

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

ORGANIZATION: USA FV **FORMED:** 1982
MAILING ADDRESS: PO Box 36 **CITY** Unalaska **STATE** AK **ZIP** 99685
CHIEF EXECUTIVE'S NAME & TITLE: M. Lynn Crane, Executive Director
CONTACT'S NAME & TITLE (if different): _____
TELEPHONE NUMBER: 907-581-1500 **FAX NUMBER:** 907-581-4568
EMAIL: usafved@arctic.net **AMOUNT OF FY24 AWARD:** \$ 329,855

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

For FY25, USAFV is applying for \$349,940 from the City of Unalaska, which is an increase of \$20,085, or about 6%, over our FY24 request and award. USAFV is asking for this increase in order to help pay for an anticipated increase of up to 25% in our health insurance costs, and an increase of up to 15% in Property, General Liability, and other insurance costs, as well as increasing staff, utilities, commodities, travel, and other costs.

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

FY25 Request: \$ 349,940 **Local Program Budget Total:** \$ 871,176

SUMMARY OF FY25 SOURCES OF INCOME:

City Grant	<u>40.17%</u>	APIA MOA	<u>16.28%</u>	Contributions	<u>3.33%</u>
CDVSA Grant	<u>28.16%</u>	OTHER	<u>2.46%</u>	Special Events	<u>2.41%</u>
AHFC GRANT	<u>3.31%</u>	Fees/ Earned Income	<u>0.00%</u>	In-Kind	<u>3.88%</u>

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

- | | | | |
|--------------------------|---------------|---------------------|-----------------------|
| > Salaries & Benefits | > Equipment | > Insurance | > Training |
| > Facilities | > Commodities | > Audit Expenses | > Advertising |
| > Program Costs/Supplies | > Travel | > Professional Svcs | > Other/Miscellaneous |

***IRS Non-Profit Status: Is the organization's IRS filing current?**

Yes No

***Alaska Incorporation Status: Is the organization's state filing current?**

Yes No

By signing below, the Chair/President 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.

Karen Kresh
Karen Kresh, Chair, USAFV Board of Directors

1.29.24
Date

M. Lynn Crane
M. Lynn Crane, Executive Director

01/29/2024
Date

I. EXECUTIVE SUMMARY

A. Executive Summary:

USAFV MISSION STATEMENT: Unalaskans Against Sexual Assault & Family Violence provides safety, education, and advocacy services to empower people and create a culture of non-violence and respect.

USAFV operates a 24-hour crisis line and a shelter for survivors of domestic violence, sexual assault, child or elder abuse, stalking, incest, homelessness, and others in crisis. We provide crisis intervention; shelter; safety planning; personal support; legal and other systems advocacy; information and referrals; homeless prevention and housing advocacy; food security services; prevention, education, and outreach; and other services that improve the quality of life in Unalaska/Dutch Harbor. Our target population for direct services is those who have experienced or witnessed domestic or sexual violence, child abuse, elder abuse, stalking, incest, other crimes, as well as others in need of crisis intervention. Our target population for educational, outreach, and community coordination services is all community members, including the transient labor force, and local and regional service providers. USAFV strives to provide services to *all* those who seek them; to increase awareness and prevention of interpersonal violence, sexual abuse, other violent crimes, and suicide; and to advocate for health and well-being.

For FY25, USAFV is applying for \$349,940 from the City of Unalaska, which is an increase of \$20,085, or about 6%, over our FY24 request and award. USAFV is asking for this increase in order to help pay for an anticipated increase of up to 25% in our health insurance costs, and an increase of up to 15% in Property, General Liability, and other insurance costs, as well as increasing staff, utilities, commodities, travel, and other costs. As promised in our FY24 grant application, since we are coding all of our employee dependent health insurance costs (\$105,212) to the City, we are committed to returning any portion of that budgeted amount that we do not need to use expressly for this expense.

In granting this request, the City will enable USAFV to continue to operate the shelter with well-trained direct-service staff; to provide health insurance to our full-time employees, their spouses, and their children; to maintain part-time positions that provide for program continuity; and to pay for facilities expenses, program costs and supplies, equipment purchase and maintenance, commodities, travel, training, bookkeeping, and auditing, professional services, and miscellaneous expenses.

A NOTE ABOUT STAFFING: Like many organizations, USAFV has grappled with adequate staffing over the last few years, and we have had two part-time positions (Rural Immigrant Victim Advocate & Program Advocate) that have been vacant for several years. At the time of submission of this application, we have eliminated the Rural Immigrant Victim Advocate position (though we are searching for an alternative source to fund that important service to our diverse community). We also have a very small pool of on-call Shelter Advocates, who staff the shelter overnight when we have people in the shelter. Currently, we have only two Shelter Advocates, which means that when neither of them can cover the overnight shifts needed, the full-time staff have to share that responsibility. Not only is this extremely expensive, but is also very disruptive to our program's day-to-day activities and our ability to do any kind of consistent prevention, outreach, and education activities.

II. ORGANIZATION INFORMATION

B. ORGANIZATION PROGRAMMING:

USAFV currently offers the following services in Unalaska/Dutch Harbor:

- 24-Hour Telephone Crisis Line, and a Crisis Text Line that is available 8 am to 11 pm daily
- Safe shelter for women and their minor children who have experienced domestic or sexual violence, child abuse, or other crime; or who are homeless or stranded for other reasons.
- Safe shelter at facilities other than USAFV for adult male survivors of domestic or sexual violence or other crimes, adult males who are otherwise homeless or stranded, and women who may be unable to come to, or are inappropriate for admittance to, the shelter.
- When funding allows, emergency transportation for people who must relocate for safety reasons or due to a lack of affordable, safe housing and/or support systems.
- Crisis intervention, individual advocacy, and personal support.
- Information and referrals.
- Civil legal advocacy, including assistance filing for protective orders and other civil relief; court accompaniment; and other assistance within the civil legal system.
- Criminal justice system advocacy, including court accompaniment; advocacy with law enforcement and prosecutor's office; victim impact statement assistance; and other assistance within the civil legal system.
- Other systems advocacy, including support in applying for pro bono legal aid, public assistance, Denali Kid Care, housing, educational programs, and other needed services.
- Medical advocacy, such as accompanying survivors of sexual assault and/or domestic violence to clinic for forensic exams and follow-up services.
- Homeless prevention services to secure or retain permanent housing (Note: we typically fund these services with grants or with cash, not with City grant funds).
- Food assistance to people experiencing food insecurity.
- Collaboration with local, regional, and statewide agencies and human service providers to create and sustain a safety net for people at risk, and improve the health and well-being of our community and region.
- Community education, prevention, and outreach activities, which aims to prevent future domestic and sexual abuse, dating violence, child abuse, elder abuse, stalking, and suicide, and the creation a healthier, kinder, and safer community and region.

C. ORGANIZATION HISTORY AND EXPERIENCE:

USAFV has been providing crisis intervention services since 1982, and what started out as a wholly volunteer organization with a couple of safe homes has evolved into a busy shelter program that provides services to many people each year. In that time, USAFV has developed strong and mutually respectful relationships with our funders and community partners, and with regional and statewide organizations. USAFV's initial focus was, understandably, on immediate safety and crisis response, but as we have evolved, we have recognized that outreach and education are the keys to preventing future violence and creating a safer community. To that end, we now focus on outreach and education whenever funding and staffing allows.

The City of Unalaska does not have a social service department, and people who are not survivors of violent crime often call upon USAFV for various types assistance, such as information, advocacy, referrals, personal support, and other services. We operate as Unalaska's food bank, providing hundreds of food boxes to individuals and families every year. Because of our long history in the community, people regard USAFV as a sort of "catch-all" for people in crisis: **No matter what the problem, people call upon us and we do our best to support them in accessing the resources and services they need.**

In response to a growing need identified by USAFV, the Unalaska Department of Public Safety, the faith community, medical and behavioral health providers, and other community members, USAFV has sought and often secured additional funding which enables us to assist people experiencing crises other than domestic violence, sexual assault, or other violent crime. Such funding allows USAFV to support people in securing or retaining safe housing; to pay for some shelter operations costs such as staffing, utilities, maintenance, shelter

equipment (washer and dryer, etc.); and to provide housing at facilities other than USAFV for male survivors of domestic and/or sexual violence as well as others who might otherwise have no access to safe housing.

D. COMMUNITY RELEVANCE:

USAFV is a unique organization in our community, as we are the only group whose main purpose is to respond to those impacted by domestic violence and sexual assault. However, USAFV staff members have been proactive in establishing and nurturing cooperative relationships with other local and regional service providers, and the staff members work hard to meet the needs of the community as effectively as possible. USAFV receives referrals from the Iliuliuk Clinic, Public Safety, Oonalaska Wellness Center, the State of Alaska Office of Children's Services (formerly DFYS), Head Start, Unalaska City School District, Aleutian Pribilof Islands Association (APIA) Behavioral Health, Unalaska Community Broadcasting, and local clergy, among others. USAFV staff members work with all of these agencies to address the needs of those living and working in our community. We strive to coordinate service delivery, whether it is by organizing training opportunities to benefit the greatest number of local agencies and service providers, sharing large donations of food or other commodities, planning and cooperatively executing media outreach, or holding joint community education events.

USAFV led the way in establishing the Unalaska Interagency Cooperative (UIC), an informal group that meets for the sole purpose of sharing information and coordinating services to the community. Some outcomes of the UIC meetings are the multiagency community education projects such as the annual "Make a Difference" Dinner for Suicide Prevention and Awareness, the "Welcome Home Unalaska Baby" program, improved outreach to community youth, and, in a broader sense, enhanced communication between agencies and coordination of services. USAFV continues to take responsibility for organizing, advertising, and facilitating the monthly UIC meetings. We are proud of our reputation as a leader in community collaboration.

USAFV, like other organizations in our region, has benefited from our ongoing collaboration with the APIA. APIA has provided USAFV with funding for a variety of services, such as direct service shelter staff salaries and other shelter operations expenses, staff training, program materials, and emergency travel. Over the years, APIA has not only supported training for USAFV staff, but for other Unalaska service providers, including PCR staff, library staff, school faculty, EMS providers, and clinic staff. At the same time, APIA's support has ensured that USAFV can provide some transportation and other services to regional survivors outside of Unalaska **without** using City funds.

E. PROGRAM/SERVICE DELIVERY:

USAFV has a full-time staff of three people, including the Executive Director. All three answer the crisis line, work directly with program participants, and rotate being on 24-hour call. While we have almost always made do with such a small staff, it is quite challenging to meet the needs of program participants, engage in consistent outreach and education activities, and meet all the administrative requirements of conscientiously managing a non-profit when one of the full-time staff is ill, on vacation, or traveling for training; or when we have residents in shelter and are rotating shifts to provide coverage (we must have a trained advocate on site 24/7 when we have shelter residents). We believe that despite having such a small staff, we provide consistent and reliable services to people who need them.

Shelter Advocates are part-time, on-call employees who answer the crisis line and staff the shelter when program participants are in residence, providing residents with ongoing intervention and personal support. Program Advocates are part-time staff members who work directly with program participants, provide outreach and education to the community, and help with the day-to-day business of running the USAFV program. Shelter Assistants help with office duties, shelter cleaning, special projects, outreach, fundraising, managing the food pantry, office and administrative duties, and special events or projects. Our Volunteer Crisis Line Advocates answer the crisis line at night when we don't have shelter residents and donate between \$10,000 and \$30,000 in volunteer hours every year.

Though the broad scope of the services provided occasionally strains our small staff, we believe that by serving a larger segment of the community, not only does USAFV aid that no other agency does or can, but we also promote awareness of USAFV programs and enhance our already positive reputation as a helping agency. This, in turn, can only make survivors and their families feel more confident about contacting USAFV if they are impacted by the deeply personal crimes of domestic or sexual violence. Of the numerous individuals who initially contact USAFV for issues other than domestic violence, sexual assault, or stalking, many eventually disclose that

they *have* experienced one or more of these at some point in their lives. Revealing this to a USAFV advocate may be the very first time the individual has been able to talk about the abuse and is a crucial first step toward eventual healing.

F. DIRECTOR/STAFF/VOLUNTEER TRAINING:

We train all direct service staff and crisis line volunteers in the dynamics of domestic violence, crisis intervention, safety planning, sexual assault, elder abuse, child abuse, stalking, suicide, and mandatory reporting. For many years we did this through the provision of materials and through rather haphazard training sessions that we held as staffing allowed, but several years ago, the Alaska Network on Domestic Violence & Sexual Assault (ANDVSA) coordinated with the University of Alaska to create an online class which meets the initial training needs for new direct service staff and volunteers (ANDVSA currently offers the class through Alaska Pacific University). The availability of this class has been tremendously beneficial to USAFV, as we have always struggled with training, especially for new volunteers. When funding allows, we also send staff members out for statewide and sometimes national trainings. Although this can be expensive, we believe that it is necessary in order to ensure that our employees have the best possible training for this important and challenging work. The ANDVSA and CDVSA periodically organize statewide trainings and conferences and provide funds for USAFV staff to attend. We try to hold regular Staff and Advocate meetings where we continue training and talk about ongoing program issues.

G. DIRECTOR AND STAFF EVALUATION:

The USAFV Executive Director evaluates staff annually, and the Board strives to evaluate the Executive Director at least every other year. All staff evaluations are based upon job descriptions and include measuring the progress on goals set the previous evaluations.

H. GOVERNING BODY/BOARD:

A nine-member Board of Directors governs USAFV, meeting monthly and more often as necessary. Incoming Board members initially meet with the Executive Director and two or more of USAFV's more experienced Board members to review the budget, the grants under which we operate, and related documents; and to review the By-Laws, Employee Handbook, Fiscal Policies, Program Participant/Shelter Manual, and other agency documents. The Board reviews USAFV's By-Laws and policies annually and revises them as often as necessary. The Board reviews and approves major grant applications, budgets, budget revisions, and contracts. USAFV Board members play an active role in fundraising activities, act as emissaries for the organization in the community, and are aware of and responsive to legislative issues which impact survivor safety, service availability, and funding. Each member of the Board of Directors is involved with and committed to USAFV. The Board has not conducted a recent self-evaluation but hope to do so in the current fiscal year.

In September 2019, USAFV used a mileage ticket to bring a facilitator from the Foraker Group to Unalaska to facilitate a workshop with the USAFV Board. This was a productive endeavor which resulted in a revised Mission Statement and updated Strategic Plan. USAFV assisted the facilitator in organizing a workshop that was open to the other non-profits; thanks to these efforts, 27 people representing eight organizations were able to benefit from Foraker's visit. In September 2022, USAFV brought the same trainer back to Unalaska; he facilitated three board training workshops for 25 people representing eleven organizations. We are currently cooperating with Foraker to bring more training to Unalaska later in FY24, and will work with our community partners to ensure that the training benefits as many organizations as possible.

Please see page 6 for a list of USAFV's current Board members.

USAFV BOARD OF DIRECTORS – JANUARY 2024

SEAT A: TAU MALAKI – Appointed by Board May 2023. Sergeant, Unalaska Department of Public Safety. Trained in Sexual Assault Response, Child Forensics, and Advanced Law Enforcement Response.

SEAT B: SHIRL TREIBER LEKANOFF, SECRETARY/TREASURER – Appointed by Board September 2015; Elected by Membership March 2016 & March 2019; Reappointed by Board March 2022 (COVID). Facilities Manager, Unalaska Senior Citizen Center. Attended Foraker Community Board Training & Foraker USAFV Strategic Planning, October 2015; attended USAFV Strategic Planning September 2019.

SEAT C: KAREN KRESH, CHAIR – Appointed by Board April 2016; Elected by Membership March 2018; Reappointed by Board March 2021 (COVID). Librarian, City of Unalaska Public Library. Public Library Roundtable Chair, Alaska Library Association Executive Council. Vice-President, Alaska Library Network Board. Volunteer, Unalaska Community Broadcasting. Attended Foraker Community Board Training October 2015; Attended USAFV Strategic Planning September 2019.

SEAT D: JULIETTE VRIES, VICE-CHAIR - Appointed by Board January 2012; Elected by Membership March 2013, March 2016, & March 2019; Reappointed by Board March 2022 (COVID). Security Guard, ILWU. Attended Foraker USAFV Strategic Planning October 2015; Attended “Introduction to Domestic Violence & Sexual Assault” online class through ANDVSA & UAA; Attended Foraker Community Board Training September 2019; Attended USAFV Strategic Planning September 2019; Attended Foraker Community Board Trainings September 2022.

SEAT E: CARLOS TAYAG – Elected by Membership March 2017; Reappointed by Board March 2020 & May 2023. Owner/Chef, The Pirate Chef. Arts & Culture Producer, Unalaska Community Broadcasting. Attended Foraker Community Board Training September 2019; Attended USAFV Strategic Planning September 2019.

SEAT F: Currently Vacant

SEAT G: J. MORGAN LEM - Appointed by Board May 2022. Technology Integration Specialist, Unalaska City School District. Volunteer, Museum of the Aleutians. Attended Foraker Community Board Trainings September 2022.

SEAT H: EMILY GIBSON – Appointed by Board July 2022 & reappointed May 2023. Environmental Compliance Manager, Unisea, Inc. Attended Foraker Community Board Trainings September 2022.

SEAT I: ERICA AUS – Appointed by Board September 2015; Elected by Membership March 2018; Reappointed by Board March 2021 (COVID). Environmental Health Officer, State of Alaska Department of Environmental Conservation. Volunteer DJ, Unalaska Community Broadcasting. Attended Foraker Community Board Training & Foraker USAFV Strategic Planning, October 2015; Attended USAFV Strategic Planning September 2019; Attended Foraker Community Board Training September 2019; Attended Foraker Community Board Trainings September 2022.

I. **PROGRAM EVALUATION:**

USAFV keeps records of all program participants served, crisis calls, services delivered, shelter nights, educational programs, community events, volunteer hours, and other program activities. The Executive Director provides the Board with a monthly report of all program activities, and the Executive Director reviews the goals and objectives quarterly to evaluate progress.

DIRECT SERVICES (IMMEDIATE SAFETY SERVICES, CRISIS INTERVENTION & ADVOCACY SERVICES, AND CHILDREN'S SERVICES): Evaluation tools include statistical reports on the number of program participant contacts; shelter nights provided; survivors, children, and other program participants receiving transportation, crisis intervention, personal support, safety planning, systems advocacy, and other services; and program participant feedback and evaluations. USAFV strives to supply each new program participant with a "Program Evaluation Form" along with a stamped envelope addressed to USAFV, which gives her or him the chance to anonymously provide feedback about the services provided by USAFV. Unfortunately, very few program participants complete and return the form, but USAFV keeps all of the completed Program Evaluation Forms that we receive, along with thank you cards and resident discharge paperwork. We review them as part of our self-evaluation process.

COMMUNITY EDUCATION, OUTREACH, AND COORDINATION SERVICES: Evaluation tools include reports on the number of community presentations, awareness programs, and other community activities; the number of meetings of the Unalaska Interagency Cooperative (UIC), USAFV's participation in UIC meetings, and the projects that grow from these meetings; the number of agencies and/or professionals receiving educational materials and/or training from USAFV; and coordinated interagency projects in which USAFV participates with local and regional service providers. Feedback from other agencies, service providers, and community members will also provide evaluation of the efficacy of these services.

OTHER EVALUATION TOOLS: USAFV is also subject to evaluation by outside entities, which helps with program evaluation and planning. Like most non-profit organizations, USAFV is subject to an annual audit of our financial practices, accounting procedures, and grant management. The USAFV Board, Executive Director, and Bookkeeper use the information in the audited financial statements and auditor's report to evaluate our accounting practices and revise fiscal policies as needed. USAFV is subject to periodic on-site evaluations by the State of Alaska Council on Domestic Violence & Sexual Assault (CDVSA), which oversees our state grant. A CDVSA Program Coordinator evaluates our record-keeping and other procedures, our policies, and financial processes. They usually meet or speak with representatives of other local agencies, such as the Department of Public Safety, court personnel, medical and behavioral health providers, Oonalaska Wellness Center staff, and others, to receive feedback about USAFV's services and activities within the community. The Alaska Housing Finance Corporation (AHFC) has also evaluated USAFV for compliance with their grant regulations.

USAFV's Executive Director, Staff, and Board use the information gathered via all these tools to evaluate the services we provide and how we provide them, and to anticipate the changing needs of persons seeking services and how best to respond to those needs.

III. PROPOSAL

J. NEED:

People living and working in Unalaska have access to finite resources in dealing with issues such as domestic violence, sexual assault, incest, child and elder abuse, other violent crime, suicide, and other life crises. Limited social services; the high cost of housing, food, utilities, health care, and travel; the isolation and extreme weather of island life; the economic uncertainty; and the high rate of alcohol and drug abuse are major contributors to the heightened stress levels of those living in Unalaska. Such increased stress creates a climate in which family violence, sexual assault, and other crimes seem to flourish.

The needs of survivors and other community members that USAFV works to meet are for immediate safety, shelter, crisis intervention, personal and systems advocacy, services to minor victims and the children of victims, outreach and education, food security, and community coordination. Through the provision of these services, USAFV will make substantial progress toward our goals: To sustain sanctuary and advocacy efforts for survivors of domestic violence and sexual assault, as well as others in crisis, through the provision of shelter, crisis intervention, referrals, advocacy, support, and other services; to enhance the safety of and services to survivors and others in crisis in our regional service area through outreach, education, support, and coordination with regional service providers; and to maintain an effective community response to domestic violence, sexual assault, and other life crises facing individuals and families through education, cooperation, and increased community awareness.

K. TARGET POPULATION:

Our target population for direct services is survivors of domestic or sexual violence, child abuse, elder abuse, stalking, incest, and other crimes; those who are homeless or in danger of becoming homeless; and others in need of crisis intervention. Our target population for educational, outreach, and community coordination services is anyone living in, working in, or visiting Unalaska, including the transient labor force, and local and regional service providers.

USAFV will use FY24 City funds to pay for staff salaries and benefits; facilities costs such as rents, utilities, communications, and maintenance; program costs and supplies; equipment and equipment maintenance; commodities; staff and program participant travel; training; insurance; bookkeeping and audit costs; other professional services such as interpreting and legal services; community outreach costs; fundraising; and other expenses. The award of City funds will allow USAFV to conduct the necessary business to meet all state and federal regulations governing non-profit organizations; to staff our program with well-trained Advocates and other employees; to maintain the facility in a safe manner; to keep an inventory of food, clothing, personal hygiene items, and household supplies; and to provide community outreach and education.

For USAFV's small staff, responding to survivors and other program participants seeking services is the top priority, which can make implementation of outreach and education goals a challenge. However, we believe that overall USAFV does a good job with community outreach and we strive, through creativity and cooperation with other service providers, to continually improve our progress in this area.

By providing safe shelter and emergency transportation, USAFV will increase the safety of people impacted by, or in danger of being impacted by, domestic and sexual violence or other crime or crisis, and will create a safer community. By providing crisis intervention, shelter, food, clothing, and personal and systems advocacy, USAFV will increase the security of people impacted by crime or other crisis and will empower them to navigate the systems needed to create safety and self-sufficiency. Through outreach, education, and collaboration with partner agencies, USAFV will prevent future violence and reduce the impact of domestic and sexual assault in Unalaska.

L. PROPOSAL DESCRIPTION/PROPOSED PROJECT:

IMMEDIATE SAFETY: USAFV will provide immediate safety, through shelter and transportation, to survivors and other program participants who contact the 24-hour crisis line or are referred by other agencies. For program participants who are inappropriate for the shelter, USAFV will make every effort to secure safe temporary shelter elsewhere, and/or to assist such participants in traveling to a community where they can access safe shelter.

CRISIS INTERVENTION & ADVOCACY SERVICES: USAFV will provide crisis intervention and advocacy to survivors and other program participants who contact USAFV through the 24-hour crisis line or are referred by other agencies, and work with them to determine their immediate and long-term needs. USAFV will put every effort into coordinating

service delivery and avoiding duplication of services and will advocate with other agencies on behalf of program participants.

CHILDREN’S SERVICES: USAFV will provide crisis intervention and support to child survivors and to the children of survivors of family violence, incest, and abuse. USAFV will also provide services to non-offending parents and other family members and will advocate on behalf of children and parents with other agencies and service providers.

COMMUNITY EDUCATION, OUTREACH, & COORDINATION: USAFV will continue to promote community education and outreach. USAFV will coordinate with other agencies through meetings with the Unalaska Interagency Cooperative and resulting projects and programs; by giving presentations, training, and educational materials to local and regional groups; through the recruitment and training of new and continuing volunteer crisis line advocates; and through the production and distribution of educational materials and public service announcements throughout the community.

USAFV is accustomed to working with a population that is fluid and mutable, and we can respond to the community’s changing needs. In response to a growing need identified by USAFV, the Unalaska Department of Public Safety, the faith community, medical and behavioral health providers, and other community members, USAFV sought and has often secured outside funding which enables us to assist people who are stranded, homeless, or in danger of becoming homeless by providing them with temporary shelter or by helping them to attain or retain permanent housing. After the suicide of a young man from our community many years ago, USAFV worked with KUCB and local behavioral health providers to produce a radio show discussing suicide and depression. We created public service announcements about suicide, and we held a suicide prevention and awareness dinner which is now a yearly event (though we have foregone this event during the pandemic). To better serve our immigrant community members, we now have bilingual advocates on staff and have access to interpreters via telephone 24 hours per day. When we recognized that many individuals and families in town consistently struggle with food insecurity, we began to operate as an unofficial food bank, in cooperation with the local faith community and other community agencies. Our partnership with the Alaska Institute for Justice enabled us to hire a bilingual Rural Immigrant Victim Advocate, and we now have several bilingual Advocates on staff. Because of the nature of the work that we do and our excellent relationships with our community partners, USAFV can identify community needs and trends and work with those partners to address them.

M. GOALS & OBJECTIVES

GOAL FY25-1: USAFV will sustain sanctuary efforts for adult and minor survivors of domestic violence, sexual assault, stalking, child abuse, elder abuse, incest, other interpersonal violence, other violent crime, homelessness, near-homelessness, food insecurity, and others in crisis.

- Objectives:** USAFV will provide 183 days/nights of safe shelter to 25 adults and 10 children.
USAFV will provide emergency transportation to 15 program participants.
- Timeline:** Between July 1, 2024 and June 30, 2025.
- Impact:** The provision of shelter and emergency transportation will increase the safety of people impacted by crime or other crises and will create a safer community.

GOAL FY25-2: USAFV will sustain advocacy efforts for adult and minor survivors of domestic violence, sexual assault, stalking, child abuse, elder abuse, incest, other interpersonal violence, other violent crime, homelessness, near-homelessness, food insecurity, and others in crisis.

- Objectives:** USAFV will respond to 50 Crisis Line calls and texts.
USAFV will provide in-person Crisis Intervention services 200 times to 100 people.
USAFV will provide Civil Legal System Advocacy 40 times for 20 people.
USAFV will provide Criminal Justice System Advocacy 40 times for 20 people.
USAFV will provide Housing Advocacy & Homeless Prevention services 30 times for 15 households.
USAFV will provide Other Systems Advocacy and services (Medical Accompaniment; Interpreter Services; Advocacy with the Office of Children’s Services {OCS} or Adult

Protective Services {APS}; Food Advocacy; Assistance with Violent Crimes Compensation Claims; Children's Shelter Activities; Immigration Assistance; Referrals Public Assistance Advocacy, etc.) 50 times for 50 people.

USAFV will provide 300 food boxes for 200 households.

USAFV will provide Personal Support services 400 times for 200 people.

Timeline:

Between July 1, 2024 and June 30, 2025.

Impact:

The provision of crisis intervention, shelter, food, clothing, and personal and systems advocacy will increase the security of people impacted by crime or other life crisis, empower them to navigate the systems needed to create safety and self-sufficiency, and create a safer and healthier community.

GOAL FY25-3: USAFV will maintain an effective and continuing community response to domestic violence, sexual assault, stalking, child abuse, elder abuse, homelessness, near homelessness, food insecurity, and other life crises through cooperation, education, and increased community awareness.

Objectives:

USAFV will participate in a minimum of 9 Interagency Cooperative meetings.

USAFV will provide educational materials and/or training to, and/or will coordinate training for, 15 professionals who interact with people impacted by of domestic violence, sexual assault, stalking, other crimes, suicidal ideation, and other life crisis.

USAFV will provide outreach to 50 pre-school and elementary age children using books and art.

USAFV staff will provide presentations and/or educational materials to at least 6 community and/or regional groups.

USAFV will train/arrange for training for minimum of 2 new/continuing crisis line volunteers.

USAFV crisis line volunteers will donate a minimum of 1000 hours of volunteer service.

USAFV will use social media to distribute program and other information a minimum of 52 times.

Timeline:

Between July 1, 2024 and June 30, 2025.

Impact:

Through outreach, education, and cooperation with partner agencies, USAFV will prevent future violence, reduce the impact of domestic and sexual violence and other crimes on people of Unalaska, reduce homelessness and near-homelessness, increase food security, increase awareness of community resources, and empower those who live and work in our community.

N. OTHER RESOURCES:

USAFV is fortunate to be located in the generous community of Unalaska. Every year, USAFV receives between \$5,000 and \$10,000 in donated food, clothing, household supplies, and various other items from area residents, businesses, and fishing vessels. We place donations into shelter inventory, distribute them to program participants and others in need, or pass them along to other organizations such as the Unalaska Senior Center, Head Start, or other helping agencies. USAFV values the cooperative nature of the relationships we enjoy with the other service providers in our community. Several local organizations support USAFV with in-kind donations, such as the free advertising we receive from Unalaska Community Broadcasting. USAFV also receives donated professional services, including consultations from local behavioral providers at IFHS and the Oonalaska Wellness Center. Other examples of community support range from the minor shelter maintenance and repairs done free of charge by several Unalaska residents; to the below fair market value rate on our land lease from the Oonalaska Corporation; to meeting rooms provided by the Unalaska Public Library for our board meetings, trainings, and other events.

O. PROGRAM BUDGET & NARRATIVE

For FY25, USAFV is applying for \$349,940 from the City of Unalaska, which is an increase of \$20,085, or about 6%, over our FY24 request and award. USAFV is asking for this increase in order to help pay for an anticipated increase of up to 25% in our health insurance costs, and an increase of up to 15% in Property, General Liability, and other insurance costs, as well as increasing staff, utilities, commodities, travel, and other costs. As promised in our FY24 grant application, since we are coding all of our employee dependent health insurance costs (\$105,212) to the City, we are committed to returning any portion of that budgeted amount that we do not need to use expressly for this expense.

In granting this request, the City will enable USAFV to continue to operate the shelter with well-trained direct-service staff; to provide health insurance to our full-time employees, their spouses, and their children; to maintain part-time positions that provide for program continuity; and to pay for facilities expenses, program costs and supplies, equipment purchase and maintenance, commodities, travel, training, bookkeeping, and auditing, professional services, and miscellaneous expenses.

EXPENDITURES:

SALARIES/BENEFITS: In FY25, USAFV will employ three FT staff members and several PT staff members.

Executive Director (FT): *\$71,095 budgeted for FY25. Benefits include health insurance, Personal Leave, Anniversary Bonus, and 403(b) plan. Full-time, (35+ hours per week) salaried position. Responsible for the day-to-day management of the program, direct services to program participants, writing and managing grants and program budgets, administrative tasks, outreach and education, and many other duties.

Program Services Coordinator (FT): *\$54,695 budgeted for FY25 (includes some overtime, which is inevitable when operating a 24-hour program). Benefits include health insurance, Personal & Sick Leave, Anniversary Bonus, and 403(b) plan. Provides direct services to program participants, conducts community outreach, maintains required records and statistics, oversees Crisis Line Volunteers, and has various other duties.

Program Services Advocate (FT): *\$59,845 budgeted for FY25 (please note that this includes some overtime, which is inevitable when operating a 24-hour program). Benefits include health insurance, Personal & Sick Leave, Anniversary Bonus, and 403(b) plan. Provides direct services to program participants, conducts community outreach, maintains required records and statistics, and has various other duties.

Program Advocates (PT): \$21,600 budgeted for FY25; hours vary; sole benefit is 403(b) plan. Conducts outreach and education activities for the community such as Girls on the Run and other prevention and outreach activities; also provides direct services and shelter coverage when needed.

Nighttime Shelter Advocates (PT, on-call): \$42,704 budgeted for FY25; hours vary; sole benefit is 403(b) plan. These employees staff the shelter overnight and on evenings, weekends, and holidays when we have shelter residents. They provide direct crisis intervention and other services, answer the crisis line, and help out with outreach, prevention, and fundraising events.

Shelter Assistants (PT): \$26,406 budgeted for FY25; hours vary; sole benefit is 403(b) plan. These employees organize and clean the shelter, offices, and storage facilities, manage food and other inventories of supplies, help with administrative tasks in the office, participate in community outreach and fundraising events, and perform other duties as assigned.

***NOTE:** The three FT staff members, including the Executive Director, rotate being on 24-hour call on a weekly basis, work overnights and weekends when necessary, and receive on-call pay of \$30 per day for weekdays, and \$40 per day for weekends and holidays.

FACILITIES EXPENSES: *This category includes several sub-categories:*

Rents/Leases: USAFV pays rent for the shelter land, for two small storage units, and for the satellite office at the Unisea mall. Please note that we receive an in-kind donation from the Ounalashka Corporation in a below FMV monthly land lease amount.

Communications: This sub-category includes local and long-distance telephone costs; cell phone costs for the crisis line, staff back-up, and crisis text line cell phones; fax costs; internet access; and cable TV access for the shelter.

Utilities/Fuel: This sub-category includes electricity, water, sewer, and heating fuel.

Repair/Renovation/Maintenance: This sub-category includes minor repairs, renovation, and maintenance of the shelter and office facility, including snow removal.

PROGRAM COSTS/SUPPLIES: *This category includes several sub-categories:*

Program Supplies: This category includes books and DVDs for the shelter resource library, art supplies for outreach projects, and other program supplies.

Community Outreach Costs: This category includes the purchase of food, room rentals, and other supplies for special community events, speaker fees, and other costs associated with community outreach.

Advertising: This category includes advertising as well as printing of program literature and posters, and includes an in-kind donation from Unalaska Community Broadcasting.

Dues/Fees/Subscriptions: This category includes bank fees, dues to the state coalition and national organizations to which we belong, and other dues, fees, and subscriptions.

EQUIPMENT:

Equipment Purchases/Leases: Purchases of equipment for shelter or office.

COMMODITIES:

Food: Food for shelter residents and the food pantry, which serves many throughout the community.

Household Supplies: Non-edible groceries including personal hygiene items, toilet tissue, toothpaste, etc., as well as things like ice melt, batteries, linens, clothing, and other household supplies.

Office Supplies: Paper, pens, postage, toner, and other office supplies.

TRAVEL:

Staff Travel: Travel for staff for training and education, as well as gas for the shelter vehicle and the purchase of airline miles for future Staff travel.

Travel – Other: Travel for Program Participants who may be in danger or have no access to safe housing, as well as purchases of airline miles for future Program Participant travel.

TRAINING:

Training – Board & Staff: Costs associated with education and training for Board and staff, including registration fees, tuition, and other costs.

Training – Other: Costs associated with training for people other than staff and board, such as other community professionals, regional service providers (using other than City funds), and potential crisis line advocates.

PROFESSIONAL SERVICES:

Audit: Payment for annual audit of USAFV's financial statements, tax preparation services, and other financial services.

Bookkeeping: Payment for monthly bookkeeping services.

Insurance: Property, General Liability, Directors & Officers, and Vehicle Insurance.

Other: Payment for professional interpreter services, legal services, copier and vehicle maintenance, and other professional services.

OTHER:

Fundraising Overhead: Costs associated with fundraising, such as paying for food for events, framing art for the raffle, prizes for the SOUP-OFF, etc.

Homeless Prevention Services: Services provided to help Program Participants in securing or retaining safe, secure housing. In FY25, USAFV will not use City funds for direct rent, utilities, or fuels subsidies, but we have budgeted a small amount of City funds (\$500) for Program Participant Safety Services (changing locks, repairing windows etc.).

Crisis Line Volunteers: Crisis Line volunteers answer the crisis line at night and on weekends as an in-kind donation.

Miscellaneous: Includes expenses such as food for staff or Board meetings; Staff Holiday gifts; Staff PCR Wellness Passes; and other expenses that don't fit into any other category,

REVENUES: We anticipate the following revenue in FY25:

State of Alaska Council on Domestic Violence & Sexual Assault (CDVSA) Victim Services Grant: This grant has long been USAFV's other main source of funding, and we have budgeted for an increase of about 6% in CDVSA funding (though this may be overly optimistic).

Alaska Housing Finance Corporation (AHFC) Basic Homeless Assistance Program (BHAP) Grant: This grant helps fund direct service personnel and other operating expenses as well as homeless prevention services. We expect to apply for the FY25 grant cycle later this spring, and have budgeted level funding for FY25.

Aleutian Pribilof Islands Association (APIA) Memorandum of Agreement (MOA): This agreement funds USAFV direct service staff expenses, commodities, travel, and training. The figure budgeted for FY25 is based on our current MOA which carries over into the first quarter of FY25, and includes \$70,000 for a regional conference to be held here in Unalaska in fall of 2024.

City of Unalaska: This FY25 City of Unalaska Community Support Grant.

Cash: Cash USAFV raises through special events such as the SOUP-OFF and our annual Winter Raffle, and through memberships and cash donations.

In-Kind: Donated materials and services, such as donated food and household supplies, land lease below FMV, and volunteer crisis line hours.

P. FINANCIAL MANAGEMENT:

USAFV will ensure financial accountability by continuing to operate in the same responsible manner that we have for many years.

USAFV requires two authorized signatures on every check and expenditure over \$500 (other than petty cash expenditures, which rarely exceed \$250). The contracted Bookkeeper reconciles all bank accounts.

Each month, the Executive Director provides the Board of Directors with a balance sheet and profit and loss statement printed from our Quickbooks accounting software, as well as a spreadsheet which displays, under each funding source, the budgeted amount for each line item, the amount expended to date, and the remaining funds available. The Board must vote to accept the monthly financial reports as presented, and budget revisions also require Board approval.

USAFV became subject to state single audit requirements for the first time in FY95 due to an increased level of state funding. From FY95 through FY22, our audit reports indicated no questioned costs or significant findings. Indeed, the auditor's reports have often included letters to management which praise the USAFV staff for their professionalism, accuracy, and the high quality of their work. Due to staff illnesses and some other challenges, we have not yet received our FY23 Audit, but anticipate receiving it soon with no significant findings.

USAFV has a demonstrated history of responsibly managing the public funds granted to us. We strive to be creative, cooperative, and frugal. In the last twenty-four years, we have returned more than \$149,000 in unexpended grant funds to the City whenever circumstances have allowed us to do so.

CITY OF UNALASKA FY25 COMMUNITY GRANT PROGRAM ESTIMATED REVENUES
Unalaskans Against Sexual Assault & Family Violence ~ USAFV

Estimated Revenue Total	\$ 871,176	100%
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Fees for Services (cash)	Amounts	% of Total Revenue
N/A	\$ -	0.00%
Fees for Services Total	\$ -	0.00%

Grants	Amounts	% of Total Revenue
City of Unalaska Grant	\$ 349,940	40.17%
State of Alaska CDVSA Grant	\$ 245,340	28.16%
Alaska Housing Finance Corporation (AHFC) Grant	\$ 28,831	3.31%
Aleutian Pribilof Islands Association (APIA) MOA	\$ 141,844	16.28%
CARES Funds Carry Over	\$ 21,418	2.46%
Grants Total	\$ 787,373	90.38%

Fundraising (cash)	Amounts	% of Total Revenue
Memberships	\$ 7,500	0.86%
Winter Raffle	\$ 4,000	0.46%
SOUP-OFF Proceeds	\$ 17,000	1.95%
Miscellaneous Cash Donations	\$ 21,500	2.47%
Fundraising Total	\$ 50,000	5.74%

In Kind Donations	Amounts	% of Total Revenue
Land Lease Below FMV	\$ 7,102	0.82%
Shelter Maintenance	\$ 500	0.06%
Advertising	\$ 1,200	0.14%
Food	\$ 2,500	0.29%
Household Supplies	\$ 1,500	0.17%
Crisis Line Volunteers	\$ 20,000	2.30%
Miscellaneous In-Kind Donations	\$ 1,000	0.11%
In Kind Donation Total	\$ 33,802	3.88%

Estimated Revenue Total	\$ 871,176	100.00%
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USAFV FY25 Grant Program Estimated Expenditures

FY25 COMMUNITY SUPPORT ESTIMATED EXPENDITURES SUMMARY	FY25 CITY GRANT REQ	%	FY25 CDVSA GRANT REQ	%	FY25 AHFC GRANT REQ	%	FY25 APIA MOA	%	FY25 CARES CARRY OVER	%	CASH	%	IN-KIND	%	TOTAL FY25	%
	349,940	40%	245,340	28%	28,831	3%	141,844	16%	21,418	2%	50,000	6%	33,802	4%	871,176	100%

BUDGET LINE ITEMS	CITY REQ		OTHER													
	CITY	%	CDVSA	%	AHFC	%	APIA	%	CARES	%	CASH	%	IN-KIND	%	TOTAL	%
Personnel																
Executive Director - FT	35,547	50%	35,548	50%	-	0%	-	0%	-	0%	-	0%	-	0%	71,095	100%
Program Services Coordinator - FT	16,244	30%	24,350	45%	4,382	8%	5,000	9%	-	0%	4,719	9%	-	0%	54,695	100%
Program Services Advocate - FT	20,159	34%	25,509	43%	4,850	8%	5,000	8%	-	0%	4,327	7%	-	0%	59,845	100%
Program Advocate - PT	16,200	75%	5,400	25%	-	0%	-	0%	-	0%	-	0%	-	0%	21,600	100%
Shelter Advocates - PT	2,811	7%	1,639	4%	-	0%	11,041	26%	19,713	46%	7,500	18%	-	0%	42,704	100%
Shelter Assistant - PT	18,203	69%	8,203	31%	-	0%	-	0%	-	0%	-	0%	-	0%	26,406	100%
Temp Shelter Project Worker	1,000	100%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1,000	100%
On-Call Pay - FT only	12,130	100%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	12,130	100%
Anniversary Bonus - FT only	10,500	100%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	10,500	100%
Salaries Subtotal	132,794	44%	100,649	34%	9,232	3%	21,041	7%	19,713	7%	16,546	6%	-	0%	299,975	100%
Benefits																
Employee Health Insurance (FT Only)	-	0%	56,345	100%	-	0%	-	0%	-	0%	-	0%	-	0%	56,345	100%
Dependent Health Insurance (FT Only)	105,212	100%	-	-	-	-	-	-	-	-	-	-	-	-	105,212	100%
Retirement Match	7,829	50%	7,829	50%	-	0%	-	0%	-	0%	-	0%	-	0%	15,659	100%
Benefits Subtotal	113,041	64%	64,174	36%	-	0%	-	0%	-	0%	-	0%	-	0%	177,216	100%
Payroll Expenses																
FICA	8,233	44%	6,240	34%	572	3%	1,305	7%	1,222	7%	1,026	6%	-	0%	18,598	100%
ESC	1,328	44%	1,006	34%	92	3%	210	7%	197	7%	165	6%	-	0%	3,000	100%
Medicare	1,926	44%	1,459	34%	134	3%	305	7%	286	7%	240	6%	-	0%	4,350	100%
Payroll Expenses Subtotal	11,487	44%	8,706	34%	799	3%	1,820	7%	1,705	7%	1,431	6%	-	0%	25,948	100%
Personnel Total	257,322	43%	173,529	34%	10,031	2%	22,861	5%	21,418	0%	17,977	0%	-	0%	503,139	100%

Facilities	CITY	%	CDVSA	%	AHFC	%	APIA	%	CARES	%	CASH	%	In Kind	%	TOTAL	%
Rent/Leases	6,570	28%	7,500	32%	2,000	9%	-	0%	-	0%	-	0%	7,102	31%	23,172	100%
Communications	2,300	12%	17,200	88%	-	0%	-	0%	-	0%	-	0%	-	0%	19,500	100%
Utilities	4,800	33%	4,800	33%	4,800	33%	-	0%	-	0%	-	0%	-	0%	14,400	100%
Maintenance	1,000	29%	2,000	57%	-	0%	-	0%	-	0%	-	0%	500	14%	3,500	100%
Facilities Total	14,670	24%	31,500	52%	6,800	11%	-	0%	-	0%	-	0%	7,602	13%	60,572	100%

USAFV FY25 Grant Program Estimated Expenditures - continued

Program Costs/Supplies	CITY	%	CDVSA	%	AHFC	%	APIA	%	CARES	%	CASH	%	In Kind	%	TOTAL	%
Program Supplies	-	0%	1,000	14%	-	0%	4,500	64%	-	0%	1,500	21%	-	0%	7,000	100%
Community Outreach Costs	9,000	60%	-	0%	-	0%	2,500	17%	-	0%	3,500	23%	-	0%	15,000	100%
Advertising	2,500	41%	-	0%	-	0%	-	0%	-	0%	2,423	40%	1,200	20%	6,123	100%
Dues/Fees/Subscriptions	7,185	71%	1,500	15%	-	0%	-	0%	-	0%	1,500	15%	-	0%	10,185	100%
Program Costs Total	18,685	49%	2,500	7%	-	0%	7,000	18%	-	0%	8,923	23%	1,200	3%	38,308	100%
Equipment	CITY	%	CDVSA	%	AHFC	%	APIA	%	CARES	%	CASH	%	In Kind	%	TOTAL	%
Equipment Purch/Lease	-	0%	-	0%	-	0%	11,500	100%	-	0%	-	0%	-	0%	11,500	100%
Equipment Maintenance	1,729	58%	1,271	42%	-	0%	-	0%	-	0%	-	0%	-	0%	3,000	100%
Equipment Total	1,729	12%	1,271	9%	-	0%	11,500	79%	-	0%	-	0%	-	0%	14,500	100%
Commodities	CITY	%	CDVSA	%	AHFC	%	APIA	%	CARES	%	CASH	%	In Kind	%	TOTAL	%
Food	26,640	67%	2,500	6%	-	0%	8,383	21%	-	0%	-	0%	2,500	6%	40,023	100%
Household Supplies	5,000	50%	2,000	20%	-	0%	-	0%	-	0%	1,500	15%	1,500	15%	10,000	100%
Office Supplies	1,000	33%	1,000	33%	-	0%	-	0%	-	0%	1,000	33%	-	0%	3,000	100%
Commodities Total	32,640	62%	5,500	10%	-	0%	8,383	16%	-	0%	2,500	5%	4,000	8%	53,023	100%
Travel	CITY	%	CDVSA	%	AHFC	%	APIA	%	CARES	%	CASH	%	IN-KIND	%	TOTAL	%
Staff Travel	2,160	13%	-	0%	-	0%	7,100	43%	-	0%	7,100	43%	-	0%	16,360	100%
Program Participant Travel	5,000	25%	5,000	25%	-	0%	5,000	25%	-	0%	5,000	25%	-	0%	20,000	100%
Travel Total	7,160	20%	5,000	14%	-	0%	12,100	33%	-	0%	12,100	33%	-	0%	36,360	100%
Training	CITY	%	CDVSA	%	AHFC	%	APIA	%	CARES	%	CASH	%	IN-KIND	%	TOTAL	%
Board & Staff Training	1,500	23%	-	0%	-	0%	5,000	77%	-	0%	-	0%	-	0%	6,500	100%
Other Training	-	0%	-	0%	-	0%	75,000	100%	-	0%	-	0%	-	0%	75,000	100%
Training Total	1,500	2%	-	0%	-	0%	80,000	98%	-	0%	-	0%	-	0%	81,500	100%
Professional Services	CITY	%	CDVSA	%	AHFC	%	APIA	%	CARES	%	CASH	%	IN-KIND	%	TOTAL	%
Audit & 990 Preparation	3,000	21%	11,000	79%	-	0%	-	0%	-	0%	-	0%	-	0%	14,000	100%
Bookkeeping	-	0%	6,200	94%	400	6%	-	0%	-	0%	-	0%	-	0%	6,600	100%
Insurance	6,609	44%	8,440	56%	-	0%	-	0%	-	0%	-	0%	-	0%	15,049	100%
Other - Interpreter, Legal	2,025	84%	400	16%	-	0%	-	0%	-	0%	-	0%	-	0%	2,425	100%
Professional Services Total	11,634	31%	26,040	68%	400	6%	-	0%	-	0%	-	0%	-	0%	38,074	100%
Other	CITY	%	CDVSA	%	AHFC	%	APIA	%	CARES	%	CASH	%	IN-KIND	%	TOTAL	%
Fundraising Expenses	1,000	100%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1,000	100%
Homeless Prevention Services	-	0%	-	0%	11,600	59%	-	0%	-	0%	8,000	41%	-	0%	19,600	100%
Program Participant Safety Service	500	100%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	500	100%
Crisis Line Volunteers	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	20,000	100%	20,000	100%
Miscellaneous Expenses	3,100	67%	-	0%	-	0%	-	0%	-	0%	500	11%	1,000	22%	4,600	100%
Other & Miscellaneous Total	4,600	10%	-	0%	11,600	25%	-	0%	-	0%	8,500	19%	21,000	46%	45,700	100%
Project Totals	349,940	40%	245,340	28%	28,831	3%	141,844	16%	21,418	2%	50,000	6%	33,802	4%	871,176	100%

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

Q. GOALS & OBJECTIVES:

Like any organization whose service levels are mostly determined by program participant demand, it is impossible for USAFV to predict whether services will go up or down in any particular year. Our services have long fluctuated from year to year with no discernible pattern. In FY17, USAFV provided more than 640 days/nights of safe shelter and served 336 Program Participants (138 unduplicated). In FY18, the demand for shelter nights went way down, and we provided only 88 nights while serving 303 Program Participants (127 unduplicated). In FY19, we provided 236 nights and served 340 Program Participants (154 unduplicated – one of the highest numbers ever served in a given year). In FY20, we served 360 Program Participants (142 unduplicated) but provided only 20 shelter nights. In FY21, we served 377 Program Participants and (133 unduplicated) and provided 138 shelter nights. In FY22, we served 370 Program Participants and (158 unduplicated) and provided 73 shelter nights. In FY23, we served 389 Program Participants and (152 unduplicated) and provided 56 shelter nights. **In just the first six months of the current fiscal year (FY24), we have already served 233 Program Participants (101 unduplicated) and provided 169 nights of safe shelter, which is three times as many nights as we provided in all of FY23.** As you can see from these statistics, there is simply no way to predict service demand, so we always set our goals in the middle ground, and are prepared to respond to the community's changing needs.

USAFV met and exceeded some of our direct service goals in FY23, and others we did not. As noted above, while many are purely program participant driven, in the last four years, our education and outreach goals have been impacted by the COVID pandemic as well as staff shortages. As required by our grant agreements with the City of Unalaska, we have always provided the City with reporting that outlined our progress on our proposed goals and objectives.

The chart below illustrates the TOTAL number of Program Participant contacts, by issue, counted every month, for the last eleven years (FY13 through FY23). This data indicates a 51% increase in the number of Program Participants served by USAFV in that period.

ISSUE	FISCAL YEAR										
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Domestic Violence	129	136	95	133	135	101	121	112	113	136	152
Sexual Assault	38	33	16	14	11	9	18	14	15	5	21
Homeless/Stranded	4	12	13	20	10	2	15	4	5	13	12
Other Crime/Crisis	85	119	139	182	180	191	186	230	239	216	204
TOTAL	256	300	263	349	336	303	340	360	372	370	389

R. SIGNIFICANT CHANGES FROM PREVIOUS YEAR:

As noted above, in the last decade, we have experienced fairly steady increases in the number of people seeking services and needing shelter, yet in FY18, FY20, FY22, and FY23, we had low demand for shelter nights. However, in just the first half of FY24, we have already provided more shelter nights than in all of FY23. There is no way to accurately predict what FY25 will bring, so we have set mid-range goals for service provision.

In recent years, USAFV has noted significant increase in local food insecurity: From FY13 to FY23, the number of food assistance services USAFV provided to individuals and families in need increased 38%. Even before the COVID-19 pandemic, there were many, many people in our community, including lots of households with children, living with food insecurity every single day. The COVID-19 pandemic and sharply rising food costs have made this need more pronounced.

The USAFV Board has gone through some significant changes in the last several years. The Board has always tried to keep a minimum of seven of the nine seats filled, but in preparation for the strategic planning we did in October 2015,

the Board recruited several new members to fill our open seats. We subsequently lost four board members rather unexpectedly, two of which had served seven years each and one who had served four years. The timing was purely coincidental (one moved due to her partner suddenly deciding to take retirement earlier than planned, one moved because of a new job, one resigned to focus on work before her retirement later that year, and one moved to pursue her education). Currently, eight of USAFV's nine Board seats are filled, and we regularly post our open board seats on local social media sites and elsewhere. We have also solicited interest from various organizations, such as the Unalashka Corporation, the Qawalangin Tribe, and the Fil-Am Association, because it is very important to us that the USAFV Board reflects the people of the community that we serve.

As we noted in our Executive Summary, USAFV, like every organization and every human being on the planet, felt the impact of COVID-19. Because of our strong commitment to the safety of our community, we chose to forego our major annual fundraiser, the SOUP-OFF, in FY20, FY21, and FY22. In FY23, we planned to bring the SOUP-OFF back, but after a local tragedy occurred around the same time, we decided to cancel our fundraiser and hold a community gathering instead. We are very excited to be planning our first in-person SOUP-OFF in FIVE years for March of 2024. We know that the COVID pandemic has brought with it higher rates of domestic violence, including child and elder abuse, as well as skyrocketing rates of depression, unemployment, substance abuse, and financial insecurity. Unlike some shelter programs, USAFV did not experience a huge increase in the number of people seeking immediate safe shelter during the worst days of pandemic lockdown. There are many reasons for this, we believe, including the reliably cyclical nature of demand for our services, which always fluctuate from year to year, and the fear people may have about coming to what is, undeniably, a small shelter where it is difficult to socially distance. It's also worth noting that in the years prior to the pandemic, Unalaska experienced numerous tragedies that impacted the entire community. In the aftermath of this kind of repeated trauma, people tend to cling tightly to what is familiar, which can make it difficult for someone living with domestic violence to leave.

Over the last few years, USAFV has also experienced a significant increase in the demand for homeless prevention services (payment of past due rent or utilities, or for deposits to secure permanent housing) for those whose livelihoods have been negatively impacted by COVID19 and the staggeringly high cost of living in Unalaska, where one unexpected setback can wreak havoc on a family's financial stability. In FY21, the number of households we assisted in securing or retaining safe, permanent housing increased by 43% over FY20, and increased by 186% over FY19. In FY21, USAFV was able to assist 17 households, comprising 25 adults and 30 children, in retaining their safe, permanent housing, by providing rent and/or utility subsidies. We also assisted three households, consisting of three adults and three children, in securing safe, permanent housing, by providing assistance with deposits and/or first/last month's rent. The need for this type of assistance went down in FY22, but in that year, USAFV was able to assist seven households, comprised of nine adults and 12 children, in retaining their safe, permanent housing by providing rent and/or utility subsidies. We also assisted two households, consisting of two adults and two children, in securing safe, permanent housing, by providing assistance with deposits or first/last month's rent. The demand continued in FY23, when we assisted eight households, comprised of nine adults and seven children, in retaining their housing through provision of rent and/or utility subsidies. We also assisted three households, consisting of four adults and one child, in securing safe, permanent housing, by providing assistance with deposits or first/last month's rent. These homeless prevention services, whether they are related to domestic violence or not, have improved the safety and well-being of the families served and the community at large.

Even prior to the tragedy of the COVID pandemic and the challenges it brought to Unalaska and the world, USAFV has *always* endeavored to provide any kind of help that we could to people living and working in our community and region. We do our best to respond to all those seeking assistance, and we continue to promote awareness of our services as well as educational messaging about domestic violence, child abuse, elder abuse, sexual abuse, self-care, behavioral health, suicide prevention, and community resources. If we don't or can't provide the specific kind of direct service someone needs, we work with that person to access other available resources. We help people in a myriad of ways, and we know that by doing so, we create a safer community for us all. USAFV's steadfast commitment is to continue to provide safety, advocacy, support, and other services to the people of Unalaska.

**Attachment S:
USAFV - City of Unalaska Community Support Grant FY23 Financial Summary**

PERSONNEL	USAFV FY23 City Grant Budget Board Approved 07/31/23	City Funds Expended QI	City Funds Expended QII	City Funds Expended QIII	City Funds Expended QIV	TOTAL	% Expended
Executive Director	\$ 18,071.14	\$ 4,938.38	\$ 6,186.40	\$ 3,581.60	\$ 3,364.76	\$ 18,071.14	100%
Program Services Coordinator	\$ 9,373.08	\$ 2,946.90	\$ 2,577.12	\$ 3,029.10	\$ 819.96	\$ 9,373.08	100%
Program Services Advocate	\$ 10,685.57	\$ 3,932.50	\$ 2,858.73	\$ 2,628.72	\$ 1,265.62	\$ 10,685.57	100%
Program Advocate	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Rural Immigrant Victim Advocate	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Shelter Advocates	\$ 2,099.35	\$ 49.50	\$ 75.00	\$ 222.76	\$ -	\$ 347.26	17%
Shelter Assistants	\$ 12,106.49	\$ 1,087.68	\$ 5,211.80	\$ 3,011.44	\$ 2,795.57	\$ 12,106.49	100%
Temp Shelter Project Workers	\$ 1,379.85	\$ 1,286.25	\$ -	\$ -	\$ 60.00	\$ 1,346.25	98%
On-Call Pay	\$ 3,600.00	\$ 490.00	\$ 2,020.00	\$ 1,060.00	\$ -	\$ 3,570.00	99%
Bonuses	\$ 13,500.00	\$ 3,500.00	\$ -	\$ 3,500.00	\$ 6,500.00	\$ 13,500.00	100%
FICA	\$ 4,300.00	\$ 1,130.31	\$ 1,173.60	\$ 1,056.10	\$ 917.97	\$ 4,277.98	99%
ESC	\$ 510.00	\$ 135.33	\$ 64.31	\$ 163.36	\$ 143.80	\$ 506.80	99%
Medicare	\$ 1,107.91	\$ 264.36	\$ 274.48	\$ 246.99	\$ 214.67	\$ 1,000.50	90%
Retirement	\$ 360.00	\$ -	\$ -	\$ -	\$ 355.32	\$ 355.32	99%
Employee Health Insurance	\$ 890.85	\$ -	\$ -	\$ -	\$ 42.93	\$ 42.93	5%
Other	\$ 300.00	\$ -	\$ -	\$ -	\$ 300.00	\$ 300.00	100%
Subtotal	\$ 82,284.24	\$ 19,761.21	\$ 20,441.44	\$ 18,500.07	\$ 16,780.60	\$ 75,483.32	92%

FACILITIES	USAFV FY23 City Grant Budget Board Approved 07/31/23	City Funds Expended QI	City Funds Expended QII	City Funds Expended QIII	City Funds Expended QIV	TOTAL	% Expended
Rent	\$ 7,572.08	\$ 4,404.72	\$ 2,202.36	\$ 965.00	\$ -	\$ 7,572.08	100%
Communications	\$ 862.40	\$ -	\$ -	\$ -	\$ 982.55	\$ 982.55	114%
Utilities	\$ 1,154.68	\$ -	\$ -	\$ 1,154.68	\$ -	\$ 1,154.68	0%
Heating Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Maintenance	\$ 6,367.49	\$ -	\$ -	\$ -	\$ 6,367.49	\$ 6,367.49	100%
Subtotal	\$ 15,956.65	\$ 4,404.72	\$ 2,202.36	\$ 2,119.68	\$ 7,350.04	\$ 16,076.80	101%

COMMODITIES/SUPPLIES	USAFV FY23 City Grant Budget Board Approved 07/31/23	City Funds Expended QI	City Funds Expended QII	City Funds Expended QIII	City Funds Expended QIV	Expended YTD	% Expended
Office Supplies & Postage	\$ 6,150.64	\$ 61.76	\$ 1,219.82	\$ 690.07	\$ 4,185.32	\$ 6,156.97	100%
Program Supplies	\$ 12,100.00	\$ 250.00	\$ 576.45	\$ 3,438.77	\$ 7,829.42	\$ 12,094.64	100%
Household Supplies	\$ 10,473.00	\$ 617.98	\$ 2,241.39	\$ 1,660.08	\$ 5,952.63	\$ 10,472.08	100%
School Supplies	\$ 1,129.64	\$ 1,129.64	\$ -	\$ -	\$ -	\$ 1,129.64	100%
Food	\$ 20,400.00	\$ 90.17	\$ 4,416.44	\$ 3,414.07	\$ 12,479.27	\$ 20,399.95	100%
Subtotal	\$ 50,253.28	\$ 2,149.55	\$ 8,454.10	\$ 9,202.99	\$ 30,446.64	\$ 50,253.28	100%

EQUIPMENT	USAFV FY23 City Grant Budget Board Approved 07/31/23	City Funds Expended QI	City Funds Expended QII	City Funds Expended QIII	City Funds Expended QIV	Expended YTD	% Expended
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%

TRAVEL	USAFV FY23 City Grant Budget Board Approved 07/31/23	City Funds Expended QI	City Funds Expended QII	City Funds Expended QIII	City Funds Expended QIV	Expended YTD	% Expended
In-State Staff Travel	\$ 7,939.57	\$ 3,395.26	\$ 830.81	\$ 2,018.43	\$ 1,722.62	\$ 7,967.12	100%
In-State Accom & Per Diem	\$ 4,300.00	\$ 2,125.80	\$ 1,157.08	\$ -	\$ 997.16	\$ 4,280.04	100%
Out-of-State Staff Travel	\$ 3,325.00	\$ 683.70	\$ 745.77	\$ 943.23	\$ 950.89	\$ 3,323.59	100%
Out-of-State Accom & Per Diem	\$ 6,575.00	\$ 2,262.55	\$ 1,331.22	\$ -	\$ 2,975.05	\$ 6,568.82	100%
Program Participant Travel	\$ 3,379.83	\$ 1,878.00	\$ -	\$ -	\$ 1,501.83	\$ 3,379.83	100%
Subtotal	\$ 25,519.40	\$ 10,345.31	\$ 4,064.88	\$ 2,961.66	\$ 8,147.55	\$ 25,519.40	100%

**Attachment S:
USAFV - City of Unalaska Community Support Grant FY23 Financial Summary**

TRAINING	USAFV FY23 City Grant Budget Board Approved 07/31/23	City Funds Expended QI	City Funds Expended QII	City Funds Expended QIII	City Funds Expended QIV	Total	% Expended
Training & Education - Board & Staff	\$ 7,175.00	\$ 537.23	\$ 2,889.13	\$ 1,650.82	\$ 2,096.15	\$ 7,173.33	100%
Training & Education - Other	\$ 5,510.00	\$ -	\$ 2,039.96	\$ 1,020.92	\$ 2,448.54	\$ 5,509.42	100%
Subtotal	\$ 12,685.00	\$ 537.23	\$ 4,929.09	\$ 2,671.74	\$ 4,544.69	\$ 12,682.75	100%

Professional Services	USAFV FY23 City Grant Budget Board Approved 07/31/23	City Funds Expended QI	City Funds Expended QII	City Funds Expended QIII	City Funds Expended QIV	Total	% Expended
Audit & Tax Prep	\$ 2,500.00	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	0%
Bookkeeping	\$ 1,400.00	\$ -	\$ -	\$ 1,397.27	\$ -	\$ 1,397.27	100%
Other Prof Services (Interpreter, Legal)	\$ 6,500.00	\$ 134.40	\$ -	\$ 4,883.11	\$ 1,454.88	\$ 6,472.39	100%
Advertising & Printing	\$ 2,250.00	\$ -	\$ 1,980.00	\$ 230.00	\$ -	\$ 2,210.00	98%
Subtotal	\$ 12,650.00	\$ 134.40	\$ 1,980.00	\$ 6,510.38	\$ 3,954.88	\$ 12,579.66	99%

OTHER & CONTRACTUAL	USAFV FY23 City Grant Budget Board Approved 07/31/23	City Funds Expended QI	City Funds Expended QII	City Funds Expended QIII	City Funds Expended QIV	Total	% Expended
Property & Crime Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
General & Prof Liability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Directors & Officers Insurance	\$ 1,477.00	\$ 1,477.00	\$ -	\$ -	\$ -	\$ 1,477.00	100%
Vehicle Insurance	\$ 990.00	\$ 990.00	\$ -	\$ -	\$ -	\$ 990.00	100%
Community Outreach Costs	\$ 23,591.43	\$ 2,188.34	\$ 5,530.26	\$ 2,215.04	\$ 13,810.77	\$ 23,744.41	101%
Dues, Fees, & Subscriptions	\$ 5,300.00	\$ 3,157.43	\$ 390.32	\$ 639.32	\$ 1,103.50	\$ 5,290.57	100%
Program Participant Safety Service	\$ 750.00	\$ 30.00	\$ -	\$ -	\$ 753.66	\$ 783.66	104%
Fundraising Expenses	\$ 3,750.00	\$ -	\$ 339.26	\$ 756.12	\$ 2,574.41	\$ 3,669.79	98%
Miscellaneous Expenses	\$ 2,250.00	\$ 107.07	\$ 1,783.62	\$ 26.63	\$ 308.27	\$ 2,225.59	99%
Subtotal	\$ 38,108.43	\$ 7,949.84	\$ 8,043.46	\$ 3,637.11	\$ 18,550.61	\$ 38,181.02	100%

	FY23 Total City Of Unalaska Budget	City Funds Expended QI	City Funds Expended QII	City Funds Expended QIII	City Funds Expended QIV	Total	% Expended
Total Expenditures	\$ 237,457.00	\$ 45,282.26	\$ 50,115.33	\$ 45,603.63	\$ 89,775.01	\$ 230,776.23	97%
Budget Surplus						\$ 6,680.77	

USAFV returned \$6680.77 to the City of Unalaska via check # 14605 on 08/31/23.

KEY TO INCOME SOURCES LISTED ON QUICKBOOKS PROFIT & LOSS REPORT FOR FY23:

- ADMIN: Cash from Fundraising, Donations, Memberships, Interest, Etc.
- AHFC: Alaska Housing Finance Corporation FY23 Homeless Assistance Program Grant
- AMSFDS: American Seafoods donation; created a separate class to ensure proper spending
- APIA: Aleutian Pribilof Islands Association MOA
- APIA SCDC: Aleutian Pribilof Islands Association "Stay Connected During COVID" MOA
- CDVSA: State of Alaska Council on Domestic Violence & Sexual Assault FY23 Victim Services Grant
- CDVSA SUPP: Supplemental funds from CDVSA for Utilities, Heating Fuel, & Commodities
- CITY: City of Unalaska FY23 Community Support Grant
- IN-KIND: Donated Materials & Services
- MATSON: Donation from Matson; created a separate class to ensure proper spending
- RASM: Donation from Rasmusson Foundation; created a separate class to ensure proper spending
- XFKP: Account used to track funds raised and expended through OptimEra's "Christmas for Kids" program to ensure proper spending

USAFV
Profit & Loss by Class
 July 2022 through June 2023

	ADMIN FY...	AHFC FY23	AMSFDS	APIA FY23	APIA SCDC	CDVSA FY23	CDVSA SU...	CITY FY23	IN-KIND	MATSON	RASM FY23	XFKP FY23	TOTAL
Income													
4000 · Donation - Cash	24,394.34	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	36,394.34
4005 · Donation-Materials/S...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,525.08	0.00	0.00	0.00	17,525.08
4050 · Fundraising Income													
4054 · Pick Click Give Pro...	1,302.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,302.00
4051 · Soup Off Auction/...	2,469.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,469.92
4053 · Ballyhoo Lions Hol...	5,030.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,030.00
Total 4050 · Fundraising Inco...	8,801.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,801.92
4100 · Membership													
4101 · Bus & Corp Memb...	3,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,100.00
4102 · Individual Membe...	635.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	635.28
Total 4100 · Membership	3,735.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,735.28
4150 · RefundReimburseme...	1,422.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,422.05
4200 · RefundReimburseme...	1,633.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,633.31
4250 · Interest Income	327.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	327.35
4300 · InKind-Crisis Ln Volun...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,666.54	0.00	0.00	0.00	16,666.54
4400 · CDVSA Grant	0.00	0.00	0.00	0.00	0.00	229,959.00	0.00	0.00	0.00	0.00	0.00	0.00	229,959.00
4500 · City of Unalaska Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	230,776.23	0.00	0.00	0.00	0.00	230,776.23
4600 · AHFC Grant	0.00	28,831.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,831.00
4700 · A/PIA Grant	0.00	0.00	0.00	54,138.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,138.10
4801 · XFKP Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,438.00	6,438.00
Total Income	40,314.25	28,831.00	2,000.00	54,138.10	0.00	229,959.00	0.00	230,776.23	34,191.62	10,000.00	0.00	6,438.00	636,648.20
Gross Profit	40,314.25	28,831.00	2,000.00	54,138.10	0.00	229,959.00	0.00	230,776.23	34,191.62	10,000.00	0.00	6,438.00	636,648.20
Expense													
Equip & Equip Maint													
5422 · Depreciation Expe...	12,663.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,663.63
Total Equip & Equip Maint	12,663.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,663.63
Facilities													
5300 · Shelter Land Lease	0.00	1,500.00	0.00	0.00	0.00	5,205.00	0.00	500.00	0.00	0.00	0.00	0.00	7,205.00
5305 · Satellite Office Le...	0.00	0.00	0.00	0.00	0.00	1,737.36	0.00	5,212.08	0.00	0.00	0.00	0.00	6,949.44
5306 · Storage Unit Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,860.00	0.00	0.00	0.00	0.00	1,860.00
5310 · Communications - ...	0.00	0.00	0.00	946.70	0.00	13,698.07	0.00	518.01	0.00	0.00	0.00	0.00	15,162.78
5315 · Communications - ...	0.00	0.00	0.00	0.00	0.00	1,472.68	0.00	464.54	0.00	0.00	0.00	0.00	1,937.22
5320 · Utilities-Elec, Wat...	0.00	1,351.07	0.00	0.00	0.00	2,628.31	849.53	604.68	0.00	0.00	0.00	0.00	5,433.59
5325 · Heating Fuel	0.00	816.35	0.00	0.00	0.00	3,332.02	963.07	550.00	0.00	0.00	0.00	0.00	5,661.44
5335 · Facilities Mainten...	0.00	0.00	0.00	0.00	0.00	201.56	0.00	6,367.49	0.00	0.00	0.00	0.00	6,569.05
5336 · Donated Land Lea...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,101.60	0.00	0.00	0.00	7,101.60
Total Facilities	0.00	3,667.42	0.00	946.70	0.00	28,275.00	1,812.60	16,076.80	7,101.60	0.00	0.00	0.00	57,880.12
Other & Contractual													
5500 · Audit Preparation	0.00	0.00	0.00	0.00	0.00	11,263.75	0.00	0.00	0.00	0.00	0.00	0.00	11,263.75
5505 · Tax Preparation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00	0.00	0.00	0.00	2,500.00
5510 · Bookkeeping Servi...	0.00	400.00	0.00	0.00	0.00	4,202.73	0.00	1,397.27	0.00	0.00	0.00	0.00	6,000.00
5520 · Other Professiona...	0.00	0.00	0.00	0.00	0.00	830.52	0.00	6,472.39	0.00	0.00	0.00	0.00	7,302.91
5521 · DONATED Profess...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	800.00	0.00	0.00	0.00	800.00
5525 · Property Insurance	0.00	0.00	0.00	0.00	0.00	1,066.00	0.00	0.00	0.00	0.00	0.00	0.00	1,066.00
5526 · Crime Coverage In...	0.00	0.00	0.00	0.00	0.00	138.00	0.00	0.00	0.00	0.00	0.00	0.00	138.00

	ADMIN FY...	AHFC FY23	AMSFDS	APIA FY23	APIA SCDC	CDVSA FY23	CDVSA SU...	CITY FY23	IN-KIND	MATSON	RASM FY23	XFKP FY23	TOTAL
5530 - General Liability I...	0.00	0.00	0.00	0.00	0.00	3,295.00	0.00	0.00	0.00	0.00	0.00	0.00	3,295.00
5535 - D&O Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,477.00	0.00	0.00	0.00	0.00	1,477.00
5540 - Vehicle Insurance	0.00	0.00	0.00	0.00	0.00	569.00	0.00	990.00	0.00	0.00	0.00	0.00	1,559.00
5545 - Staff & Board Trai...	0.00	0.00	0.00	0.00	2,349.00	0.00	0.00	7,173.33	0.00	0.00	0.00	0.00	9,522.33
5550 - Training - Other &...	0.00	0.00	0.00	7,068.34	0.00	0.00	0.00	5,509.42	0.00	0.00	0.00	0.00	12,577.76
5551 - DONATED Training	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	500.00
5555 - Community Outre...	50.61	0.00	0.00	0.00	0.00	0.00	0.00	23,744.41	0.00	0.00	0.00	0.00	23,795.02
5560 - Dues, Fees & Subs...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,290.57	0.00	0.00	0.00	0.00	5,290.57
5561 - DONATED Commu...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,837.50	0.00	0.00	0.00	1,837.50
5566 - Prog Part Safety S...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	783.66	0.00	0.00	0.00	0.00	783.66
5570 - Advertising & Prin...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,210.00	0.00	0.00	0.00	0.00	2,210.00
5571 - DONATED Adverti...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00	0.00	0.00	0.00	1,200.00
5575 - Fundraising Expen...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,669.79	0.00	0.00	0.00	0.00	3,669.79
5585 - Miscellaneous Exp...	43.00	0.00	0.00	0.00	0.00	0.00	0.00	2,225.59	0.00	0.00	0.00	2,409.96	4,678.55
5586 - Donated Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	823.00	0.00	0.00	0.00	823.00
5587 - In Kind Service Ex...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,666.54	0.00	0.00	0.00	16,666.54
5589 - Donated Soup Off ...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145.00	0.00	0.00	0.00	145.00
5590 - Donated Meeting ...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	720.00	0.00	0.00	0.00	720.00
5600 - Homeless Prev-Re...	14,940.61	8,646.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,587.00
5605 - Homeless Prev -Te...	0.00	4,391.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,391.50
5610 - Homeless Prev-Se...	3,527.75	5,034.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,562.00
5615 - Homeles Prev-Util...	0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
Total Other & Contractual	18,561.97	18,722.14	0.00	7,068.34	2,349.00	21,365.00	0.00	63,443.43	22,692.04	0.00	0.00	2,409.96	156,611.88
Personnel Services													
5001 - Executive Director	0.00	0.00	0.00	7,814.40	1,628.00	40,213.98	0.00	18,071.14	0.00	0.00	0.00	0.00	67,727.52
5002 - Program Services ...	0.00	2,752.74	0.00	8,675.94	1,317.00	29,272.98	0.00	9,373.08	0.00	0.00	0.00	0.00	51,391.74
5003 - Program Services ...	0.00	3,207.35	0.00	8,651.58	1,171.60	26,722.11	0.00	10,685.57	0.00	0.00	0.00	0.00	50,438.21
5010 - Shelter Advocate	0.00	0.00	0.00	255.75	0.00	0.00	0.00	347.26	0.00	0.00	0.00	0.00	603.01
5012 - Shelter Assistant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,106.49	0.00	0.00	0.00	0.00	12,106.49
5035 - Temp Shelter Proj...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,346.25	0.00	0.00	0.00	0.00	1,346.25
5042 - On Call Pay	0.00	0.00	0.00	7,020.00	0.00	1,510.00	0.00	3,570.00	0.00	0.00	0.00	0.00	12,100.00
5045 - FICA	0.00	369.51	0.00	2,009.94	255.24	6,300.80	0.00	4,277.98	0.00	0.00	0.00	0.00	13,213.47
5050 - SOA UI	-0.03	25.45	0.00	213.57	39.99	723.67	0.00	506.80	0.00	0.00	0.00	0.00	1,509.45
5055 - Medicare	0.00	86.39	0.00	470.03	59.69	1,473.65	0.00	1,000.50	0.00	0.00	0.00	0.00	3,090.26
5060 - Workers Comp	0.00	0.00	0.00	0.00	0.00	5,731.00	0.00	0.00	0.00	0.00	0.00	0.00	5,731.00
5065 - Employee Health I...	0.00	0.00	0.00	0.00	0.00	41,745.18	0.00	42.93	0.00	0.00	0.00	0.00	41,788.11
5080 - Employee Other B...	3,580.35	0.00	0.00	0.00	0.00	0.00	0.00	300.00	0.00	0.00	0.00	0.00	3,880.35
5085 - Payroll Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5086 - Employer Ret Con...	0.00	0.00	0.00	0.00	0.00	6,565.44	0.00	355.32	0.00	0.00	0.00	0.00	6,920.76
5087 - Year End Bonus - ...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	3,000.00
5089 - Anniversary Bonu...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,500.00	0.00	0.00	0.00	0.00	10,500.00
5090 - Leave Cash Out	0.00	0.00	0.00	0.00	0.00	3,907.20	0.00	0.00	0.00	0.00	0.00	0.00	3,907.20
Total Personnel Services	3,580.32	6,441.44	0.00	35,111.21	4,471.52	164,166.01	0.00	75,483.32	0.00	0.00	0.00	0.00	289,253.82
Supplies													
5200 - Program/Outreac...	0.00	0.00	0.00	0.00	0.00	1,502.67	0.00	12,094.64	0.00	0.00	0.00	0.00	13,597.31
5205 - Office Supplies	0.00	0.00	0.00	0.00	1,928.00	1,695.01	0.00	6,156.97	0.00	0.00	0.00	0.00	9,779.98
5210 - Household Supplies	0.00	0.00	0.00	0.00	0.00	2,939.40	2,345.93	10,472.08	0.00	386.02	0.00	0.00	16,143.43
5213 - School Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,129.64	0.00	0.00	0.00	0.00	1,129.64
5215 - Food	0.00	0.00	2,000.00	11,011.81	0.00	10,015.91	15,916.75	20,399.95	0.00	9,613.98	3,040.93	4,028.04	76,027.37
5216 - Donated Commod...													
5217 - DC - Program ...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	175.00	0.00	0.00	0.00	175.00

	ADMIN FY...	AHFC FY23	AMSFDS	APIA FY23	APIA SCDC	CDVSA FY23	CDVSA SU...	CITY FY23	IN-KIND	MATSON	RASM FY23	XFKP FY23	TOTAL
5219 - DC - HH Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	425.00	0.00	0.00	0.00	425.00
5220 - DC - Food	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,597.98	0.00	0.00	0.00	3,597.98
Total 5216 - Donated Co...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,197.98	0.00	0.00	0.00	4,197.98
Total Supplies	0.00	0.00	2,000.00	11,011.81	1,928.00	16,152.99	18,262.68	50,253.28	4,197.98	10,000.00	3,040.93	4,028.04	120,875.71
Travel													
5100 - Staff Travel - In St...	1,208.00	0.00	0.00	0.00	1,745.20	0.00	0.00	7,967.12	0.00	0.00	0.00	0.00	10,920.32
5105 - Staff Per Diem - In...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,353.36	0.00	0.00	0.00	0.00	1,353.36
5110 - Staff Accommod - ...	189.28	0.00	0.00	0.00	0.00	0.00	0.00	2,926.68	0.00	0.00	0.00	0.00	3,115.96
5115 - Staff Travel - Out ...	0.00	0.00	0.00	0.00	751.74	0.00	0.00	4,654.81	0.00	0.00	0.00	0.00	5,406.55
5120 - Staff Accommod - ...	0.00	0.00	0.00	0.00	315.77	0.00	0.00	2,777.60	0.00	0.00	0.00	0.00	3,093.37
5121 - Staff Perdiem -Ou...	0.00	0.00	0.00	0.00	360.00	0.00	0.00	2,460.00	0.00	0.00	0.00	0.00	2,820.00
5125 - Program Participa...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,379.83	0.00	0.00	0.00	0.00	3,379.83
5126 - DONATED Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00	0.00	0.00	0.00	200.00
Total Travel	1,397.28	0.00	0.00	0.00	3,172.71	0.00	0.00	25,519.40	200.00	0.00	0.00	0.00	30,289.39
Total Expense	36,203.20	28,831.00	2,000.00	54,138.06	11,921.23	229,959.00	20,075.28	230,776.23	34,191.62	10,000.00	3,040.93	6,438.00	667,574.55
ome	4,111.05	0.00	0.00	0.04	-11,921.23	0.00	-20,075.28	0.00	0.00	0.00	-3,040.93	0.00	-30,926.35

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

CERTIFICATE
OF
INCORPORATION
Nonprofit Corporation

THE UNDERSIGNED, as Commissioner of Commerce, Community, and Economic Development of the State of Alaska, hereby certifies that Articles of Incorporation duly signed and verified pursuant to the provisions of Alaska Statutes has been received in this office and have been found to conform to law.

ACCORDINGLY, the undersigned, as Commissioner of Commerce, Community and Economic Development, and by virtue of the authority vested in me by law, hereby issues this certificate to

Unalaskans Against Sexual Assault & Family Violence

and attaches hereto the original copy of the Articles of Incorporation for such certificate.



IN TESTIMONY WHEREOF, I execute this certificate and affix the Great Seal of the State of Alaska on **February 29, 2008.**

Emil Notti

Emil Notti
Commissioner

IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning 7/01, 2021, and ending 6/30, 20 2022

2021

Department of the Treasury
Internal Revenue Service

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

Name of filer UNALASKANS AGAINST SEXUAL ASSAULT AND FAMILY VIOLENCE (USAFV) EIN or SSN 92-0097890

Name and title of officer or person subject to tax
M LYNN CRANE EXECUTIVE DIREC

Part I Type of Return and Return Information

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

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>610,844.</u>
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

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

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

PIN: check one box only

I authorize ALTMAN ROGERS & CO to enter my PIN 08809 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

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

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

Signature of officer or person subject to tax [Signature] Date 05/15/23

Part III Certification and Authentication

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

92122792036
Do not enter all zeros

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

ERO's signature _____ Date 4/29/2023

ERO Must Retain This Form – See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So



PO Box 144
Unalaska, AK 99685

Phone: (907) 581-1202
Fax: (907) 581-2331

January 16, 2024

Honorable Vince M. Tutiakoff, Sr.
City of Unalaska
P.O. Box 610
Unalaska, AK 99685

Dear Mayor Tutiakoff:

I am writing to express my enthusiastic support for the City of Unalaska FY24 Community Support Grant Proposal submitted by Unalaskans Against Sexual Assault & Family Violence (USAFV).

USAFV is seeking these funds to ensure that survivors of domestic violence, sexual assault, and other crimes have access to safe shelter, crisis intervention, advocacy, and other services. In addition to serving crime victims, USAFV's 24-hour crisis line receives calls from people experiencing other types of life crisis: Homelessness, financial crises, behavioral health issues, substance abuse, suicide ideation, immigration challenges, food insecurity, and many other issues. The small staff at USAFV works very hard to coordinate with other agencies to serve those in need, thereby ensuring that no one will "fall through the cracks."

For the practitioners at IFHS, USAFV provides critical support when providing care for patients who have experienced domestic or sexual violence. The advocacy provided by USAFV's staff and volunteers directly impacts the health and well-being of our patients.

As well as providing direct services to survivors and others in crisis, USAFV is a leader in promoting cooperation among and between the non-profits and other community agencies. USAFV also strives to prevent future violence and abuse through outreach and education for people of all ages.

This funding will enable USAFV to continue to provide immediate crisis intervention to survivors of domestic violence and/or sexual assault and their children, and to provide additional crisis intervention and other services to the people of our community and region.

USAFV is the only organization of its kind in the Aleutian/Pribilof Region, and is a respected organization with a demonstrated commitment to providing safety and other services to people who might otherwise fall through the cracks. Receipt of the FY24 City of Unalaska Grant will enable USAFV to continue to fulfill that commitment.

Sincerely,


Noel Rea (Jan 16, 2024 15:49 AKST)

Noel Rea, CEO
Iliuliuk Family and Health Services, Inc.

Unalaska City School District



January 25, 2024

City of Unalaska
FY25 Grant Review Committee
PO Box 610
Unalaska, AK 99685

Dear Committee Members:

I am writing to express my support for the FY25 Community Support Grant Proposal, submitted to the City of Unalaska by Unalaskans Against Sexual Assault & Family Violence (USAFV).

The services that USAFV provides are essential to the quality of life in Unalaska and help our most vulnerable in their times of need. Services that are only made possible through appropriate and adequate funding. USAFV is seeking these funds to ensure that victims of domestic violence, sexual assault, and other crimes have access to safe shelter, crisis intervention, advocacy, and other services. In addition to serving crime victims, USAFV's 24-hour crisis line receives many calls from people experiencing other types of life crisis, such as homelessness, medical or mental health emergency, substance abuse addiction, financial crises, immigration challenges, and many other issues. The small staff at USAFV works very hard at coordinating with other agencies to provide appropriate referrals for those in need, ensuring that those most in need receive support services.

The award of this funding will enable USAFV to continue to provide immediate crisis intervention to victims of domestic violence and/or sexual assault and their children, and to provide additional crisis intervention and other services to the people of our community. USAFV regularly provides training services for school district personnel and is an invaluable resource for our students and families who are experiencing a crisis.

USAFV is the only organization of its kind in the Aleutian/Pribilof Region, and is a respected organization with a demonstrated commitment to providing safety and other services to people who might otherwise not receive support locally. Receipt of the FY25 City of Unalaska Grant will enable USAFV to continue to fulfill that commitment.

As a concerned citizen, and **as a school official**, I support USAFV in its efforts to obtain the support of the City of Unalaska for FY25 and recommend them as an organization worthy of City funding.

Sincerely,
Kim Hanisch
Superintendent



With Spirit and Strength

Honorable Vincent Tutiakoff, Sr.
City of Unalaska
PO Box 610
Unalaska, AK 99685

January 16, 2024

Dear Mayor Tutiakoff:

I am writing to express my support for the FY25 Community Support Grant Proposal, submitted to the City of Unalaska by Unalaskans Against Sexual Assault & Family Violence (USAFV).

USAFV is seeking these funds to ensure that survivors of domestic violence, sexual assault, and other crimes have access to safe shelter, crisis intervention, advocacy, and other services. In addition to serving crime victims, USAFV's 24-hour crisis line receives calls from people experiencing other types of life crisis, such as homelessness, financial crises, behavioral health issues, addiction, immigration challenges, food insecurity, and other concerns. The small staff at USAFV work very hard at coordinating with other agencies to provide appropriate referrals for those in need, ensuring that no one will "fall through the cracks."

As well as providing direct services to survivors and educating the community, USAFV is a leader in promoting cooperation among and between the non-profits and other community agencies, ensuring that opportunities for collaboration are recognized and acted upon.

The award of this funding will enable USAFV to continue to provide immediate crisis intervention to survivors of domestic violence and/or sexual assault and their children, and to provide additional crisis intervention and other services to the people of our community and region.

USAFV is the only organization of its kind in the Aleutian Pribilof Islands Region, and it is a respected organization with a demonstrated commitment to providing safety and other services to individuals who may otherwise not receive services. Receipt of the FY25 City of Unalaska Grant will enable USAF to continue to fulfill that commitment.

As a concerned and supportive partner, I support USAFV in its efforts to obtain the support of the City of Unalaska for FY25 and recommend them as an organization worthy of continued City funding.

Sincerely,

Dimitri Philemonof
President/CEO

Unalaskans Against Sexual Assault & Family Violence

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



January 29, 2024

City of Unalaska
Department of Planning
PO Box 610
Unalaska, AK 99685

To Whom it May Concern:

Due to a combination of unfortunate circumstances, USAFV has not yet received our audited financial statement for FY23. We anticipate receiving it very soon.

Per my discussion with City Manager Bil Homka on Saturday January 20, and with City Planning Director Cameron Dean on Monday January 22, USAFV is submitting this note with our FY25 Grant Application in place of the audited financial statement, and will provide the audit to the City as soon as we receive it.

Thank you.


M. Lynn Crane
Executive Director

**UNALASKANS AGAINST SEXUAL
ASSAULT AND FAMILY VIOLENCE**

**Financial Statements
(With Independent Auditor's Report Thereon)**

Years Ended June 30, 2023 and 2022

FINAL DRAFT
FOR DISCUSSION PURPOSES ONLY

**UNALASKANS AGAINST SEXUAL
ASSAULT AND FAMILY VIOLENCE**

**Financial Statements
(With Independent Auditor's Report Thereon)**

Years Ended June 30, 2023 and 2022

UNALASKANS AGAINST SEXUAL
ASSAULT AND FAMILY VIOLENCE

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Independent Auditor's Report

Members of the Board of Directors
Unalaskans Against Sexual Assault and Family Violence
Unalaska, Alaska

Opinion

We have audited the financial statements of Unalaskans Against Sexual Assault and Family Violence (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 Unalaskans Against Sexual Assault and Family Violence as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Unalaskans Against Sexual Assault and Family Violence 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.

Emphasis of Matter

As discussed in Note 10 to the financial statements, in 2023, the Organization implemented FASB ASU 2016-02 – Leases (topic 842), which established standards of accounting and financial reporting for leases by lessees and lessors.

The new standard requires the Organization to recognize certain lease assets and liabilities for all leases (operating and financing). Under this standard, a lessee is required to recognize a liability and an intangible right-to-use lease asset. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS:

- 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 Unalaskans Against Sexual Assault and Family Violence's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Unalaskans Against Sexual Assault and Family Violence's ability to continue as a going concern for a reasonable period of time.

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

UNALASKANS AGAINST SEXUAL ASSAULT AND FAMILY VIOLENCE

Statements of Financial Position

June 30, 2023 and 2022

<u>Assets</u>	<u>2023</u>	<u>2022</u>
Current assets:		
Cash and cash equivalents:		
Unrestricted cash	\$ 416,144	517,432
Restricted cash	89,974	83,169
Accounts receivable:		
Federal:		
Aleutian Pribilof Islands Association - Stay Connected During COVID	11,921	-
State of Alaska:		
Council on Domestic Violence and Sexual Assault	57,490	-
Alaska Housing Finance Corporation	7,688	1,894
Local:		
Aleutian Pribilof Islands Association	38,009	1,909
Inventory	10,939	-
CURRENT ASSETS	<u>632,165</u>	<u>604,404</u>
Non-current assets:		
Property and equipment, net of accumulated depreciation of \$429,311 for 2023 and \$414,738 for 2022	56,936	71,510
Operating right-of-use asset	27,868	33,754
Total non-current assets	<u>84,804</u>	<u>105,264</u>
TOTAL ASSETS \$	<u>716,969</u>	<u>709,668</u>
<u>Liabilities and Net Assets</u>		
Current Liabilities:		
Payroll liabilities	15,115	11,535
Refundable advances	89,974	83,169
Current portion of operating lease liability	6,513	6,434
TOTAL NON-CURRENT LIABILITIES	<u>111,602</u>	<u>101,138</u>
Non-current liabilities:		
Operating lease liability, net of current portion	21,355	27,320
TOTAL LIABILITIES	<u>132,957</u>	<u>128,458</u>
Net assets - without donor restrictions	584,012	581,210
TOTAL LIABILITIES AND NET ASSETS \$	<u>716,969</u>	<u>709,668</u>

See accompanying notes to financial statements.

UNALASKANS AGAINST SEXUAL ASSAULT AND FAMILY VIOLENCE

Statements of Activities

Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
NET ASSETS - without donor restrictions		
Operating activities:		
Support:		
Individuals	\$ 44,134	38,674
Grants	568,405	552,018
Contributed nonfinancial assets	53,669	20,165
TOTAL SUPPORT	<u>666,208</u>	<u>610,857</u>
Revenues:		
Membership	3,735	11,541
Auction and raffle	2,208	3,693
TOTAL REVENUES	<u>5,943</u>	<u>15,234</u>
TOTAL SUPPORT AND REVENUES	<u>672,151</u>	<u>626,091</u>
Expenses:		
Program services:		
Services to victims of domestic violence, sexual assault and others in crisis	505,088	460,357
Homeless prevention	36,791	21,856
Community outreach	25,633	10,088
Total program services	<u>567,512</u>	<u>492,301</u>
Support services:		
Management and general	93,554	89,591
Fundraising	11,665	8,836
TOTAL SUPPORT SERVICES	<u>105,219</u>	<u>98,427</u>
TOTAL EXPENSES	<u>672,731</u>	<u>590,728</u>
CHANGE IN NET ASSETS FROM OPERATING ACTIVITIES	<u>(580)</u>	<u>35,363</u>
Non-operating activities:		
Refunds	3,055	4,721
Interest income	327	197
CHANGE IN NET ASSETS FROM NON OPERATING ACTIVITIES	<u>3,382</u>	<u>4,918</u>
Change in net assets	2,802	40,281
NET ASSETS, beginning of the year	<u>581,210</u>	<u>540,929</u>
NET ASSETS, end of the year	<u>\$ 584,012</u>	<u>581,210</u>

See accompanying notes to financial statements.

UNALASKANS AGAINST SEXUAL ASSAULT AND FAMILY VIOLENCE

Statements of Functional Expenses

Years Ended June 30, 2023 and 2022

		2023							
		Program Services			Support Services				
Services to Victims of Domestic Violence, Sexual Assault and Others in Crisis		Homeless Prevention	Community Outreach	Total Program Services	Management and General	Fundraising	Total Support Services	Total Program and Support Services	
EXPENSES:									
Personnel	\$	211,154	-	-	211,154	72,313	5,785	78,098	289,252
Travel		30,089	-	-	30,089	-	-	-	30,089
Facilities		50,778	-	-	50,778	-	-	-	50,778
Rental assistance		-	26,857	-	26,857	-	-	-	26,857
Utility assistance		-	9,934	-	9,934	-	-	-	9,934
Donations		31,220	-	1,838	33,058	-	-	-	33,058
Supplies		120,875	-	23,795	144,670	-	-	-	144,670
Equipment		-	-	-	-	-	-	-	-
Insurance		6,058	-	-	6,058	1,477	-	1,477	7,535
Dues, fees and subscriptions		5,474	-	-	5,474	-	-	-	5,474
Other contractual		7,303	-	-	7,303	19,764	-	19,764	27,067
Advertising		-	-	-	-	-	5,880	5,880	5,880
Depreciation		14,574	-	-	14,574	-	-	-	14,574
Training		22,100	-	-	22,100	-	-	-	22,100
Other		5,463	-	-	5,463	-	-	-	5,463
TOTAL EXPENSES	\$	505,088	36,791	25,633	567,512	93,554	11,665	105,219	672,731

(continued)

FINAL DRAFT
FOR DISCUSSION PURPOSES ONLY

UNALASKANS AGAINST SEXUAL ASSAULT AND FAMILY VIOLENCE

Statements of Functional Expenses, Continued

		2022							
		Program Services			Support Services				
Services to Victims of Domestic Violence, Sexual Assault and Others in Crisis		Homeless Prevention	Community Outreach	Total Program Services	Management and General	Fundraising	Total Support Services	Total Program and Support Services	
EXPENSES:									
Personnel	\$	202,967	-	-	202,967	69,509	5,561	75,070	278,037
Travel		25,834	-	-	25,834	-	-	-	25,834
Facilities		45,319	-	-	45,319	-	-	-	45,319
Rental assistance		-	15,955	-	15,955	-	-	-	15,955
Utility assistance		-	5,901	-	5,901	-	-	-	5,901
Donations		14,851	-	-	14,851	-	-	-	14,851
Supplies		98,864	-	10,088	108,952	2,000	-	2,000	110,952
Equipment		2,061	-	-	2,061	-	-	-	2,061
Insurance		5,890	-	-	5,890	1,400	-	1,400	7,290
Dues, fees and subscriptions		8,969	-	-	8,969	-	-	-	8,969
Other contractual		531	-	-	531	16,682	-	16,682	17,213
Advertising		-	-	-	-	-	3,275	3,275	3,275
Depreciation		14,573	-	-	14,573	-	-	-	14,573
Training		36,682	-	-	36,682	-	-	-	36,682
Other		3,816	-	-	3,816	-	-	-	3,816
TOTAL EXPENSES	\$	460,357	21,856	10,088	492,301	89,591	8,836	98,427	590,728

See accompanying notes to financial statements.

FINAL DRAFT
FOR DISCUSSION PURPOSES ONLY

UNALASKANS AGAINST SEXUAL ASSAULT AND FAMILY VIOLENCE

Statements of Cash Flows

Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 2,802	40,281
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	14,574	14,573
Lease expense (the portion of lease expense that amortized the operating right-of-use asset)	5,886	7,142
(Increase) decrease in assets:		
Accounts receivable	(111,305)	9,773
Inventory	(10,939)	-
Increase (decrease) in liabilities:		
Payroll liabilities	3,580	1,566
Refundable advances	6,805	5,617
Operating lease liability	(5,886)	(7,142)
Net cash provided by operating activities	<u>(94,483)</u>	<u>78,952</u>
 CHANGE IN CASH AND CASH EQUIVALENTS	 (94,483)	 78,952
CASH AND CASH EQUIVALENTS, beginning of year	<u>607,743</u>	<u>528,791</u>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 513,260</u>	<u>607,743</u>
 Cash and cash equivalents is comprised of:		
Unrestricted cash	\$ 416,144	517,432
Restricted cash	89,974	83,169
	<u>\$ 506,118</u>	<u>600,601</u>
 Supplemental disclosures of non-cash operating activities:		
Contributed nonfinancial assets	<u>\$ 53,669</u>	<u>20,165</u>
 Lease liabilities resulting from obtaining right-to-use assets:		
Operating leases	<u>\$ -</u>	<u>39,720</u>

See accompanying notes to financial statements.

UNALASKANS AGAINST SEXUAL ASSAULT AND FAMILY VIOLENCE

Notes to Financial Statements

Years Ended June 30, 2023 and 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Operations

Unalaskans Against Sexual Assault & Family Violence (USAFV) is an organization that serves the needs of those impacted by sexual and domestic violence by providing crisis intervention, shelter, personal support, systems advocacy, and other services. USAFV also provides advocacy, support, and other services to people experiencing other types of life crisis. USAFV is incorporated in the State of Alaska as a non-profit organization.

The major sources of support are renewable grants from the State of Alaska and the City of Unalaska.

Basis of Presentation

Financial statement presentation follows the recommendation of the Financial Accounting Standards Board. Under generally accepted accounting principles, net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

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

Revenue Recognition

The Organization recognizes contributions when cash, securities, or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met. The gifts are reported as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the Statements of Activities as net assets released from program restrictions. Donor-restricted contributions whose restrictions are met within the same year as received are reported as contributions in the accompanying financial statements.

UNALASKANS AGAINST SEXUAL ASSAULT AND FAMILY VIOLENCE

Notes to Financial Statements, Continued

USAFV did not receive any promises to give during the years ended June 30, 2023 or 2022 and had no receivable for contributions at year end.

A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/ or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. As of the year ended 2023 and 2022 the Organization had grants of \$89,974 and \$83,169 respectively, which had not been recognized as revenues because they are dependent on incurring qualified expenses and are recorded as refundable advances.

Cash and Cash Equivalents

For purposes of the Statements of Cash Flows, USAFV considers all unrestricted, highly liquid investments with an initial maturity of three months or less to be cash equivalents. Cash includes amounts in demand deposits.

Accounts Receivable

Accounts receivable are recorded on the accrual basis when the goods and services are billed and are considered delinquent or uncollectible on a case-by-case basis by management. USAFV records an allowance for doubtful accounts for the estimated uncollectible portion of the accounts receivable. This estimate is based on management's historical collection experience and a review of current accounts receivable. Receivables are charged off when all collection efforts have been exhausted.

Management believes all amounts recorded as receivables are collectible; accordingly, no allowance for uncollectible accounts has been established.

Property and Equipment

Purchased assets are recorded at cost or estimated cost when original cost is not available. Contributed assets are recorded at fair value at the date of receipt. Expenses for maintenance and repairs are charged to expense as incurred, and expenses for major renovations are capitalized. All purchases for equipment in excess of \$2,500 are capitalized. Depreciation is provided over the estimated useful lives of the assets on a straight-line basis. Useful lives of assets vary from 5 years for equipment to 20 years for buildings and building improvements.

UNALASKANS AGAINST SEXUAL ASSAULT AND FAMILY VIOLENCE

Notes to Financial Statements, Continued

Leases

The Company has adopted FASB ASC 842, *Leases*, with a date of initial application of July 1, 2022. For leases with a lease term greater than one year, the USAFV recognizes a lease asset for its right-to-use the underlying leased asset and a lease liability for the corresponding lease obligation. The USAFV determines whether an arrangement is or contains a lease at contract inception. Operating leases with a duration greater than one year are included in operating lease right-of-use assets, current portion operating lease liabilities, and operating lease liabilities, net of current portion in the USAFV's statement of financial position at June 30, 2023. Operating lease right-of-use assets and operating lease liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. In determining the present value of lease payments, the Organization uses an incremental borrowing rate comparable with that of the lease term. The USAFV considers the lease term to be the noncancelable period that it has the right to use the underlying asset, including all periods covered by an option to (1) extend the lease if the USAFV is reasonably certain to exercise the option, (2) terminate the lease if the USAFV is reasonably certain not to exercise that option, and (3) extend, or not to terminate, the lease in which exercise of the option is controlled by the lessor. The operating lease right-of-use assets also include any lease payments made and exclude lease incentives received or receivable. Lease expense is recognized on a straight-line basis over the expected lease term. Variable lease expenses are recorded when incurred.

The Organization has elected the short-term lease exemption for all leases with a term of 12 months or less for both existing and ongoing operating leases to not recognize the asset and liability for these leases. Lease payments for short-term recognized on a straight-line basis.

Compensated Absences

Annual leave is accrued as earned and recorded as an expense in the period earned. Sick leave is accrued as earned by employees and recorded as an expense in the period used.

Functional Allocation of Expenses

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include personnel, supplies, insurance, and other contractual which are allocated on the basis of estimated time and effort.

Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as other assets.

Refundable Advances

Refundable advances represents amounts for which asset recognition criteria have been met but for which revenue recognition criteria have not been met.

UNALASKANS AGAINST SEXUAL ASSAULT AND FAMILY VIOLENCE

Notes to Financial Statements, Continued

Income Taxes

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

Although the organization is exempt from federal income taxes, any income derived from unrelated business activities is subject to the requirement of filing Federal Income Tax Form 990-T and a tax liability may be determined on these activities. USAFV had no income derived from unrelated business activities as of June 30, 2023 or 2022.

USAFV classifies all interest and penalties related to tax contingencies as income tax expense. As of June 30, 2023 and 2022, there is 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. USAFV 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.

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

Use of Estimates

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

Description of Program and Supporting Services

Program services:

Services to Victims of Domestic Violence, Sexual Assault and Others in Crisis – USAFV serves those impacted by domestic and sexual violence by providing shelter, crisis intervention, personal support, systems advocacy, and other services. USAFV also provides advocacy, support, and other services to people experiencing other types of life crisis, and works to prevent domestic and sexual violence through outreach and education.

UNALASKANS AGAINST SEXUAL ASSAULT AND FAMILY VIOLENCE

Notes to Financial Statements, Continued

Homeless Prevention – USAFV serves those who are homeless or in danger of becoming homeless by providing past-due rent and utility assistance; assistance with deposits, first and last month's rent, and utility deposits; and other assistance associated with securing safe, permanent housing. Homeless prevention services also include paying for temporary lodging at facilities other than USAFV for people who are unable to come to, or inappropriate to come to, the USAFV shelter.

Community Outreach- In their efforts to prevent future domestic violence, sexual assault, stalking, suicide, child abuse, elder abuse, and other violent crime, and to promote awareness of USAFV services, advocate for self-care and help create a safer community, USAFV provides community outreach and education events and activities independently and in collaboration with other community partners.

Support services:

Management and General – Includes the functions necessary to maintain an equitable employment program; ensure an adequate working environment; provide coordination and articulation of USAFV's program strategy through the Office of the Executive Director; secure proper administrative functioning of the Board of Directors; and manage the financial and budgetary responsibilities of USAFV.

Fundraising – Provides the structure necessary to encourage and secure private financial support from individuals, foundations and corporations.

NOTE 2 – CASH AND CASH EQUIVALENTS

At June 30, 2023 and June 30, 2022, balances up to \$250,000 were insured by the FDIC, the remaining \$0 and \$54,208 were uninsured and uncollateralized. Restricted cash represents the amount reserved for refundable advances.

NOTE 3 – LIQUIDITY AND AVILABILITY

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

Cash and cash equivalents	\$	506,118
Accounts receivable		115,108
	\$	<u>621,227</u>

As part of their liquidity plan the USAVF maintains sufficient cash balance to meet current operating expenses.

FINAL DRAFT
FOR DISCUSSION PURPOSES ONLY

UNALASKANS AGAINST SEXUAL ASSAULT AND FAMILY VIOLENCE

Notes to Financial Statements, Continued

NOTE 4 – PROPERTY AND EQUIPMENT

The following is a summary of property and equipment for the years ended June 30, 2023 and 2022:

	June 30, 2023	June 30, 2022
Building	\$ 355,514	355,514
Equipment	130,733	130,733
	<u>486,247</u>	<u>486,247</u>
Less accumulated depreciation	<u>(429,311)</u>	<u>(414,738)</u>
	<u>\$ 56,936</u>	<u>71,510</u>

Depreciation expense for the years ended June 30, 2023 and 2022 was \$14,574 and \$14,573, respectively.

NOTE 5 – LEASES

Operating Leases

USAFV leases the land on which the building housing the administrative offices and temporary shelter is located that expires at the end of 2027. These leases generally contain a renewal option for five years periods and requires USAFV to pay all executory costs (property taxes, maintenance, and insurance). Lease payments have an escalating fee schedule, which increase 10% each renewed agreement. Termination of the leases is generally prohibited unless there is a violation under the lease agreement.

Short-Term Leases

USAFV leases property on a month to month basis. The USAFV has elected the practical expedient for these short-term property leases as the lease terms are less than 12 months. Total short-term lease expense included in operating expenses for the year ending June 30, 2023 and 2022, was \$6,949 and \$6,949, respectively.

USAFV leases mini storage space on a month to month basis. The USAFV has elected the practical expedient for these short-term property leases as the lease terms are less than 12 months. Total short-term lease expense included in operating expenses for the year ending June 30, 2023 and 2022, was \$1,860 and \$1,740, respectively.

UNALASKANS AGAINST SEXUAL ASSAULT AND FAMILY VIOLENCE

Notes to Financial Statements, Continued

Quantitative Disclosures

	<u>2023</u>	<u>2022</u>
Lease costs:		
Operating lease cost	\$ 5,886	\$ 7,142
Short-term lease cost	8,809	8,689
Total lease costs	<u>\$ 14,695</u>	<u>\$ 15,831</u>
	<u>2023</u>	<u>2022</u>
Other information		
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	\$ 5,886	\$ 7,142
Weighted-average remaining lease term:		
Operating leases	4.08 years	5.08 years
Weighted-average discount rate:		
Operating leases	3.0%	3.0%

Future minimum lease payments and reconciliation to the consolidated balance sheet at June 30, 2023 and 2022, are as follows:

	<u>2023</u>	<u>2022</u>
2023	\$ -	7,205
2024	7,260	7,260
2025	7,260	7,260
2026	7,260	7,260
2027	7,260	7,260
Thereafter	<u>605</u>	<u>605</u>
Total future undiscounted lease payments	\$ 29,645	36,850
Less interest	<u>1,777</u>	<u>2,548</u>
Lease liabilities	<u>\$ 27,868</u>	<u>34,302</u>

NOTE 6 – CONTINGENCIES

Amounts received or receivable from grants are subject to audit and adjustment. Any disallowed claims, including amounts already collected, would become a liability of Unalaskans Against Sexual Assault and Family Violence. Management believes that the likelihood of such an event is remote.

UNALASKANS AGAINST SEXUAL ASSAULT AND FAMILY VIOLENCE

Notes to Financial Statements, Continued

NOTE 7 – CONTRIBUTED NONFINANCIAL SERVICES

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

Donated personnel services of \$16,667 and \$11,208 were recognized as contributions and expenses during the fiscal years ended June 30, 2023 and 2022. Donated commodities are valued based on the fair value at the date of contribution and are recorded as contributed nonfinancial assets in the financial statements. Donated supplies of \$37,002 and \$8,956 were recognized as contributed nonfinancial assets during the fiscal years ended June 30, 2023 and 2022. All donations benefited program services.

All gifts received in-kind during the years ended June 30, 2023 and 2022 were unrestricted. In-kind contributed nonfinancial assets were allocated as follows:

<u>June 30, 2023</u>	<u>Services to Victims of Domestic Violence, Sexual Assault and Others in Crisis</u>
Personnel	\$ 16,667
Supplies	<u>37,002</u>
Total	\$ <u>53,669</u>
<u>June 30, 2022</u>	
Personnel	\$ 11,208
Supplies	<u>8,957</u>
Total	\$ <u>20,165</u>

Contributions of products are recognized as revenue at their fair value at the time of donation. If the fair value is not readily available, an estimated fair value is used. These materials are reported as contributed nonfinancial assets as well as expense on the appropriate line item in the financial statements. The Organization does not monetize contributed goods or services.

UNALASKANS AGAINST SEXUAL ASSAULT AND FAMILY VIOLENCE

Notes to Financial Statements, Continued

NOTE 8 – GRANTS

A summary of grant revenue for the years ended June 30 is as follows:

	<u>2023</u>	<u>2022</u>
Federal:		
Aleutian Pribilof Islands Association - Stay Connected During COVID	11,921	-
State of Alaska:		
Council on Domestic Violence and Sexual Assault	229,959	218,461
Alaska Housing Finance Corporation	28,831	28,831
Local:		
City of Unalaska-Operating Grant	230,652	202,457
Other:		
Aleutian Pribilof Islands Association	54,138	65,696
Miscellaneous	12,904	36,573
Total grants	<u>\$ 568,405</u>	<u>552,018</u>

NOTE 9 – ECONOMIC DEPENDENCY

USAFV received 75% and 72% for the year ended June 30, 2023 and 2022, respectively, of its support and revenue from government grants. A significant reduction in this support would have a substantial impact on USAFV.

NOTE 10 – CHANGE IN ACCOUNTING PRINCIPLE

In 2023, USAFV adopted FASB Accounting Standards Update (ASU) No. 2016-02, Leases, which established standards of accounting and financial reporting for leases by lessees and lessors. The new standard requires lessees to recognize right-of-use assets and related lease liabilities for lease classified as operating and finance on the balance sheet for all arrangements, and lessors to recognize net investment in leases on the balance sheet for all arrangements classified as nonoperating.

As a result of adopting this new accounting standard, the change has applied to the earliest period presented using a modified retrospective approach.

	<u>Previously Reported 2022 Balances</u>	<u>2022 Balances as Adjusted</u>	<u>Effect of Change</u>
Statement of Financial Position:			
Operating right-of-use assets	\$ -	33,754	33,754
Operating lease liabilities	\$ -	37,754	37,754

UNALASKANS AGAINST SEXUAL ASSAULT AND FAMILY VIOLENCE

Notes to Financial Statements, Continued

NOTE 11 – ADVERTISING

Advertising costs are expensed as incurred. Advertising costs were \$5,880 and \$3,275 for the year ended June 30, 2023 and 2022, respectively.

NOTE 12 - RECLASSIFICATIONS

Certain reclassification of amounts previously reported have been made to the accompanying financial statements to reflect consistency between periods presented. The reclassifications had no impact on previously reported net assets.