3,860,000	-	- %	- %
1% Sales Tax Fund Net	1,676,765	(378,976)	-	-	(91,477)	3,825,000		

Bed Tax								
REVENUES								
12010040 - 41420 City Bed Tax	45,108	300,667	175,000	175,000	140,453	175,000	- %	- %
12010040 - 41942 City Bed Tax Penalty / Int	24	51	-	-	75	-	- %	- %
12010049 - 49900 Appropriated Fund Balance	-	-	35,000	35,000	-	35,000	- %	- %
Total Revenues	45,133	300,718	210,000	210,000	140,528	210,000	- %	- %
EXPENDITURES								
12029154 - 58490 Unalaska CVB	210,000	210,000	210,000	210,000	175,000	210,000 *	- %	- %
Total Expenditures	210,000	210,000	210,000	210,000	175,000	210,000	- %	- %
Bed Tax Fund Net	(164,867)	90,718	-	-	(34,472)	-		

* Placeholder amount

City of Unalaska
FY2024 Special Revenue Funds Budget Summary
Draft as of 4/7/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
E911 Enhancement								
REVENUES								
14011040 - 41425 E911 Enhancement Tax	-	74,447	75,000	75,000	63,470	75,000	- %	- %
Total Revenues	-	74,447	75,000	75,000	63,470	75,000	- %	- %
EXPENDITURES								
14021052 - 53260 Training Services	-	-	8,200	8,200	-	8,200	- %	- %
14021052 - 53300 Other Professional	-	-	1,350	1,350	-	1,350	- %	- %
14021052 - 54300 Repair/Maintenance Services	-	-	2,050	2,050	-	2,050	- %	- %
14021052 - 55320 Network / Internet	-	-	-	-	-	2,400	- %	- %
14021052 - 55903 Travel and Related Costs	-	-	4,700	4,700	-	4,700	- %	- %
14021052 - 56100 General Supplies	-	-	8,200	8,200	-	8,200	- %	- %
14021052 - 56150 Computer Hardware / Software	-	-	25,250	25,250	-	25,250	- %	- %
14021053 - 57400 Machinery and Equipment	-	-	25,250	25,250	-	22,850	(9.50)%	(9.50)%
Total Expenditures	-	-	75,000	75,000	-	75,000	- %	- %
E911 Enhancement Fund Net	-	74,447	-	-	63,470	-		

Tobacco Tax

REVENUES								
15010040 - 41430 Tobacco Tax	-	389,659	750,000	750,000	472,897	750,000	- %	- %
Total Revenues	-	389,659	750,000	750,000	472,897	750,000	- %	- %
EXPENDITURES								
15029154 - 58420 IFHS Mental Health Programs	-	-	44,000	44,000	36,667	44,000 *	- %	- %
15029154 - 58481 APIA	-	-	44,000	44,000	36,667	44,000 *	- %	- %
Total Expenditures	-	-	88,000	88,000	73,333	88,000	- %	- %
Tobacco Tax Fund Net	-	389,659	662,000	662,000	399,564	662,000		

* Placeholder amount

City of Unalaska
FY2024 Electric Budget Summary
Draft as of 4/7/2023

Electric Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Revenues								
Intergovernmental	311,889	112,249	145,573	168,747	-	66,328	(54.44%)	(60.69%)
Charges for Services	12,788,660	17,862,572	16,467,477	16,467,477	15,325,984	18,258,960	10.88%	10.88%
Non-recurring Revenues	-	(617,469)	-	-	-	-	0.00%	0.00%
Total Revenues	13,100,549	17,357,352	16,613,050	16,636,224	15,325,984	18,325,288	10.31%	10.15%
Operating Expenditures (excl depr.)								
Utility Administration	1,110,234	1,070,907	1,224,516	1,325,376	934,123	1,333,943	8.94%	0.65%
Electric Production	7,373,014	11,938,131	12,227,482	14,249,611	9,428,293	13,807,216	12.92%	(3.10%)
Electric Line Repair & Maint	625,464	883,007	1,199,561	1,433,247	556,221	1,415,003	17.96%	(1.27%)
Veh & Equip Maintenance	36,815	44,507	62,557	67,356	23,872	67,056	7.19%	(0.45%)
Facilities Maintenance	85,292	82,537	126,078	133,898	77,860	131,989	4.69%	(1.43%)
Total Operating Expend. (excl depr.)	9,230,819	14,019,089	14,840,194	17,209,488	11,020,369	16,755,207	12.90%	(2.64%)
Operating profit - cash basis	3,869,730	3,338,263	1,772,856	(573,264)	4,305,615	1,570,081		
Depreciation	3,426,465	3,722,221	3,656,123	3,656,123	2,792,721	2,877,546	(21.30%)	(21.30%)
Total Operating profit - accrual ba	443,265	(383,958)	(1,883,266)	(4,229,387)	1,512,894	(1,307,465)		
Non-operating items								
Bad Debt Expense	-	(7)	-	-	-	-	- %	- %
Allocations IN-Debit	(131,568)	(131,568)	(157,116)	(157,116)	(117,837)	(157,116)	- %	- %
Interest Expense	(970,640)	(732,230)	(830,369)	(830,369)	(778,740)	(791,513)	(4.68%)	(4.68%)
Issuance Costs	(35,956)	(115,548)	-	-	-	-	- %	- %
Capital Project Transfers	(681,947)	173,209	(883,112)	(1,135,266)	(1,135,266)	(1,295,000)	46.64%	14.07%
Total Non-Operating Items	(1,820,111)	(806,144)	(1,870,597)	(2,122,751)	(2,031,843)	(2,243,629)	19.94%	5.69%
Net Profit (Loss)	(1,376,846)	(1,190,102)	(3,753,863)	(6,352,138)	(518,948)	(3,551,094)		
Appropriation of Net Assets	-	-	3,753,863	6,254,814	-	3,551,094		
Electric Proprietary Fund Net	(1,376,846)	(1,190,102)	-	(97,324)	(518,948)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Utility Administration	831,443	502,500	0	3,826,175	5,160,118	23.59%
Electric Production	1,503,626	12,303,590	0	0	13,807,216	63.11%
Electric Line Repair & Maint	1,085,143	329,860	0	0	1,415,003	6.47%
Veh & Equip Maintenance	53,056	14,000	0	0	67,056	0.31%
Facilities Maintenance	76,489	55,500	0	0	131,989	0.60%
Total Operating Expenditures	3,549,757	13,205,450	0	3,826,175	20,581,382	
Transfers Out	0	0	0	1,295,000	1,295,000	5.92%
	0	0	0	1,295,000	1,295,000	

City of Unalaska
FY2024 Electric Budget Detail
Revenues
Draft as of 4/7/2023

Electric Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Intergovernmental								
50015041 - 42195 Misc. Fed Operating Grants	19,850	-	-	-	-	-	- %	- %
50015041 - 42355 PERS Nonemployer Contributions	292,039	112,249	145,573	168,747	-	66,328	(54.44%)	(60.69%)
Total Intergovernmental	311,889	112,249	145,573	168,747	-	66,328	(54.44%)	(60.69%)
Charges for Services								
50015042 - 44110 Residential Elec Consumption	878,671	755,178	795,000	795,000	405,289	695,000	(12.58%)	(12.58%)
50015042 - 44111 Residential COPA	490,843	861,482	834,433	834,433	860,453	925,000	10.85%	10.85%
50015042 - 44120 Small Gen Serv Consumption	626,731	625,108	615,000	615,000	463,766	607,000	(1.30%)	(1.30%)
50015042 - 44121 Small Gen Serv COPA	403,037	727,409	685,162	685,162	762,757	795,000	16.03%	16.03%
50015042 - 44130 Large Gen Serv Consumption	788,261	751,543	782,000	782,000	485,639	715,000	(8.57%)	(8.57%)
50015042 - 44131 Large Gen Serv Demand	84,692	93,245	92,000	92,000	67,700	92,000	- %	- %
50015042 - 44132 Large Gen Serv Power Factor	20,878	6,902	9,025	9,025	5,042	7,500	(16.90%)	(16.90%)
50015042 - 44133 Large Gen Serv COPA	588,063	1,090,204	999,707	999,707	1,056,432	1,145,000	14.53%	14.53%
50015042 - 44140 Industrial Serv Consumption	4,108,363	4,571,448	4,205,000	4,205,000	3,136,874	4,515,000	7.37%	7.37%
50015042 - 44141 Industrial Serv Demand	653,695	704,285	665,000	665,000	522,597	695,000	4.51%	4.51%
50015042 - 44142 Industrial Serv Power Factor	149,095	15,992	27,250	27,250	16,563	21,150	(22.39%)	(22.39%)
50015042 - 44143 Industrial Serv COPA	3,584,510	6,819,537	6,093,667	6,093,667	6,575,374	7,250,000	18.98%	18.98%
50015042 - 44150 Street Lights	40,287	43,438	39,250	39,250	35,967	42,225	7.58%	7.58%
50015042 - 44160 PCE Assistance	360,431	781,174	612,733	612,733	872,803	741,250	20.97%	20.97%
50015042 - 44170 Other Services	4,361	(4,291)	3,500	3,500	17,219	4,885	39.57%	39.57%
50015042 - 44180 Late Fees	5,829	18,025	8,750	8,750	4,611	7,950	(9.14%)	(9.14%)
50015042 - 47110 Interest Revenue	913	1,894	-	-	36,897	-	- %	- %
Total Charges for Services	12,788,660	17,862,572	16,467,477	16,467,477	15,325,984	18,258,960	10.88%	10.88%
Non-recurring Revenues								
50015049 - 49400 Gain-loss on Sale of Fixed Ass	-	(617,469)	-	-	-	-	- %	- %
50015049 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	3,753,863	6,254,814	-	3,551,094	(5.40%)	(43.23%)
Total Non-recurring Revenues	-	(617,469)	3,753,863	6,254,814	-	3,551,094	(5.40%)	(43.23%)
Electric Fund Total Revenues	13,100,549	17,357,352	20,366,913	22,891,038	15,325,984	21,876,382	7.41%	(4.43%)

City of Unalaska
FY2024 Electric Budget Detail
Expenditures
Draft as of 4/7/2023

Electric Proprietary	FY2021	FY2022	FY2023	FY2023	FY2023	Draft	% Chg	% Chg
	Actual	Actual	Original	Revised	YTD	Budget	Original	Revised
			Budget	Budget			Budget	Budget
Utility Administration								
50024051 - 51100 Salaries and Wages	399,768	409,096	427,003	499,601	336,418	502,245	17.62%	0.53%
50024051 - 51200 Temporary Employees	1,775	10,599	4,647	4,647	26,239	4,084	(12.12%)	(12.12%)
50024051 - 51300 Overtime	5,625	4,865	1,877	1,877	2,458	2,241	19.39%	19.39%
50024051 - 52100 Health Insurance Benefit	104,396	132,243	148,198	148,198	105,870	152,970	3.22%	3.22%
50024051 - 52200 FICA & Medicare Emplr Match	30,447	32,156	32,942	38,252	27,960	38,732	17.58%	1.25%
50024051 - 52300 PERS Employer Contribution	173,475	114,127	124,669	142,654	65,494	120,245	(3.55%)	(15.71%)
50024051 - 52400 Unemployment Insurance	1,917	2,138	2,186	2,186	1,763	2,274	4.03%	4.03%
50024051 - 52500 Workers Compensation	7,606	6,526	8,150	8,150	4,368	7,852	(3.66%)	(3.66%)
50024051 - 52900 Other Employee Benefits	409	80	801	801	92	800	(0.12%)	(0.12%)
Total Personnel Expenses	725,417	711,831	750,473	846,366	570,661	831,443	10.79%	(1.76%)
50024052 - 53230 Legal Services	113	-	2,000	2,000	4,505	2,000	- %	- %
50024052 - 53240 Engineering/Architectural Svcs	1,853	2,931	16,550	16,550	1,124	3,500	(78.85%)	(78.85%)
50024052 - 53260 Training Services	1,258	619	1,125	1,125	502	2,250	100.00%	100.00%
50024052 - 53264 Education Reimbursement	843	-	1,450	1,450	-	1,450	- %	- %
50024052 - 53300 Other Professional Svcs	57,469	429	34,149	38,159	312	58,000	69.84%	52.00%
50024052 - 53410 Software / Hardware Support	37,777	23,824	26,940	26,940	26,211	40,408	49.99%	49.99%
50024052 - 54110 Water / Sewerage	994	986	510	510	828	1,000	96.08%	96.08%
50024052 - 54210 Solid Waste	1,917	1,761	1,215	1,215	1,193	1,800	48.15%	48.15%
50024052 - 54230 Custodial Services/Supplies	5,036	6,680	4,508	4,541	4,472	4,508	- %	(0.72%)
50024052 - 54300 Repair/Maintenance Services	769	797	700	700	1,481	1,000	42.86%	42.86%
50024052 - 55200 General Insurance	194,342	211,019	267,315	267,315	225,530	277,227	3.71%	3.71%
50024052 - 55310 Telephone / Fax/TV	4,490	4,299	1,321	1,321	3,291	3,200	142.24%	142.24%
50024052 - 55320 Network / Internet	13,202	23,220	23,450	23,450	17,195	23,450	- %	- %
50024052 - 55901 Advertising	625	409	530	530	-	530	- %	- %
50024052 - 55903 Travel and Related Costs	-	-	2,000	2,000	-	6,000	200.00%	200.00%
50024052 - 55904 Banking / Credit Card Fees	24,357	28,548	25,000	25,000	20,655	25,000	- %	- %
50024052 - 55905 Postal Services	2,773	2,350	2,123	2,123	1,847	2,123	- %	- %
50024052 - 55906 Membership Dues	10,220	8,988	10,000	10,000	10,878	11,000	10.00%	10.00%
50024052 - 55908 Employee Moving Costs	-	-	5,000	5,000	-	-	(100.00%)	(100.00%)
50024052 - 55999 Other	-	31	-	-	-	-	- %	- %
50024052 - 56100 General Supplies	155	19	800	800	676	800	- %	- %
50024052 - 56101 Safety Related Items	240	-	-	-	-	-	- %	- %
50024052 - 56120 Office Supplies	1,018	1,306	2,186	3,111	1,696	2,186	- %	(29.73%)
50024052 - 56140 Facility Maintenance Supplies	56	-	-	-	9	-	- %	- %
50024052 - 56150 Computer Hardware / Software	1,842	11,033	24,310	24,310	21,367	13,680	(43.73%)	(43.73%)
50024052 - 56220 Electricity	15,079	15,875	9,518	9,518	8,943	9,518	- %	- %
50024052 - 56240 Heating Oil	6,439	11,717	8,102	8,102	7,821	8,102	- %	- %
50024052 - 56260 Gasoline for Vehicles	359	218	900	900	200	900	- %	- %
50024052 - 56320 Business Meals	-	-	318	318	-	318	- %	- %
50024052 - 56330 Food/Bev/Related Emp Apprctn	1,067	1,391	1,623	1,623	2,253	2,100	29.39%	29.39%
50024052 - 56400 Books and Periodicals	527	629	400	400	474	450	12.50%	12.50%
Total Operating Expenses	384,817	359,076	474,043	479,010	363,462	502,500	6.00%	4.90%
50024054 - 58100 Depreciation	3,426,465	3,722,221	3,656,123	3,656,123	2,792,721	2,877,546	(21.30%)	(21.30%)
50024054 - 58500 Bad Debt Expense	-	7	-	-	-	-	- %	- %
50024054 - 58910 Allocations IN-Debit	131,568	131,568	157,116	157,116	117,837	157,116	- %	- %
50024054 - 59100 Interest Expense	970,640	732,230	830,369	830,369	778,740	791,513	(4.68%)	(4.68%)
50024054 - 59400 Issuance Costs	35,956	115,548	-	-	-	-	- %	- %
Total Other Expenses	4,564,629	4,701,574	4,643,607	4,643,607	3,689,298	3,826,175	(17.60%)	(17.60%)
Total Utility Administration	5,674,863	5,772,481	5,868,123	5,968,984	4,623,421	5,160,118	(12.07%)	(13.55%)

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Electric Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Electric Production								
50024151 - 51100 Salaries and Wages	735,927	699,953	754,648	837,686	535,556	853,699	13.13%	1.91%
50024151 - 51300 Overtime	56,221	60,915	42,250	42,250	49,291	48,475	14.73%	14.73%
50024151 - 52100 Health Insurance Benefit	200,217	229,564	267,273	267,273	179,411	275,891	3.22%	3.22%
50024151 - 52200 FICA & Medicare Emplr Match	60,786	58,284	60,962	67,039	44,741	69,017	13.21%	2.95%
50024151 - 52300 PERS Employer Contribution	341,157	207,067	233,230	254,742	101,204	219,644	(5.83%)	(13.78%)
50024151 - 52400 Unemployment Insurance	4,024	4,116	3,865	3,865	2,648	4,027	4.19%	4.19%
50024151 - 52500 Workers Compensation	23,269	16,225	28,793	28,793	10,049	27,742	(3.65%)	(3.65%)
50024151 - 52900 Other Employee Benefits	3,613	2,218	5,131	5,131	1,686	5,131	- %	- %
Total Personnel Expenses	1,425,215	1,278,342	1,396,152	1,506,779	924,585	1,503,626	7.70%	(0.21%)
50024152 - 53240 Engineering/Architectural Svs	-	-	5,000	5,000	-	2,500	(50.00%)	(50.00%)
50024152 - 53260 Training Services	-	4,249	7,500	7,500	2,421	7,500	- %	- %
50024152 - 53300 Other Professional Svs	21,200	94,596	33,000	35,860	31,836	33,000	- %	(7.98%)
50024152 - 53410 Software / Hardware Support	11,563	12,194	5,000	5,000	1,233	1,360	(72.80%)	(72.80%)
50024152 - 53420 Sampling / Testing	4,656	781	5,000	5,000	2,336	5,000	- %	- %
50024152 - 53490 Other Technical Services	4,730	4,690	15,000	15,000	2,003	10,000	(33.33%)	(33.33%)
50024152 - 54110 Water / Sewerage	1,082	1,020	1,300	1,300	574	1,300	- %	- %
50024152 - 54210 Solid Waste	5,110	8,965	8,000	8,000	2,736	8,000	- %	- %
50024152 - 54230 Custodial Services/Supplies	9,600	9,600	9,600	9,600	7,200	9,600	- %	- %
50024152 - 54300 Repair/Maintenance Services	154,071	117,265	154,500	168,833	53,433	154,500	- %	(8.49%)
50024152 - 55310 Telephone / Fax/TV	7,104	6,103	8,000	8,000	4,478	8,000	- %	- %
50024152 - 55330 Radio	-	-	3,000	3,000	-	3,000	- %	- %
50024152 - 55903 Travel and Related Costs	2,147	11,505	9,930	9,930	3,931	9,930	- %	- %
50024152 - 55906 Membership Dues	-	-	500	500	-	500	- %	- %
50024152 - 55907 Permit Fees	36,589	33,624	50,000	50,000	29,727	50,000	- %	- %
50024152 - 55908 Employee Moving Costs	6,210	-	-	-	-	-	- %	- %
50024152 - 56100 General Supplies	263,751	412,056	372,000	416,309	281,091	372,000	- %	(10.64%)
50024152 - 56101 Safety Related Items	20,036	2,850	5,000	5,000	1,862	5,000	- %	- %
50024152 - 56120 Office Supplies	984	1,087	4,000	4,000	128	3,000	(25.00%)	(25.00%)
50024152 - 56150 Computer Hardware / Software	17,707	21,201	10,000	10,000	1,378	14,600	46.00%	46.00%
50024152 - 56160 Uniforms	-	-	1,000	1,000	-	1,000	- %	- %
50024152 - 56230 Propane	556	305	1,200	1,200	50	1,000	(16.67%)	(16.67%)
50024152 - 56260 Gasoline for Vehicles	1,302	1,941	2,000	2,000	265	2,000	- %	- %
50024152 - 56270 Diesel for Equipment	-	128	100	100	-	100	- %	- %
50024152 - 56330 Food/Bev/Related Emp Apprctn	1,882	1,505	700	700	-	700	- %	- %
50024152 - 56500 Genererator Fuel - Diesel	5,377,519	9,914,124	10,120,000	11,970,000	8,077,026	11,600,000	14.62%	(3.09%)
Total Operating Expenses	5,947,799	10,659,789	10,831,330	12,742,832	8,503,707	12,303,590	13.59%	(3.45%)
Total Electric Production	7,373,014	11,938,131	12,227,482	14,249,611	9,428,293	13,807,216	12.92%	(3.10%)

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Electric Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Electric Line Repair & Maint								
50024251 - 51100 Salaries and Wages	227,008	222,472	512,815	312,125	75,782	649,343	26.62%	108.04%
50024251 - 51300 Overtime	19,465	21,219	38,000	23,000	2,736	20,000	(47.37%)	(13.04%)
50024251 - 52100 Health Insurance Benefit	57,356	71,889	170,367	60,367	25,511	175,861	3.22%	191.32%
50024251 - 52200 FICA & Medicare Emplr Match	19,008	18,642	42,137	31,782	6,007	50,267	19.29%	58.16%
50024251 - 52300 PERS Employer Contribution	108,791	71,052	162,569	95,924	11,182	164,768	1.35%	71.77%
50024251 - 52400 Unemployment Insurance	1,283	1,054	2,463	2,463	325	2,567	4.22%	4.22%
50024251 - 52500 Workers Compensation	7,900	5,249	19,819	19,819	1,359	19,096	(3.65%)	(3.65%)
50024251 - 52900 Other Employee Benefits	871	40	3,241	3,241	104	3,241	- %	- %
Total Personnel Expenses	441,682	411,617	951,411	548,721	123,006	1,085,143	14.06%	97.76%
50024252 - 53240 Engineering/Architectural Svs	9,053	-	6,000	6,000	-	6,000	- %	- %
50024252 - 53260 Training Services	1,100	-	3,100	3,100	550	3,100	- %	- %
50024252 - 53300 Other Professional Svs	-	210,326	3,000	609,000	345,116	3,000	- %	(99.51%)
50024252 - 53410 Software / Hardware Support	1,173	1,233	1,300	1,300	2,658	2,860	120.00%	120.00%
50024252 - 53420 Sampling / Testing	-	-	1,000	1,000	-	1,000	- %	- %
50024252 - 54210 Solid Waste	642	4,728	3,000	3,000	4,067	4,200	40.00%	40.00%
50024252 - 54300 Repair/Maintenance Services	28,304	15,037	5,000	5,000	7,500	1,500	(70.00%)	(70.00%)
50024252 - 54420 Equipment Rental	1,040	-	1,200	1,200	-	1,200	- %	- %
50024252 - 54500 Construction Services	13,000	44,497	15,000	15,000	-	15,000	- %	- %
50024252 - 55310 Telephone / Fax/TV	4,269	4,280	5,000	5,000	2,938	5,000	- %	- %
50024252 - 55330 Radio	-	-	500	500	-	500	- %	- %
50024252 - 55901 Advertising	325	250	250	250	135	250	- %	- %
50024252 - 55903 Travel and Related Costs	-	-	2,000	2,000	-	2,000	- %	- %
50024252 - 55908 Employee Moving Costs	-	-	5,000	5,000	-	7,000	40.00%	40.00%
50024252 - 56100 General Supplies	99,100	167,394	170,000	200,376	62,037	250,000	47.06%	24.77%
50024252 - 56101 Safety Related Items	2,965	10,533	4,000	4,000	2,588	4,000	- %	- %
50024252 - 56110 Sand / Gravel / Rock	15,415	2,560	9,000	9,000	-	9,000	- %	- %
50024252 - 56120 Office Supplies	56	-	500	500	-	250	(50.00%)	(50.00%)
50024252 - 56130 Machinery / Vehicle Parts	-	56	-	-	-	-	- %	- %
50024252 - 56150 Computer Hardware / Software	199	99	1,700	1,700	-	1,700	- %	- %
50024252 - 56160 Uniforms	-	-	2,000	2,000	-	2,000	- %	- %
50024252 - 56220 Electricity	1,719	1,539	1,200	1,200	672	1,200	- %	- %
50024252 - 56230 Propane	290	50	400	400	50	400	- %	- %
50024252 - 56260 Gasoline for Vehicles	3,085	6,846	3,500	3,500	3,750	4,000	14.29%	14.29%
50024252 - 56270 Diesel for Equipment	1,490	1,764	3,800	3,800	1,155	4,000	5.26%	5.26%
50024252 - 56320 Business Meals	-	200	-	-	-	-	- %	- %
50024252 - 56330 Food/Bev/Related Emp Apprctn	68	-	200	200	-	200	- %	- %
50024252 - 56400 Books and Periodicals	489	-	500	500	-	500	- %	- %
Total Operating Expenses	183,782	471,391	248,150	884,526	433,216	329,860	32.93%	(62.71%)
Total Electric Line Repair & Maint	625,464	883,007	1,199,561	1,433,247	556,221	1,415,003	17.96%	(1.27%)

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Electric Proprietary

Transfers Out

50029854 - 59940 Transfers To Enterpr Capt Proj
 Total Other Expenses

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
	681,947	(173,209)	883,112	1,135,266	1,135,266	1,295,000	46.64%	14.07%
	681,947	(173,209)	883,112	1,135,266	1,135,266	1,295,000	46.64%	14.07%
Total Transfers Out	681,947	(173,209)	883,112	1,135,266	1,135,266	1,295,000	46.64%	14.07%

City of Unalaska
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Electric Proprietary

Veh & Equip Maintenance

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
50022851 - 51100 Salaries and Wages	16,346	18,935	27,153	30,818	11,457	31,476	15.92%	2.14%
50022851 - 51300 Overtime	-	2	960	960	61	960	- %	- %
50022851 - 52100 Health Insurance Benefit	4,528	6,759	9,002	9,002	2,906	9,294	3.24%	3.24%
50022851 - 52200 FICA & Medicare Emplr Match	1,250	1,449	2,150	2,429	881	2,480	15.35%	2.10%
50022851 - 52300 PERS Employer Contribution	6,903	5,347	8,187	9,042	2,266	7,765	(5.15%)	(14.12%)
50022851 - 52400 Unemployment Insurance	107	89	132	132	49	138	4.55%	4.55%
50022851 - 52500 Workers Compensation	525	482	811	811	262	781	(3.70%)	(3.70%)
50022851 - 52900 Other Employee Benefits	34	-	162	162	10	162	- %	- %
Total Personnel Expenses	29,694	33,063	48,557	53,356	17,892	53,056	9.27%	(0.56%)
50022852 - 54300 Repair/Maintenance Services	-	213	2,000	2,000	-	2,000	- %	- %
50022852 - 56100 General Supplies	14	-	500	500	4	500	- %	- %
50022852 - 56130 Machinery / Vehicle Parts	7,107	11,231	11,500	11,500	5,975	11,500	- %	- %
Total Operating Expenses	7,121	11,444	14,000	14,000	5,979	14,000	- %	- %
Total Veh & Equip Maintenance	36,815	44,507	62,557	67,356	23,872	67,056	7.19%	(0.45%)

City of Unalaska
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Expenditures
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Electric Proprietary

Facilities Maintenance

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
50022951 - 51100 Salaries and Wages	32,519	32,628	39,516	45,103	21,000	45,492	15.12%	0.86%
50022951 - 51200 Temporary Employees	226	404	-	-	241	-	- %	- %
50022951 - 51300 Overtime	424	735	1,118	1,118	610	968	(13.42%)	(13.42%)
50022951 - 52100 Health Insurance Benefit	9,984	11,522	13,225	13,225	7,586	13,633	3.09%	3.09%
50022951 - 52200 FICA & Medicare Emplr Match	2,538	2,583	3,116	3,541	1,672	3,561	14.28%	0.56%
50022951 - 52300 PERS Employer Contribution	14,210	9,206	11,815	13,145	3,827	11,093	(6.11%)	(15.61%)
50022951 - 52400 Unemployment Insurance	170	161	193	193	64	196	1.55%	1.55%
50022951 - 52500 Workers Compensation	1,561	1,182	1,356	1,356	666	1,307	(3.61%)	(3.61%)
50022951 - 52900 Other Employee Benefits	95	-	239	239	13	239	- %	- %
Total Personnel Expenses	61,727	58,420	70,578	77,920	35,679	76,489	8.38%	(1.84%)
50022952 - 53300 Other Professional	135	5,167	5,000	5,000	4,528	5,000	- %	- %
50022952 - 54300 Repair/Maintenance Services	10,640	9,001	30,500	30,500	23,471	30,500	- %	- %
50022952 - 54500 Construction Services	-	-	5,000	5,000	-	5,000	- %	- %
50022952 - 56100 General Supplies	720	-	4,000	4,000	58	4,000	- %	- %
50022952 - 56101 Safety Related Items	44	-	1,000	1,000	-	1,000	- %	- %
50022952 - 56140 Facility Maintenance Supplies	12,027	9,949	10,000	10,478	14,125	10,000	- %	(4.56%)
Total Operating Expenses	23,565	24,117	55,500	55,978	42,181	55,500	- %	(0.85%)
Total Facilities Maintenance	85,292	82,537	126,078	133,898	77,860	131,989	4.69%	(1.43%)

City of Unalaska
FY2024 Water Budget Summary
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Water Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Revenues								
Intergovernmental	148,369	52,501	69,642	75,639	-	28,278	(59.40%)	(62.61%)
Charges for Services	2,933,144	2,662,598	2,641,500	2,641,500	1,815,103	2,240,750	(15.17%)	(15.17%)
Assessments	-	866	-	-	-	-	0.00%	0.00%
Total Revenues	3,081,513	2,715,966	2,711,142	2,717,139	1,815,103	2,269,028	(16.31%)	(16.49%)
Operating Expenditures (excl depr.)								
Utility Administration	622,883	582,096	667,584	726,747	489,936	741,697	11.10%	2.06%
Water Operations	1,301,673	1,165,746	1,596,254	1,653,877	776,358	1,582,018	(0.89%)	(4.34%)
Veh & Equip Maintenance	25,591	31,047	38,322	41,119	15,201	40,942	6.84%	(0.43%)
Facilities Maintenance	66,565	45,711	59,390	62,250	53,385	61,303	3.22%	(1.52%)
Total Operating Expend. (excl depr.)	2,016,712	1,824,599	2,361,550	2,483,992	1,334,879	2,425,960	2.73%	(2.34%)
Operating profit - cash basis	1,064,802	891,367	349,592	233,147	480,223	(156,932)		
Depreciation	1,116,494	1,073,030	1,140,502	1,140,502	774,723	1,011,634	(11.30%)	(11.30%)
Total Operating profit - accrual ba	(51,692)	(181,663)	(790,910)	(907,355)	(294,500)	(1,168,566)		
Non-operating items								
Bad Debt Expense	-	(6)	-	-	-	-	- %	- %
Allocations IN-Debit	(22,212)	(22,212)	(22,212)	(22,212)	(16,650)	(22,212)	- %	- %
Interest Expense	(41,644)	(40,920)	(40,379)	(40,379)	(40,544)	(38,213)	(5.37%)	(5.37%)
Capital Project Transfers	(559,735)	(1,723,750)	(791,061)	(1,434,754)	(1,434,754)	(521,300)	(34.10%)	(63.67%)
Total Non-Operating Items	(623,591)	(1,786,888)	(853,652)	(1,497,345)	(1,491,948)	(581,725)	(31.85%)	(61.15%)
Net Profit (Loss)	(675,283)	(1,968,551)	(1,644,562)	(2,404,700)	(1,786,448)	(1,750,290)		
Appropriation of Net Assets	-	-	1,644,562	2,403,304	-	1,750,290		
Water Proprietary Fund Net	(675,283)	(1,968,551)	-	(1,396)	(1,786,448)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Utility Administration	500,089	241,608	0	1,072,059	1,813,755	45.13%
Water Operations	1,060,558	521,460	0	0	1,582,018	39.36%
Veh & Equip Maintenance	30,942	10,000	0	0	40,942	1.02%
Facilities Maintenance	24,703	36,600	0	0	61,303	1.53%
Total Operating Expenditures	1,616,292	809,668	0	1,072,059	3,498,018	
Transfers Out	0	0	0	521,300	521,300	12.97%
	0	0	0	521,300	521,300	

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Water Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Intergovernmental								
51015541 - 42355 PERS Nonemployer Contributions	148,369	52,501	69,642	75,639	-	28,278	(59.40%)	(62.61%)
Total Intergovernmental	148,369	52,501	69,642	75,639	-	28,278	(59.40%)	(62.61%)
Charges for Services								
51015542 - 44210 Unmetered Water Sales	146,640	150,656	148,000	148,000	111,585	152,000	2.70%	2.70%
51015542 - 44220 Metered Water Consumption	2,731,286	2,492,509	2,485,000	2,485,000	1,696,881	2,075,000	(16.50%)	(16.50%)
51015542 - 44260 System Development Chgs	47,824	-	1,000	1,000	-	1,000	- %	- %
51015542 - 44270 Other Services	6,975	19,021	7,000	7,000	6,321	12,250	75.00%	75.00%
51015542 - 44280 Late Fees	419	413	500	500	315	500	- %	- %
Total Charges for Services	2,933,144	2,662,598	2,641,500	2,641,500	1,815,103	2,240,750	(15.17%)	(15.17%)
Assessments								
51015544 - 46513 Special Assess Pen & Int	-	866	-	-	-	-	- %	- %
Total Assessments	-	866	-	-	-	-	- %	- %
Non-recurring Revenues								
51015549 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	1,644,562	2,403,304	-	1,750,290	6.43%	(27.17%)
Total Non-recurring Revenues	-	-	1,644,562	2,403,304	-	1,750,290	6.43%	(27.17%)
Water Fund Total Revenues	3,081,513	2,715,966	4,355,704	5,120,443	1,815,103	4,019,318	(7.72%)	(21.50%)

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Expenditures
Draft as of 4/7/2023

Water Proprietary

Utility Administration

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
51024051 - 51100 Salaries and Wages	244,926	239,436	262,704	307,189	196,790	302,670	15.21%	(1.47%)
51024051 - 51200 Temporary Employees	1,331	3,986	2,269	2,269	8,041	1,485	(34.55%)	(34.55%)
51024051 - 51300 Overtime	2,543	2,212	956	956	1,097	1,126	17.78%	17.78%
51024051 - 52100 Health Insurance Benefit	62,295	76,763	89,089	89,089	61,084	91,961	3.22%	3.22%
51024051 - 52200 FICA & Medicare Emplr Match	18,722	18,569	20,189	23,427	15,771	23,237	15.10%	(0.81%)
51024051 - 52300 PERS Employer Contribution	104,555	66,021	76,236	86,954	37,809	72,873	(4.41%)	(16.19%)
51024051 - 52400 Unemployment Insurance	1,133	1,212	1,310	1,310	1,021	1,355	3.44%	3.44%
51024051 - 52500 Workers Compensation	4,644	3,750	5,079	5,079	2,506	4,894	(3.64%)	(3.64%)
51024051 - 52900 Other Employee Benefits	257	45	485	485	57	488	0.62%	0.62%
Total Personnel Expenses	440,406	411,994	458,317	516,758	324,176	500,089	9.11%	(3.23%)
51024052 - 53230 Legal Services	7,116	-	1,000	1,000	-	1,000	- %	- %
51024052 - 53240 Engineering/Architectural Svs	1,853	2,931	1,100	1,100	1,124	1,100	- %	- %
51024052 - 53260 Training Services	733	599	1,000	1,000	757	1,000	- %	- %
51024052 - 53264 Education Reimbursement	-	-	2,500	2,500	-	2,500	- %	- %
51024052 - 53300 Other Professional Svs	21,297	-	6,400	6,400	-	31,400	390.63%	390.63%
51024052 - 53410 Software / Hardware Support	30,219	19,072	21,565	21,565	20,981	32,340	49.97%	49.97%
51024052 - 54110 Water / Sewerage	994	986	547	547	828	850	55.39%	55.39%
51024052 - 54210 Solid Waste	1,917	1,761	1,215	1,215	1,193	1,760	44.86%	44.86%
51024052 - 54230 Custodial Services/Supplies	3,777	5,140	4,509	4,534	3,368	4,509	- %	(0.54%)
51024052 - 54300 Repair/Maintenance Services	769	797	525	525	1,481	525	- %	- %
51024052 - 55200 General Insurance	64,766	71,066	93,179	93,179	77,828	100,218	7.55%	7.55%
51024052 - 55310 Telephone / Fax/TV	3,392	3,392	1,321	1,321	2,578	1,321	- %	- %
51024052 - 55320 Network / Internet	10,562	18,576	18,760	18,760	13,756	18,760	- %	- %
51024052 - 55901 Advertising	-	409	332	332	-	332	- %	- %
51024052 - 55904 Banking / Credit Card Fees	3,920	4,618	4,087	4,087	3,341	4,087	- %	- %
51024052 - 55905 Postal Services	3,050	2,163	4,100	4,100	1,752	4,100	- %	- %
51024052 - 55906 Membership Dues	2,253	221	250	250	227	250	- %	- %
51024052 - 55908 Employee Moving Costs	-	-	5,000	5,000	-	-	(100.00%)	(100.00%)
51024052 - 55999 Other	-	31	-	-	-	-	- %	- %
51024052 - 56100 General Supplies	101	17	660	660	75	660	- %	- %
51024052 - 56101 Safety Related Items	224	-	-	-	-	-	- %	- %
51024052 - 56120 Office Supplies	1,018	891	1,200	1,897	1,338	1,200	- %	(36.74%)
51024052 - 56150 Computer Hardware / Software	1,677	9,099	20,048	20,048	17,093	11,444	(42.92%)	(42.92%)
51024052 - 56220 Electricity	15,079	15,733	9,518	9,518	8,943	12,000	26.08%	26.08%
51024052 - 56240 Heating Oil	6,439	11,717	8,102	8,102	7,821	8,102	- %	- %
51024052 - 56260 Gasoline for Vehicles	359	218	900	900	200	700	(22.22%)	(22.22%)
51024052 - 56320 Business Meals	-	-	200	200	-	200	- %	- %
51024052 - 56330 Food/Bev/Related Emp Apprctn	767	668	1,050	1,050	933	1,050	- %	- %
51024052 - 56400 Books and Periodicals	197	-	200	200	144	200	- %	- %
Total Operating Expenses	182,476	170,102	209,267	209,989	165,760	241,608	15.45%	15.06%
51024054 - 58100 Depreciation	1,116,494	1,073,030	1,140,502	1,140,502	774,723	1,011,634	(11.30%)	(11.30%)
51024054 - 58500 Bad Debt Expense	-	6	-	-	-	-	- %	- %
51024054 - 58910 Allocations IN-Debit	22,212	22,212	22,212	22,212	16,650	22,212	- %	- %
51024054 - 59100 Interest Expense	41,644	40,920	40,379	40,379	40,544	38,213	(5.37%)	(5.37%)
Total Other Expenses	1,180,350	1,136,168	1,203,093	1,203,093	831,917	1,072,059	(10.89%)	(10.89%)
Total Utility Administration	1,803,232	1,718,264	1,870,677	1,929,840	1,321,853	1,813,755	(3.04%)	(6.02%)

City of Unalaska
FY2024 Water Budget Detail
Expenditures
Draft as of 4/7/2023

Water Proprietary

Water Operations

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
51024351 - 51100 Salaries and Wages	490,761	381,713	562,496	603,352	281,658	582,219	3.51%	(3.50%)
51024351 - 51200 Temporary Employees	-	7,790	28,714	31,595	10,782	32,542	13.33%	3.00%
51024351 - 51300 Overtime	12,833	29,579	34,500	34,500	12,421	24,500	(28.99%)	(28.99%)
51024351 - 52100 Health Insurance Benefit	127,437	126,743	195,208	195,208	102,548	201,675	3.31%	3.31%
51024351 - 52200 FICA & Medicare Emplr Match	38,943	32,060	47,866	50,939	23,322	48,903	2.17%	(4.00%)
51024351 - 52300 PERS Employer Contribution	220,138	112,801	173,733	184,349	63,321	148,145	(14.73%)	(19.64%)
51024351 - 52400 Unemployment Insurance	2,232	2,012	3,110	3,110	1,734	3,269	5.11%	5.11%
51024351 - 52500 Workers Compensation	13,352	9,281	15,550	15,550	6,336	15,438	(0.72%)	(0.72%)
51024351 - 52900 Other Employee Benefits	2,069	200	3,867	3,867	733	3,867	- %	- %
Total Personnel Expenses	907,765	702,179	1,065,044	1,122,470	502,855	1,060,558	(0.42%)	(5.52%)
51024352 - 53240 Engineering/Architectural Svs	-	9,371	24,000	24,000	28	24,000	- %	- %
51024352 - 53260 Training Services	168	29,608	6,500	6,500	200	6,500	- %	- %
51024352 - 53300 Other Professional Svs	36,526	56,718	64,700	64,700	30,358	54,450	(15.84%)	(15.84%)
51024352 - 53410 Software / Hardware Support	12,076	12,408	10,360	10,360	4,864	10,360	- %	- %
51024352 - 53420 Sampling / Testing	2,852	13,001	6,000	6,000	7,741	10,000	66.67%	66.67%
51024352 - 53490 Other Technical Services	-	-	1,400	1,400	4,200	1,400	- %	- %
51024352 - 54210 Solid Waste	3,993	5,623	4,000	4,000	4,664	4,000	- %	- %
51024352 - 54300 Repair/Maintenance Services	5,828	16,433	50,000	50,000	2,575	50,000	- %	- %
51024352 - 54500 Construction Services	-	10,175	16,000	16,000	-	16,000	- %	- %
51024352 - 55310 Telephone / Fax/TV	6,484	5,742	5,500	5,500	3,737	5,500	- %	- %
51024352 - 55320 Network / Internet	-	-	500	500	-	500	- %	- %
51024352 - 55330 Radio	-	-	4,500	4,500	-	4,500	- %	- %
51024352 - 55901 Advertising	-	999	-	-	-	-	- %	- %
51024352 - 55903 Travel and Related Costs	930	3,599	7,000	7,000	-	7,000	- %	- %
51024352 - 55906 Membership Dues	2,734	1,770	2,500	2,500	576	2,500	- %	- %
51024352 - 55907 Permit Fees	1,567	200	550	550	-	550	- %	- %
51024352 - 55908 Employee Moving Costs	-	-	-	-	-	7,000	- %	- %
51024352 - 56100 General Supplies	153,576	62,031	106,100	106,297	63,096	106,100	- %	(0.19%)
51024352 - 56101 Safety Related Items	7,097	2,806	12,000	12,000	5,396	10,000	(16.67%)	(16.67%)
51024352 - 56108 Lab Supplies	-	-	6,000	6,000	-	6,000	- %	- %
51024352 - 56110 Sand / Gravel / Rock	-	3,000	3,000	3,000	-	3,000	- %	- %
51024352 - 56115 Chemicals	10,935	18,654	26,500	26,500	6,261	26,500	- %	- %
51024352 - 56120 Office Supplies	1,567	398	1,200	1,200	52	1,200	- %	- %
51024352 - 56140 Facility Maintenance Supplies	-	-	-	-	74	-	- %	- %
51024352 - 56150 Computer Hardware / Software	2,724	2,567	3,000	3,000	-	3,000	- %	- %
51024352 - 56220 Electricity	120,657	174,772	138,000	138,000	122,435	130,000	(5.80%)	(5.80%)
51024352 - 56230 Propane	403	50	2,200	2,200	50	2,200	- %	- %
51024352 - 56240 Heating Oil	16,700	25,862	20,000	20,000	11,064	20,000	- %	- %
51024352 - 56260 Gasoline for Vehicles	5,080	6,785	6,000	6,000	5,115	6,000	- %	- %
51024352 - 56270 Diesel for Equipment	1,020	887	800	800	498	800	- %	- %
51024352 - 56330 Food/Bev/Related Emp Aprprctn	729	109	2,000	2,000	520	1,800	(10.00%)	(10.00%)
51024352 - 56400 Books and Periodicals	-	-	900	900	-	600	(33.33%)	(33.33%)
Total Operating Expenses	393,645	463,567	531,210	531,407	273,502	521,460	(1.84%)	(1.87%)
51024353 - 57400 Machinery and Equipment	263	-	-	-	-	-	- %	- %
Total Capital Outlay	263	-	-	-	-	-	- %	- %
Total Water Operations	1,301,673	1,165,746	1,596,254	1,653,877	776,358	1,582,018	(0.89%)	(4.34%)

City of Unalaska
FY2024 Water Budget Detail
Expenditures
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Water Proprietary

Transfers Out

51029854 - 59940 Transfers To Enterpr Capt Proj
 Total Other Expenses

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
	559,735	1,723,750	791,061	1,434,754	1,434,754	521,300	(34.10%)	(63.67%)
	559,735	1,723,750	791,061	1,434,754	1,434,754	521,300	(34.10%)	(63.67%)
Total Transfers Out	559,735	1,723,750	791,061	1,434,754	1,434,754	521,300	(34.10%)	(63.67%)

City of Unalaska
FY2024 Water Budget Detail
Expenditures
Draft as of 4/7/2023

Water Proprietary

Veh & Equip Maintenance

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
51022851 - 51100 Salaries and Wages	11,571	10,062	15,839	17,975	5,861	18,362	15.93%	2.15%
51022851 - 51200 Temporary Employees	-	40	-	-	-	-	- %	- %
51022851 - 51300 Overtime	382	1	558	558	-	558	- %	- %
51022851 - 52100 Health Insurance Benefit	3,445	3,620	5,252	5,252	1,849	5,422	3.24%	3.24%
51022851 - 52200 FICA & Medicare Emplr Match	914	773	1,256	1,417	448	1,446	15.13%	2.05%
51022851 - 52300 PERS Employer Contribution	5,176	2,832	4,775	5,275	1,133	4,528	(5.17%)	(14.16%)
51022851 - 52400 Unemployment Insurance	47	44	74	74	22	78	5.41%	5.41%
51022851 - 52500 Workers Compensation	381	264	473	473	134	456	(3.59%)	(3.59%)
51022851 - 52900 Other Employee Benefits	39	-	95	95	5	92	(3.16%)	(3.16%)
Total Personnel Expenses	21,955	17,636	28,322	31,119	9,452	30,942	9.25%	(0.57%)
51022852 - 54300 Repair/Maintenance Services	-	213	300	300	-	300	- %	- %
51022852 - 56100 General Supplies	8	-	-	-	2	-	- %	- %
51022852 - 56130 Machinery / Vehicle Parts	3,627	13,197	9,700	9,700	5,746	9,700	- %	- %
Total Operating Expenses	3,636	13,410	10,000	10,000	5,749	10,000	- %	- %
Total Veh & Equip Maintenance	25,591	31,047	38,322	41,119	15,201	40,942	6.84%	(0.43%)

City of Unalaska
FY2024 Water Budget Detail
Expenditures
Draft as of 4/7/2023

Water Proprietary

Facilities Maintenance

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
51022951 - 51100 Salaries and Wages	14,642	16,094	12,824	14,634	14,392	14,762	15.11%	0.87%
51022951 - 51200 Temporary Employees	247	329	-	-	198	-	- %	- %
51022951 - 51300 Overtime	27	437	305	305	154	248	(18.69%)	(18.69%)
51022951 - 52100 Health Insurance Benefit	4,043	5,528	4,272	4,272	6,765	4,405	3.11%	3.11%
51022951 - 52200 FICA & Medicare Emplr Match	1,141	1,289	999	1,141	1,128	1,144	14.51%	0.26%
51022951 - 52300 PERS Employer Contribution	6,871	4,710	3,816	4,246	2,906	3,586	(6.03%)	(15.54%)
51022951 - 52400 Unemployment Insurance	52	74	63	63	66	64	1.59%	1.59%
51022951 - 52500 Workers Compensation	745	620	438	438	380	422	(3.65%)	(3.65%)
51022951 - 52900 Other Employee Benefits	63	-	73	73	29	72	(1.37%)	(1.37%)
Total Personnel Expenses	27,830	29,081	22,790	25,172	26,018	24,703	8.39%	(1.86%)
51022952 - 53300 Other Professional	-	-	5,000	5,000	17,957	5,000	- %	- %
51022952 - 54300 Repair/Maintenance Services	31,318	11,506	22,600	22,600	3,157	22,600	- %	- %
51022952 - 54500 Construction Services	-	-	1,000	1,000	-	1,000	- %	- %
51022952 - 56100 General Supplies	136	-	1,000	1,000	42	1,000	- %	- %
51022952 - 56101 Safety Related Items	44	129	-	-	-	-	- %	- %
51022952 - 56140 Facility Maintenance Supplies	7,238	4,994	7,000	7,478	6,210	7,000	- %	(6.39%)
Total Operating Expenses	38,735	16,629	36,600	37,078	27,367	36,600	- %	(1.29%)
Total Facilities Maintenance	66,565	45,711	59,390	62,250	53,385	61,303	3.22%	(1.52%)

City of Unalaska
FY2024 Wastewater Budget Summary
Draft as of 4/7/2023

Wastewater Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Revenues								
Intergovernmental	145,846	55,025	62,218	68,230	-	26,941	(56.70%)	(60.51%)
Charges for Services	2,537,519	2,580,194	2,677,775	2,677,775	2,106,374	2,744,225	2.48%	2.48%
Assessments	-	3,998	-	-	-	-	0.00%	0.00%
Total Revenues	2,683,365	2,639,217	2,739,993	2,746,005	2,106,374	2,771,166	1.14%	0.92%
Operating Expenditures (excl depr.)								
Utility Administration	518,060	515,504	582,921	633,211	395,319	628,514	7.82%	(0.74%)
Wastewater Operations	1,754,070	1,722,049	1,998,824	2,166,394	1,316,048	2,067,592	3.44%	(4.56%)
Veh & Equip Maintenance	16,326	22,907	30,251	32,455	20,759	32,306	6.79%	(0.46%)
Facilities Maintenance	41,199	61,210	60,661	63,968	41,216	64,110	5.69%	0.22%
Total Operating Expend. (excl depr.)	2,329,655	2,321,669	2,672,657	2,896,028	1,773,342	2,792,522	4.48%	(3.57%)
Operating profit - cash basis								
	353,710	317,548	67,336	(150,023)	333,031	(21,356)		
Depreciation	1,239,304	1,227,316	1,263,420	1,263,420	954,389	1,244,222	(1.52%)	(1.52%)
Transfers In	1,009,265	-	-	-	-	-	0.00%	0.00%
Total Operating profit - accrual ba	123,671	(909,768)	(1,196,084)	(1,413,444)	(621,358)	(1,265,578)		
Non-operating items								
Bad Debt Expense	-	(19)	-	-	-	-	- %	- %
Allocations IN-Debit	(21,852)	(21,852)	(21,852)	(21,852)	(16,389)	(21,852)	- %	- %
Interest Expense	(94,356)	(92,043)	(89,949)	(89,949)	(90,358)	(83,524)	(7.14%)	(7.14%)
Capital Project Transfers	-	(43,000)	(28,272)	(28,272)	(28,272)	(102,000)	260.78%	260.78%
Total Non-Operating Items	(116,208)	(156,914)	(140,073)	(140,073)	(135,019)	(207,376)	48.05%	48.05%
Net Profit (Loss)	7,463	(1,066,682)	(1,336,158)	(1,553,517)	(756,377)	(1,472,954)		
Appropriation of Net Assets	-	-	1,336,158	1,455,037	-	1,472,954		
Wastewater Proprietary Fund Net	7,463	(1,066,682)	-	(98,480)	(756,377)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Utility Administration	417,227	211,287	0	1,349,598	1,978,112	46.61%
Wastewater Operations	1,045,692	1,021,900	0	0	2,067,592	48.72%
Veh & Equip Maintenance	24,306	8,000	0	0	32,306	0.76%
Facilities Maintenance	42,530	21,580	0	0	64,110	1.51%
Total Operating Expenditures	1,529,755	1,262,767	0	1,349,598	4,142,120	
Transfers Out	0	0	0	102,000	102,000	2.40%
	0	0	0	102,000	102,000	

City of Unalaska
FY2024 Wastewater Budget Detail
Revenues
Draft as of 4/7/2023

Wastewater Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Intergovernmental								
52016041 - 42355 PERS Nonemployer Contributions	145,846	55,025	62,218	68,230	-	26,941	(56.70%)	(60.51%)
Total Intergovernmental	145,846	55,025	62,218	68,230	-	26,941	(56.70%)	(60.51%)
Charges for Services								
52016042 - 44310 Unmetered Wastewater Sales	466,884	493,333	482,000	482,000	387,585	515,000	6.85%	6.85%
52016042 - 44320 Metered Commercial Sales	1,930,141	1,845,017	2,045,950	2,045,950	1,491,095	2,025,000	(1.02%)	(1.02%)
52016042 - 44330 Metered Industrial Sales	86,154	176,161	91,300	91,300	145,181	128,000	40.20%	40.20%
52016042 - 44340 Vactor Services	14,484	28,443	22,000	22,000	25,059	32,500	47.73%	47.73%
52016042 - 44370 Other Services	38,721	35,873	35,250	35,250	56,259	42,250	19.86%	19.86%
52016042 - 44380 Late Fees	1,136	1,368	1,275	1,275	1,194	1,475	15.69%	15.69%
Total Charges for Services	2,537,519	2,580,194	2,677,775	2,677,775	2,106,374	2,744,225	2.48%	2.48%
Assessments								
52016044 - 46513 Special Assess Pen & Int	-	3,998	-	-	-	-	- %	- %
Total Assessments	-	3,998	-	-	-	-	- %	- %
Other Financing Sources								
52019848 - 49110 Transfers From Spec Rev Fnd	1,009,265	-	-	-	-	-	- %	- %
Total Other Financing Sources	1,009,265	-	-	-	-	-	- %	- %
Non-recurring Revenues								
52016049 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	1,336,158	1,455,037	-	1,472,954	10.24%	1.23%
Total Non-recurring Revenues	-	-	1,336,158	1,455,037	-	1,472,954	10.24%	1.23%
Wastewater Fund Total Revenues	3,692,630	2,639,217	4,076,151	4,201,042	2,106,374	4,244,120	4.12%	1.03%

City of Unalaska
FY2024 Wastewater Budget Detail
Expenditures
Draft as of 4/7/2023

Wastewater Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Utility Administration								
52024051 - 51100 Salaries and Wages	204,833	196,913	219,066	256,782	161,819	253,103	15.54%	(1.43%)
52024051 - 51200 Temporary Employees	887	3,132	1,322	1,322	4,231	743	(43.80%)	(43.80%)
52024051 - 51300 Overtime	1,720	1,599	784	784	852	932	18.88%	18.88%
52024051 - 52100 Health Insurance Benefit	51,654	62,655	74,011	74,011	50,722	76,398	3.23%	3.23%
52024051 - 52200 FICA & Medicare Emplr Match	15,601	15,140	16,774	19,504	12,782	19,382	15.55%	(0.63%)
52024051 - 52300 PERS Employer Contribution	86,960	54,046	63,636	72,767	31,174	61,194	(3.84%)	(15.90%)
52024051 - 52400 Unemployment Insurance	937	986	1,083	1,083	835	1,119	3.32%	3.32%
52024051 - 52500 Workers Compensation	3,814	2,893	4,117	4,117	2,027	3,967	(3.64%)	(3.64%)
52024051 - 52900 Other Employee Benefits	217	45	388	388	48	389	0.26%	0.26%
Total Personnel Expenses	366,623	337,409	381,181	430,758	264,490	417,227	9.46%	(3.14%)
52024052 - 53230 Legal Services	4,345	28,878	10,000	10,000	-	5,000	(50.00%)	(50.00%)
52024052 - 53240 Engineering/Architectural Svs	1,853	2,931	6,200	6,200	1,124	6,200	- %	- %
52024052 - 53260 Training Services	1,019	599	1,000	1,000	402	1,000	- %	- %
52024052 - 53264 Education Reimbursement	-	-	4,656	4,656	-	4,656	- %	- %
52024052 - 53300 Other Professional Svs	21,290	-	3,600	3,600	-	28,600	694.44%	694.44%
52024052 - 53410 Software / Hardware Support	26,411	16,665	18,845	18,845	18,335	28,272	50.02%	50.02%
52024052 - 54110 Water / Sewerage	497	493	455	455	414	455	- %	- %
52024052 - 54210 Solid Waste	1,083	964	1,215	1,215	639	1,215	- %	- %
52024052 - 54230 Custodial Services/Supplies	2,518	3,600	4,509	4,525	2,264	4,509	- %	(0.36%)
52024052 - 54300 Repair/Maintenance Services	769	797	1,000	1,000	1,481	1,000	- %	- %
52024052 - 55200 General Insurance	56,490	65,976	88,891	88,891	57,262	73,173	(17.68%)	(17.68%)
52024052 - 55310 Telephone / Fax/TV	3,392	3,392	1,321	1,321	2,578	2,600	96.82%	96.82%
52024052 - 55320 Network / Internet	9,241	16,254	16,415	16,415	12,036	16,415	- %	- %
52024052 - 55901 Advertising	-	409	-	-	-	-	- %	- %
52024052 - 55904 Banking / Credit Card Fees	3,563	4,198	2,000	2,000	3,038	2,000	- %	- %
52024052 - 55905 Postal Services	1,165	645	1,710	1,710	698	1,710	- %	- %
52024052 - 55999 Other	-	31	-	-	-	-	- %	- %
52024052 - 56100 General Supplies	(537)	85	500	500	58	500	- %	- %
52024052 - 56101 Safety Related Items	224	3,115	-	-	-	-	- %	- %
52024052 - 56120 Office Supplies	1,018	834	2,186	2,883	1,338	2,186	- %	(24.17%)
52024052 - 56150 Computer Hardware / Software	1,594	7,723	17,017	17,017	14,957	11,576	(31.97%)	(31.97%)
52024052 - 56220 Electricity	7,539	7,866	9,518	9,518	4,472	9,518	- %	- %
52024052 - 56240 Heating Oil	6,439	11,717	8,102	8,102	7,821	8,102	- %	- %
52024052 - 56260 Gasoline for Vehicles	359	218	900	900	200	900	- %	- %
52024052 - 56270 Diesel for Equipment	-	61	-	-	-	-	- %	- %
52024052 - 56320 Business Meals	-	-	200	200	-	200	- %	- %
52024052 - 56330 Food/Bev/Related Emp Apprctn	967	645	1,000	1,000	1,568	1,000	- %	- %
52024052 - 56400 Books and Periodicals	197	-	500	500	144	500	- %	- %
Total Operating Expenses	151,437	178,094	201,740	202,453	130,828	211,287	4.73%	4.36%
52024054 - 58100 Depreciation	1,239,304	1,227,316	1,263,420	1,263,420	954,389	1,244,222	(1.52%)	(1.52%)
52024054 - 58500 Bad Debt Expense	-	19	-	-	-	-	- %	- %
52024054 - 58910 Allocations IN-Debit	21,852	21,852	21,852	21,852	16,389	21,852	- %	- %
52024054 - 59100 Interest Expense	94,356	92,043	89,949	89,949	90,358	83,524	(7.14%)	(7.14%)
Total Other Expenses	1,355,512	1,341,230	1,375,222	1,375,222	1,061,136	1,349,598	(1.86%)	(1.86%)
Total Utility Administration	1,873,572	1,856,734	1,958,143	2,008,433	1,456,455	1,978,112	1.02%	(1.51%)

City of Unalaska
FY2024 Wastewater Budget Detail
Expenditures
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Wastewater Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Wastewater Operations								
52024551 - 51100 Salaries and Wages	514,502	464,193	501,855	553,186	400,648	575,166	14.61%	3.97%
52024551 - 51200 Temporary Employees	3,617	7,289	28,714	31,595	-	32,542	13.33%	3.00%
52024551 - 51300 Overtime	20,784	16,801	34,500	34,500	7,839	32,500	(5.80%)	(5.80%)
52024551 - 52100 Health Insurance Benefit	138,401	158,489	179,912	179,912	139,600	185,541	3.13%	3.13%
52024551 - 52200 FICA & Medicare Emplr Match	41,226	37,354	43,224	47,191	31,249	48,975	13.31%	3.78%
52024551 - 52300 PERS Employer Contribution	232,154	135,467	156,982	169,306	79,279	147,630	(5.96%)	(12.80%)
52024551 - 52400 Unemployment Insurance	2,876	2,419	2,888	2,888	1,818	3,033	5.02%	5.02%
52024551 - 52500 Workers Compensation	14,992	13,522	17,640	17,640	9,328	16,996	(3.65%)	(3.65%)
52024551 - 52900 Other Employee Benefits	1,953	261	3,309	3,309	459	3,309	- %	- %
Total Personnel Expenses	970,505	835,794	969,024	1,039,527	670,221	1,045,692	7.91%	0.59%
52024552 - 53240 Engineering/Architectural Svs	-	-	2,000	2,000	-	2,000	- %	- %
52024552 - 53260 Training Services	13,070	5,202	5,500	5,500	1,480	7,500	36.36%	36.36%
52024552 - 53300 Other Professional Svs	134,116	152,433	100,000	100,000	14,070	90,000	(10.00%)	(10.00%)
52024552 - 53410 Software / Hardware Support	2,130	-	4,000	4,000	-	4,000	- %	- %
52024552 - 53420 Sampling / Testing	8,905	5,161	20,000	20,000	5,634	10,000	(50.00%)	(50.00%)
52024552 - 53490 Other Technical Services	-	-	250	250	-	250	- %	- %
52024552 - 54110 Water / Sewerage	16,510	16,718	14,500	14,500	19,699	16,500	13.79%	13.79%
52024552 - 54210 Solid Waste	152,912	151,571	140,000	140,000	121,868	140,000	- %	- %
52024552 - 54300 Repair/Maintenance Services	8,234	4,642	65,000	72,418	30,966	65,000	- %	(10.24%)
52024552 - 54500 Construction Services	-	-	6,000	6,000	-	6,000	- %	- %
52024552 - 55310 Telephone / Fax/TV	9,404	7,845	8,000	8,000	6,077	8,000	- %	- %
52024552 - 55330 Radio	-	1,665	1,500	1,500	-	1,500	- %	- %
52024552 - 55901 Advertising	-	-	250	250	-	250	- %	- %
52024552 - 55903 Travel and Related Costs	-	-	3,600	3,600	1,633	7,200	100.00%	100.00%
52024552 - 55906 Membership Dues	-	-	600	600	-	600	- %	- %
52024552 - 55907 Permit Fees	8,803	-	9,000	9,000	7,920	9,000	- %	- %
52024552 - 55908 Employee Moving Costs	-	-	5,000	5,000	-	-	(100.00%)	(100.00%)
52024552 - 56100 General Supplies	63,741	54,035	95,000	102,405	22,970	95,000	- %	(7.23%)
52024552 - 56101 Safety Related Items	4,535	3,379	9,500	9,500	2,375	8,500	(10.53%)	(10.53%)
52024552 - 56108 Lab Supplies	4,819	17,554	14,200	14,307	13,939	15,200	7.04%	6.24%
52024552 - 56115 Chemicals	178,780	232,827	300,000	382,138	232,388	300,000	- %	(21.49%)
52024552 - 56120 Office Supplies	857	945	450	450	128	450	- %	- %
52024552 - 56150 Computer Hardware / Software	849	679	1,000	1,000	-	1,000	- %	- %
52024552 - 56220 Electricity	118,414	127,855	122,500	122,500	86,681	132,500	8.16%	8.16%
52024552 - 56230 Propane	1,207	550	3,500	3,500	550	3,500	- %	- %
52024552 - 56240 Heating Oil	53,011	99,424	93,000	93,000	75,616	93,000	- %	- %
52024552 - 56260 Gasoline for Vehicles	1,236	1,569	3,000	3,000	1,018	2,500	(16.67%)	(16.67%)
52024552 - 56270 Diesel for Equipment	1,058	1,934	1,400	1,400	816	1,400	- %	- %
52024552 - 56330 Food/Bev/Related Emp Apprctn	516	268	800	800	-	800	- %	- %
52024552 - 56400 Books and Periodicals	-	-	250	250	-	250	- %	- %
Total Operating Expenses	783,108	886,255	1,029,800	1,126,867	645,828	1,021,900	(0.77%)	(9.31%)
52024553 - 57400 Machinery and Equipment	456	-	-	-	-	-	- %	- %
Total Capital Outlay	456	-	-	-	-	-	- %	- %
Total Wastewater Operations	1,754,070	1,722,049	1,998,824	2,166,394	1,316,048	2,067,592	3.44%	(4.56%)

City of Unalaska
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Wastewater Proprietary

Transfers Out

52029854 - 59940 Transfers To Enterpr Capt Proj
 Total Other Expenses

Total Transfers Out

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
	-	43,000	28,272	28,272	28,272	102,000	260.78%	260.78%
	-	43,000	28,272	28,272	28,272	102,000	260.78%	260.78%
	-	43,000	28,272	28,272	28,272	102,000	260.78%	260.78%

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Expenditures
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Wastewater Proprietary

Veh & Equip Maintenance

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
52022851 - 51100 Salaries and Wages	6,401	9,918	12,442	14,126	6,597	14,423	15.92%	2.10%
52022851 - 51200 Temporary Employees	-	80	-	-	-	-	- %	- %
52022851 - 51300 Overtime	132	224	438	438	-	438	- %	- %
52022851 - 52100 Health Insurance Benefit	1,444	3,060	4,126	4,126	1,896	4,259	3.22%	3.22%
52022851 - 52200 FICA & Medicare Emplr Match	500	782	988	1,115	505	1,140	15.38%	2.24%
52022851 - 52300 PERS Employer Contribution	2,699	2,891	3,751	4,144	1,329	3,556	(5.20%)	(14.19%)
52022851 - 52400 Unemployment Insurance	38	30	60	60	24	60	- %	- %
52022851 - 52500 Workers Compensation	194	287	372	372	164	358	(3.76%)	(3.76%)
52022851 - 52900 Other Employee Benefits	15	-	74	74	5	72	(2.70%)	(2.70%)
Total Personnel Expenses	11,423	17,273	22,251	24,455	10,519	24,306	9.24%	(0.61%)
52022852 - 54300 Repair/Maintenance Services	-	213	300	300	-	300	- %	- %
52022852 - 56100 General Supplies	6	95	600	600	2	600	- %	- %
52022852 - 56130 Machinery / Vehicle Parts	4,897	5,325	7,100	7,100	10,238	7,100	- %	- %
Total Operating Expenses	4,903	5,634	8,000	8,000	10,240	8,000	- %	- %
Total Veh & Equip Maintenance	16,326	22,907	30,251	32,455	20,759	32,306	6.79%	(0.46%)

City of Unalaska
FY2024 Wastewater Budget Detail
Expenditures
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Wastewater Proprietary

Facilities Maintenance

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
52022951 - 51100 Salaries and Wages	12,839	14,482	13,995	15,976	12,432	16,109	15.11%	0.83%
52022951 - 51200 Temporary Employees	514	60	-	-	33	-	- %	- %
52022951 - 51300 Overtime	1,050	5,119	8,517	8,517	3,228	9,624	13.00%	13.00%
52022951 - 52100 Health Insurance Benefit	4,615	5,830	7,239	7,239	3,980	7,600	4.99%	4.99%
52022951 - 52200 FICA & Medicare Emplr Match	1,102	1,504	1,721	1,875	1,201	1,969	14.41%	5.01%
52022951 - 52300 PERS Employer Contribution	6,291	5,576	6,629	7,101	3,124	6,261	(5.55%)	(11.83%)
52022951 - 52400 Unemployment Insurance	47	88	103	103	63	114	10.68%	10.68%
52022951 - 52500 Workers Compensation	708	637	748	748	432	721	(3.61%)	(3.61%)
52022951 - 52900 Other Employee Benefits	58	-	129	129	14	132	2.33%	2.33%
Total Personnel Expenses	27,222	33,295	39,081	41,688	24,506	42,530	8.83%	2.02%
52022952 - 53300 Other Professional	-	2,600	-	-	7,639	-	- %	- %
52022952 - 54300 Repair/Maintenance Services	9,281	7,316	14,780	14,780	3,681	14,780	- %	- %
52022952 - 54500 Construction Services	-	-	1,000	1,000	-	1,000	- %	- %
52022952 - 56100 General Supplies	136	-	500	500	42	500	- %	- %
52022952 - 56101 Safety Related Items	44	-	500	500	-	500	- %	- %
52022952 - 56140 Facility Maintenance Supplies	4,516	17,998	4,800	5,500	5,347	4,800	- %	(12.73%)
Total Operating Expenses	13,977	27,914	21,580	22,280	16,710	21,580	- %	(3.14%)
Total Facilities Maintenance	41,199	61,210	60,661	63,968	41,216	64,110	5.69%	0.22%

City of Unalaska
FY2024 Solid Waste Budget Summary
Draft as of 4/7/2023

Solid Waste Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Revenues								
Intergovernmental	118,784	49,358	61,587	67,773	-	26,610	(56.79%)	(60.74%)
Charges for Services	2,654,129	2,844,342	2,803,825	2,803,825	2,390,204	2,967,300	5.83%	5.83%
Non-recurring Revenues	(29,272)	-	-	-	-	-	0.00%	0.00%
Total Revenues	2,743,642	2,893,700	2,865,412	2,871,598	2,390,204	2,993,910	4.48%	4.26%
Operating Expenditures (excl depr.)								
Utility Administration	379,033	358,484	422,014	457,382	286,200	477,687	13.19%	4.44%
Solid Waste Operations	1,171,008	1,417,482	1,962,110	2,039,518	1,017,793	2,190,138	11.62%	7.39%
Veh & Equip Maintenance	97,779	98,589	147,021	158,420	33,802	155,360	5.67%	(1.93%)
Facilities Maintenance	74,043	87,066	112,313	120,782	67,510	118,767	5.75%	(1.67%)
Total Operating Expend. (excl depr.)	1,721,863	1,961,620	2,643,458	2,776,102	1,405,304	2,941,952	11.29%	5.97%
Operating profit - cash basis	1,021,779	932,080	221,954	95,496	984,899	51,958		
Depreciation	908,323	879,514	886,148	886,148	665,063	884,204	(0.22%)	(0.22%)
Total Operating profit - accrual ba	113,456	52,566	(664,194)	(790,652)	319,836	(832,246)		
Non-operating items								
Landfill Closure / PC	(375,330)	(285,000)	(290,000)	(290,000)	(227,502)	(290,000)	- %	- %
Bad Debt Expense	-	(5)	-	-	-	-	- %	- %
Allocations IN-Debit	(21,456)	(21,456)	(21,456)	(21,456)	(16,092)	(21,456)	- %	- %
Interest Expense	(80,083)	(58,473)	(53,389)	(53,389)	(53,389)	(49,575)	(7.14%)	(7.14%)
Capital Project Transfers	(100,000)	(200,000)	(400,000)	(400,000)	(400,000)	-	(100.00%)	(100.00%)
Total Non-Operating Items	(576,869)	(564,934)	(764,845)	(764,845)	(696,983)	(361,031)	(52.80%)	(52.80%)
Net Profit (Loss)	(463,413)	(512,368)	(1,429,039)	(1,555,497)	(377,146)	(1,193,277)		
Appropriation of Net Assets	-	-	1,429,039	1,546,314	-	1,193,277		
Solid Waste Proprietary Fund Net	(463,413)	(512,368)	-	(9,183)	(377,146)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Utility Administration	332,335	145,352	0	1,245,235	1,722,922	41.15%
Solid Waste Operations	1,025,638	1,029,500	135,000	0	2,190,138	52.31%
Veh & Equip Maintenance	98,360	57,000	0	0	155,360	3.71%
Facilities Maintenance	83,267	35,500	0	0	118,767	2.84%
Total Operating Expenditures	1,539,600	1,267,352	135,000	1,245,235	4,187,187	

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Revenues
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Solid Waste Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Intergovernmental								
53016541 - 42355 PERS Nonemployer Contributions	118,784	49,358	61,587	67,773	-	26,610	(56.79%)	(60.74%)
Total Intergovernmental	118,784	49,358	61,587	67,773	-	26,610	(56.79%)	(60.74%)
Charges for Services								
53016542 - 44410 Tipping Fees	1,694,127	1,777,685	1,795,000	1,795,000	1,524,226	1,895,000	5.57%	5.57%
53016542 - 44420 Vehicle Disposal Fees	3,161	-	2,500	2,500	-	-	(100.00%)	(100.00%)
53016542 - 44421 Motor Vehicle Tax - Landfill	34,400	39,060	36,250	36,250	27,930	41,000	13.10%	13.10%
53016542 - 44470 Other Fees	568,812	642,754	598,650	598,650	522,622	625,000	4.40%	4.40%
53016542 - 44480 Late Fees	961	1,231	1,075	1,075	1,506	1,300	20.93%	20.93%
53016542 - 44490 Landfill Maintenance Fees	352,668	383,612	370,350	370,350	313,920	405,000	9.36%	9.36%
Total Charges for Services	2,654,129	2,844,342	2,803,825	2,803,825	2,390,204	2,967,300	5.83%	5.83%
Other Financing Sources								
Non-recurring Revenues								
53016549 - 49400 Gain-loss on Sale of Fixed Ass	(29,272)	-	-	-	-	-	- %	- %
53016549 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	1,429,039	1,546,314	-	1,193,277	(16.50%)	(22.83%)
Total Non-recurring Revenues	(29,272)	-	1,429,039	1,546,314	-	1,193,277	(16.50%)	(22.83%)
Solid Waste Fund Total Revenues	2,743,642	2,893,700	4,294,451	4,417,912	2,390,204	4,187,187	(2.50%)	(5.22%)

City of Unalaska
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Expenditures
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Solid Waste Proprietary

Utility Administration

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
53024051 - 51100 Salaries and Wages	168,774	159,960	179,631	206,110	124,903	203,417	13.24%	(1.31%)
53024051 - 51200 Temporary Employees	444	1,570	947	947	3,854	743	(21.54%)	(21.54%)
53024051 - 51300 Overtime	1,684	1,435	527	527	689	609	15.56%	15.56%
53024051 - 52100 Health Insurance Benefit	39,554	47,069	56,387	56,387	37,257	58,201	3.22%	3.22%
53024051 - 52200 FICA & Medicare Emplr Match	12,806	12,181	13,709	15,608	9,916	15,559	13.49%	(0.31%)
53024051 - 52300 PERS Employer Contribution	52,421	43,605	52,073	58,358	23,862	49,199	(5.52%)	(15.69%)
53024051 - 52400 Unemployment Insurance	716	726	827	827	625	852	3.02%	3.02%
53024051 - 52500 Workers Compensation	3,487	2,544	3,650	3,650	1,690	3,517	(3.64%)	(3.64%)
53024051 - 52900 Other Employee Benefits	109	31	240	240	33	238	(0.83%)	(0.83%)
Total Personnel Expenses	279,994	269,121	307,991	342,654	202,829	332,335	7.90%	(3.01%)
53024052 - 53230 Legal Services	-	-	1,000	1,000	-	1,000	- %	- %
53024052 - 53240 Engineering/Architectural Svcs	1,853	2,931	2,500	2,500	1,124	2,500	- %	- %
53024052 - 53260 Training Services	832	599	1,000	1,000	1,118	2,000	100.00%	100.00%
53024052 - 53264 Education Reimbursement	-	-	1,450	1,450	-	1,450	- %	- %
53024052 - 53300 Other Professional Svcs	21,356	-	900	900	-	25,900	2,777.78%	2777.78%
53024052 - 53410 Software / Hardware Support	11,296	7,160	8,095	8,095	7,876	12,136	49.92%	49.92%
53024052 - 54110 Water / Sewerage	497	493	456	456	414	456	- %	- %
53024052 - 54210 Solid Waste	1,083	964	1,215	1,215	639	1,215	- %	- %
53024052 - 54230 Custodial Services/Supplies	1,260	2,060	4,509	4,517	1,160	4,509	- %	(0.18%)
53024052 - 54300 Repair/Maintenance Services	769	797	500	500	1,481	500	- %	- %
53024052 - 55200 General Insurance	29,677	32,947	46,546	46,546	36,122	48,623	4.46%	4.46%
53024052 - 55310 Telephone / Fax/TV	2,604	2,604	1,321	1,321	1,947	1,321	- %	- %
53024052 - 55320 Network / Internet	3,961	6,966	7,035	7,035	5,158	7,035	- %	- %
53024052 - 55901 Advertising	-	409	-	-	-	-	- %	- %
53024052 - 55903 Travel and Related Costs	-	-	-	-	-	4,000	- %	- %
53024052 - 55904 Banking / Credit Card Fees	3,920	4,618	1,800	1,800	3,341	1,800	- %	- %
53024052 - 55905 Postal Services	1,375	1,309	2,565	2,565	1,033	2,565	- %	- %
53024052 - 55906 Membership Dues	641	686	-	-	449	600	- %	- %
53024052 - 55908 Employee Moving Costs	-	-	5,000	5,000	-	-	(100.00%)	(100.00%)
53024052 - 55999 Other	-	31	-	-	-	-	- %	- %
53024052 - 56100 General Supplies	59	12	200	200	32	200	- %	- %
53024052 - 56101 Safety Related Items	224	-	-	-	-	-	- %	- %
53024052 - 56120 Office Supplies	1,018	1,022	2,186	2,883	1,338	2,186	- %	(24.17%)
53024052 - 56150 Computer Hardware / Software	1,263	3,310	8,793	8,793	6,410	8,404	(4.42%)	(4.42%)
53024052 - 56220 Electricity	7,539	7,866	7,000	7,000	4,472	7,000	- %	- %
53024052 - 56240 Heating Oil	6,439	11,717	8,102	8,102	7,821	8,102	- %	- %
53024052 - 56260 Gasoline for Vehicles	358	218	900	900	200	900	- %	- %
53024052 - 56320 Business Meals	-	-	200	200	-	200	- %	- %
53024052 - 56330 Food/Bev/Related Emp Apprctn	817	645	750	750	1,092	750	- %	- %
53024052 - 56400 Books and Periodicals	197	-	-	-	144	-	- %	- %
Total Operating Expenses	99,038	89,362	114,023	114,728	83,371	145,352	27.48%	26.69%
53024054 - 58100 Depreciation	908,323	879,514	886,148	886,148	665,063	884,204	(0.22%)	(0.22%)
53024054 - 58200 Landfill Closure/Post Closure	375,330	285,000	290,000	290,000	227,502	290,000	- %	- %
53024054 - 58500 Bad Debt Expense	-	5	-	-	-	-	- %	- %
53024054 - 58910 Allocations IN-Debit	21,456	21,456	21,456	21,456	16,092	21,456	- %	- %
53024054 - 59100 Interest Expense	80,083	58,473	53,389	53,389	53,389	49,575	(7.14%)	(7.14%)
Total Other Expenses	1,385,192	1,244,448	1,250,993	1,250,993	962,046	1,245,235	(0.46%)	(0.46%)
Total Utility Administration	1,764,225	1,602,931	1,673,007	1,708,375	1,248,246	1,722,922	2.98%	0.85%

City of Unalaska
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Expenditures
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Solid Waste Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Solid Waste Operations								
53024751 - 51100 Salaries and Wages	328,091	374,569	476,334	527,659	355,159	545,886	14.60%	3.45%
53024751 - 51200 Temporary Employees	15,917	15,302	27,903	30,690	-	31,616	13.31%	3.02%
53024751 - 51300 Overtime	23,120	48,577	40,000	40,000	23,547	40,000	- %	- %
53024751 - 52100 Health Insurance Benefit	108,148	135,292	187,560	187,560	127,820	193,608	3.22%	3.22%
53024751 - 52200 FICA & Medicare Emplr Match	28,085	33,439	41,635	45,775	28,971	47,241	13.46%	3.20%
53024751 - 52300 PERS Employer Contribution	156,737	119,748	148,543	162,191	77,235	139,778	(5.90%)	(13.82%)
53024751 - 52400 Unemployment Insurance	2,031	2,619	2,991	2,991	1,848	3,142	5.05%	5.05%
53024751 - 52500 Workers Compensation	16,039	16,268	21,277	21,277	13,884	20,500	(3.65%)	(3.65%)
53024751 - 52900 Other Employee Benefits	1,700	1,031	3,867	3,867	1,084	3,867	- %	- %
Total Personnel Expenses	679,868	746,845	950,110	1,022,010	629,550	1,025,638	7.95%	0.35%
53024752 - 53240 Engineering/Architectural Svs	-	-	2,000	2,000	4,850	2,000	- %	- %
53024752 - 53260 Training Services	-	192	4,000	4,000	-	2,000	(50.00%)	(50.00%)
53024752 - 53300 Other Professional Svs	43,198	69,580	55,000	55,000	20,585	55,000	- %	- %
53024752 - 53410 Software / Hardware Support	1,122	-	1,200	1,200	-	1,200	- %	- %
53024752 - 53420 Sampling / Testing	9,767	13,676	15,000	15,000	1,555	15,000	- %	- %
53024752 - 53490 Other Technical Services	-	-	15,000	15,000	-	10,000	(33.33%)	(33.33%)
53024752 - 54110 Water / Sewerage	90,416	79,192	130,000	130,000	88,762	130,000	- %	- %
53024752 - 54210 Solid Waste	669	48,487	430,000	430,000	5,223	430,000	- %	- %
53024752 - 54300 Repair/Maintenance Services	28,234	39,948	25,000	27,562	23,072	25,000	- %	(9.30%)
53024752 - 55310 Telephone / Fax/TV	4,051	3,821	4,600	4,600	2,907	4,600	- %	- %
53024752 - 55901 Advertising	1,275	-	-	-	-	-	- %	- %
53024752 - 55903 Travel and Related Costs	-	-	6,000	6,000	-	6,000	- %	- %
53024752 - 55906 Membership Dues	100	-	500	500	-	500	- %	- %
53024752 - 55907 Permit Fees	9,210	9,210	10,000	10,000	945	10,000	- %	- %
53024752 - 55908 Employee Moving Costs	-	-	5,000	5,000	-	-	(100.00%)	(100.00%)
53024752 - 56100 General Supplies	84,224	98,948	73,500	74,172	46,528	73,500	- %	(0.91%)
53024752 - 56101 Safety Related Items	6,314	10,296	7,250	7,250	1,885	5,250	(27.59%)	(27.59%)
53024752 - 56108 Lab Supplies	-	-	3,500	3,500	-	3,500	- %	- %
53024752 - 56110 Sand / Gravel / Rock	49,994	49,994	50,000	50,000	-	50,000	- %	- %
53024752 - 56115 Chemicals	-	229	250	250	-	250	- %	- %
53024752 - 56120 Office Supplies	-	352	700	700	1,342	700	- %	- %
53024752 - 56150 Computer Hardware / Software	782	12,431	1,700	3,974	3,949	2,700	58.82%	(32.05%)
53024752 - 56220 Electricity	122,521	125,509	110,000	110,000	101,514	120,000	9.09%	9.09%
53024752 - 56230 Propane	1,441	811	2,500	2,500	3,446	2,500	- %	- %
53024752 - 56240 Heating Oil	32,004	94,906	50,000	50,000	72,421	70,000	40.00%	40.00%
53024752 - 56260 Gasoline for Vehicles	727	1,117	800	800	433	800	- %	- %
53024752 - 56270 Diesel for Equipment	4,960	11,346	8,000	8,000	8,573	8,500	6.25%	6.25%
53024752 - 56330 Food/Bev/Related Emp Apprctn	130	592	400	400	253	400	- %	- %
53024752 - 56400 Books and Periodicals	-	-	100	100	-	100	- %	- %
Total Operating Expenses	491,140	670,638	1,012,000	1,017,508	388,243	1,029,500	1.73%	1.18%
53024753 - 57400 Machinery and Equipment	-	-	-	-	-	135,000	- %	- %
Total Capital Outlay	-	-	-	-	-	135,000	- %	- %
Total Solid Waste Operations	1,171,008	1,417,482	1,962,110	2,039,518	1,017,793	2,190,138	11.62%	7.39%

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Solid Waste Proprietary

Transfers Out

53029854 - 59940 Transfers To Prop Capt Proj
 Total Other Expenses

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
	100,000	200,000	400,000	400,000	400,000	-	(100.00%)	(100.00%)
	100,000	200,000	400,000	400,000	400,000	-	(100.00%)	(100.00%)
Total Transfers Out	100,000	200,000	400,000	400,000	400,000	-	(100.00%)	(100.00%)

City of Unalaska
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Expenditures
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Solid Waste Proprietary

Veh & Equip Maintenance

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
53022851 - 51100 Salaries and Wages	26,602	24,635	50,342	57,143	13,863	58,358	15.92%	2.13%
53022851 - 51200 Temporary Employees	160	-	-	-	-	-	- %	- %
53022851 - 51300 Overtime	57	521	1,782	1,782	-	1,782	- %	- %
53022851 - 52100 Health Insurance Benefit	8,269	8,982	16,692	16,692	5,063	17,232	3.24%	3.24%
53022851 - 52200 FICA & Medicare Emplr Match	2,052	1,924	3,983	4,503	1,061	4,596	15.39%	2.07%
53022851 - 52300 PERS Employer Contribution	31,005	6,878	15,177	16,763	2,553	14,396	(5.15%)	(14.12%)
53022851 - 52400 Unemployment Insurance	151	109	242	242	46	251	3.72%	3.72%
53022851 - 52500 Workers Compensation	856	667	1,504	1,504	321	1,449	(3.66%)	(3.66%)
53022851 - 52900 Other Employee Benefits	56	5	299	299	9	296	(1.00%)	(1.00%)
Total Personnel Expenses	69,208	43,721	90,021	98,928	22,916	98,360	9.26%	(0.57%)
53022852 - 54300 Repair/Maintenance Services	2,582	213	2,500	2,500	-	2,500	- %	- %
53022852 - 56100 General Supplies	12	-	2,500	2,500	4	2,500	- %	- %
53022852 - 56130 Machinery / Vehicle Parts	25,978	54,655	52,000	54,492	10,883	52,000	- %	(4.57%)
Total Operating Expenses	28,571	54,868	57,000	59,492	10,886	57,000	- %	(4.19%)
Total Veh & Equip Maintenance	97,779	98,589	147,021	158,420	33,802	155,360	5.67%	(1.93%)

City of Unalaska
FY2024 Solid Waste Budget Detail
Expenditures
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Solid Waste Proprietary

Facilities Maintenance

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
53022951 - 51100 Salaries and Wages	32,743	37,664	43,023	49,102	28,183	49,528	15.12%	0.87%
53022951 - 51200 Temporary Employees	164	80	-	-	241	-	- %	- %
53022951 - 51300 Overtime	445	953	1,212	1,212	567	1,048	(13.53%)	(13.53%)
53022951 - 52100 Health Insurance Benefit	8,057	12,179	14,394	14,394	9,165	14,838	3.08%	3.08%
53022951 - 52200 FICA & Medicare Emplr Match	2,551	2,960	3,382	3,846	2,218	3,871	14.46%	0.65%
53022951 - 52300 PERS Employer Contribution	13,166	10,561	12,861	14,309	5,318	12,080	(6.07%)	(15.58%)
53022951 - 52400 Unemployment Insurance	198	206	209	209	95	222	6.22%	6.22%
53022951 - 52500 Workers Compensation	1,505	1,340	1,476	1,476	891	1,422	(3.66%)	(3.66%)
53022951 - 52900 Other Employee Benefits	105	-	256	256	22	258	0.78%	0.78%
Total Personnel Expenses	58,936	65,942	76,813	84,804	46,701	83,267	8.40%	(1.81%)
53022952 - 53300 Other Professional	1,146	-	-	-	12,107	-	- %	- %
53022952 - 54300 Repair/Maintenance Services	10,229	3,554	7,800	7,800	1,021	7,800	- %	- %
53022952 - 54500 Construction Services	-	-	1,000	1,000	-	1,000	- %	- %
53022952 - 56100 General Supplies	195	-	1,500	1,500	42	1,500	- %	- %
53022952 - 56101 Safety Related Items	44	-	500	500	-	500	- %	- %
53022952 - 56140 Facility Maintenance Supplies	3,494	17,569	24,700	25,178	7,638	24,700	- %	(1.90%)
Total Operating Expenses	15,108	21,124	35,500	35,978	20,809	35,500	- %	(1.33%)
Total Facilities Maintenance	74,043	87,066	112,313	120,782	67,510	118,767	5.75%	(1.67%)

City of Unalaska
FY2024 Ports & Harbors Budget Summary
Draft as of 4/7/2023

Ports & Harbors Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Revenues								
Intergovernmental	196,234	116,017	99,018	104,529	5,585	40,373	(59.23%)	(61.38%)
Charges for Services	6,649,714	8,177,400	8,464,362	8,464,362	6,363,390	9,185,875	8.52%	8.52%
Investment Income	976	2,583	-	-	49,958	-	0.00%	0.00%
Non-recurring Revenues	-	(1,054,560)	-	-	-	-	0.00%	0.00%
Total Revenues	6,846,924	7,241,440	8,563,380	8,568,891	6,418,933	9,226,248	7.74%	7.67%
Operating Expenditures (excl depr.)								
Harbor Office	1,056,754	1,327,652	1,339,751	1,652,302	1,199,305	1,529,305	14.15%	(7.44%)
Unalaska Marine Center	974,054	966,191	1,155,311	1,182,385	745,996	1,158,873	0.31%	(1.99%)
Spit & Light Cargo Docks	545,997	621,963	696,591	697,277	470,352	714,089	2.51%	2.41%
Ports Security	7,859	6,185	72,295	72,295	2,971	71,779	(0.71%)	(0.71%)
CEM Small Boat Harbor	758,629	916,431	960,269	967,129	795,394	1,050,190	9.36%	8.59%
Bobby Storrs Small Boat Harbor	130,002	119,164	180,650	180,650	96,899	187,841	3.98%	3.98%
Veh & Equip Maintenance	51,540	51,129	62,479	66,688	53,034	66,423	6.31%	(0.40%)
Facilities Maintenance	55,155	35,280	52,096	55,328	28,195	54,679	4.96%	(1.17%)
Total Operating Expend. (excl depr.)	3,579,989	4,043,997	4,519,442	4,874,054	3,392,147	4,833,179	6.94%	(0.84%)
Operating profit - cash basis	3,266,935	3,197,443	4,043,938	3,694,837	3,026,786	4,393,069		
Depreciation	4,316,580	4,295,538	4,301,644	4,301,644	3,212,770	4,227,743	(1.72%)	(1.72%)
Total Operating profit - accrual ba	(1,049,645)	(1,098,095)	(257,706)	(606,807)	(185,984)	165,326		
Non-operating items								
Allocations IN-Debit	(71,892)	(71,892)	(68,112)	(68,112)	(51,084)	(68,112)	- %	- %
Interest Expense	(1,259,149)	(1,293,476)	(1,314,750)	(1,314,750)	(968,638)	(1,263,315)	(3.91%)	(3.91%)
Issuance Costs	(29,883)	-	-	-	-	-	- %	- %
Capital Project Transfers	24,031	(4,623,218)	(2,594,495)	(2,594,495)	(2,492,144)	(480,160)	(81.49%)	(81.49%)
Total Non-Operating Items	(1,336,894)	(5,988,586)	(3,977,357)	(3,977,357)	(3,511,865)	(1,811,587)	(54.45%)	(54.45%)
Net Profit (Loss)	(2,386,539)	(7,086,681)	(4,235,063)	(4,584,164)	(3,697,849)	(1,646,261)		
Appropriation of Net Assets	-	-	4,235,063	4,376,481	-	1,646,261		
Ports & Harbors Proprietary Fund Net	(2,386,539)	(7,086,681)	-	(207,683)	(3,697,849)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Harbor Office	1,192,442	336,863	0	5,559,170	7,088,475	65.20%
Unalaska Marine Center	483,147	675,726	0	0	1,158,873	10.66%
Spit & Light Cargo Docks	143,145	570,944	0	0	714,089	6.57%
Ports Security	51,779	20,000	0	0	71,779	0.66%
CEM Small Boat Harbor	268,202	781,988	0	0	1,050,190	9.66%
Bobby Storrs Small Boat Harbor	107,363	80,478	0	0	187,841	1.73%
Veh & Equip Maintenance	46,423	20,000	0	0	66,423	0.61%
Facilities Maintenance	33,421	21,258	0	0	54,679	0.50%
Total Operating Expenditures	2,325,922	2,507,257	0	5,559,170	10,392,349	
Transfers Out	0	0	0	480,160	480,160	4.42%
	0	0	0	480,160	480,160	

City of Unalaska
FY2024 Ports & Harbors Budget Detail
Revenues
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Ports & Harbors Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Intergovernmental								
54017041 - 42355 PERS Nonemployer Contributions	167,614	87,397	99,018	104,529	-	40,373	(59.23%)	(61.38%)
54017041 - 42359 Other State Revenue	28,620	28,620	-	-	5,585	-	- %	- %
Total Intergovernmental	196,234	116,017	99,018	104,529	5,585	40,373	(59.23%)	(61.38%)
Charges for Services								
54017042 - 44511 UMC Docking / Moorage	1,280,860	1,719,654	1,900,000	1,900,000	1,415,588	1,995,500	5.03%	5.03%
54017042 - 44512 UMC Wharfage	2,197,785	2,786,296	3,300,000	3,300,000	2,165,229	3,450,000	4.55%	4.55%
54017042 - 44513 UMC Rental Fees	707,566	898,313	930,000	930,000	655,641	976,500	5.00%	5.00%
54017042 - 44514 UMC Utilities	303,701	251,886	250,000	250,000	156,983	250,000	- %	- %
54017042 - 44521 Spit Docking / Moorage	570,863	657,432	590,000	590,000	374,225	520,000	(11.86%)	(11.86%)
54017042 - 44524 Spit Utilities	164,024	251,269	100,000	100,000	118,223	150,000	50.00%	50.00%
54017042 - 44531 SBH Docking / Moorage	82,479	82,717	85,000	85,000	73,455	85,000	- %	- %
54017042 - 44534 SBH Utilities	13,266	12,521	7,000	7,000	10,056	11,700	67.14%	67.14%
54017042 - 44541 Cargo Docking / Moorage	57,207	57,633	30,362	30,362	33,518	40,000	31.74%	31.74%
54017042 - 44542 Cargo Wharfage	141,327	153,785	115,000	115,000	133,027	127,675	11.02%	11.02%
54017042 - 44543 Cargo Rental Fees	-	-	8,000	8,000	-	8,000	- %	- %
54017042 - 44544 Cargo Utilities	17,722	19,230	20,000	20,000	30,529	30,000	50.00%	50.00%
54017042 - 44551 CEM Docking/Moorage	696,905	735,856	700,000	700,000	747,029	980,000	40.00%	40.00%
54017042 - 44554 CEM Utilities	384,748	519,791	330,000	330,000	423,637	520,000	57.58%	57.58%
54017042 - 44555 CEM Others Services	1,164	940	500	500	2,175	2,500	400.00%	400.00%
54017042 - 44560 Security Fees	9,011	16,706	90,000	90,000	10,831	25,000	(72.22%)	(72.22%)
54017042 - 44580 Late Fees	3,944	9,910	2,500	2,500	10,571	8,000	220.00%	220.00%
54017042 - 44599 Other Revenue	17,142	3,460	6,000	6,000	2,674	6,000	- %	- %
Total Charges for Services	6,649,714	8,177,400	8,464,362	8,464,362	6,363,390	9,185,875	8.52%	8.52%
Investment Income								
54017043 - 47110 Interest Revenue	976	2,583	-	-	49,958	-	- %	- %
Total Investment Income	976	2,583	-	-	49,958	-	- %	- %
Non-recurring Revenues								
54017049 - 49400 Gain-loss on Sale of Fixed Ass	-	(1,054,560)	-	-	-	-	- %	- %
54017049 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	4,235,063	4,376,481	-	1,646,261	(61.13%)	(62.38%)
Total Non-recurring Revenues	-	(1,054,560)	4,235,063	4,376,481	-	1,646,261	(61.13%)	(62.38%)
Ports & Harbors Fund Total Revenues	6,846,924	7,241,440	12,798,443	12,945,372	6,418,933	10,872,509	(15.05%)	(16.01%)

City of Unalaska
FY2024 Ports & Harbors Budget Detail
Expenditures
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Ports & Harbors Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Harbor Office								
54025051 - 51100 Salaries and Wages	507,460	675,841	629,033	711,476	499,743	732,312	16.42%	2.93%
54025051 - 51200 Temporary Employees	10,549	8,775	1,717	1,717	16,172	2,228	29.76%	29.76%
54025051 - 51300 Overtime	2,285	2,259	12,599	12,599	2,282	12,912	2.48%	2.48%
54025051 - 52100 Health Insurance Benefit	129,296	199,422	205,488	205,488	158,877	212,111	3.22%	3.22%
54025051 - 52200 FICA & Medicare Emplr Match	39,421	50,329	48,467	53,540	39,747	56,203	15.96%	4.97%
54025051 - 52300 PERS Employer Contribution	199,424	183,130	179,912	198,024	98,958	169,648	(5.71%)	(14.33%)
54025051 - 52400 Unemployment Insurance	2,562	3,356	2,987	2,987	2,404	3,116	4.32%	4.32%
54025051 - 52500 Workers Compensation	3,223	5,397	3,512	3,512	4,058	3,384	(3.64%)	(3.64%)
54025051 - 52900 Other Employee Benefits	288	294	530	530	291	528	(0.38%)	(0.38%)
Total Personnel Expenses	894,508	1,128,804	1,084,245	1,189,873	822,532	1,192,442	9.98%	0.22%
54025052 - 53230 Legal Services	2,710	5,113	5,000	5,000	1,007	5,000	- %	- %
54025052 - 53260 Training Services	-	6,749	6,000	6,000	750	6,000	- %	- %
54025052 - 53300 Other Professional Svcs	4,215	3,450	4,900	4,900	1,400	70,000	1,328.57%	1328.57%
54025052 - 53410 Software / Hardware Support	30,219	19,072	36,565	36,565	20,981	47,740	30.56%	30.56%
54025052 - 54110 Water / Sewerage	536	-	-	-	-	-	- %	- %
54025052 - 54230 Custodial Services/Supplies	-	461	12,000	12,000	6,720	10,000	(16.67%)	(16.67%)
54025052 - 54300 Repair/Maintenance Services	531	-	4,000	4,000	370	4,000	- %	- %
54025052 - 54410 Buildings / Land Rental	49,611	50,683	50,000	50,000	41,164	51,500	3.00%	3.00%
54025052 - 55200 General Insurance	15,790	17,156	22,833	22,833	17,762	23,019	0.82%	0.82%
54025052 - 55310 Telephone / Fax/ TV	10,907	11,406	24,900	24,900	8,161	24,900	- %	- %
54025052 - 55320 Network / Internet	10,842	18,576	18,760	18,760	13,756	18,760	- %	- %
54025052 - 55330 Radio	340	-	-	-	317	-	- %	- %
54025052 - 55390 Other Communications	922	130	1,500	1,500	-	1,500	- %	- %
54025052 - 55901 Advertising	-	1,689	2,000	2,000	-	2,000	- %	- %
54025052 - 55902 Printing and Binding	-	1,196	750	750	-	750	- %	- %
54025052 - 55903 Travel and Related Costs	-	14,618	15,000	15,000	12,222	27,300	82.00%	82.00%
54025052 - 55904 Banking / Credit Card Fees	20,309	21,178	-	-	15,109	-	- %	- %
54025052 - 55905 Postal Services	2,925	1,861	3,600	3,600	1,643	3,600	- %	- %
54025052 - 55906 Membership Dues	670	770	2,000	2,000	2,085	4,000	100.00%	100.00%
54025052 - 55907 Permit Fees	-	-	1,500	1,500	-	1,500	- %	- %
54025052 - 56100 General Supplies	2,231	721	3,000	3,000	845	3,500	16.67%	16.67%
54025052 - 56101 Safety Related Items	-	-	-	-	-	3,500	- %	- %
54025052 - 56120 Office Supplies	3,022	1,830	4,500	4,500	534	4,500	- %	- %
54025052 - 56150 Computer Hardware / Software	3,692	12,974	26,448	26,448	20,252	11,644	(55.97%)	(55.97%)
54025052 - 56160 Uniforms	-	4,270	5,500	5,500	878	6,500	18.18%	18.18%
54025052 - 56240 Heating Oil	685	1,687	-	-	1,080	-	- %	- %
54025052 - 56260 Gasoline for Vehicles	630	1,202	1,800	1,800	1,090	1,800	- %	- %
54025052 - 56320 Business Meals	-	41	500	500	40	1,000	100.00%	100.00%
54025052 - 56330 Food/Bev/Related Emp Apprctn	1,460	2,014	2,300	2,300	1,685	2,700	17.39%	17.39%
54025052 - 56400 Books and Periodicals	-	-	150	150	-	150	- %	- %
Total Operating Expenses	162,246	198,848	255,506	255,506	169,850	336,863	31.84%	31.84%
54025053 - 57400 Machinery and Equipment	-	-	-	206,923	206,923	-	- %	(100.00%)
Total Capital Outlay	-	-	-	206,923	206,923	-	- %	(100.00%)
54025054 - 58100 Depreciation	4,316,580	4,295,538	4,301,644	4,301,644	3,212,770	4,227,743	(1.72%)	(1.72%)
54025054 - 58910 Allocations IN-Debit	71,892	71,892	68,112	68,112	51,084	68,112	- %	- %
54025054 - 59100 Interest Expense	1,259,149	1,293,476	1,314,750	1,314,750	968,638	1,263,315	(3.91%)	(3.91%)
54025054 - 59400 Issuance Costs	29,883	-	-	-	-	-	- %	- %
Total Other Expenses	5,677,504	5,660,906	5,684,506	5,684,506	4,232,491	5,559,170	(2.20%)	(2.20%)
Total Harbor Office	6,734,258	6,988,558	7,024,257	7,336,808	5,431,796	7,088,475	0.91%	(3.38%)

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Ports & Harbors Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Unalaska Marine Center								
54025151 - 51100 Salaries and Wages	216,784	195,291	254,185	254,185	161,322	250,264	(1.54%)	(1.54%)
54025151 - 51300 Overtime	13,263	21,483	35,100	35,100	12,552	35,100	- %	- %
54025151 - 52100 Health Insurance Benefit	75,211	83,091	95,801	95,801	81,201	98,788	3.12%	3.12%
54025151 - 52200 FICA & Medicare Emplr Match	17,599	16,585	22,136	22,136	13,301	21,833	(1.37%)	(1.37%)
54025151 - 52300 PERS Employer Contribution	90,930	60,580	81,088	81,088	36,249	66,618	(17.84%)	(17.84%)
54025151 - 52400 Unemployment Insurance	1,403	1,289	1,387	1,387	940	1,442	3.97%	3.97%
54025151 - 52500 Workers Compensation	7,467	6,550	9,447	9,447	4,974	9,102	(3.65%)	(3.65%)
Total Personnel Expenses	422,657	384,869	499,144	499,144	310,540	483,147	(3.20%)	(3.20%)
54025152 - 53240 Engineering/Architectural Svs	-	-	13,000	13,000	-	13,000	- %	- %
54025152 - 53260 Training Services	-	-	-	-	-	2,700	- %	- %
54025152 - 53300 Other Professional Svs	-	150	-	27,000	140	27,000	- %	- %
54025152 - 53410 Software / Hardware Support	-	-	150	150	315	150	- %	- %
54025152 - 54110 Water / Sewerage	18,356	21,977	17,700	17,700	11,436	17,700	- %	- %
54025152 - 54210 Solid Waste	148,811	165,938	145,000	145,000	132,568	180,000	24.14%	24.14%
54025152 - 54220 Snow Plowing	1,560	-	5,000	5,000	-	10,000	100.00%	100.00%
54025152 - 54230 Custodial Services/Supplies	-	-	-	-	-	6,000	- %	- %
54025152 - 54300 Repair/Maintenance Services	9,784	571	10,000	10,000	650	10,000	- %	- %
54025152 - 54410 Buildings / Land Rental	1,200	1,200	-	-	600	-	- %	- %
54025152 - 54420 Equipment Rental	-	-	1,200	1,200	-	1,200	- %	- %
54025152 - 55200 General Insurance	190,135	204,371	253,117	253,117	211,223	261,976	3.50%	3.50%
54025152 - 55310 Telephone / Fax/ TV	905	2,528	-	-	871	-	- %	- %
54025152 - 55906 Membership Dues	-	-	500	500	-	500	- %	- %
54025152 - 55907 Permit Fees	-	598	-	-	-	-	- %	- %
54025152 - 56100 General Supplies	3,044	4,718	10,000	10,074	2,197	10,000	- %	(0.73%)
54025152 - 56101 Safety Related Items	473	1,008	-	-	2,141	-	- %	- %
54025152 - 56110 Sand / Gravel / Rock	-	-	10,000	10,000	21,000	20,000	100.00%	100.00%
54025152 - 56120 Office Supplies	-	132	250	250	-	250	- %	- %
54025152 - 56220 Electricity	166,387	162,839	175,000	175,000	39,753	100,000	(42.86%)	(42.86%)
54025152 - 56230 Propane	129	22	150	150	22	150	- %	- %
54025152 - 56260 Gasoline for Vehicles	10,036	14,187	14,000	14,000	10,798	14,000	- %	- %
54025152 - 56270 Diesel for Equipment	577	1,083	600	600	1,742	600	- %	- %
54025152 - 56330 Food/Bev/Related Emp Apprctn	-	-	500	500	-	500	- %	- %
Total Operating Expenses	551,397	581,322	656,167	683,241	435,456	675,726	2.98%	(1.10%)
Total Unalaska Marine Center	974,054	966,191	1,155,311	1,182,385	745,996	1,158,873	0.31%	(1.99%)

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Spit & Light Cargo Docks								
54025251 - 51100 Salaries and Wages	66,001	59,744	75,314	75,314	47,799	74,152	(1.54%)	(1.54%)
54025251 - 51300 Overtime	3,930	6,365	10,398	10,398	3,719	10,398	- %	- %
54025251 - 52100 Health Insurance Benefit	22,285	24,620	28,387	28,387	24,060	29,269	3.11%	3.11%
54025251 - 52200 FICA/Medicare Employer Match	5,350	5,058	6,555	6,555	3,941	6,465	(1.37%)	(1.37%)
54025251 - 52300 PERS Employer Benefit	27,330	18,229	24,026	24,026	10,740	19,736	(17.86%)	(17.86%)
54025251 - 52400 Unemployment Ins Benefit	416	382	409	409	279	427	4.40%	4.40%
54025251 - 52500 Workers Compensation Ins	2,220	1,954	2,800	2,800	1,474	2,698	(3.64%)	(3.64%)
Total Personnel Expenses	127,531	116,351	147,889	147,889	92,012	143,145	(3.21%)	(3.21%)
54025252 - 54110 Water / Sewerage	23,646	52,538	39,000	39,000	31,638	42,000	7.69%	7.69%
54025252 - 54210 Solid Waste	8,632	7,727	26,000	26,000	6,032	26,000	- %	- %
54025252 - 54300 Repair/Maintenance Services	10,957	1,844	25,000	25,687	1,146	25,000	- %	(2.67%)
54025252 - 54410 Buildings/Land Rental	118,343	124,737	125,500	125,500	93,430	127,000	1.20%	1.20%
54025252 - 55200 General Insurance	76,386	84,529	103,702	103,702	92,627	113,444	9.39%	9.39%
54025252 - 56100 General Supplies	875	2,681	10,000	10,000	10	10,000	- %	- %
54025252 - 56110 Sand / Gravel / Rock	-	10,151	7,000	7,000	802	15,000	114.29%	114.29%
54025252 - 56220 Electricity	179,626	221,404	205,000	205,000	152,656	205,000	- %	- %
54025252 - 56260 Gasoline for Vehicles	-	-	7,500	7,500	-	7,500	- %	- %
Total Operating Expenses	418,466	505,612	548,702	549,388	378,340	570,944	4.05%	3.92%
Total Spit & Light Cargo Docks	545,997	621,963	696,591	697,277	470,352	714,089	2.51%	2.41%

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	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Ports & Harbors Proprietary								
Ports Security								
54025351 - 51100 Salaries and Wages	1,217	557	5,100	5,100	253	5,100	- %	- %
54025351 - 51300 Overtime	670	2,688	24,900	24,900	1,547	24,900	- %	- %
54025351 - 52100 Health Insurance Benefit	368	1,226	10,149	10,149	100	10,672	5.15%	5.15%
54025351 - 52200 FICA/Medicare Employer Match	144	248	2,292	2,292	138	2,292	- %	- %
54025351 - 52300 PERS Employer Benefit	737	969	9,036	9,036	396	7,530	(16.67%)	(16.67%)
54025351 - 52400 Unemployment Ins Benefit	12	20	146	146	9	156	6.85%	6.85%
54025351 - 52500 Workers Compensation Ins	42	97	1,172	1,172	46	1,129	(3.67%)	(3.67%)
Total Personnel Expenses	3,191	5,804	52,795	52,795	2,488	51,779	(1.92%)	(1.92%)
54025352 - 56100 General Supplies	4,668	251	18,000	18,000	125	18,000	- %	- %
54025352 - 56120 Office Supplies	-	-	500	500	-	500	- %	- %
54025352 - 56330 Food/Bev/Related Emp Apprctn	-	130	1,000	1,000	358	1,500	50.00%	50.00%
Total Operating Expenses	4,668	381	19,500	19,500	483	20,000	2.56%	2.56%
Total Ports Security	7,859	6,185	72,295	72,295	2,971	71,779	(0.71%)	(0.71%)

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Ports & Harbors Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
CEM Small Boat Harbor								
54025451 - 51100 Salaries and Wages	115,195	120,687	142,247	147,814	99,663	148,955	4.72%	0.77%
54025451 - 51300 Overtime	4,576	7,303	13,800	13,800	4,436	13,800	- %	- %
54025451 - 52100 Health Insurance Benefit	36,434	45,462	50,689	50,689	42,373	52,289	3.16%	3.16%
54025451 - 52200 FICA/Medicare Employer Match	9,173	9,709	11,890	12,168	7,976	12,347	3.84%	1.47%
54025451 - 52300 PERS Employer Benefit	47,351	35,850	43,220	44,235	21,199	36,919	(14.58%)	(16.54%)
54025451 - 52400 Unemployment Ins Benefit	693	715	732	732	540	763	4.23%	4.23%
54025451 - 52500 Workers Compensation Ins	2,624	2,572	3,248	3,248	1,959	3,129	(3.66%)	(3.66%)
Total Personnel Expenses	216,047	222,297	265,826	272,686	178,147	268,202	0.89%	(1.64%)
54025452 - 53230 Legal	-	-	850	850	-	850	- %	- %
54025452 - 54110 Water / Sewerage	13,328	7,697	12,000	12,000	5,565	12,000	- %	- %
54025452 - 54210 Solid Waste	48,416	50,425	45,475	45,475	41,207	68,000	49.53%	49.53%
54025452 - 54230 Custodial Services/Supplies	8,400	8,400	11,500	11,500	8,120	11,500	- %	- %
54025452 - 54300 Repair/Maintenance Services	8,853	1,829	10,000	10,000	1,851	12,000	20.00%	20.00%
54025452 - 55200 General Insurance	67,736	72,384	91,268	91,268	87,807	98,288	7.69%	7.69%
54025452 - 55310 Telephone / Fax / TV	1,610	1,599	-	-	1,087	-	- %	- %
54025452 - 56100 General Supplies	71	1,354	7,000	7,000	1,248	7,000	- %	- %
54025452 - 56101 Safety Related Items	-	81	-	-	-	-	- %	- %
54025452 - 56110 Sand / Gravel / Rock	-	10,151	5,000	5,000	-	5,000	- %	- %
54025452 - 56120 Office Supplies	-	-	350	350	-	350	- %	- %
54025452 - 56220 Electricity	390,906	534,596	504,000	504,000	464,961	560,000	11.11%	11.11%
54025452 - 56240 Heating Oil	3,263	5,617	4,500	4,500	5,403	4,500	- %	- %
54025452 - 56260 Gasoline for Vehicles	-	-	2,500	2,500	-	2,500	- %	- %
Total Operating Expenses	542,582	694,134	694,443	694,443	617,248	781,988	12.61%	12.61%
Total CEM Small Boat Harbor	758,629	916,431	960,269	967,129	795,394	1,050,190	9.36%	8.59%

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Bobby Storrs Small Boat Harbor								
54025551 - 51100 Salaries and Wages	49,501	44,808	56,485	56,485	35,849	55,614	(1.54%)	(1.54%)
54025551 - 51300 Overtime	2,947	4,774	7,800	7,800	2,789	7,800	- %	- %
54025551 - 52100 Health Insurance Benefit	16,714	18,465	21,290	21,290	18,045	21,951	3.10%	3.10%
54025551 - 52200 FICA/Medicare Employer Match	4,012	3,793	4,920	4,920	2,956	4,855	(1.32%)	(1.32%)
54025551 - 52300 PERS Employer Benefit	20,497	13,673	18,017	18,017	8,055	14,801	(17.85%)	(17.85%)
54025551 - 52400 Unemployment Ins Benefit	312	286	308	308	209	320	3.90%	3.90%
54025551 - 52500 Workers Compensation Ins	1,665	1,465	2,099	2,099	1,105	2,022	(3.67%)	(3.67%)
Total Personnel Expenses	95,648	87,265	110,919	110,919	69,009	107,363	(3.21%)	(3.21%)
54025552 - 53300 Other Professional	-	-	15,000	15,000	-	15,000	- %	- %
54025552 - 54110 Water / Sewerage	2,900	3,624	2,000	2,000	7,416	9,000	350.00%	350.00%
54025552 - 54210 Solid Waste	1,004	1,087	1,200	1,200	873	1,200	- %	- %
54025552 - 54300 Repair/Maintenance Services	7,324	1,526	15,000	15,000	596	15,000	- %	- %
54025552 - 55200 General Insurance	9,382	10,011	10,031	10,031	8,924	10,778	7.45%	7.45%
54025552 - 56100 General Supplies	-	69	9,000	9,000	-	12,000	33.33%	33.33%
54025552 - 56220 Electricity	13,744	15,583	16,000	16,000	10,081	16,000	- %	- %
54025552 - 56260 Gasoline for Vehicles	-	-	1,500	1,500	-	1,500	- %	- %
Total Operating Expenses	34,354	31,900	69,731	69,731	27,890	80,478	15.41%	15.41%
Total Bobby Storrs Small Boat Harbor	130,002	119,164	180,650	180,650	96,899	187,841	3.98%	3.98%

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Ports & Harbors Proprietary

Transfers Out

54029854 - 59940 Transfers To Enterpr Capt Proj
 Total Other Expenses

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
	(24,031)	4,623,218	2,594,495	2,594,495	2,492,144	480,160	(81.49%)	(81.49%)
	(24,031)	4,623,218	2,594,495	2,594,495	2,492,144	480,160	(81.49%)	(81.49%)
Total Transfers Out	(24,031)	4,623,218	2,594,495	2,594,495	2,492,144	480,160	(81.49%)	(81.49%)

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Veh & Equip Maintenance								
54022851 - 51100 Salaries and Wages	23,085	20,286	23,754	26,966	22,886	27,536	15.92%	2.11%
54022851 - 51300 Overtime	236	14	840	840	-	840	- %	- %
54022851 - 52100 Health Insurance Benefit	6,541	6,724	7,876	7,876	7,382	8,131	3.24%	3.24%
54022851 - 52200 FICA & Medicare Emplr Match	1,784	1,553	1,882	2,130	1,751	2,175	15.57%	2.11%
54022851 - 52300 PERS Employer Contribution	9,631	5,802	7,162	7,911	4,800	6,794	(5.14%)	(14.12%)
54022851 - 52400 Unemployment Insurance	129	86	114	114	72	120	5.26%	5.26%
54022851 - 52500 Workers Compensation	835	481	709	709	592	683	(3.67%)	(3.67%)
54022851 - 52900 Other Employee Benefits	82	-	142	142	18	144	1.41%	1.41%
Total Personnel Expenses	42,325	34,946	42,479	46,688	37,501	46,423	9.28%	(0.57%)
54022852 - 53300 Other Professional	285	-	-	-	-	-	- %	- %
54022852 - 54300 Repair/Maintenance Services	538	213	2,000	2,000	39	2,000	- %	- %
54022852 - 56100 General Supplies	15	-	1,000	1,000	197	1,000	- %	- %
54022852 - 56130 Machinery / Vehicle Parts	8,377	15,970	17,000	17,000	15,297	17,000	- %	- %
Total Operating Expenses	9,215	16,183	20,000	20,000	15,533	20,000	- %	- %
 Total Veh & Equip Maintenance	 51,540	 51,129	 62,479	 66,688	 53,034	 66,423	 6.31%	 (0.40%)

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Ports & Harbors Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Facilities Maintenance								
54022951 - 51100 Salaries and Wages	14,433	15,995	17,438	19,896	12,224	20,076	15.13%	0.90%
54022951 - 51200 Temporary Employees	247	-	-	-	82	-	- %	- %
54022951 - 51300 Overtime	365	205	323	323	77	232	(28.17%)	(28.17%)
54022951 - 52100 Health Insurance Benefit	3,661	4,976	5,779	5,779	3,776	5,956	3.06%	3.06%
54022951 - 52200 FICA & Medicare Emplr Match	1,151	1,239	1,357	1,545	947	1,551	14.30%	0.39%
54022951 - 52300 PERS Employer Contribution	5,841	4,440	5,164	5,750	2,306	4,845	(6.18%)	(15.74%)
54022951 - 52400 Unemployment Insurance	78	68	81	81	48	88	8.64%	8.64%
54022951 - 52500 Workers Compensation	657	586	592	592	317	570	(3.72%)	(3.72%)
54022951 - 52900 Other Employee Benefits	52	-	104	104	17	103	(0.96%)	(0.96%)
Total Personnel Expenses	26,483	27,508	30,838	34,070	19,795	33,421	8.38%	(1.90%)
54022952 - 53300 Other Professional	-	577	-	-	1,400	-	- %	- %
54022952 - 54300 Repair/Maintenance Services	26,605	4,351	14,758	14,758	4,701	14,758	- %	- %
54022952 - 54500 Construction Services	-	-	1,100	1,100	-	1,100	- %	- %
54022952 - 56100 General Supplies	136	-	250	250	55	250	- %	- %
54022952 - 56101 Safety Related Items	44	-	-	-	-	-	- %	- %
54022952 - 56140 Facility Maintenance Supplies	1,887	2,844	5,150	5,150	2,245	5,150	- %	- %
Total Operating Expenses	28,672	7,772	21,258	21,258	8,401	21,258	- %	- %
 Total Facilities Maintenance	 55,155	 35,280	 52,096	 55,328	 28,195	 54,679	 4.96%	 (1.17%)

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Airport Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Revenues								
Intergovernmental	22,063	9,536	11,409	12,774	-	4,973	(56.41%)	(61.07%)
Charges for Services	481,450	460,711	548,000	548,000	378,118	544,500	(0.64%)	(0.64%)
Non-recurring Revenues	(10,508)	-	-	-	-	-	0.00%	0.00%
Total Revenues	493,005	470,247	559,409	560,774	378,118	549,473	(1.78%)	(2.02%)
Operating Expenditures (excl depr.)								
Airport Admin/Operations	318,492	371,707	395,039	410,199	322,602	435,675	10.29%	6.21%
Facilities Maintenance	97,905	130,858	169,289	183,947	140,200	179,868	6.25%	(2.22%)
Total Operating Expend. (excl depr.)	416,398	502,565	564,328	594,146	462,803	615,543	9.08%	3.60%
Operating profit - cash basis	76,607	(32,318)	(4,919)	(33,372)	(84,684)	(66,070)		
Depreciation	277,065	277,671	278,541	278,541	208,253	173,617	(37.67%)	(37.67%)
Total Operating profit - accrual ba	(200,458)	(309,989)	(283,460)	(311,913)	(292,937)	(239,687)		
Non-operating items								
Allocations IN-Debit	(4,620)	(4,620)	(4,608)	(4,608)	(3,456)	(4,608)	- %	- %
Capital Project Transfers	-	-	(22,280)	(22,280)	(22,280)	-	(100.00%)	(100.00%)
Total Non-Operating Items	(4,620)	(4,620)	(26,888)	(26,888)	(25,736)	(4,608)	(82.86%)	(82.86%)
Net Profit (Loss)	(205,078)	(314,609)	(310,348)	(338,801)	(318,673)	(244,295)		
Appropriation of Net Assets	-	-	310,348	338,801	-	244,295		
Airport Proprietary Fund Net	(205,078)	(314,609)	-	-	(318,673)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Airport Admin/Operations	123,785	311,890	0	178,225	613,900	77.34%
Facilities Maintenance	151,633	28,235	0	0	179,868	22.66%
Total Operating Expenditures	275,418	340,125	0	178,225	793,768	

City of Unalaska
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Revenues
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Airport Proprietary

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Intergovernmental								
55017541 - 42355 PERS Nonemployer Contributions	22,063	9,536	11,409	12,774	-	4,973	(56.41%)	(61.07%)
Total Intergovernmental	22,063	9,536	11,409	12,774	-	4,973	(56.41%)	(61.07%)
Charges for Services								
55017542 - 44580 Late Fees	(416)	80	500	500	35	500	- %	- %
55017542 - 44670 Airport Other Services	13,222	5,809	3,500	3,500	12,008	4,000	14.29%	14.29%
55017542 - 47240 Airport Rent	468,644	454,822	544,000	544,000	366,075	540,000	(0.74%)	(0.74%)
Total Charges for Services	481,450	460,711	548,000	548,000	378,118	544,500	(0.64%)	(0.64%)
Other Financing Sources								
Non-recurring Revenues								
55017549 - 49400 Gain-loss on Sale of Fixed Ass	(10,508)	-	-	-	-	-	- %	- %
55017549 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	310,348	338,801	-	244,295	(21.28%)	(27.89%)
Total Non-recurring Revenues	(10,508)	-	310,348	338,801	-	244,295	(21.28%)	(27.89%)
Airport Fund Total Revenues	493,005	470,247	869,757	899,575	378,118	793,768	(8.74%)	(11.76%)

City of Unalaska
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Expenditures
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Airport Proprietary

Airport Admin/Operations

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
55025651 - 51100 Salaries and Wages	58,841	71,798	66,011	78,039	59,501	79,365	20.23%	1.70%
55025651 - 51200 Temporary Employees	1,934	1,285	-	-	3,542	-	- %	- %
55025651 - 51300 Overtime	16	142	53	53	84	96	81.13%	81.13%
55025651 - 52100 Health Insurance Benefit	13,940	19,182	18,974	18,974	14,860	19,585	3.22%	3.22%
55025651 - 52200 FICA & Medicare Emplr Match	4,650	5,411	4,986	5,683	4,845	5,923	18.79%	4.22%
55025651 - 52300 PERS Employer Contribution	25,837	19,741	18,949	21,384	11,373	18,283	(3.51%)	(14.50%)
55025651 - 52400 Unemployment Insurance	280	318	277	277	254	287	3.61%	3.61%
55025651 - 52500 Workers Compensation	170	175	255	255	138	246	(3.53%)	(3.53%)
Total Personnel Expenses	105,669	118,052	109,505	124,665	94,597	123,785	13.04%	(0.71%)
55025652 - 53230 Legal Services	-	-	1,000	1,000	-	1,000	- %	- %
55025652 - 53300 Other Professional Svcs	180	-	1,500	1,500	-	15,000	900.00%	900.00%
55025652 - 54110 Water / Sewerage	5,505	9,234	9,000	9,000	13,497	18,000	100.00%	100.00%
55025652 - 54210 Solid Waste	28,899	39,159	34,000	34,000	29,447	36,400	7.06%	7.06%
55025652 - 54220 Snow Plowing	-	-	1,200	1,200	-	5,000	316.67%	316.67%
55025652 - 54230 Custodial Services/Supplies	63,475	62,849	65,000	65,000	58,856	60,000	(7.69%)	(7.69%)
55025652 - 54300 Repair/Maintenance Services	1,853	332	1,500	1,500	-	1,500	- %	- %
55025652 - 54410 Buildings / Land Rental	17,493	12,118	18,000	18,000	14,372	18,000	- %	- %
55025652 - 55200 General Insurance	28,916	35,517	43,787	43,787	39,057	46,443	6.07%	6.07%
55025652 - 55310 Telephone / Fax / TV	3,630	3,083	6,677	6,677	1,462	6,677	- %	- %
55025652 - 55904 Banking / Credit Card Fees	7,619	3,455	3,200	3,200	2,270	3,200	- %	- %
55025652 - 55905 Postal Services	225	198	300	300	173	300	- %	- %
55025652 - 55907 Permit Fees	-	-	120	120	-	120	- %	- %
55025652 - 56100 General Supplies	128	-	15,000	15,000	1,604	15,000	- %	- %
55025652 - 56120 Office Supplies	-	81	250	250	-	250	- %	- %
55025652 - 56140 Facility Maintenance Supplies	-	-	-	-	166	-	- %	- %
55025652 - 56220 Electricity	39,859	58,233	55,000	55,000	50,366	55,000	- %	- %
55025652 - 56240 Heating Oil	15,041	29,396	30,000	30,000	16,736	30,000	- %	- %
Total Operating Expenses	212,823	253,656	285,534	285,534	228,005	311,890	9.23%	9.23%
55025654 - 58100 Depreciation	277,065	277,671	278,541	278,541	208,253	173,617	(37.67%)	(37.67%)
55025654 - 58910 Allocations IN-Debit	4,620	4,620	4,608	4,608	3,456	4,608	- %	- %
Total Other Expenses	281,685	282,291	283,149	283,149	211,709	178,225	(37.06%)	(37.06%)
Total Airport Admin/Operations	600,177	653,998	678,188	693,348	534,311	613,900	(9.48%)	(11.46%)

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Airport Proprietary

Transfers Out

55029854 - 59940 Transfers To Enterpr Capt Proj
 Total Other Expenses

Total Transfers Out

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
	-	-	22,280	22,280	22,280	-	(100.00%)	(100.00%)
	-	-	22,280	22,280	22,280	-	(100.00%)	(100.00%)
	-	-	22,280	22,280	22,280	-	(100.00%)	(100.00%)

City of Unalaska
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Expenditures
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Airport Proprietary

Facilities Maintenance

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
55022951 - 51100 Salaries and Wages	40,321	52,886	78,313	89,482	62,910	90,161	15.13%	0.76%
55022951 - 51200 Temporary Employees	1,243	833	1,037	1,037	2,250	-	(100.00%)	(100.00%)
55022951 - 51300 Overtime	1,123	2,443	2,189	2,189	823	1,888	(13.75%)	(13.75%)
55022951 - 52100 Health Insurance Benefit	9,737	18,580	26,196	26,196	20,499	27,004	3.08%	3.08%
55022951 - 52200 FICA & Medicare Emplr Match	3,265	4,296	6,237	7,093	5,048	7,040	12.87%	(0.75%)
55022951 - 52300 PERS Employer Contribution	17,623	15,047	23,410	26,043	12,223	21,980	(6.11%)	(15.60%)
55022951 - 52400 Unemployment Insurance	188	279	388	388	207	393	1.29%	1.29%
55022951 - 52500 Workers Compensation	1,969	1,859	2,805	2,805	2,040	2,703	(3.64%)	(3.64%)
55022951 - 52900 Other Employee Benefits	139	1	479	479	47	464	(3.13%)	(3.13%)
Total Personnel Expenses	75,609	96,224	141,054	155,712	106,047	151,633	7.50%	(2.62%)
55022952 - 53300 Other Professional	260	399	-	-	5,064	-	- %	- %
55022952 - 54230 Custodial Services/Supplies	-	-	-	-	195	-	- %	- %
55022952 - 54300 Repair/Maintenance Services	15,803	13,097	15,600	15,600	13,079	15,600	- %	- %
55022952 - 54500 Construction Services	-	-	1,000	1,000	-	1,000	- %	- %
55022952 - 56100 General Supplies	417	898	7,000	7,000	57	7,000	- %	- %
55022952 - 56101 Safety Related Items	44	-	-	-	-	-	- %	- %
55022952 - 56140 Facility Maintenance Supplies	5,773	20,239	4,635	4,635	15,758	4,635	- %	- %
Total Operating Expenses	22,297	34,634	28,235	28,235	34,153	28,235	- %	- %
Total Facilities Maintenance	97,905	130,858	169,289	183,947	140,200	179,868	6.25%	(2.22%)

City of Unalaska
FY2024 Housing Budget Summary
Draft as of 4/7/2023

Housing Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Revenues								
Intergovernmental	22,738	7,255	9,399	10,281	-	4,112	(56.25%)	(60.00%)
Charges for Services	257,616	258,765	248,500	248,500	176,414	248,500	0.00%	0.00%
Total Revenues	280,354	266,020	257,899	258,781	176,414	252,612	(2.05%)	(2.38%)
Operating Expenditures (excl depr.)								
Housing Admin & Operating	161,559	178,453	206,185	213,445	147,544	233,545	13.27%	9.42%
Facilities Maintenance	200,699	130,063	179,113	191,245	125,694	280,609	56.67%	46.73%
Total Operating Expend. (excl depr.)	362,258	308,516	385,298	404,690	273,238	514,154	33.44%	27.05%
Operating profit - cash basis								
Depreciation	182,165	189,795	195,245	195,245	146,434	195,246	0.00%	0.00%
Transfers In	-	-	-	-	-	300,000	0.00%	0.00%
Total Operating profit - accrual ba	(81,904)	(42,496)	(127,399)	(145,909)	(96,825)	(261,542)		
Non-operating items								
Allocations IN-Debit	(2,100)	(2,100)	(2,100)	(2,100)	(1,575)	(2,100)	- %	- %
Total Non-Operating Items	(2,100)	(2,100)	(2,100)	(2,100)	(1,575)	(2,100)	0.00%	0.00%
Net Profit (Loss)	(266,169)	(234,391)	(324,744)	(343,254)	(244,834)	(158,888)		
Appropriation of Net Assets	-	-	324,744	343,254	-	158,888		
Housing Proprietary Fund Net	(266,169)	(234,391)	-	-	(244,834)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Housing Admin & Operating	93,338	140,207	0	197,346	430,891	60.56%
Facilities Maintenance	134,704	145,905	0	0	280,609	39.44%
Total Operating Expenditures	228,042	286,112	0	197,346	711,500	

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FY2024 Housing Budget Detail
Revenues
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Housing Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Intergovernmental								
56018041 - 42355 PERS Nonemployer Contributions	22,738	7,255	9,399	10,281	-	4,112	(56.25%)	(60.00%)
Total Intergovernmental	22,738	7,255	9,399	10,281	-	4,112	(56.25%)	(60.00%)
Charges for Services								
56018042 - 47230 Housing Rent	257,616	258,765	248,500	248,500	176,414	248,500	- %	- %
Total Charges for Services	257,616	258,765	248,500	248,500	176,414	248,500	- %	- %
56019848 - 49100 Transfers From General Fund	-	-	-	-	-	300,000	- %	- %
Total Other Financing Sources	-	-	-	-	-	300,000	- %	- %
Non-recurring Revenues								
56018049 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	324,744	343,254	-	158,888	(51.07%)	(53.71%)
Total Non-recurring Revenues	-	-	324,744	343,254	-	158,888	(51.07%)	(53.71%)
Housing Fund Total Revenues	280,354	266,020	582,643	602,035	176,414	711,500	22.12%	18.18%

City of Unalaska
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Expenditures
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Housing Proprietary

Housing Admin & Operating

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
56025851 - 51100 Salaries and Wages	40,000	42,883	49,274	55,016	36,100	55,712	13.07%	1.27%
56025851 - 51200 Temporary Employees	2,119	-	572	572	-	743	29.90%	29.90%
56025851 - 51300 Overtime	8	41	109	109	63	117	7.34%	7.34%
56025851 - 52100 Health Insurance Benefit	10,501	15,222	17,787	17,787	9,645	18,359	3.22%	3.22%
56025851 - 52200 FICA & Medicare Emplr Match	3,225	3,266	3,798	4,237	2,772	4,284	12.80%	1.11%
56025851 - 52300 PERS Employer Contribution	16,922	11,963	14,045	15,124	6,223	13,706	(2.41%)	(9.38%)
56025851 - 52400 Unemployment Insurance	213	228	264	264	161	274	3.79%	3.79%
56025851 - 52500 Workers Compensation	115	98	148	148	68	143	(3.38%)	(3.38%)
Total Personnel Expenses	73,102	73,702	85,997	93,257	55,032	93,338	8.54%	0.09%
56025852 - 53230 Legal Services	-	-	500	500	-	500	- %	- %
56025852 - 53240 Engineering/Architectural Svs	-	-	500	500	-	500	- %	- %
56025852 - 53300 Other Professional Svs	4,676	2,709	2,500	2,500	550	2,500	- %	- %
56025852 - 54110 Water / Sewerage	10,950	9,052	12,700	12,700	6,655	13,464	6.02%	6.02%
56025852 - 54210 Solid Waste	12,231	14,055	16,921	16,921	12,061	19,380	14.54%	14.54%
56025852 - 54230 Custodial Services/Supplies	6,600	6,600	14,400	14,400	5,400	7,200	(50.00%)	(50.00%)
56025852 - 54410 Buildings / Land Rental	686	749	749	749	499	780	4.17%	4.17%
56025852 - 55200 General Insurance	25,193	26,770	33,418	33,418	30,001	36,203	8.33%	8.33%
56025852 - 55310 Telephone / Fax / TV	897	-	-	-	-	-	- %	- %
56025852 - 56100 General Supplies	622	150	1,500	1,500	21	1,000	(33.33%)	(33.33%)
56025852 - 56220 Electricity	11,566	15,612	18,000	18,000	14,523	21,480	19.33%	19.33%
56025852 - 56240 Heating Oil	15,034	29,055	19,000	19,000	22,802	37,200	95.79%	95.79%
Total Operating Expenses	88,457	104,751	120,188	120,188	92,512	140,207	16.66%	16.66%
56025854 - 58100 Depreciation	182,165	189,795	195,245	195,245	146,434	195,246	- %	- %
56025854 - 58910 Allocations IN-Debit	2,100	2,100	2,100	2,100	1,575	2,100	- %	- %
Total Other Expenses	184,265	191,895	197,345	197,345	148,009	197,346	- %	- %
Total Housing Admin & Operating	345,824	370,348	403,530	410,790	295,553	430,891	6.78%	4.89%

City of Unalaska
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Expenditures
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Housing Proprietary

Transfers Out

Total Transfers Out

FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
-	-	-	-	-	-	-	%

City of Unalaska
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Expenditures
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Housing Proprietary

Facilities Maintenance

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
56022951 - 51100 Salaries and Wages	66,706	48,751	65,299	74,529	51,809	75,173	15.12%	0.86%
56022951 - 51200 Temporary Employees	2,620	728	-	-	1,065	-	- %	- %
56022951 - 51300 Overtime	2,385	4,239	6,223	6,223	3,086	6,600	6.06%	6.06%
56022951 - 52100 Health Insurance Benefit	15,519	15,021	23,228	23,228	18,046	24,021	3.41%	3.41%
56022951 - 52200 FICA & Medicare Emplr Match	5,486	4,109	5,471	6,177	4,281	6,256	14.35%	1.28%
56022951 - 52300 PERS Employer Contribution	30,440	14,503	20,851	23,047	10,577	19,591	(6.04%)	(15.00%)
56022951 - 52400 Unemployment Insurance	367	229	337	337	180	349	3.56%	3.56%
56022951 - 52500 Workers Compensation	3,228	1,882	2,384	2,384	1,576	2,297	(3.65%)	(3.65%)
56022951 - 52900 Other Employee Benefits	257	2	415	415	50	417	0.48%	0.48%
Total Personnel Expenses	127,008	89,465	124,208	136,340	90,669	134,704	8.45%	(1.20%)
56022952 - 53300 Other Professional Svcs	240	-	-	-	1,075	-	- %	- %
56022952 - 54210 Solid Waste	-	171	-	-	32	-	- %	- %
56022952 - 54300 Repair/Maintenance Services	31,045	10,727	29,755	29,755	16,033	120,755	305.83%	305.83%
56022952 - 56100 General Supplies	503	-	6,200	6,200	45	6,200	- %	- %
56022952 - 56101 Safety Related Items	44	-	1,000	1,000	-	1,000	- %	- %
56022952 - 56110 Sand / Gravel / Rock	-	-	500	500	-	500	- %	- %
56022952 - 56140 Facility Maintenance Supplies	41,859	29,701	17,450	17,450	17,839	17,450	- %	- %
Total Operating Expenses	73,691	40,598	54,905	54,905	35,025	145,905	165.74%	165.74%
Total Facilities Maintenance	200,699	130,063	179,113	191,245	125,694	280,609	56.67%	46.73%

FY24 Personnel Budget Detail

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
COUNCIL MEMBER	1	0.120	6,000	-	-	459	-	6,459		
COUNCIL MEMBER	1	0.120	6,000	-	1,506	459	-	7,965		
COUNCIL MEMBER	1	0.120	6,000	-	1,506	459	-	7,965		
COUNCIL MEMBER	1	0.120	6,000	-	-	459	-	6,459		
COUNCIL MEMBER	1	0.120	6,000	-	-	459	-	6,459		
COUNCIL MEMBER	1	0.120	6,000	-	-	459	-	6,459		
MAYOR	1	0.240	8,400	-	-	643	-	9,043	WCOMP	146
MAYOR & COUNCIL	7	0.960	44,400	-	3,012	3,397	-	50,809	GRAND TOTAL	50,955
									OT	1,000
									PLCO	-
									TAXES (OT/PLCO)	77
									PERS (OT)	251
									WCOMP	748
CITY MANAGER'S OFFICE	2	2.000	239,793	4,000	60,188	18,706	64,536	387,225	GRAND TOTAL	389,300
									OT	1,500
									PLCO	-
									TAXES (OT/PLCO)	115
									PERS (OT)	377
									WCOMP	1,456
ADMINISTRATION	6	6.000	592,020	12,000	148,597	48,597	193,608	994,823	GRAND TOTAL	998,270
									OT	1,500
									EDUCATION INCENTIVE	2,400
									TEMP	15,000
									TAXES (OT/PLCO/TEMP/INC)	1,596
									PERS (OT&EI)	979
									WCOMP	704
CITY CLERK	3	3.000	307,354	6,000	77,146	25,385	96,804	512,688	GRAND TOTAL	534,867
									OT	4,000
									PLCO	-
									LONGEVITY BONUS	14,000
									EDUCATION INCENTIVE	13,200
									TAXES (OT/PLCO/INC)	2,387
									PERS (OT/EDINC)	4,317
									WCOMP	3,097
FINANCE	13	12.500	1,187,118	24,000	288,647	98,326	387,216	1,985,307	GRAND TOTAL	2,026,308

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
COMPUTER SPECIALIST	1	1.000	83,283	2,000	20,904	6,995	32,268	145,450		OT 1,500
IS SUPERVISOR	1	1.000	120,808	2,000	30,323	9,866	32,268	195,264		PLCO 29,040
NETWORK ADMINIST	1	1.000	99,967	2,000	25,092	8,272	32,268	167,599		LONGEVITY BONUS 2,000
IS STUDENT INTERN	1	0.250	12,000	-	-	1,038	-	13,038		TAXES (OT/PLCO) 2,489
IS	4	3.250	316,058	6,000	76,319	26,170	96,804	521,352		PERS (OT) 377
										WCOMP 14,728
									GRAND TOTAL	571,485

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
PLANNING COMMISSIONERS	5	0.060	12,000	-	-	918	-	12,918		OT 500
STUDENT INTERN-.50	1	0.500	15,600	-	-	1,349	-	16,949		PLCO -
ADMIN ASST 2	1	1.000	67,136	2,000	16,851	5,760	32,268	124,015		TAXES (OT/PLCO) 38
ASSOCIATE PLANNER	1	1.000	89,715	2,000	22,518	7,487	32,268	153,988		PERS (OT) 126
GIS ADMINISTRATOR	1	1.000	81,866	2,000	20,548	6,887	32,268	143,570		WCOMP 1,104
PLANNING DIRECTOR	1	1.000	163,805	2,000	41,115	12,808	32,268	251,995		
PLANNING	10	4.560	430,122	8,000	101,033	35,209	129,072	703,436	GRAND TOTAL	705,203

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
ANIMAL CNTRL OFFICER	1	1.000	52,121	2,000	13,082	4,611	32,268	104,083		
DEPUTY POLICE CHIEF	1	1.000	144,596	2,000	36,294	11,686	32,268	226,843		
CHIEF OF POLICE	1	1.000	163,805	2,000	41,115	12,808	32,268	251,995		
DPS OFFICE MANAGER	1	1.000	93,426	2,000	23,450	7,771	32,268	158,915		
IS/DMV AGENT	1	1.000	80,850	2,000	20,293	6,809	32,268	142,220		
POLICE INVESTIGATOR	1	1.000	79,664	2,000	19,996	6,718	32,268	140,646		
POLICE OFFICER	1	1.000	86,957	2,000	21,826	7,276	32,268	150,328		
POLICE OFFICER	1	1.000	103,824	2,000	26,060	8,567	32,268	172,718		
POLICE OFFICER	1	1.000	86,957	2,000	21,826	7,276	32,268	150,328		
POLICE OFFICER	1	1.000	81,952	2,000	20,570	6,893	32,268	143,684		EDUCATION INCENTIVE 13,200
POLICE OFFICER	1	1.000	81,952	2,000	20,570	6,893	32,268	143,684		EXERCISE PAY 26,500
POLICE OFFICER	1	1.000	81,952	2,000	20,570	6,893	32,268	143,684		SHIFT DIFFERENTIAL 128,750
POLICE OFFICER	1	1.000	79,571	2,000	19,972	6,711	32,268	140,523		ON CALL TIME 52,560
POLICE OFFICER	1	1.000	77,314	2,000	19,406	6,538	32,268	137,526		INCENTIVE BONUS 27,500
POLICE SERGEANT	1	1.000	129,929	2,000	32,612	10,564	32,268	207,373		OT 288,000
POLICE SERGEANT	1	1.000	91,208	2,000	22,893	7,601	32,268	155,971		PLCO 48,000
POLICE SERGEANT	1	1.000	91,208	2,000	22,893	7,601	32,268	155,971		TAXES (OT/PLCO/INC/SD/OCT/EX/EI) 42,037
POLICE SERGEANT	1	1.000	91,208	2,000	22,893	7,601	32,268	155,971		PERS (OT/SD/OCT/EI) 121,110
STUDENT AIDE-DPS .25	1	0.250	7,000	-	-	606	-	7,606		WCOMP 43,769
POLICE/DMV/AC	19	18.250	1,705,496	36,000	426,322	141,425	580,824	2,890,067	GRAND TOTAL	3,681,492

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
COMM OFFICER	1	1.000	96,065	2,000	24,112	7,973	32,268	162,419		EDUCATION INCENTIVE 9,600
COMM OFFICER	1	1.000	72,494	2,000	18,196	6,170	32,268	131,128		EXERCISE PAY 15,500
COMM OFFICER	1	1.000	70,377	2,000	17,665	6,008	32,268	128,318		SHIFT DIFFERENTIAL 25,000
COMM OFFICER	1	1.000	70,377	2,000	17,665	6,008	32,268	128,318		ON CALL TIME 10,000
LD COMM OFFICER	1	1.000	106,263	2,000	26,672	8,753	32,268	175,956		INCENTIVE BONUS 16,500
COMMUNICATIONS	5	5.000	415,577	10,000	104,310	34,912	161,340	726,138	GRAND TOTAL	922,360

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total
CORRECTIONS OFFICER	1	1.000	96,065	2,000	24,112	7,973	32,268	162,419
CORRECTIONS OFFICER	1	1.000	70,377	2,000	17,665	6,008	32,268	128,318
CORRECTIONS OFFICER	1	1.000	70,377	2,000	17,665	6,008	32,268	128,318
CORRECTIONS OFFICER	1	1.000	70,377	2,000	17,665	6,008	32,268	128,318
LEAD CORRECTION OFF.	1	1.000	107,827	2,000	27,065	8,873	32,268	178,032
CORRECTIONS	5	5.000	415,024	10,000	104,171	34,869	161,340	725,404

EDUCATION INCENTIVE	7,200
EXERCISE PAY	15,500
SHIFT DIFFERENTIAL	53,000
ON CALL TIME	10,000
INCENTIVE BONUS	16,000
OT	53,000
PLCO	13,000
TAXES (OT/PLCO/INC/SD/OCT/EX)	12,829
PERS (OT/SD/OCT/EDINC)	30,923
WCOMP	13,009

GRAND TOTAL 949,865

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total
FIRE CHIEF	1	1.000	163,805	2,000	41,115	12,808	32,268	251,995
FIREFIGHTER 1	1	1.000	84,422	2,000	21,190	7,082	32,268	146,962
FIREFIGHTER 1	1	1.000	86,957	2,000	21,826	7,276	32,268	150,328
SENIOR FIRE CAPTAIN	1	1.000	96,970	2,000	24,339	8,042	32,268	163,619
SENIOR FIRE CAPTAIN	1	1.000	102,567	2,000	25,744	8,470	32,268	171,050
FIRE/EMS	5	5.000	534,721	10,000	134,215	43,679	161,340	883,954

FIRE/EMS STIPENDS	64,000
EDUCATION INCENTIVE	4,800
EXERCISE PAY	21,600
SHIFT DIFFERENTIAL	22,000
ON CALL TIME	20,000
INCENTIVE BONUS	4,000
OT	120,000
PLCO	-
TAXES (OT/PLCO/INC/SD/OCT/EI/STIP)	19,615
PERS (OT/SD/OCT/EI)	41,867
WCOMP	21,213

GRAND TOTAL 1,223,049

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
DPW STUDENT INTERN	1	0.250	10,400	-	-	900	-	-	11,300		
ADMIN ASST 2	1	1.000	61,426	2,000	15,418	5,323	32,268	558	116,993		
CITY ENGINEER	1	1.000	115,173	2,000	28,908	9,435	32,268	-	187,784	OT	1,000
DATA SPECIALIST 1	1	1.000	81,766	2,000	20,523	6,879	32,268	558	143,995	PLCO	-
DATA SPECIALIST 2	1	1.000	88,322	2,000	22,169	7,381	32,268	558	152,698	LONGEVITY BONUS	4,000
DPW DIRECTOR	1	1.000	163,805	2,000	41,115	12,808	32,268	-	251,995	TAXES (OT/PLCO)	383
DPW ENGINEERING TECH	1	1.000	92,142	2,000	23,128	7,673	32,268	-	157,210	PERS (OT)	251
ADMIN OPER. MANAGER	1	1.000	72,948	2,000	18,310	6,205	32,268	-	131,731	WCOMP	10,391
ENGINEERING & ADMIN	8	7.250	685,981	14,000	169,571	56,602	225,876	1,674	1,153,704	GRAND TOTAL	1,169,729

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
TEMP MED OPERATOR .50	1	0.500	40,893	-	-	3,537	-	279	44,709		
HVY EQUIP OPERATOR	1	1.000	107,289	2,000	26,930	8,832	32,268	558	177,877		
HVY EQUIP OPERATOR	1	1.000	107,289	2,000	26,930	8,832	32,268	558	177,877		
HVY EQUIP OPERATOR	1	1.000	107,289	2,000	26,930	8,832	32,268	558	177,877		
LGT EQUIP OPERATOR	1	1.000	84,466	2,000	21,201	7,086	32,268	558	147,578		
LGT EQUIP OPERATOR	1	1.000	79,615	2,000	19,983	6,715	32,268	558	141,139	OT	45,000
MED EQUIP OPERATOR	1	1.000	98,633	2,000	24,757	8,169	32,268	558	166,386	PLCO	-
MED EQUIP OPERATOR	1	1.000	97,562	2,000	24,488	8,088	32,268	558	164,964	LONGEVITY BONUS	14,000
MED EQUIP OPERATOR	1	1.000	86,693	2,000	21,760	7,256	32,268	558	150,535	TAXES (OT/PLCO/LB)	4,514
MED EQUIP OPERATOR	1	1.000	86,693	2,000	21,760	7,256	32,268	558	150,535	PERS (OT)	11,295
ROADS CHIEF	1	1.000	119,679	2,000	30,040	9,779	32,268	558	194,324	WCOMP	32,176
ROADS	11	10.500	1,016,103	20,000	244,778	84,381	322,680	5,859	1,693,800	GRAND TOTAL	1,800,785

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
STOREKEEPER 1	1	1.000	96,681	2,000	24,267	8,020	32,268	558	163,794	OT	6,000
STOREKEEPER 1	1	1.000	82,349	2,000	20,670	6,924	32,268	558	144,769	PLCO	9,296
STOREKEEPER 1	1	1.000	75,360	2,000	18,915	6,389	32,268	558	135,490	EDUCATION INCENTIVE	9,600
SUPPLY SUPERVISOR	1	1.000	111,830	2,000	28,069	9,179	32,268	558	183,904	LONGEVITY BONUS	8,000
SUPPLY	4	4.000	366,220	8,000	91,921	30,512	129,072	2,232	627,957	TAXES (OT/PLCO/EI/LB)	2,517
										PERS (OT/EI)	3,916
										WCOMP	11,771
										GRAND TOTAL	679,056

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
HVY EQUIP MECH	1	1.000	107,289	2,000	26,930	8,832	32,268	558	177,877	LONGEVITY BONUS	12,000
HVY EQUIP MECH	1	1.000	109,432	2,000	27,467	8,996	32,268	558	180,721	TOOL ALLOWANCE	7,200
LGT EQUIP MECH	1	1.000	106,716	2,000	26,786	8,788	32,268	558	177,116	OT	20,000
LGT EQUIP MECH	1	1.000	89,603	2,000	22,490	7,479	32,268	558	154,398	PLCO	-
HEAVY OILER MECH	1	1.000	89,294	2,000	22,413	7,455	32,268	558	153,988	TAXES (OT/PLCO/TA/LB)	2,999
MAINT MECH CHIEF	1	1.000	122,162	2,000	30,663	9,969	32,268	558	197,620	PERS (OT)	5,020
VEHICLE MAINT.	6	6.000	624,497	12,000	156,749	51,518	193,608	3,348	1,041,720	WCOMP	16,536
										GRAND TOTAL	1,105,475

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
FACILITIES MAINT. MANAGER	1	1.000	111,681	2,000	28,032	9,168	32,268	558	183,707		
GRNDSKEEPER1-TEMP.50	1	0.500	23,504	-	-	2,033	-	279	25,816		
GRNDSKEEPER1-TEMP.50	1	0.500	23,504	-	-	2,033	-	279	25,816	EDUCATION INCENTIVE	2,400
INSTALL/MAINT WKR	1	1.000	112,784	2,000	28,309	9,252	32,268	558	185,171	LONGEVITY BONUS	16,000
INSTALL/MAINT WKR	1	1.000	105,677	2,000	26,525	8,708	32,268	558	175,736	TOOL ALLOWANCE	9,600
INSTALL/MAINT WKR	1	1.000	105,677	2,000	26,525	8,708	32,268	558	175,736	OT	40,000
INSTALL/MAINT WKR	1	1.000	98,633	2,000	24,757	8,169	32,268	558	166,386	PLCO	-
INSTALL/MAINT WKR	1	1.000	100,585	2,000	25,247	8,319	32,268	558	168,977	TAXES (OT/PLCO/TA/LB/EI)	5,202
INSTALL/MAINT WKR	1	1.000	89,294	2,000	22,413	7,455	32,268	558	153,988	PERS (OT/EI)	10,642
MAINT MECH 1	1	1.000	71,105	2,000	17,847	6,064	32,268	558	129,842	WCOMP	27,432
FACILITIES MAINT.	10	9.000	842,445	16,000	199,655	69,909	258,144	5,022	1,391,174	GRAND TOTAL	1,502,451

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total			
PCR DIRECTOR	1	1.000	151,854	2,000	38,115	12,241	32,268	236,478		WCOMP	382
PCR ADMIN.			151,854	2,000	38,115	12,241	32,268	236,478		GRAND TOTAL	236,860

PCR REF/INSTRUCTORS	22,000
EDUCATION INCENTIVE	9,600
LONGEVITY BONUS	4,000
OT	25,000
PLCO	38,600
TAXES (OT/PLCO/REFS/EI/LB)	7,807
PERS (OT/EI)	8,685
WCOMP	4,732

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
PROGRAM COORDINATOR	1	1.000	78,711	2,000	19,757	6,645	32,268	139,381		
PROGRAM COORDINATOR	1	1.000	81,071	2,000	20,349	6,826	32,268	142,513		
PROGRAM COORDINATOR	1	1.000	69,936	2,000	17,554	5,974	32,268	127,732	TAXES (OT/PLCO/REFS/EI/LB)	7,807
PROGRAM COORDINATOR	1	1.000	67,908	2,000	17,045	5,819	32,268	125,040	PERS (OT/EI)	8,685
RECREATION MANAGER	1	1.000	101,436	2,000	25,461	8,384	32,268	169,549	WCOMP	4,732
REC PROGRAMS	5	5.000	399,062	10,000	100,165	33,648	161,340	704,215	GRAND TOTAL	824,638

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
PCR OPERATIONS MANAGER	1	1.000	72,212	2,000	18,125	6,148	32,268	130,753		
RECREATION ASST	1	1.000	71,193	2,000	17,869	6,070	32,268	129,401	EDUCATION INCENTIVE	8,400
RECREATION ASST	1	1.000	63,256	2,000	15,877	5,463	32,268	118,864	LONGEVITY BONUS	8,000
RECREATION ASST	1	1.000	59,618	2,000	14,964	5,185	32,268	114,035	OT	8,400
RECREATION ASST	1	1.000	57,898	2,000	14,532	5,053	32,268	111,752	PLCO	-
RECREATION ASST .63	1	0.630	41,033	1,260	-	3,678	-	45,972	TAXES (OT/PLCO/EI/LB)	1,897
RECREATION ASST .63	1	0.630	37,548	1,260	-	3,369	-	42,177	PERS (OT/EI)	3,916
RECREATION ASST .63	1	0.630	37,548	1,260	-	3,357	-	42,165	WCOMP	1,039
COMMUNITY CENTER	8	6.890	440,305	13,780	81,368	38,324	161,340	735,117	GRAND TOTAL	766,769

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
LIBRARIAN	1	1.000	110,842	2,000	27,821	9,103	32,268	182,034		
LIBRARY ASST	1	1.000	60,588	2,000	15,208	5,259	32,268	115,322		
LIBRARY ASST	1	1.000	68,194	2,000	17,117	5,841	32,268	125,420	LONGEVITY BONUS	3,000
LIBRARY ASST	1	1.000	60,588	2,000	15,208	5,259	32,268	115,322	OT	8,000
LIBRARY ASST .50	1	0.500	38,465	1,000	-	3,424	-	42,888	PLCO	8,653
LIBRARY ASST .50	1	0.500	30,294	1,000	-	2,707	-	34,001	TAXES (OT/PLCO/LB)	1,503
LIBRARY ASST - TEMP .125	1	0.125	6,937	-	-	600	-	7,537	PERS (OT)	2,008
LIBRARY ASST - TEMP .125	1	0.125	6,937	-	-	600	-	7,537	WCOMP	894
LIBRARY	8	5.250	382,844	10,000	75,353	32,793	129,072	630,062	GRAND TOTAL	654,121

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
AQUATICS MANAGER	1	1.000	74,322	2,000	18,655	6,310	32,268	133,554		
PRGRM COORD	1	1.000	67,908	2,000	17,045	5,819	32,268	125,040		
HEAD LIFEGUARD	1	1.000	59,687	2,000	14,981	5,190	32,268	114,127		
LIFEGUARD 1 - .232	1	0.230	8,286	-	-	717	-	9,003		
LIFEGUARD 1 - .232	1	0.230	8,286	-	-	717	-	9,003		
LIFEGUARD 1 - .232	1	0.230	8,286	-	-	717	-	9,003		
LIFEGUARD 1 - .232	1	0.230	8,286	-	-	717	-	9,003		
LIFEGUARD 1 - .232	1	0.230	8,045	-	-	696	-	8,741		
LIFEGUARD 1 - .232	1	0.230	8,045	-	-	696	-	8,741	OT	6,000
LIFEGUARD 1 - .232	1	0.230	8,045	-	-	696	-	8,741	PLCO	-
LIFEGUARD 1 - .232	1	0.230	8,045	-	-	696	-	8,741	TAXES (OT/PLCO)	459
LIFEGUARD 1 - .232	1	0.230	8,045	-	-	696	-	8,741	PERS (OT)	1,506
LIFEGUARD 1 - .232	1	0.230	8,045	-	-	696	-	8,741	WCOMP	9,999
AQUATICS CENTER	13	5.300	283,330	6,000	50,681	24,361	96,804	461,176	GRAND TOTAL	479,140

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
DEPUTY DPU DIRECTOR	1	1.000	129,628	2,000	32,537	10,541	32,268	206,973	PLCO	14,000
DPU DIRECTOR	1	1.000	147,290	2,000	36,970	11,700	32,268	230,228	TAXES (PLCO)	1,071
UTILITY ADMIN	2	2.000	276,918	4,000	69,506	22,241	64,536	437,201	GRAND TOTAL	459,369

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
ELEC ENGINEER TECH	1	1.000	103,210	2,000	25,906	8,520	32,268	558	172,461		
HVY EQUIP MECH	1	1.000	103,052	2,000	25,866	8,508	32,268	558	172,252	EDUCATION INCENTIVE	3,600
PWR PLNT OP 1	1	1.000	81,997	2,000	20,581	6,897	32,268	558	144,300	LONGEVITY BONUS	10,000
PWR PLNT OP 1	1	1.000	87,001	2,000	21,837	7,280	32,268	558	150,944	SHIFT DIFFERENTIAL	19,800
PWR PLNT OP 1	1	1.000	84,466	2,000	21,201	7,086	32,268	558	147,578	OT	48,475
PWR PLNT OP 1	1	1.000	79,615	2,000	19,983	6,715	32,268	558	141,139	PLCO	-
PWR PLNT OP 2	1	1.000	106,139	2,000	26,641	8,744	32,268	558	176,350	TAXES (SD/OT/PLCO/EI/OB)	6,263
PWR PLNT OP 2	1	1.000	103,052	2,000	25,866	8,508	32,268	558	172,252	PERS (SD/OT/EI)	18,041
PWR PLANT SUPERVISOR	1	1.000	101,112	2,000	25,379	8,359	32,268	558	169,676	WCOMP	27,106
ELECTRIC PROD.	9	9.000	849,645	18,000	213,261	70,614	290,412	5,022	1,446,953	GRAND TOTAL	1,580,238

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
UTILITY LINE CHIEF	1	1.000	130,437	2,000	32,740	10,602	32,268	558	208,605	LONGEVITY BONUS	2,000
UTILITY LINEMAN	1	1.000	126,776	2,000	31,821	10,322	32,268	558	203,745	OT	20,000
UTILITY LINEMAN	1	1.000	126,776	2,000	31,821	10,322	32,268	558	203,745	PLCO	-
UTILITY LNMM APPRENT	1	1.000	110,933	2,000	27,844	8,173	32,268	558	181,777	TAXES (OT/PLCO/LG)	1,683
UTILITY LNMM APPRENT	1	1.000	95,077	2,000	23,864	7,897	32,268	558	161,664	PERS (OT)	5,020
ELECTRIC LINE R&M	5	5.000	589,999	10,000	148,090	47,318	161,340	2,790	959,537	WCOMP	18,544
										GRAND TOTAL	1,006,784

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
WATER OIT-TEMP .50	1	0.500	32,542	-	-	2,815	-	279	35,635	EDUCATION INCENTIVE	3,600
WATER SUPERVISOR	1	1.000	110,460	2,000	27,726	9,074	32,268	558	182,086	LONGEVITY BONUS	4,000
MEDIUM EQUIP OP	1	1.000	81,786	2,000	20,528	6,881	32,268	558	144,021	ON CALL TIME	9,000
WTR OP 1	1	1.000	79,615	2,000	19,983	6,715	32,268	558	141,139	OT	24,500
WTR OP 1	1	1.000	77,355	2,000	19,416	6,542	32,268	558	138,139	PLCO	-
WTR OP 1	1	1.000	84,466	2,000	21,201	7,086	32,268	558	147,578	TAXES (OC/OT/PLCO/EI/OB)	3,144
WTR OP 2	1	1.000	96,372	2,000	24,189	7,996	32,268	558	163,384	PERS (OC/OT/EI)	9,312
WATER	7	6.500	562,596	12,000	133,044	47,108	193,608	3,627	951,983	WCOMP	15,438
										GRAND TOTAL	1,020,977

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
WW LAB MANAGER	1	1.000	92,258	2,000	23,157	7,682	32,268	-	157,364	EDUCATION INCENTIVE	8,400
WW OIT-TEMP .50	1	0.500	32,542	-	-	2,815	-	279	35,635	LONGEVITY BONUS	8,000
WW OP 1	1	1.000	89,603	2,000	22,490	7,479	32,268	558	154,398	ON CALL TIME	9,000
WW OP 1	1	1.000	89,603	2,000	22,490	7,479	32,268	558	154,398	OT	32,500
WW OP 1	1	1.000	79,615	2,000	19,983	6,715	32,268	558	141,139	PLCO	-
WW OP 2	1	1.000	96,372	2,000	24,189	7,996	32,268	558	163,384	TAXES (OC/OT/PLCO/EI/OB)	4,429
WW SUPERVISOR	1	1.000	113,880	2,000	28,584	9,336	32,268	558	186,626	PERS (OC/OT/EI)	12,525
WASTEWATER	7	6.500	593,872	12,000	140,894	49,501	193,608	3,069	992,944	WCOMP	16,996
										GRAND TOTAL	1,084,794

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
SLD WST OP 1-TEMP.50	1	0.500	31,616	-	-	2,735	-	279	34,630		
SOLID WST OP 1	1	1.000	67,026	2,000	16,824	5,751	32,268	558	124,427	LONGEVITY BONUS	6,000
SOLID WST OP 1	1	1.000	67,026	2,000	16,824	5,751	32,268	558	124,427	OT	40,000
SOLID WST OP 1	1	1.000	63,232	2,000	15,871	5,461	32,268	558	119,390	PLCO	11,000
SOLID WST OP 2	1	1.000	89,603	2,000	22,490	7,479	32,268	558	154,398	TAXES (OT/PLCO/LG)	4,361
SOLID WST OP 3	1	1.000	122,735	2,000	30,806	10,013	32,268	558	198,380	PERS (OT)	10,040
SOLID WST SUPERVISOR	1	1.000	107,264	2,000	26,923	8,830	32,268	558	177,842	WCOMP	20,500
SOLID WASTE	7	6.500	548,501	12,000	129,738	46,020	193,608	3,627	933,495	GRAND TOTAL	1,025,395

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		OT	14,000
BILL & SCHED CLERK	1	1.000	66,393	2,000	16,665	5,703	32,268	123,029		PLCO	60,000
BILL & SCHED CLERK	1	1.000	57,245	2,000	14,368	5,003	32,268	110,885		TAXES (OT/PLCO)	5,661
DEPUTY PORT DIRECTOR	1	1.000	132,869	2,000	33,350	9,767	32,268	210,254		PERS (OT)	3,514
PORT DIRECTOR	1	1.000	156,180	2,000	39,201	12,572	32,268	242,222		WCOMP	1,083
PORTS ADMIN	4	4.000	412,688	8,000	103,585	33,045	129,072	686,389	GRAND TOTAL		770,647

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		LONGEVITY BONUS	5,000
HARBOR OFFICER	1	1.000	87,108	2,000	21,864	7,288	32,268	150,528		SHIFT DIFFERENTIAL	
HARBOR OFFICER	1	1.000	65,193	2,000	16,364	5,611	32,268	121,436		& PORT SECURITY	50,100
HARBOR OFFICER	1	1.000	63,287	2,000	15,885	5,465	32,268	118,905		OT	89,900
HARBOR OFFICER	1	1.000	61,423	2,000	15,417	5,323	32,268	116,431		PLCO	25,000
HARBOR OFFICER	1	1.000	53,003	2,000	13,304	4,679	32,268	105,253		TAXES (SD/OT/PLCO/LB)	13,005
HARBOR OFFICER	1	1.000	51,439	2,000	12,911	4,559	32,268	103,177		PERS (SD/OT)	35,140
HARBORMASTER	1	1.000	90,822	2,000	22,796	7,572	32,268	155,458		WCOMP	18,722
PORTS & HARBOR OPS	7	7.000	472,274	14,000	118,541	40,497	225,876	871,188	GRAND TOTAL		1,108,055

TOTAL BUDGETED PERSONNEL

	Positions	FTE
TOTAL	201	172.21
Total FT Permanent	161	161.000
Total PT Permanent	27	6.210
Total Temp	13	5.000
	201	172.210

(includes Less than Part-Time Permanent Positions)
(includes Seasonal/Emergency/Intern Positions)

Total Pending Positions (approved but not funded)

	Positions	FTE
Natural Resource Analyst	1	1.00
Building Inspector	1	1.00
	1	1.00

TOTAL BASE WAGE	15,701,815
TOTAL AIRFARE	327,780
TOTAL PERS	4,156,384
TOTAL PAYROLL TAXES	1,461,365
TOTAL HEALTH INSURANCE	5,195,148
TOTAL LIFEMED INSURANCE	6,480
TOTAL UNION TRAINING BENEFIT	36,270
TOTAL DPS VOLUNTEER STIPENDS	64,000
TOTAL PCR REFEREES/INSTRUCTORS	22,000
TOTAL SHIFT DIFFERENTIALS	298,650
TOTAL ON CALL TIME	110,560
TOTAL INCENTIVE BONUS	184,000
TOTAL EXERCISE PAY	79,100
TOTAL TOOL ALLOWANCE	16,800
TOTAL EDUCATION INCENTIVE	96,000
TOTAL OVERTIME	959,775
TOTAL PLCO	276,589
TOTAL WCOMP	342,200
GRAND TOTAL	29,334,916