

**CITY OF UNALASKA FY25 COMMUNITY
SUPPORT
APPLICATION TITLE
PAGE**

ORGANIZATION: Museum of the Aleutians Association **FORMED:** 1997

MAILING ADDRESS: PO Box 648 **CITY** Unalaska **STATE** AK **ZIP** 99685-0648

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

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

TELEPHONE NUMBER: 907-581-5150 **FAX NUMBER:** N/A

EMAIL: director@aleutians.org **AMOUNT OF FY24 AWARD:** \$ 373,058.30

IF REQUESTING MORE FOR FY25 THAN AWARDED IN FY24 BRIEFLY EXPLAIN WHY:

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

FY25 REQUEST: \$ 373,058.30 **LOCAL PROGRAM BUDGET TOTAL:** \$ 1,015,762.58

SUMMARY OF FY25 SOURCES OF INCOME:

Grants	City	<u>36.73%</u>	Fees/Earned Income	<u>1.48 %</u>
	State	<u>1.54 %</u>	Fundraising	<u>31.01 %</u>
	Federal	<u>0 %</u>	In Kind	<u>22.52 %</u>
	Other Grants	<u>0.49 %</u>	Other Income	<u>6.24%</u>

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

Operating Costs

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

NA (Qawalangin Camp)

***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 FY25 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

1/30/2024
Date

Virginia Hatfield
Director/Executive Director/General Manager

30 January 2024
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). The Museum of the Aleutians collects, preserves, and shares the rich cultural legacy of the Aleutian Islands region and works to expand the awareness of the relevance and extraordinary resilience of the Aleutians. We serve multicultural, multigenerational, and international audiences providing high-quality, historically accurate, educationally effective, interpretive exhibits, education programs, and collections. Our FY25 grant request for \$373,058.30 (36.73%) of our total \$1,015,762.57 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 a decrease from the prior year. We continue to request health insurance costs 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 each year, host fundraisers and an annual membership event, offer a variety of educational programs, family activity days, community archaeology, Camp Qungaayux class, and field trips for school-age children with Unalaska City School District, Headstart, and those 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. 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 FY24 compared to FY 23 (Jul-Dec) is up 800%, as tourism has rebounded following the pandemic, and are 20% up in memberships. We anticipate a robust tourism season for calendar year 2024, with the arrival of 22 cruise ships and 5 ferries in 2024, as well as tourists arriving by plane,.

MOTA staff submit grant proposals throughout the year to fund additional programs such as our Unangam Tanangin Aygaxsix (Walking the land of the Unanga) outdoor interpretive signs project in collaboration with the Ounalashka Corporation, the Qawalangin Tribe, other native corporations and tribes, federal agencies, and individuals. We also apply for grants to assist us with collections care and acquisitions. We fundraise to support our programs, acquisitions, and collections care as well, relying on the generosity of regional corporations, like Matson and APICDA to name a few, as well as individual donations. The Museum staff also offer services to raise revenue that include our gift store and tours.

The Museum of the Aleutians' Strategic Plan for FY24-28, passed by the Board of Directors in May of 2023, 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. These goals guide our Community Support Grant request as well, since the City of Unalaska provides the backbone of our support.

II. ORGANIZATION INFORMATION

B. Organization Programming:

Mission Statement: The Museum of the Aleutians collects, preserves, and shares the rich cultural legacy of the Aleutian Islands Region, *approved by the Museum of the Aleutians' Board of Directors, May 22, 2023.*

Vision Statement: The Museum of the Aleutians will expand awareness of the relevance and extraordinary resilience of the Aleutians, *approved by the Museum of the Aleutians' Board of Directors, May 22, 2023.*

The Museum of the Aleutians curates a permanent exhibition highlighting 9,000 years of natural and cultural history. We also curate temporary and traveling exhibits and host special events and presentations. The Museum serves as a federally recognized curatorial facility and is legally 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 curate digital images of our photographic collections on the Alaska Digital Archives (VILDA) which is accessible to the public: <https://vilda.alaska.edu/digital/collection/mota>.

Our programs share the history and culture of the Aleutian Islands Region with people of all ages through exhibits, family activities, 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 (UCSD) to provide MOTA resources (both our staff and our collections) to supplement their school curriculum and offer after-school activities, as well as offering guided tours for the school. In addition, we partner with the Qawalangin Tribe each year to provide a class at Camp Qungaayux, collaborate with individuals and organizations to develop exhibitions, deliver a variety of educational programs, and provide educational content 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 researchers who study our collections. The Museum of the Aleutians is a significant visitor destination for Unalaska and we work closely with the Unalaska Visitor's Bureau 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 and 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—Nanadan (Margaret Bay), Amaknak Bridge, and Udaxtan (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 600,000 archaeological artifacts and ecofacts and 3,000 ethnographic and historical artifacts, MOTA is a safe repository for the cultural heritage of the Unangâ 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' is a community resource for the region, including the Pribilof Islands, the Alaska Peninsula, for our communities who live outside the region as well as the entire Aleutian archipelago. Museum staff collaborates with other non-profits, businesses, and the City of Unalaska, as well as with volunteers, to improve 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 curates, in cooperation with UCSD, a 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) / The Aleut Foundation to offer internships and on collections care, with the Aleutian Pribilof Islands Community Development Association (APICDA) to offer internships for undergraduate students and tours for visiting schools who utilize their school grant.

MOTA conducts an Archaeology Program in partnership with and on behalf of the Ounalashka Corporation and the Qawalangin Tribe that incorporates Camp Qungaayux students annually and includes a Community Archaeology opportunity for anyone in the region. We consult with the region about collection care in other regions and develop many programs in partnership with the Ounalashka Corporation, the Qawalangin Tribe, and the City of Unalaska. 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 (KUCB) to provide coverage of Museum events and prepare educational video programs for Museum exhibits. KUCB has been a critical partner, enriching our programs and delivering 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 KUCB. 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 Visitors 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 on the financials and quarterly 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. Foraker Shared Financial Services provide consultants to assist Museum staff and board with financial services and oversight. The Visitor Services Representative, a position filled by several part time individuals, assist visitors with admissions, memberships, and store purchases. Museum Assistants assist with archaeology and collections projects through the year. Volunteers, under supervision, provide much-needed assistance to collections care, fundraisers, and programs.

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 quarterly, 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' quarterly 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.

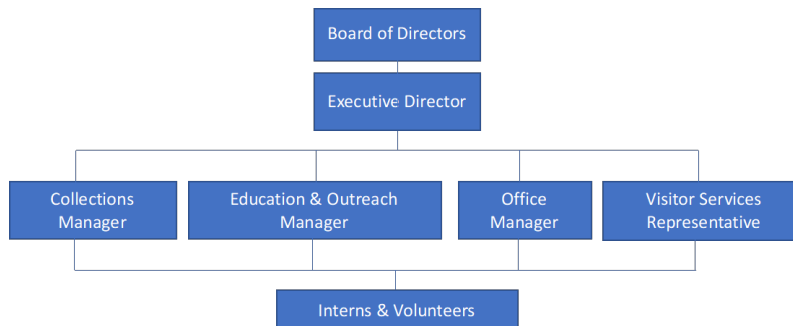
Sandra Moller: Treasurer representing the Public at Large, appointed in 2017. Sandra has been on the boards of private for-profit corporations and not-for-profit organizations, has her master’s in business administration, and currently works for the State of Alaska as the Director of the Division of 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 Assistant City Manager 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/CH8 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 quarterly meetings. At the board 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 2024. 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. A new Visitor Stay Time study and more informal visitor surveys, as well as community surveys, will be implemented in 2024-2025. 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 36.73% of our overall budget. It will cover a significant portion of personnel salaries and benefits, as well as utility expenses, professional services for our audit and financial management, insurance, and janitorial services, as well as some support for equipment, supplies, and travel/training for the Board and staff for professional development. Although the MOTA staff has been successful in securing grants for educational projects, exhibitions, collections care, and collections improvements, we rely heavily on the support of the City of Unalaska Community Support program funds for the majority of our operations. Granting agencies typically do not fund museum operational expenses and without the City of Unalaska's Community Support assistance, the Museum will have to close its doors.

The Institutional Strategic Plan approved in May of 2023 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. Our strategic plan goals are 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 FY25 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 FY25, 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 FY25'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 entire 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 (OC), the Tanadgusix (TDX) Corporation, The Aleut Corporation (TAC), 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 600,000 artifacts and ecofacts from assemblages representing key sites, like Anangula Blade, Chaluka Mound, Nanadan (Margaret Bay), Amaknak Bridge, as well as many other sites in the Aleutian region. We are currently working with the Atxam Corporation to curate their objects. 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; UCSD and Headstart field trips to the Museum; participation in Camp Qungaayux—the summer youth culture camp sponsored by the Qawalangin Tribe; and an 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, visitor’s services representative, and a few museum assistants, 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 FY25 that are in line with our strategic plan: 1) Museum Indigenization and Community Building; 2) Financial Stability and Build Capacity; and 3) Collections Improvements and Museum Policy Development.

Goal 1. Museum Indigenization and Community Building. In FY25, the second year of our five year plan, we will work consult stakeholders, community members, and our membership on programs and on the redesign the permanent gallery. We will partner with the Qawalangin Tribe, the Ounalashka Corporation and other native tribes and corporations to improve our representation the Unanga̋ in the upcoming redesign of the permanent gallery; and we will consult with schools and other partners as we develop consultations on collections and an education plan.

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. The Board will develop a fundraising plan and create an investment and endowment plan. MOTA staff will work on building capacity through a survey of needs, sent to the community and to stakeholders. We will consult with our founding members—the OC, Qawalangin Tribe, and the City of Unalaska—regarding their growing needs for collections care and storage.

Goal 3. Collections Improvements and Museum Policies. The Board and staff continue to work on improving collections care, including 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 that will rehouse collections using the most modern techniques and materials and will improve access to our collections. Staff will hire consultants for a collections assessment.

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 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 \$94,090.50 per year. Full benefits. We are asking for 75% (\$70,474.80) to be covered by City Community Support Grant which is an increase from the prior year request and is an increase based on the 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 \$61,800 per year. Full benefits. We are asking for 81% (\$50,000) to be covered by City Community Support Grant which is an increase from the prior year request based on the 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 \$64,398.33 per year. Full benefits. We are asking for 83% (\$53,744.68) to be covered by City Community Support Grant which is an increase from the prior year based on the 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 staff and financial management. Part time, 20 hours a week position. Salary \$43,914 per year. We are asking for 34% (\$15,000) to be covered by City Community Support Grant which is an increase from the prior year based on the 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 \$35,000 per year. Vacation on a pro-rata basis. We are asking for 43% (\$15,000) to be covered by City Community Support Grant which is an increase from the prior year based on the cost of living increase nationwide.
- Part Time Assistants: Multiple assistants will be hired to help with collections care, exhibit development and installation, visitor's services, archaeology, and other work. These are part time positions and we anticipate expending \$38,478.26. We are not requesting City Community Support Grant funding for these positions.

Personnel-Benefits

- Health Insurance: Medical, Dental, and Vision for full time employees. Total: \$98,676. We are requesting 70% (\$68,676) of health benefits to be covered by the Community Support Grant. This is a decrease from the prior year since we dropped our full-time staff down to 3 from 4 in the prior year. 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 of Unalaska. Offering coverage of an employee, their spouse and children will assist us in recruiting and retaining employees. Any unexpended funds will be return to the City.

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 (\$337,681.09), Total: \$47,267.86. We are requesting 60% (\$28,590.72) to be covered by City Community Support Grant. This is based on the payroll amount we are requesting from the 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 an increase of \$24 reflecting the rental of space from the Ounalashka Corporation. We are not requesting any contributions from the City Community Support Grant for this expense.
- Communications: This category includes the phone and internet and of the \$9,000 total in expenses, we are requesting 31% (\$2,772.14) be covered by City Community Support Grant. This is a decrease from the previous fiscal year.
- Utilities: This category includes electricity, heating fuel, and trash disposal. Of the total \$71,000 budgeted, we are requesting 56% (\$40,000) from the City Community Support grant. This total is a slight increase from the previous fiscal year and reflects higher utility prices.
- Facilities Rent and Maintenance: The Museum has minor maintenance costs of a humidifier pod, \$450 and we request 100% to be covered by the City Community Support Grant. 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 the same as the prior year.

Program Costs and Supplies

- Programs (General): We anticipate expending \$13,400 in program expenses. We are not requesting any contributions from the City Community Support Grant for these expenses.
- Fundraising: We anticipate expending \$4,000 in fundraising expenses but are not requesting any contributions from the City Community Support Grant.
- Advertising: We anticipate expending \$1,000 in advertising expenses but are not requesting any contributions from the City Community Support Grant.
- Dues/Fees/Subscriptions: Membership fees and dues for the institution and staff, subscriptions to newsletters, and accreditation costs. Total: \$4,300. This is a slight increase from last fiscal year. We are requesting \$1,050 (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 City Community Support grant.

Commodities: Supplies. Miscellaneous supplies for the office and cleaning supplies. Total: \$5,509.84. We are asking for 54% (\$3,000) from the City Community Support Grant. This is an increase from the previous fiscal year.

Travel:

- **Travel-Staff:** This will cover costs related to professional development for conferences, workshops, and meetings for staff and board members. Total: \$7,000. 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 29% (\$3,000) from the Community Support Grant which is the same as prior year request.
- **Travel-Other:** For other programs we anticipate expending \$13,434.78 on grant funded and other travel. We are not asking for any City Community Support Grant funds for these expenses.

Training

- **Training-Staff:** This will cover conference/training registration, conventions, meetings, online training, board training, etc. Total: \$4,000. This is the same as the previous fiscal year. We are asking for 50% (\$2,000) to be covered by the City Community Support Grant.

Professional Services: Contracted services for financial services, audit, and insurance.

- **Audit:** Costs related to the annual audit. Total: \$15,000.00, this is a slight increase from the last fiscal year. We are asking for \$6,300 (42%) from the City Community Support Grant.
- **Financial Services:** These services are provided by Foraker Shared Financial Services and assist in the financial administration of operation. Total: \$17,000 per year. This is an increase from the prior fiscal year reflecting an increased use of this service. We are asking \$4,000 (24%) from the Community Support Grant which is the same as the prior year.
- **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 and we are requesting \$5,000 (33%) from the City Community Support Grant.
- **Janitor:** This position handles the cleaning of the museum. Part Time, contract labor, Total: \$11,000 per year. This is the same as prior. We are asking for 27% (\$3,000) from the City Community Support Grant. This is a decrease from last year's ask as we try to limit expenditures.

Other/Misc.

- **Donated Museum Time and Services:** In-kind auction expenses/time and services donations. Total \$20,000.
- **Cost of Inventory/Museum Store:** Store products, shipping, display items, etc. Total: \$63,250. This is an increase from the prior year and reflects increased revenue.
- **Gaming Expense:** Total: \$45,000. This is a decrease from the previous fiscal year and reflects the loss of revenue in FY24.

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 \$15,000 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 \$20,600 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 \$140,000 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 FY25.
- **Gaming:** An important source of revenue for the Museum is from gaming. Our target for FY25 will be \$90,000, in line with earning from FY24 which decreased from prior years.

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 \$63,311.27.

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 FY24 goals, based on the May 22, 2023 revised five-year strategic plan of the Museum of the Aleutians, include 1) museum indigenization and community building, 2) financial stability and build capacity, and 3) collections improvements and museum policy development. These goals in the first year of our strategic plan, are actively being achieved. Museum Board and Staff are moving ahead on all goals from FY24 City Community Support award.

Goal 1: Museum Indigenization and Community Building. Board members are working with the Executive Director to find consultants to redesign the permanent exhibit. The Executive Director has found consultants and has a working group to guide our permanent exhibit redesign. In the spring of 2024, we will reach out to community members and our membership with a survey and workshops to gauge the interests and needs of the community for this exhibition redesign. Staff are partnering with the Qawalangin Tribe, the Ounalashka Corporation, and other Native Alaskan tribes and corporations to improve our representation the Unangaꝫ people in our exhibitions, education programs, and other activities.

Goal 2. Financial Stability and Build Capacity: The Board and MOTA executive director are working toward financial stability through diversification of the MOTA financial portfolio and income streams. Staff have identified new revenue streams and the executive director and Board are researching options that include endowments and investments. Staff are reaching out to increase in corporate sponsorships, grants, and fundraising. We have found new and increased revenue in our guided tour offerings, store sales, and memberships. The Board and the Executive Director have found a consultant to assist with facility expansion and have formed a working group of key Museum stakeholders to begin the planning. Staff have developed strategies to stretch the existing revenue streams by cutting travel for professional development, closing more hours in slow periods, and extending opening hours during the tourism season.

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 winter, we are applying for a Collections Assessment Grant to get professional review of our collections. We continue our inventory projects, 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 will approve one new policy and revise two policies in FY24.

R. Significant Changes from Previous Year

The Board of Directors continue from the prior year. Staff changes include our Collections Manager, Karen Macke, stepping down as the Collections Manager, but retaining her employment with the Museum as a Collections Consultant on a part time basis. We hired Joselle Hale, who started in January of 2024, as the new Collections Manager. We see regular turn over in the Visitors Services Representative position and fill this position with multiple part time employees. We hope to make employment at the Museum more competitive, to prevent turn over in these positions. 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 FY25 COMMUNITY GRANT PROGRAM ESTIMATED REVENUES -
MUSEUM OF THE ALEUTIANS**

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

Estimated Revenue Total	\$ 1,015,762.58	100%
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Fees for Services (cash)	Amounts	% of Total Revenue
Museum Services -Archaeology	\$ 5,000.00	0.49%
Museum Services -Curation	\$ 10,000.00	0.98%
	\$ -	0.00%
Fees for Services Total	\$ 15,000.00	1.48%

Grants	Amounts	% of Total Revenue
Local - City	\$ 373,058.30	36.73%
State -	\$ 15,600.00	1.54%
Federal -	\$ -	0.00%
Other -	\$ 5,000.00	0.49%
Grants Total	\$ 393,658.30	38.75%

Fundraising (cash)	Amounts	% of Total Revenue
Museum Admissions	\$ 25,000.00	2.46%
Museum Tours	\$ 10,000.00	0.98%
Museum Memberships	\$ 25,000.00	2.46%
Museum Store	\$ 140,000.00	13.78%
Auction/Fundraising	\$ 25,000.00	2.46%
Gaming	\$ 90,000.00	8.86%
Fundraising Total	\$ 315,000.00	31.01%

In Kind Donations	Amounts	% of Total Revenue
Donation, Use of Land	\$ 118,753.00	11.69%
Donated Museum Time and Services	\$ 20,000.00	1.97%
Facility Rent and Maintenance	\$ 90,000.00	8.86%
In Kind Donation Total	\$ 228,753.00	22.52%

Other Sources of Revenue	Amounts	% of Total Revenue
Misc. Cash & Other Contributions	\$ 63,351.28	6.24%
	\$ -	0.00%
	\$ -	0.00%
Other Sources of Revenue Total	\$ 63,351.28	6.24%

Estimated Revenue Total	\$ 1,015,762.58	100%
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City of Unalaska FY25 Community Support Program Budget -Museum of the Aleutians

FY25 GRANT PROGRAM ESTIMATED EXPENDITURES - Museum of the Aleutians Association

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

FY25 COMMUNITY SUPPORT ESTIMATED EXPENDITURES SUMMARY	City Request	%	Grants-other	%	Gaming	%	Cash	%	State Grant	%	In Kind	%	Total	%
	\$ 373,058.30	36.73%	\$ 5,000.00	0.49%	\$ 90,000.00	8.86%	\$ 303,351.28	29.86%	\$ 15,600.00	1.54%	\$ 228,753.00	22.52%	\$ 1,015,762.57	100%

BUDGET LINE ITEMS			CITY REQUEST			OTHER									
Personnel - Salaries	City Request	%	Grants-other	%	Gaming	%	Cash	%	Grants-State	%	In Kind	%	Total	%	
Executive Director - Salary FT	\$ 70,474.80	75%	\$ 2,000.00	2%	\$ 9,615.70	10%	\$ 12,000.00	13%	\$ -	0%	\$ -	0%	\$ 94,090.50	100%	
Collections Manager - Salary FT	\$ 50,000.00	81%	\$ 2,000.00	3%	\$ 4,800.00	8%	\$ 5,000.00	8%	\$ -	0%	\$ -	0%	\$ 61,800.00	100%	
Education and Outreach Manager - Salary FT	\$ 53,744.64	83%	\$ -	0%	\$ 4,313.00	7%	\$ 6,340.69	10%	\$ -	0%	\$ -	0%	\$ 64,398.33	100%	
Office Manager - Hourly PT	\$ 15,000.00	34%	\$ -	0%	\$ 10,000.00	23%	\$ 18,914.00	43%	\$ -	0%	\$ -	0%	\$ 43,914.00	100%	
Visitors Services Representative - Salary PT	\$ 15,000.00	43%	\$ -	0%	\$ 9,596.00	27%	\$ 10,404.00	30%	\$ -	0%	\$ -	0%	\$ 35,000.00	100%	
Part Time Assistants - Hourly PT (exhibition, archaeology)	\$ -	0%	\$ -	0%	\$ -	0%	\$ 35,000.00	91%	\$ 3,478.26	9%	\$ -	0%	\$ 38,478.26	100%	
Personnel - Salaries Subtotal	\$ 204,219.44	60%	\$ 4,000.00	1%	\$ 38,324.70	11%	\$ 87,658.69	26%	\$ 3,478.26	1%	\$ -	0%	\$ 337,681.09	100%	
Personnel - Benefits	City Request	%	Grants-other	%	Gaming	%	Cash	%	Grants-State	%	In Kind	%	Total	%	
Health Insurer -for 3 Salaried FT positions	\$ 68,676.00	70%	\$ -	0%	\$ -	0%	\$ 30,000.00	30%	\$ -	0%	\$ -	0%	\$ 98,676.00	100%	
Personnel - Benefits Subtotal	\$ 68,676.00	70%	\$ -	0%	\$ -	0%	\$ 30,000.00	30%	\$ -	0%	\$ -	0%	\$ 98,676.00	100%	
Personnel - Payroll Expenses	City Request	%	Grants-other	%	Gaming	%	Cash	%	Grants-State	%	In Kind	%	Total	%	
IRS and State Liabilities	\$ 28,590.72	60%	\$ 560.00	1%	\$ 5,365.46	11%	\$ 12,264.73	26%	\$ 486.96	1%	\$ -	0%	\$ 47,267.86	100%	
Personnel - Payroll Expenses Subtotal	\$ 28,590.72	60%	\$ 560.00	1%	\$ 5,365.46	11%	\$ 12,264.73	26%	\$ 486.96	1%	\$ -	0%	\$ 47,267.86	100%	
Personnel - Salary & Benefits Total	\$ 301,486.16	62%	\$ 4,560.00	1%	\$ 43,690.16	9%	\$ 129,923.42	27%	\$ 3,965.22	1%	\$ -	0%	\$ 483,624.95	100%	

Facilities			CITY REQUEST			OTHER									
Facilities	City Request	%	Grants-other	%	Gaming	%	Cash	%	Grants-State	%	In Kind	%	Total	%	
Rent/Leases	\$ -	0%	\$ -	0%	\$ -	0%	\$ 24.00	0%	\$ -	0%	\$ 118,753.00	100%	\$ 118,777.00	100%	
Communications	\$ 2,772.14	31%	\$ -	0%	\$ -	0%	\$ 6,227.86	69%	\$ -	0%	\$ -	0%	\$ 9,000.00	100%	
Utilities	\$ 40,000.00	56%	\$ -	0%	\$ -	0%	\$ 31,000.00	44%	\$ -	0%	\$ -	0%	\$ 71,000.00	100%	
Maintenance	\$ 450.00	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 90,000.00	100%	\$ 90,450.00	100%	
Facilities Total	\$ 43,222.14	15%	\$ -	0%	\$ -	0%	\$ 37,251.86	13%	\$ -	0%	\$ 208,753.00	72%	\$ 289,227.00	100%	

Program Costs/Supplies			CITY REQUEST			OTHER									
Program (General)	City Request	%	Grants-other	%	Gaming	%	Cash	%	Grants-State	%	In Kind	%	Total	%	
Program (General)	\$ -	0%	\$ 440.00	3%	\$ -	0%	\$ 11,976.00	89%	\$ 1,000.00	7%	\$ -	0%	\$ 13,416.00	100%	
Fundraising	\$ -	0%	\$ -	0%	\$ -	0%	\$ 4,000.00	100%	\$ -	0%	\$ -	0%	\$ 4,000.00	100%	
Advertising	\$ -	0%	\$ -	0%	\$ -	0%	\$ 1,000.00	100%	\$ -	0%	\$ -	0%	\$ 1,000.00	100%	
Dues/Fees/Subscriptions	\$ 1,050.00	24%	\$ -	0%	\$ -	0%	\$ 3,250.00	76%	\$ -	0%	\$ -	0%	\$ 4,300.00	100%	
Program Costs Total	\$ 1,050.00	5%	\$ 440.00	2%	\$ -	0%	\$ 20,226.00	89%	\$ 1,000.00	4%	\$ -	0%	\$ 22,716.00	100%	

Equipment			CITY REQUEST			OTHER									
Equipment Purchase/Lease and Maintenance	City Request	%	Grants-other	%	Gaming	%	Cash	%	Grants-State	%	In Kind	%	Total	%	
Equipment Purchase/Lease and Maintenance	\$ 2,000.00	50%	\$ -	0%	\$ -	0%	\$ 2,000.00	50%	\$ -	0%	\$ -	0%	\$ 4,000.00	100%	
Equipment Total	\$ 2,000.00	50%	\$ -	0%	\$ -	0%	\$ 2,000.00	50%	\$ -	0%	\$ -	0%	\$ 4,000.00	100%	

Commodities (food, cleaning products)			CITY REQUEST			OTHER									
Supplies	City Request	%	Grants-other	%	Gaming	%	Cash	%	Grants-State	%	In Kind	%	Total	%	
Supplies	\$ 3,000.00	54%	\$ -	0%	\$ 1,309.84	24%	\$ 1,200.00	22%	\$ -	0%	\$ -	0%	\$ 5,509.84	100%	
Commodities Total	\$ 3,000.00	54%	\$ -	0%	\$ 1,309.84	24%	\$ 1,200.00	22%	\$ -	0%	\$ -	0%	\$ 5,509.84	100%	

City of Unalaska FY24 Community Support Program Budget

Travel			CITY REQUEST			OTHER									
Travel - Staff	City Request	%	Grants-other	%	Gaming	%	Cash	%	Grants-State	%	In Kind	%	Total	%	
Travel - Staff	\$ 2,000.00	29%	\$ -	0%	\$ -	0%	\$ 5,000.00	71%	\$ -	0%	\$ -	0%	\$ 7,000.00	100%	
Travel - Other	\$ -	0%	\$ -	0%	\$ -	0%	\$ 2,800.00	21%	\$ 10,634.78	79%	\$ -	0%	\$ 13,434.78	100%	
Travel Total	\$ 2,000.00	10%	\$ -	0%	\$ -	0%	\$ 7,800.00	38%	\$ 10,634.78	52%	\$ -	0%	\$ 20,434.78	100%	

Training			CITY REQUEST			OTHER									
Travel - Staff	City Request	%	Grants-other	%	Gaming	%	Cash	%	Grants-State	%	In Kind	%	Total	%	
Travel - Staff	\$ 2,000.00	50%	\$ -	0%	\$ -	0%	\$ 2,000.00	50%	\$ -	0%	\$ -	0%	\$ 4,000.00	100%	
Travel - Other	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	
Training Total	\$ 2,000.00	50%	\$ -	0%	\$ -	0%	\$ 2,000.00	50%	\$ -	0%	\$ -	0%	\$ 4,000.00	100%	

Professional Services			CITY REQUEST			OTHER									
Audit	City Request	%	Grants-other	%	Gaming	%	Cash	%	Grants-State	%	In Kind	%	Total	%	
Audit	\$ 6,300.00	42%	\$ -	0%	\$ -	0%	\$ 8,700.00	58%	\$ -	0%	\$ -	0%	\$ 15,000.00	100%	
Financial Services	\$ 4,000.00	24%	\$ -	0%	\$ -	0%	\$ 13,000.00	76%	\$ -	0%	\$ -	0%	\$ 17,000.00	100%	
Insurance	\$ 5,000.00	33%	\$ -	0%	\$ -	0%	\$ 10,000.00	67%	\$ -	0%	\$ -	0%	\$ 15,000.00	100%	
Janitorial Services	\$ 3,000.00	27%	\$ -	0%	\$ -	0%	\$ 8,000.00	73%	\$ -	0%	\$ -	0%	\$ 11,000.00	100%	
Professional Services Total	\$ 18,300.00	32%	\$ -	0%	\$ -	0%	\$ 39,700.00	68%	\$ -	0%	\$ -	0%	\$ 58,000.00	100%	

Other/Misc.			CITY REQUEST			OTHER									
Other/Misc.	City Request	%	Grants-other	%	Gaming	%	Cash	%	Grants-State	%	In Kind	%	Total	%	
Other/Misc.															

Donated Times and Services	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 20,000.00	100%	\$ 20,000.00	100%
Cost of Goods Sold (Museum Store)	\$ -	0%	\$ -	0%	\$ 63,250.00	100%	\$ -	0%	\$ -	0%	\$ 63,250.00	100%
Gaming Expenses	\$ -	0%	\$ 45,000.00	100%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 45,000.00	100%
Other/Misc. Total	\$ -	0%	\$ 45,000.00	35%	\$ 63,250.00	49%	\$ -	0%	\$ 20,000.00	16%	\$ 128,250.00	100%

	City Request	%	Grants-other	%	Gaming	%	Cash	%	Grants-State	%	In Kind	%	Total	
Project Totals	\$ 373,058.30	36.73%	\$ 5,000.00	0.49%	\$ 90,000.00	8.86%	\$ 303,351.28	29.86%	\$ 15,600.00	1.54%	\$ 228,753.00	22.52%	\$ 1,015,762.57	100%

City of Unalaska FY25 Community Support Program Budget -Museum of the Aleutians

City of Unalaska Community Support FY23 Financial Summary-Museum of the Aleutians

Expenditures

Personnel	City of Unalaska Approved Budget	ty Funds Expended - Mid Year Repo	City Funds Expended - Final Report	Expended YTD	% Expended
Executive Director - Salary FT	\$ 64,255.00	\$ 27,524.23	\$ 36,052.35	\$ -	98.94%
Collections Manager - Salary FT	\$ 46,100.00	\$ 21,936.94	\$ 24,363.84	\$ -	99.98%
Education and Outreach Manager - Salary	\$ 47,314.00	\$ 17,633.30	\$ 29,676.19	\$ -	99.99%
Office Manager Hourly, PT	\$ 10,500.00	\$ 4,848.37	\$ 5,635.00	\$ -	99.84%
Visitor Services Representative- Hourly, F	\$ 11,000.00	\$ 6,477.00	\$ 4,484.25	\$ -	99.65%
Part Time Assistant, Hourly, PT	\$ 2,000.00	\$ 1,300.00	\$ 676.00	\$ -	98.80%
Payroll Other	\$ -	\$ -	\$ 210.02	\$ -	#DIV/0!
Health Insurance	\$ 30,000.00	\$ 16,186.82	\$ 13,813.18	\$ -	100.00%
	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Liabilities	\$ 15,644.00	\$ 7,272.64	\$ 9,549.19	\$ -	104.08%
	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ 226,813.00	\$ 103,179.30	\$ 124,460.02	\$ 226,890.00	100.03%

Facilities	City of Unalaska Approved Budget	ty Funds Expended - Mid Year Repo	City Funds Expended - Final Report	Expended YTD	% Expended
Rent/Leases	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Communications	\$ 9,500.00	\$ 5,437.81	\$ 4,062.19	\$ -	100.00%
Utilities	\$ 47,000.00	\$ 30,192.50	\$ 16,807.50	\$ -	100.00%
Maintenance	\$ 500.00	\$ 423.00	\$ -	\$ -	84.60%
	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ 57,000.00	\$ 36,053.31	\$ -	\$ 56,923.00	99.86%

Program Costs	City of Unalaska Approved Budget	ty Funds Expended - Mid Year Repo	City Funds Expended - Final Report	Expended YTD	% Expended
Program Suppiies	\$ 2,000.00	\$ 1,171.30	\$ 828.70	\$ 2,000.00	100.00%
Fundraising	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Community Outreach Costs	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Advertising	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Dues/Fees/Subscriptions	\$ 1,000.00	\$ 515.00	\$ 485.00	\$ 1,000.00	100.00%
	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ 3,000.00	\$ 1,686.30	\$ 1,313.70	\$ 3,000.00	100.00%

Equipment	City of Unalaska Approved Budget	ty Funds Expended - Mid Year Repo	City Funds Expended - Final Report	Expended YTD	% Expended
Equipment Purchase/Lease and Maintenance	\$ 4,000.00	\$ 1,787.45	\$ 2,212.55	\$ -	100.00%
	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ 4,000.00	\$ 1,787.45	\$ 2,212.55	\$ 4,000.00	100.00%

Commodities	City of Unalaska Approved Budget	ty Funds Expended - Mid Year Repo	City Funds Expended - Final Report	Expended YTD	% Expended
Office and Janitorial Supplies	\$ 2,000.00	\$ 1,053.65	\$ 946.35	\$ 2,000.00	100.00%
	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ 2,000.00	\$ 1,053.65	\$ 946.35	\$ 2,000.00	100.00%

Travel	City of Unalaska Approved Budget	ty Funds Expended - Mid Year Repo	City Funds Expended - Final Report	Expended YTD	% Expended
Travel - Staff	\$ 4,000.00	\$ 2,471.26	\$ 1,529.10	\$ 4,000.00	100.00%
	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ 4,000.00	\$ 2,471.26	\$ 1,529.10	\$ 4,000.00	100.00%

Training	City of Unalaska Approved Budget	ty Funds Expended - Mid Year Repo	City Funds Expended - Final Report	Expended YTD	% Expended
Training -Staff	\$ 4,000.00	\$ 1,937.37	\$ 2,063.11	\$ 4,000.00	100.00%

	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ 4,000.00	\$ -	\$ 1,937.37	\$ 2,063.11	\$ -	\$ 4,000.00	100.00%

Professional Services	City of Unalaska Approved Budget	ty Funds Expended - Mid Year Repo	City Funds Expended - Final Report		Expended YTD	% Expended
Audit	\$ 6,000.00	\$ 3,500.00	\$ 2,500.00	\$ -	\$ 6,000.00	100.00%
Financial Services	\$ 5,000.00	\$ 3,448.99	\$ 1,551.01	\$ -	\$ 5,000.00	100.00%
Insurance	\$ 5,000.00	\$ 3,266.88	\$ 1,733.12	\$ -	\$ 5,000.00	100.00%
Janitorial Services	\$ 1,000.00	\$ 520.00	\$ 480.00	\$ -	\$ 1,000.00	100.00%
	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ 17,000.00	\$ 10,735.87	\$ 2,213.12	\$ -	\$ 17,000.00	100.00%

Other/Misc.	City of Unalaska Approved Budget	ty Funds Expended - Mid Year Repo	City Funds Expended - Final Report		Expended YTD	% Expended
Donated Time and Services	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Cost of Goods Sold (Museum Store)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Gaming Expense	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

	FY23 Total Budget	Funds Expended - Mid Year Re	City Funds Expended - Final Report		Expended YTD	% Expended
Total Expenditures	\$ 317,813.00	\$ 158,904.51	\$ 134,737.95	\$ -	\$ 317,813.00	100.00%
			Budget Surplus	\$ -		
			Due Back to City	\$ -		

City of Unalaska Community Support FY23 Financial Summary -Museum of the Aleutians

Revenue Sources

Fees for Services	Budgeted Revenue	Revenue - Mid Year Report		Revenue - Final Report		YTD Revenue	% Budget
Museum Services (Publications, Program sales, curation, Cultural resources and tourism, income for services)	\$ 2,000.00	\$ 21,367.20	\$ -	\$ -	\$ 61,962.14	\$ 83,329.34	4166.47%
Subtotal	\$ 2,000.00	\$ 21,367.20	\$ -	\$ -	\$ 61,962.14	\$ 83,329.34	4166.47%

Grants	Budgeted Revenue	Revenue - Mid Year Report		Revenue - Final Report		YTD Revenue	% Budget
Local Grants	\$ 317,813.00	\$ 158,906.52	\$ -	\$ -	\$ 158,906.48	\$ 317,813.00	100.00%
Federal Grants	\$ -	\$ 30,728.05	\$ -	\$ -	\$ 38,271.94	\$ 68,999.99	#DIV/0!
State Grants	\$ -	\$ 23,280.00	\$ -	\$ -	\$ 8,158.00	\$ 31,438.00	#DIV/0!
Other	\$ 10,000.00	\$ 14,467.78	\$ -	\$ -	\$ 7,578.60	\$ 22,046.38	220.46%
Subtotal	\$ 327,813.00	\$ 227,382.35	\$ -	\$ -	\$ 212,915.02	\$ 440,297.37	134.31%

Fundraising	Budgeted Revenue	Revenue - Mid Year Report		Revenue - Final Report		YTD Revenue	% Budget
Museum Admissions	\$ 25,000.00	\$ 6,208.00	\$ -	\$ -	\$ 6,417.00	\$ 12,625.00	50.50%
Museum Memberships	\$ 25,000.00	\$ 3,445.00	\$ -	\$ -	\$ 27,745.00	\$ 31,190.00	124.76%
Museum Store	\$ 70,000.00	\$ 64,121.28	\$ -	\$ -	\$ 39,628.95	\$ 103,750.23	148.21%
Auction/Fundraising	\$ 24,000.00	\$ 25,282.93	\$ -	\$ -	\$ -	\$ 25,282.93	105.35%
Gaming	\$ 83,000.00	\$ 64,086.31	\$ -	\$ -	\$ 31,380.45	\$ 95,466.76	115.02%
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ 227,000.00	\$ 163,143.52	\$ -	\$ -	\$ 105,171.40	\$ 268,314.92	118.20%

In Kind Contributions	Budgeted Revenue	Revenue - Mid Year Report		Revenue - Final Report		YTD Revenue	% Budget
Donation, Use of Land	\$ 118,753.00	\$ -	\$ -	\$ -	\$ 118,753.00	\$ 118,753.00	100.00%
Donated Museum Time and Services	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 4,332.75	\$ 4,332.75	21.66%
Facility Rent and Maintenance	\$ 90,000.00	\$ -	\$ -	\$ -	\$ 90,000.00	\$ 90,000.00	100.00%
Subtotal	\$ 228,753.00	\$ -	\$ -	\$ -	\$ 213,085.75	\$ 213,085.75	93.15%

Other Sources	Budgeted Revenue	Revenue - Mid Year Report		Revenue - Final Report		YTD Revenue	% Budget
Individual/Business Contributions	\$ 54,000.00	\$ 15,217.29	\$ -	\$ -	\$ 45,776.08	\$ 60,993.37	112.95%
Misc		\$ -	\$ -	\$ -	\$ 7,777.48	\$ 7,777.48	#DIV/0!
		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Subtotal	\$ 54,000.00	\$ 15,217.29	\$ -	\$ -	\$ 53,553.56	\$ 68,770.85	127.35%

	FY23 Total Budget	Revenue - Mid Year Report		Revenue - Final Report		Received YTD	% Received
Total Revenues	\$ 839,566.00	\$ 427,110.36	\$ -	\$ -	\$ 646,687.87	\$ 1,073,798.23	127.90%

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

2021 Exempt Org. Return
prepared for:

Museum of the Aleutians
314 Salmon Way
Unalaska, AK 99685-0648

ALTMAN ROGERS & CO
3000 C Street Suite 201
Anchorage, AK 99503

CLIENT 5915

**ALTMAN ROGERS & CO
3000 C STREET SUITE 201
ANCHORAGE, AK 99503
(907) 274-2992**

January 25, 2023

Museum of the Aleutians
314 Salmon Way
Unalaska, AK 99685-0648

Dear Virginia:

Your 2021 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-TE - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Your 2021 Federal Exempt Organization Business Income Tax Return will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-TE - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Your 2021 Alaska Corporation Income Tax Return will be electronically filed with the state of Alaska. No tax is payable with the filing of this return.

Please be sure to call us if you have any questions.

Sincerely,



Tom J. Domagala, CPA

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, 2021, and ending 6/30, 2022

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C MUSEUM OF THE ALEUTIANS
314 SALMON WAY
UNALASKA, AK 99685-0648

D Employer identification number: 92-0162384

E Telephone number: (907) 581-5150

G Gross receipts \$ 759,907.

F Name and address of principal officer: VIRGINIA HATFIELD
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) () (insert no.) 4947(a)(1) or 527

J Website: ▶ HTTP://WWW.ALEUTIANS.ORG/

K Form of organization: Corporation Trust Association Other ▶

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: <u>THE MUSEUM OF THE ALEUTIANS MISSION IS TO COLLECT, PRESERVE, AND SHARE THE RICH CULTURAL LEGACY OF THE ALEUTIAN ISLANDS REGION.</u>		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a).....	3	7
	4	Number of independent voting members of the governing body (Part VI, line 1b).....	4	7
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a).....	5	12
	6	Total number of volunteers (estimate if necessary).....	6	8
	7a	Total unrelated business revenue from Part VIII, column (C), line 12.....	7a	56,100.
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11.....	7b	0.
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.	
Not 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

Signature of officer: VIRGINIA HATFIELD Date: _____
 Type or print name and title: EXECUTIVE DIR.

Paid Preparer Use Only

Print/type preparer's name: TOM J. DOMAGALA, CPA Preparer's signature: _____ Date: _____
 Check if self-employed PTIN: P00122688

Firm's name: ALTMAN ROGERS & CO
 Firm's address: 3000 C STREET SUITE 201 ANCHORAGE, AK 99503 Firm's EIN: 92-0143182
 Phone no.: (907) 274-2992

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



City of Unalaska
P.O. Box 610
Unalaska, AK 99685

25 January 2024

Dear Mayor Vince Tutiakoff, Members of the Unalaska City Council, and Review Committee,

The Museum of the Aleutians (MOTA) has received funding from the Community Grant Program each year for creating engaging educational content and programs, teaching and advocating for Unangaꔪ culture, and celebrating the small, but significant histories which make up the whole story of Unalaska and the Aleutian Islands.

This year the MOTA has made an incredible effort to include the community and youth in archaeological digs such as the Udaꔪtan Village Site that serve to educate guests about Unangaꔪ history. To help the MOTA continue their efforts in exploring and sharing the Unangaꔪ Heritage, the Ounalashka Corporation is writing with continued enthusiastic support of the Museum of the Aleutian's FY23 Grant Program funding request.

Please accept our whole-hearted letter of support for the Museum of the Aleutians FY23 Community Support Grant application. We look forward to their sustained presence in our community and continued growth.

Sincerely,

Denise Rankin, President



907.581.1276



info@ounalashka.com



www.ounalashka.com



PO Box 149, Unalaska, Alaska 99685-0149



January 17, 2024

City of Unalaska
43 Raven Way
Unalaska, AK 99685

Re: Museum of the Aleutians - Community Support Grant Application

Dear Honorable Mayor Tutiakoff and Council Members,

The Qawalangin Tribe of Unalaska extends its warmest greetings to you. We write this letter to express our wholehearted support for the grant application submitted by the Museum of the Aleutians, seeking funding from the City of Unalaska's Community Support Grant.


Over the years, the Museum of the Aleutians has played a crucial role in our community, particularly in its involvement with Camp Qungaayuġ. The museum has been an invaluable partner in educating students about archaeology, seamlessly integrating it into the student curriculum. Through its efforts, the museum has curated a Camp Qungaayuġ exhibit, benefiting camp participants, the local community, and visitors alike.

We extend our gratitude for the museum's dedication to fostering understanding and appreciation for the rich cultural heritage of the Unangaġ people and their ancestral lands. The museum serves as a vital link, connecting with both the local population and tourists, effectively disseminating information and acting as a cultural ambassador on behalf of the Unangaġ people.

In conclusion, the Qawalangin Tribe of Unalaska stands firmly behind the Museum of the Aleutians in its pursuit of the Community Support Grant. We believe in the importance of the museum's work and the positive impact it has on our community. Should you have any questions or require further information during your consideration of their application, please do not hesitate to reach out.

Txin Qagaasakuging.

Best Regards,



Chris Price (Jan 17, 2024 12:56 AKST)
Christopher L. Price, CEO

PO Box 334, Unalaska AK 99685



(907) 581 2920 • Fax (907) 581 3644



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 22, 2024

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. This year, we've worked with MOTA on monthly on-air trivia programs and we also joined forces for a winter fundraising event. We frequently feature Museum staff during news and interview programs, talking with them about upcoming events and programs, and they are also a great source of local history and cultural information. Looking ahead, the Museum of the Aleutians is collaborating with KUCB on a multi-media exhibit that will launch in October of 2024, to coincide with KUCB's 40th anniversary. Their staff is providing the expertise needed to share a rich collection from our archives, which will serve as a vital component of the upcoming exhibition.

Beyond my role as a nonprofit leader, I also want to mention how much I appreciate the Museum as a community member. I routinely attend Museum educational programs and I have participated in community archaeology. The Museum is also active at Camp Quagaayux and other youth programs. 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, 2023 and 2022

MUSEUM OF THE ALEUTIANS
Financial Statements
(with Independent Auditor's Report Thereon)
Years Ended June 30, 2023 and 2022

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, 2023 and 2022, 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, 2023 and 2022, 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.

Prior Period Adjustment

As disclosed in Note XIII to the financial statements, collections were understated as of June 30, 2022. Accordingly, amounts reported for collections and net assets without donor restrictions have been restated as of June 30, 2022. Our opinion is not modified with respect to this matter.

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 7, 2023

MUSEUM OF THE ALEUTIANS

Statements of Financial Position

June 30, 2023 and 2022

<u>Assets</u>	<u>2023</u>	<u>2022</u>
Current assets:		
Cash and cash equivalents	\$ 712,955	650,404
Accounts receivable	15,118	18,862
Inventory	58,909	67,197
Current portion of contribution receivable	<u>38,467</u>	<u>38,467</u>
Total current assets	<u>825,449</u>	<u>774,930</u>
Contribution receivable, net of discount of \$2,968,827 in 2023 and \$3,087,580 in 2022	923,206	961,673
Collections	193,559	193,559
Equipment, net of accumulated depreciation of \$517,522 in 2023 and \$467,742 in 2022	<u>2,782</u>	<u>52,562</u>
	<u>\$ 1,944,996</u>	<u>1,982,724</u>
<u>Liabilities and Net Assets</u>		
Current liabilities:		
Accounts payable	15,726	18,119
Accrued payroll liabilities	11,421	10,959
Refundable advances	<u>23,364</u>	<u>36,957</u>
Total current liabilities	<u>50,511</u>	<u>66,035</u>
Net assets:		
Without donor restrictions:		
Undesignated	932,812	916,549
With donor restrictions:		
Time-restricted for future periods	<u>961,673</u>	<u>1,000,140</u>
Total net assets	<u>1,894,485</u>	<u>1,916,689</u>
	<u>\$ 1,944,996</u>	<u>1,982,724</u>

See accompanying notes to financial statements.

MUSEUM OF THE ALEUTIANS

Statements of Activities

Years Ended June 30, 2023 and 2022

	2023			2022		
	Unrestricted	With Donor Restrictions	Total	Unrestricted	With Donor Restrictions	Total
Revenues and support:						
Support:						
City of Unalaska	\$ 317,813	-	317,813	317,813	-	317,813
Corporate	4,300	-	4,300	8,315	-	8,315
Federal sources	69,000	-	69,000	17,791	-	17,791
Non-profit organizations	14,468	-	14,468	29,795	-	29,795
State of Alaska	31,438	-	31,438	19,720	-	19,720
Individual	-	-	-	37,209	-	37,209
Total support	<u>437,019</u>	<u>-</u>	<u>437,019</u>	<u>430,643</u>	<u>-</u>	<u>430,643</u>
Revenues:						
Membership dues	31,190	-	31,190	27,305	-	27,305
Admissions	27,336	-	27,336	3,601	-	3,601
Contributions	62,847	-	62,847	87,487	-	87,487
Curation	66,000	-	66,000	-	-	-
Interest	7,470	-	7,470	1,415	-	1,415
Auction	25,283	-	25,283	11,465	-	11,465
Gaming	135,779	-	135,779	136,951	-	136,951
Retail sales, net	38,079	-	38,079	36,062	-	36,062
Program sales	444	-	444	3,453	-	3,453
Miscellaneous	27,733	-	27,733	2,508	-	2,508
In-kind donations:						
Rent	118,753	-	118,753	118,753	-	118,753
Goods and services	94,333	-	94,333	113,865	-	113,865
Net assets released from restrictions	<u>38,467</u>	<u>(38,467)</u>	<u>-</u>	<u>38,467</u>	<u>(38,467)</u>	<u>-</u>
Total revenues and support	<u>1,110,733</u>	<u>(38,467)</u>	<u>1,072,266</u>	<u>1,011,975</u>	<u>(38,467)</u>	<u>973,508</u>
Expenses:						
Program services:						
Museum	<u>627,266</u>	<u>-</u>	<u>627,266</u>	<u>564,594</u>	<u>-</u>	<u>564,594</u>
Support services:						
Management and general	312,699	-	312,699	229,062	-	229,062
Fundraising	154,505	-	154,505	116,586	-	116,586
Total support services	<u>467,204</u>	<u>-</u>	<u>467,204</u>	<u>345,648</u>	<u>-</u>	<u>345,648</u>
Total expenses	<u>1,094,470</u>	<u>-</u>	<u>1,094,470</u>	<u>910,242</u>	<u>-</u>	<u>910,242</u>
Change in net assets	<u>16,263</u>	<u>(38,467)</u>	<u>(22,204)</u>	<u>101,733</u>	<u>(38,467)</u>	<u>63,266</u>
Beginning net assets, as previously stated	<u>916,549</u>	<u>1,000,140</u>	<u>1,916,689</u>	<u>770,419</u>	<u>1,038,607</u>	<u>1,809,026</u>
Prior period adjustment	-	-	-	44,397	-	44,397
Beginning net assets, as restated	<u>916,549</u>	<u>1,000,140</u>	<u>1,916,689</u>	<u>814,816</u>	<u>1,038,607</u>	<u>1,853,423</u>
Ending net assets	<u>\$ 932,812</u>	<u>961,673</u>	<u>1,894,485</u>	<u>916,549</u>	<u>1,000,140</u>	<u>1,916,689</u>

See accompanying notes to financial statements.

MUSEUM OF THE ALEUTIANS

Statements of Functional Expenses

Years Ended June 30, 2023 and 2022

	2023				
	Program Services	Support Services			Total Program and Support Services
	Museum	Management and General	Fundraising	Total Support Services	
		Museum	Management and General	Fundraising	Total Support Services
Expenses:					
Personnel	\$ 267,821	102,188	36,489	138,677	406,498
Travel and meetings	12,938	13,519	-	13,519	26,457
Facilities	53,020	64,409	847	65,256	118,276
Supplies	7,566	2,578	874	3,452	11,018
Postage	-	863	-	863	863
Insurance	4,574	5,329	-	5,329	9,903
Professional services	6,000	14,298	9,914	24,212	30,212
Advertising	999	999	-	999	1,998
Dues	1,000	1,064	90	1,154	2,154
Gaming	-	4,121	86,068	90,189	90,189
Depreciation	-	49,779	-	49,779	49,779
In-kind facilities	90,423	-	-	-	90,423
In-kind services	4,333	-	-	-	4,333
In-kind rent	110,054	31,444	15,722	47,166	157,220
Bank charges	142	3,967	-	3,967	4,109
Museum exhibits	61,676	15,209	3,200	18,409	80,085
Other	6,720	2,932	1,301	4,233	10,953
Total expenses	\$ <u>627,266</u>	<u>312,699</u>	<u>154,505</u>	<u>467,204</u>	<u>1,094,470</u>

(continued)

MUSEUM OF THE ALEUTIANS

Statements of Functional Expenses, Continued

2022

	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	589	-	589	1,524
Gaming	-	-	80,851	80,851	80,851
Depreciation	-	49,780	-	49,780	49,780
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>

See accompanying notes to financial statements.

MUSEUM OF THE ALEUTIANS

Statements of Cash Flows

Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Cash flows provided (used) by operating activities:		
Change in net assets	\$ (22,204)	63,266
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	49,780	49,779
(Increase) decrease in assets:		
Accounts receivable	3,744	(18,862)
Inventory	8,288	(7,074)
Contribution receivable	38,467	38,467
Increase (decrease) in liabilities:		
Accounts payable	(2,393)	12,197
Accrued payroll liabilities	462	(9,043)
Refundable advances	(13,593)	26,957
Net cash provided (used) by operating activities	<u>62,551</u>	<u>155,687</u>
Cash flows provided (used) by investing activities:		
Purchase of equipment	<u>-</u>	<u>(8,344)</u>
Net cash provided (used) by investing activities	<u>-</u>	<u>(8,344)</u>
Net increase in cash and cash equivalents	62,551	147,343
Cash and cash equivalents at beginning of year	<u>650,404</u>	<u>503,061</u>
Cash and cash equivalents at end of year	\$ <u><u>712,955</u></u>	<u><u>650,404</u></u>
Supplemental disclosures of non-cash operating activities		
In-kind expenses	\$ <u><u>251,976</u></u>	<u><u>271,485</u></u>

See accompanying notes to financial statements.

MUSEUM OF THE ALEUTIANS

Notes to Financial Statements

Years Ended June 30, 2023 and 2022

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, 2023 and 2022 because qualifying expenditures have not yet been incurred, with an advance payment of \$23,364 and \$36,957, 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, 2023 or 2022.

The Museum classifies all interest and penalties related to tax contingencies as income tax expense. As of June 30, 2023 and 2022, there are no accrued interest or penalties. As of June 30, 2023 and 2022 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 2023, the tax years that remain subject to examination begins with 2020.

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.

MUSEUM OF THE ALEUTIANS

Notes to Financial Statements, Continued

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.

Advertising

For the year ended June 30, 2023 and 2022, advertising expenses were \$1,998 and \$1,716, 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.

MUSEUM OF THE ALEUTIANS

Notes to Financial Statements, Continued

Collections that are valued consisted of the following for 2023 and 2022:

	<u>2023</u>	<u>2022</u>
"Woman of Unalaska" Sketch (Weber)	\$ 69,895	69,895
Aleutian Bentwood 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)	5,500	5,500
Baskets (various artists)	42,150	42,150
Aleut Dolls (various artists)	2,400	2,400
Unangan Short Hunting Visor (Svarny)	5,000	5,000
WWII Watercolor Collection (Vandergrift)	1,872	1,872
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>16,042</u>	<u>16,042</u>
Total collections	<u>\$ 193,559</u>	<u>193,559</u>

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, 2023 and 2022, \$166,644 and \$165,043 was uninsured, respectively.

III. EQUIPMENT

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

	<u>2023</u>	<u>2022</u>
Equipment at cost	\$ 520,304	520,304
Less accumulated depreciation	<u>(517,522)</u>	<u>(467,742)</u>
Net book value	<u>\$ 2,782</u>	<u>52,562</u>

Depreciation expense for the fiscal years ended June 30, 2023 and 2022 was \$49,779 and \$49,779, 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 \$94,333 and \$113,865 were recognized as in-kind contributions and expenses during the fiscal years ended June 30, 2023 and 2022, respectively.

MUSEUM OF THE ALEUTIANS

Notes to Financial Statements, Continued

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, 2023 and June 30, 2022, 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 2023 and 2022 was \$3,930,500 and \$4,087,720 with a discount of \$2,968,827 and \$3,087,580 (leaving a net present value of \$961,673 and \$1,000,140 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:

		<u>FY23</u>	<u>FY22</u>
2023	\$	-	38,467
2024		38,467	38,467
2025		38,467	38,467
2026		38,467	38,467
2027		38,467	38,467
2028		38,467	38,467
Thereafter		<u>769,338</u>	<u>769,338</u>
	\$	<u>961,673</u>	<u>1,000,140</u>

VI. ECONOMIC DEPENDENCY

The Museum received 29% and 31% of its support and revenues from the City of Unalaska during 2023 and 2022, 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.

MUSEUM OF THE ALEUTIANS

Notes to Financial Statements, Continued

VIII. RETAIL SALES ANALYSIS

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

	<u>2023</u>	<u>2022</u>
Retail sales, gross	\$ 104,123	93,546
Cost of sales	<u>(66,044)</u>	<u>(57,484)</u>
Retail sales, net	\$ <u>38,079</u>	<u>36,062</u>
Profit margin	<u>37%</u>	<u>39%</u>

IX. NET ASSETS

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

	<u>2023</u>	<u>2022</u>
Subject to the passage of time:		
Contributions receivable related to lease on property	\$ <u>961,673</u>	<u>1,000,140</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	\$ 712,955
Accounts receivable	<u>15,118</u>
Total	\$ <u>728,073</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.

XI. SUBSEQUENT EVENTS

Subsequent events were evaluated through December 7, 2023, which is the date the financial statements were available to be issued.

MUSEUM OF THE ALEUTIANS

Notes to Financial Statements, Continued

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.

XIII. PRIOR PERIOD ADJUSTMENT

There were certain errors resulting in the understatement of amounts previously reported for collections as of June 30, 2022. As a result of the corrections, the cumulative effect increased total net assets at June 2022 from \$872,152 to \$916,549.

	Previously Reported 2022 Balances	Effect of Correction	2022 Balances, as Restated
Statement of Financial Position:			
Collections	\$ 142,162	44,397	193,559
Statement of Activities:			
Net assets without donor restrictions	\$ 872,152	44,397	916,549