

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

ORGANIZATION: Unalaska Senior Citizens **FORMED:** 1991

MAILING ADDRESS: PO Box 294 **CITY** Unalaska **STATE** AK **ZIP** 99685

CHIEF EXECUTIVE'S NAME & TITLE: Charlene Shaishnikoff - Program Director

CONTACT'S NAME & TITLE (if different): Kelly Poziombke - Bookkeeper

TELEPHONE NUMBER: (564) 900-5321 **FAX NUMBER:** _____

EMAIL: uscbookkeeper@gmail.com **AMOUNT OF FY24 AWARD:** \$ 69,000.88

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

Expansion of programs and increase in operations costs

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

FY25 REQUEST: \$ 74,894.80 **LOCAL PROGRAM BUDGET TOTAL:** \$ 360,888.77

SUMMARY OF FY25 SOURCES OF INCOME:

Grants	City	<u>20.21</u> %	Fees/Earned Income	<u>4.85</u> %
	State	<u>21.58</u> %	Fundraising	<u>1.19</u> %
	Federal	_____ %	In Kind	<u>48.20</u> %
	Other Grants	_____ %	Other Income	<u>3.97</u> %

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

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

NA (Qawalangin Camp)

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

By signing below, the chair/president of the Board of Directors and the Director/Executive acknowledge all contents of this application have been reviewed and approved by the Board of Directors. The signatures further indicate that all contents of the City of Unalaska Community Support FY25 Application packet and the Community Support Guidelines, both approved by the Unalaska City Council, have also been reviewed and will be followed by the organization.

Danaan Looby
Chair/President, Board of Directors

02/02/2024
Date

Director/Executive Director/General Manager

Date

I. EXECUTIVE SUMMARY

A: Executive Summary

Unalaska Senior Citizens was established in the interest of the senior citizens in the Unalaska area. Its purpose is to provide services that pertain to the needs of our senior citizens, to encourage and promote activities to meet these needs and to advocate for a range of services that directly affect the well-being of those who desire or require those services. (Bylaws 1.02)

Mission Statement

Unalaska Senior Citizens is committed to providing nutrition, transportation, light housekeeping and support services that promote the health and well-being of our elders; to assist them in living independently and remaining active, vital members of our community.

Unalaska Senior Citizens (USC) is a charitable organization that assists senior citizens, age 60 and over, with nutrition, transportation, light housekeeping, and social support needs to ensure a continued quality of life. Currently the organization is the only non-profit program in Unalaska available specifically to meet the needs of all senior citizens. Most seniors live at limited or lower income levels, making our program services especially important as our aging population continues to grow. Approximately 42% of USC's revenue sources are made up from city and state funding. The Unalaska Senior Citizens request funding in the amount of \$74,894.80 from the City of Unalaska to support the continuation of the senior citizen's program; this is an increase of 8% increase from FY24 and will help to support our growing program and balance out the cost of inflation.

Non-Profit Status: Unalaska Senior Citizens is a 501(c)(3) non-profit organization incorporated in the State of Alaska.

II. ORGANIZATION INFORMATION

B. Organization Programming

The Unalaska Senior Citizens (USC) mission is to provide nutrition, transportation, and support services to promote the health and well-being of the senior citizens of Unalaska. Our goal is to ensure that they have the resources to live independently and remain active within the community. The program includes congregate and home delivered meals, transportation (assisted and unassisted), homemaker care and community involvement opportunities.

C. Organization History and Experience

Established in 1991 by a dedicated group of local citizens, our organization is committed to enhancing the well-being of senior citizens. Recognizing the value of fostering connections within the community, our founders envisioned a space where seniors could come together for meals and activities. In 1996 Aleutian Housing Authority played a pivotal role by building the Father Ishmael Gromoff Senior Center, donating an office, use of the common room and kitchen facilities for our cause.

Another vital part of the program is providing transportation for seniors. This essential service makes it possible for those without transportation to manage errands, travel to and from the senior center, visit the post office, bank, local stores and participate in community events. Our transportation services are delivered through the upkeep of a 12-passenger van, in addition to our recently acquired Chevrolet Suburban. The Suburban provides an economical choice for situations involving a limited number of seniors with transportation needs but also ensures enhanced safety and maneuverability on winter roads. Additionally, our 12-passenger van is readily available for larger groups.

In 2011 we expanded our services with the introduction of the Homemaker Program, aimed at providing general housekeeping assistance to seniors. Our staff members also offer support in various areas such as filing applications, scheduling airline transportation, assisting with internet use and providing personalized general help to meet the specific needs of each senior citizen.

D. Community Relevance

Unalaska Senior Citizens coordinates services with other providers and has formed alliances with many community agencies and groups. For example, APIA Clinics help to educate senior citizens through health care presentations and provide free blood pressure checkups and flu shots. USC assists other agencies in the community by offering accessible transportation to individuals with disabilities younger than age 60 and has provided access to the van for large group transportation upon request. We also work with the Qawalangin Tribe by providing use of our van to make foodbank deliveries to the residents at the senior center. Unalaska Senior Citizens have worked hard to develop a presence in the community and as we move forward will continue to provide relevant services that meet senior needs.

The USC programs provide essential services to make sure that seniors can maintain their quality of life. It is important that the programs continue to be available to support those that need assistance as they reach the age of retirement. Unalaska Senior Citizens is committed to adapting to the evolving needs of seniors and the community, actively contributing to the ongoing success of the program.

E. Program / Service Delivery

Unalaska Senior Citizens has a small but efficient staff consisting of a Program Director, a Program Assistant, a contracted Bookkeeper, a part-time Homemaker and volunteers who provide assistance during lunch hours. The Program Director maintains regular contact with the board, offering consistent updates on the program's activities and services. Meanwhile, the bookkeeper oversees all financial aspects, managing accounts receivable, accounts payable, payroll, quarterly reports and grant-related responsibilities. This organizational structure enables the Program Director and Assistant to concentrate on daily program activities, while the bookkeeper ensures comprehensive financial oversight and checks and balances.

F. Director/Staff/Volunteer Training

With our program centered around daily tasks, extensive training is unnecessary and all training is provided on the job. This approach is effective for both staff and volunteers, enabling our senior program members to adapt comfortably with any changes.

G. Directors/Staff Evaluation

While our program does not have formal evaluations, we prioritize regular communication to ensure that everyone is well informed and actively involved.

H. Governing Body/Board

The Unalaska Senior Citizens Board of Directors is the governing body of the Unalaska Senior Citizens. They meet on a regular basis and have full authority and fiduciary responsibility for the overall operation of the organization. Members are selected from a pool of candidates with an interest in supporting seniors within the community. The board does a self-evaluation to ensure the needs of Unalaska's senior citizens are met. Below are the current Board Members of our organization.

Daneen Looby – President and Board Member since January 2021. Daneen, a longtime resident of Unalaska, formerly served as the bookkeeper for USC before making the decision to step down and join the board in 2021. Daneen has a passion for caring and safeguarding our elderly population. She has owned a successful bookkeeping business since 2014, co-owns a renowned local restaurant and bar and operates a convenience store. Additionally, Daneen holds an elected position as a city council member, further showcasing her commitment to community service and engagement.

Harriet Berikoff – Vice President Board Member since 2010. Harriet is a previous Board President and has extensive board training. She has served on several non-profit boards including the King Cove Board of Directors, Museum of the Aleutians, Qawalangin Tribal Council, Ballyhoo Lions Club, APICDA, APIA and the IFHS Clinic. She volunteers daily during the Congregate Lunch Program and plays a significant role in our Fourth of July fundraiser.

Heidi Lucking – Secretary / Treasurer and Board Member since 2023. Heidi, our newest addition to the board, serves as a Behavioral Health Clinician at APIA. She spent her childhood growing up in Alaska and since coming out to the island has been actively supporting and participating in local community events. Heidi is an asset to our program, offering essential insights into the island's health clinic and providing much needed information.

Julia Dushkin - Board Member since 2019 and longtime resident of Unalaska. Julia has a history of dedicated service, having been a past board member of the USC board and contributing her expertise to the Ballyhoo Lions Club Board, Qawalangin Tribal Council, and the Sisterhood of the Holy Ascension Board. Actively involved in our lunch program, Julia provides valuable perspectives and understanding.

Lori Jackson – Board Member since 2021. Lori is the Medical Director as well as a Nurse Practitioner at APIA. Lori’s position on our board is a perfect fit for our organization as our focus is on the health and well-being of our seniors.

Mark Caldwell – Board Member since 2022. Mark consistently engages as an active participant in our programs, providing valuable feedback. In 2020 Mark was a recipient of the Community Extra Mile Award from the City of Unalaska. Mark’s family brought the **Baha’i** religion to the Aleutian Islands and build the historic Baha’i Center where Mark currently resides and is the groundskeeper.

AB Rankin – Board Member since 2022. AB carries valuable board experience, having served as the Board Vice President at the Ounalashka Corporation from 1986 until 2022. Raised in Unalaska, AB left for education and started a family, later returning to contribute 40 years as the Treasurer for the City of Unalaska.

I. Program Evaluation

On a quarterly basis, the USC Board of Directors are provided with comprehensive financial and grant reports by the bookkeeper. Additionally, the program director provides insightful updates on program services, ensuring that the board is well informed and equipped to make decisions. The reports provided keep track of the number of lunches served, transportation and homemaker services provided, volunteer hours and in-kind donations received. Mandatory biannual reports of both the City of Unalaska Community Support Grant further ensure our alignment with all provided services. The board and program manager solicit input from the staff, volunteers, and senior citizens on a regular basis. This input is valued and is key in ensuring that USC continues to move forward in the best direction.

III. PROPOSAL

J. Need

Unalaska Senior Citizens is dedicated to serving individuals aged sixty and over, with specific focus on those facing social and economical challenges, particularly those with limited or lower income levels, as they are most likely to derive significant benefits from our programs and services. USC also extends its services to senior citizens visiting from various parts of Alaska and the United States, broadening our outreach and impact.

This daily program not only provides a nutritional lunch but also offers a crucial opportunity for seniors to engage socially, supporting their emotional and mental well-being. Active social interaction not only fosters a sense of community but also contributes to improving physical health by reducing anxiety and depression. This program is currently open to those sixty and over, along with their guests, fostering a shared experience of well-rounded health and camaraderie.

We further expand our meal program by delivering a nutritious lunch to senior citizens that are unable to leave their homes.

Transportation is another service that is crucial to the needs of seniors. As individuals age, challenges like diminished hearing or vision, disabilities or a general decline in overall health can result in the inability to operate a vehicle. USC addresses this by providing transportation services, enabling seniors to attend the lunch program, shop, handle banking tasks, run errands and participate in religious, cultural and social events.

Our organization has seen increased involvement in activity participation within the senior population. Many seniors tend to spend most of their day at home, either watching TV or sleeping, which can lead to health deterioration, including depression due to increased isolation. In retirement, without family responsibilities and less involvement in community activities, seniors may start to feel a lack of purpose in their lives. Recognizing the importance of activities for well-being, our organization organizes various events, including potluck luncheons to celebrate holidays, and continues efforts to provide additional social activities for the senior community.

K. Target Population

The target population is for all senior citizens aged sixty and over.

L. Proposal Description

Nutritional Services: The main initiative provided by USC for the seniors in our community is the lunch program. We have a registered dietitian that reviews the menus to ensure that they meet the dietary requirements that have been set forth by the most recent Dietary Guidelines for Americans. The lunches, costing us \$5.00 per meal, are sourced from the Unisea galley and include a soup or a salad. While Unisea contributes significantly, there are instances where the dietary requirements are not fully met by their menu. In these cases, our program staff supplements the Unisea meal by picking up additional food items from the grocery store to ensure that the seniors receive a comprehensive and balanced meal. The program staff coordinate meal delivery from Unisea to the senior center for the

Congregate Lunch Program and for those that are unable to leave their homes, specially prepared meals are delivered to them directly.

No payment is required for senior citizens aged sixty and over, although we do suggest a donation of \$2.00 per meal.

Transportation: USC provides an essential service by offering transportation for senior citizens, ensuring their access to the lunch program, stores, post office, clinic, bank and community events. This service enables non-driving seniors to maintain independence as they can manage tasks on their own, eliminating the need for assistance from family or friends.

Outreach: The Unalaska Senior Citizens staff and Board are dedicated to reaching out to any senior citizen who may need our services. We keep the community informed about the various activities and services that we provide.

Informational and Assistance: The USC Staff and Board are committed to keeping senior citizens informed of local events within the community. We also offer valuable information about various agencies that can assist with specific needs including, but not limited to Energy Assistance, Social Security, Medicaid, Food Stamps or Adult Public Assistance.

Preventive Health: USC collaborates with the local clinic to coordinate information sessions, featuring guest speakers. These presentations cover a range of topics, including nutritional education and health issues such as mental health, stress, heart disease and strategies to quit smoking.

Goals & Objectives

Goal 1 - To assist senior citizens in meeting their nutritional needs, which is essential in sustaining a healthy quality of life and a sense of well-being.

Objective 1.1: Unalaska Senior Citizens will successfully provide a total of 7,380 nutritious meals annually, distributed over 261 days per year, benefiting a group of approximately fifty seniors within the community.

Goal 2 - Provide transportation to senior citizens who wish to attend congregated lunches, need to shop, go to the bank, post office, run an errand or require transportation to and from cultural and social events.

Objective 2.1: Unalaska Senior Citizens aim to provide seventy rides per month to the seniors of our community.

GOAL 3 - To develop programs, events and support services and/or provide access to activities and events to the community's aging population to help them remain active, vital independent members of the community. This also encompasses the homemaker role within our program.

Objective 3.1: Unalaska Senior Citizens will develop programs to encourage physical activity and social engagement for Unalaska community members sixty and older. These programs would encompass scenic rides around the island and weekly activity days at the senior center.

Objective 3.2: Unalaska Senior Citizens' staff will refer senior citizens to needed services such as Social Security, Medicare/Medicaid, IRS, Veteran's Administration, Estate, Will and Probate information, developing advanced directives and other needed services.

Objective 3.3: Unalaska Senior Citizens will provide and host health seminars three times throughout the year, addressing health concerns, promoting preventative care and fostering a better understanding of health-related topics among our senior population.

Objective 3.4: Unalaska Senior Citizens will have access to yearly flu shots and monthly preventative health checks for blood pressure during the lunch hour.

Objective 3.5: Unalaska Senior Citizens will provide light housekeeping assistance when requested to seniors sixty and older.

N. Other Resources

Unalaska Senior Citizens actively engages with various community entities to foster volunteerism and secure donations, including:

Unalaska Corporation provides financial support and promotes awareness of the organization and programs available among OC shareholders.

IFHS provides yearly flu shots and speakers on nutrition, behavioral health and other educational workshops as well as regular blood pressure checks.

APIA provides speakers on nutrition, behavioral health and other educational workshops. They offer senior citizens yearly flu shots during the fall months in addition to blood pressure checks.

Qawalangin Tribe refers Alaska Natives and American Indians to our organization and actively coordinates cultural events, in addition to generously contributing food, equipment and supplies.

USAFV plays a crucial role in coordinating the receipt and distribution of food donations from fishing vessels. They not only refer individuals to our organization but also provide valuable educational materials addressing senior abuse and other challenges faced by seniors and their families. Additionally, when hosting presentations on the island, including those on suicide prevention, USAFV ensures our inclusion.

Ballyhoo Lions Club provides financial assistance to senior citizens in need.

Aleutian Housing Authority provides Unalaska Senior Citizens with in-kind rent for our office, use of a jointly owned kitchen and the common room for the congregate lunches, craft sessions, lecture/workshops and social gatherings. Donations of labor, free maintenance of the kitchen equipment, upkeep of the communal area, electricity, internet and heat are also provided.

Unisea, a major seafood processing plant, provides meals at a discounted cost of \$5.00 per meal.

Unalaska Community Broadcasting provides coverage of special events, as well as free advertising of upcoming events and programs taking place for seniors.

PCR works with the USC staff to create programs for senior citizens. The pool has been used by seniors for recreational and fitness activities. The PCR facilities are provided at no cost to the seniors.

O: Program Budget & Narrative

Estimated Expenditures \$360,888.77

Personnel: \$104,212.77

Wages: \$96,862.00

Our dedicated team consists of a full-time Program Director who diligently oversees all our programs, working a minimum of 32.5 hours a week at a daily rate of \$162.50 (calculated based on a \$25 per hour rate). The Program Director plays a crucial role in ensuring the smooth operation of our various activities.

Supporting the Program Director is our Program Assistant, who works at a daily rate of \$125. This team member actively contributes to the lunch program, provides transportation and assists with activity days.

We have a Homemaker who works part-time, contributing 20 hours per month at a rate of \$22 per hour. The Homemaker's responsibility is to provide light housekeeping assistance. Apart from reducing germs, maintaining a clean house fosters a sense of control, calmness and happiness, all of which are crucial for the overall well-being of our program.

We recently introduced a Bingo Manager to enhance our programs and offer additional activities for the seniors and the community. This role entails dedicating approximately four hours per month, which includes both preparation and hosting of the bingo session. The Bingo Manager is compensated at a rate of \$25 per hour.

We have allocated funds for vacation coverage at the rate of \$125 daily, spanning approximately 30 days annually.

In addition, our community involvement is strengthened by dedicated volunteers who generously contribute an average of 11.5 hours per week. Their support, equivalent to staff compensation of \$228.50, results in an in-kind donation of \$11882.00 annually.

Payroll Taxes: \$7,350.77.

Facilities: \$6,400

Rent/Internet: \$5,400

This is an in-kind expense from Aleutian Housing Authority

Communications: \$1,000

Phone line

Program Costs/Supplies: \$209,966

Congregate/Home Delivered Meals: \$200,316

We provide twenty-eight meals daily during lunch, which will result in 7,308 meals annually for our members and their guests across the 261 non-holiday workdays in FY25. The annual cost, based on \$5 per meal, is \$36,540. Additional expenses for supplementing meals, as well as expenses for condiments, is estimated at \$3,000. This results in a total funded meal cost of \$39,540.

Unisea generously provides a meal typically priced at approximately \$27 for just \$5 to our program, amounting to a substantial in-kind contribution of \$22 per meal. This brings their annual in-kind contribution to \$160,776.

Congregate/Home Delivered Meal Supplies: \$3,900

The supplies encompass various lunch related items, including napkins, plates, cleaning supplies and foam containers.

Community Outreach: \$1300

Supplies needed for activities and events

Auto – Fuel/Maintenance: \$3,000

Maintenance and fuel are needed for the van and Suburban, which are used for the overall operations of the organization.

Office Supplies: \$450

Essential office supplies for maintaining business operations include items such as paper, pencils and batteries.

Homemaker Supplies: \$1,000

Housecleaning supplies

Professional Services: \$39,560

Annual Financial Statement/Federal 990 Tax Return: \$7,000

Bookkeeping: \$20,680

This expense is for the contracted bookkeeper. The bookkeeper works an average of 376 hours per year at an hourly rate of \$55. The accounts receivable, accounts payable, payroll, quarterly and yearly reporting as well as managing the grant reporting and submission of the grant requests are done by the bookkeeper.

Dietitian: \$2,880

Our dietitian performs monthly menu reviews at the rate of \$240 per month. The reviews ensure that the dietary requirements that have been set forth in the most recent Dietary Guidelines for Americans are being met.

Insurance: \$9,000

This will contribute to the coverage of our Auto, Directors & Officers, General Liability and Workers' Compensation insurance.

Other/Miscellaneous: \$650

Fundraising Overhead: \$200

Advertising, table rental and supplies which are needed to support fundraising events.

Donated Items: \$500

Donated program supplies are recognized as an in-kind contribution.

Miscellaneous: \$50

This expense item covers any unaccounted for expenses that the program may incur.

Estimated Revenues \$370,625.40

Fees for Services: \$17,984.80

Lunch Fees: \$13,600

The suggested contribution for a senior citizen's lunch is \$2.00. This amount aligns with our ongoing program goals to provide affordable nutritious meals to the seniors in our community.

NSIP Meal Reimbursement: \$4,384.80

NSIP reimbursement for meals at a rate of \$0.70 per meal.

Grants: \$154,882.60

City of Unalaska: \$74,894.80

State of Alaska Nutritional, Transportation and Support Grant: \$79,987.80

We are seeking additional funding of \$5,893.92 from the City for FY25 to support the expansion of our senior programs and address operational needs .

- This fiscal year, fifty-one seniors have actively participated in our lunch program. Although daily attendance fluctuates, by providing twenty-eight meals per day, totaling 7,308 annually, it ensures that every participant receives a daily nutritious lunch. This marks a significant increase from last year's budget, which included 485 meals per month, totaling 5,280 annually. This additional 1,488 meals come with an additional cost of \$7,440.
- In the most recent quarter, our senior activities saw an 80% increase which was driven by the enrollment of Patty, one of our Program Assistants, as our dedicated Activity Day organizer. We have also seen a growing interest in activities beyond our regular schedule, such as museum trips and an evening drive to view Christmas lights.
- The rising costs associated with our CPA for the annual financial compilation report and federal 990 tax return has contributed to a \$1,750 increase in our operational budget.

Fundraising: \$4,400

We plan to participate in fundraising opportunities throughout the year including bingo and a 4th of July Silent Auction. This amount is based off revenue raised during previous fundraising activities.

In-Kind Contributions: \$178,658

In-Kind Rent/Internet donated by Aleutian Housing Authority	\$5,400
In-Kind Labor donated by volunteers	\$11,882
In-Kind Donations from community members and businesses for auctions and other events	\$500
Fundraising Overhead	\$100
Unisea Meals	\$160,776

Other Sources: \$13,210

Donations: \$13,200

This figure is based upon our recent history of individual and corporate donations.

Interest Income: \$1,500

Interest generated from USC's General Fund and Savings accounts

P. Financial Management

The bookkeeper oversees the allocation of grant funds, ensuring adherence to grant guidelines and the eligibility of the expenses. Regular reports documenting current revenues and spending, are provided to the board of directors for their approval. Additionally, quarterly and bi-annual reports are submitted to the city and state, comparing actual spending against the budget for those periods. In cases of budget adjustments, amendment forms are submitted for their consideration and approval.

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

Q. Goals and Objectives

In FY23, we achieved notable success in meeting our goals despite the closure of the Congregate Lunch Program during the first quarter due to the pandemic. We consistently welcome new seniors into our programs and our transportation and lunch numbers have remained strong since our reopening. Additionally, participation in the activities that we offer continues to grow. In the first half of FY24, we collaborated with APIA to develop a comprehensive plan for conducting regular health seminars throughout the year, enhancing the educational component of the program.

Our dedicated and interactive staff take pride in their roles, encouraging interactions with the seniors in our programs. We continue to evaluate our services to ensure that our goals and objectives serve the interest of the seniors in Unalaska.

R. Significant Changes from Previous Year

Due to the departure of one of our longtime Program Directors, we have adjusted our staffing structure. Instead of maintaining two Program Directors, we have transitioned to having a single Program Director and a Program Assistant. This restructuring has resulted in a 12% reduction in our daily labor costs.

To enhance competitiveness for our Homemaker position, we raised the hourly wage from \$19 to \$22 per hour. This move addressed the recruitment challenges in filling this role.

We have broadened our range of activities by introducing a Bingo Manager and establishing monthly bingo nights for our members. We have received approval from the board of directors to make this a community event before the end of FY24.

Patty, one of our Program Assistants, has graciously taken on the role of dedicated organizer for Activity Days and the response has been overwhelmingly positive! Patty is excelling at this role by effectively communicating with seniors, encouraging their participation in activities that align with their interests.

Recognizing a roster of fifty-one active seniors involved in our lunch program, with the understanding that all fifty-one do not attend every day, we provide twenty-eight meals daily. This totals 7,308 annually for FY25, signifying a notable increase from the FY24 budget of 5,280 and an additional 1,488 meals at an extra cost of \$7,440.

We welcome Heidi Lucking to the Board of Directors in the role of Secretary/Treasurer. Heidi has already proven to be an asset to our board, notably contributing to the organization of the nutritional/health seminars.

FY25 GRANT PROGRAM ESTIMATED EXPENDITURES - UNALASKA SENIOR CITIZENS

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

FY25 COMMUNITY SUPPORT ESTIMATED EXPENDITURES SUMMARY	City Request	%	State NTS	%	General Funds	%	In Kind	%	Total	
	\$ 74,894.80	20.75%	\$ 79,987.80	22.16%	\$ 27,348.18	7.58%	\$ 178,658.00	49.51%	\$ 360,888.77	100%

BUDGET LINE ITEMS			CITY REQUEST			OTHER									
			City Request	%	State NTS	%	General Funds	%	In Kind	%	Total	%			
Personnel - Salaries			City Request	%	State NTS	%	General Funds	%	In Kind	%	Total	%			
Program Director (\$162.50/day)	\$	20,625.00	49%	\$	21,625.00	51%	\$	-	0%	\$	-	0%	\$	42,250.00	100%
Program Assistant (\$125/day)	\$	15,750.00	48%	\$	16,750.00	52%	\$	-	0%	\$	-	0%	\$	32,500.00	100%
Vacation Coverage (\$125/day * 30 days)	\$	-	0%	\$	-	0%	\$	3,750.00	100%	\$	-	0%	\$	3,750.00	100%
Homemaker - Hourly PT (\$22/hr * 20 hrs/mo)	\$	2,640.00	50%	\$	2,640.00	50%	\$	-	0%	\$	-	0%	\$	5,280.00	100%
Bingo Manager - (\$100/mo)	\$	-	0%	\$	-	0%	\$	1,200.00	100%	\$	-	0%	\$	1,200.00	100%
Lunch Volunteer	\$	-	0%	\$	-	0%	\$	-	0%	\$	11,882.00	100%	\$	11,882.00	100%
Personnel - Salaries Subtotal			\$ 39,015.00	40%	\$ 41,015.00	42%	\$ 4,950.00	0%	\$ 11,882.00	12%	\$ 96,862.00	95%			
Personnel - Payroll Expenses			City Request	%	State NTS	%	General Funds	%	In Kind	%	Total	%			
Payroll Taxes (8.65%)	\$	3,374.80	46%	\$	3,547.80	48%	\$	428.18	6%	\$	-	0%	\$	7,350.77	100%
Personnel - Payroll Expenses Subtotal			\$ 3,374.80	46%	\$ 3,547.80	48%	\$ 428.18	6%	\$ -	0%	\$ 7,350.77	100%			
Personnel - Salary & Benefits Total			\$ 42,389.80	41%	\$ 44,562.80	43%	\$ 5,378.18	5%	\$ 11,882.00	11%	\$ 104,212.77	100%			

Facilities			City Request	%	State NTS	%	General Funds	%	In Kind	%	Total	%			
Rent/Internet (\$450/mo)	\$	-	0%	\$	-	0%	\$	-	0%	\$	5,400.00	100%	\$	5,400.00	100%
Communications	\$	500.00	50%	\$	500.00	50%	\$	-	0%	\$	-	0%	\$	1,000.00	100%
Facilities Total			\$ 500.00	8%	\$ 500.00	8%	\$ -	0%	\$ 5,400.00	84%	\$ 6,400.00	100%			

Program Costs/Supplies			City Request	%	State NTS	%	General Funds	%	In Kind	%	Total	%			
Congregate/Home Delivered Meals	\$	13,180.00	7%	\$	16,100.00	8%	\$	10,260.00	5%	\$	160,776.00	80%	\$	200,316.00	100%
Congregate/Home Delivered Meal Supplies	\$	1,950.00	50%	\$	1,950.00	50%	\$	-	0%	\$	-	0%	\$	3,900.00	100%
Community Outreach	\$	650.00	50%	\$	650.00	50%	\$	-	0%	\$	-	0%	\$	1,300.00	100%
Auto - Fuel / Maintenance	\$	1,500.00	50%	\$	1,500.00	50%	\$	-	0%	\$	-	0%	\$	3,000.00	100%
Office Supplies	\$	225.00	50%	\$	225.00	50%	\$	-	0%	\$	-	0%	\$	450.00	100%
Homemaker Supplies	\$	500.00	50%	\$	500.00	50%	\$	-	0%	\$	-	0%	\$	1,000.00	100%
Program Costs Total			\$ 18,005.00	9%	\$ 20,925.00	10%	\$ 10,260.00	5%	\$ 160,776.00	77%	\$ 209,966.00	100%			

Professional Services			City Request	%	State NTS	%	General Funds	%	In Kind	%	Total	%			
Audited Financial Statement / Federal 990 Tax Return	\$	2,000.00	29%	\$	2,000.00	29%	\$	3,000.00	43%	\$	-	0%	\$	7,000.00	100%
Bookkeeping (\$397.69/week)	\$	7,000.00	34%	\$	7,000.00	34%	\$	6,680.00	32%	\$	-	0%	\$	20,680.00	100%
Dietitian (\$240/mo)	\$	500.00	17%	\$	500.00	17%	\$	1,880.00	65%	\$	-	0%	\$	2,880.00	100%
Insurance	\$	4,500.00	50%	\$	4,500.00	50%	\$	-	0%	\$	-	0%	\$	9,000.00	100%
Professional Services Total			\$ 14,000.00	35%	\$ 14,000.00	35%	\$ 11,560.00	29%	\$ -	0%	\$ 39,560.00	100%			

Other/Misc.			City Request	%	State NTS	%	General Funds	%	In Kind	%	Total	%			
Fundraising Overhead	\$	-	0%	\$	-	0%	\$	100.00	50%	\$	100.00	50%	\$	200.00	100%
Donated Items	\$	-	0%	\$	-	0%	\$	-	0%	\$	500.00	100%	\$	500.00	100%
Miscellaneous	\$	-	0%	\$	-	0%	\$	50.00	100%	\$	-	0%	\$	50.00	100%
Other/Misc. Total			\$ -	0%	\$ -	0%	\$ 150.00	20%	\$ 600.00	80%	\$ 750.00	100%			

Project Totals	City Request	%	State NTS	%	General Funds	%	In Kind	%	Total	%
	\$ 74,894.80	20.75%	\$ 79,987.80	22.16%	\$ 27,348.18	7.58%	\$ 178,658.00	49.51%	\$ 360,888.77	100%

**CITY OF UNALASKA FY25 COMMUNITY GRANT PROGRAM ESTIMATED
REVENUES - Unalaska Senior Citizens**

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

Estimated Revenue Total	\$ 370,625.40	100%
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Fees for Services (cash)	Amounts	% of Total Revenue
Lunch Donations	\$ 13,600.00	3.67%
NSIP Meal Reimbursements	\$ 4,384.80	1.18%
	\$ -	0.00%
Fees for Services Total	\$ 17,984.80	4.85%

Grants	Amounts	% of Total Revenue
Local - City	\$ 74,894.80	20.21%
State of Alaska - NTS	\$ 79,987.80	21.58%
	\$ -	0.00%
	\$ -	0.00%
Grants Total	\$ 154,882.60	41.79%

Fundraising (cash)	Amounts	% of Total Revenue
Fundraising	\$ 3,400.00	0.92%
Bingo	\$ 1,000.00	0.27%
		0.00%
	\$ -	0.00%
	\$ -	0.00%
Fundraising Total	\$ 4,400.00	1.19%

In Kind Donations	Amounts	% of Total Revenue
Aleutian Housing Authority - Rent, Internet	\$ 5,400.00	1.46%
Volunteer Labor	\$ 11,882.00	3.21%
Donated Items	\$ 500.00	0.13%
Fundraising Overhead	\$ 100.00	0.03%
Unisea Meals (261 days * 28 meals/day * \$22/meal)	\$ 160,776.00	43.38%
	\$ -	0.00%
	\$ -	0.00%
In Kind Donation Total	\$ 178,658.00	48.20%

Other Sources of Revenue	Amounts	% of Total Revenue
Cash Donations	\$ 13,200.00	3.56%
Interest	\$ 1,500.00	0.40%
	\$ -	0.00%
Other Sources of Revenue Total	\$ 14,700.00	3.97%

Estimated Revenue Total	\$ 370,625.40	100%
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CITY OF UNALASKA COMMUNITY SUPPORT FY25 FINANCIAL SUMMARY
Unalaska Senior Citizens

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

Expenditures

Personnel	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Program Director Salary	\$ 20,625.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Program Assistant Salary	\$ 15,750.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Homemaker - Hourly PT	\$ 2,640.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Payroll Taxes/Fees	\$ 3,374.80	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Subtotal	\$ 42,389.80	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

Facilities	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Communications	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Subtotal	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

Program Costs	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Congregate/Home Delivered Meals	\$ 13,180.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Congregate/Home Delivered Meals Supplies	\$ 1,950.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Community Outreach Costs	\$ 650.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Auto Costs - Fuel/Maintenance	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Office Supplies	\$ 225.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Homemaker Supplies	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Subtotal	\$ 18,005.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

Professional Services	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Audited Financial Stmtnt/Federal 990 Tax Return	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Bookkeeping	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Dietitian	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Insurance	\$ 4,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Subtotal	\$ 14,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

	FY25 Total Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Total Expenditures	\$ 74,894.80	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

Budget Surplus	\$ 74,894.80
Due Back to City	\$ 74,894.80

FY25 CITY OF UNALASKA GOAL 1 REPORT

Mid-Year ____

Final ____

Organization Name: Unalaska Senior Citizens

X Original

Revised

GOAL #1: To assist senior citizens in meeting their nutritional needs which is essential in sustaining a healthy quality of life and a sense of well-being.

Objectives:	Qtr. 1	Qtr. 2	Qtr. 3	Qtr. 4
Objective 1.1: Unalaska Senior Citizens will successfully provide a total of 7,380 nutritious meals annually, distributed across 261 days per year, benefiting a group of approximately 50 seniors within the community.				
Objective 1.2				
Objective 1.3				
Objective 1.4				
Objective 1.5				
Objective 1.6				
Objective 1.7				
Objective 1.8				

FY25 CITY OF UNALASKA GOAL 2 REPORT

Mid-Year ____

Final ____

Organization Name: Unalaska Senior Citizens

X Original

Revised

GOAL #2: Provide transportation to senior citizens who wish to attend the congregate lunches, need to shop, go to the bank, post office, run an errand or require transportation to and from cultural and social events.

Objectives:	Qtr. 1	Qtr. 2	Qtr. 3	Qtr. 4
Objective 2.1: Unalaska Senior Citizens aim to provide 70 rides per month to the seniors of our community.				
Objective 2.2				
Objective 2.3				
Objective 2.4				
Objective 2.5				
Objective 2.6				
Objective 2.7				
Objective 2.8				

FY25 CITY OF UNALASKA GOAL 3 REPORT

Mid-Year ____

Final ____

Organization Name: Unalaska Senior Citizens

X Original

Revised

GOAL #3: To develop programs, events and support services and/or provide access to activities and events to the community's aging population to help them remain active, vital independent members of the community. This also encompasses the homemaker roll within our program.

Objectives:	Qtr. 1	Qtr. 2	Qtr. 3	Qtr. 4
Objective 3.1: Unalaska Senior Citizens will develop programs to encourage physical activity and social engagement for Unalaska community members 60 and older. These programs would encompass scenic rides around the island and weekly activity days at the senior center.				
Objective 3.2: Unalaska Senior Citizens' staff will refer senior citizens to needed services such as Social Security, Medicare/Medicaid, IRS, Veteran's Administration, Estate, Will and Probate information, developing advanced directives and other needed services.				
Objective 3.3: Unalaska Senior Citizens will provide and host health seminars three times throughout the year, addressing health concerns, promoting preventative care and fostering a better understanding of health-related topics among our senior population.				
Objective 3.4: Unalaska Senior Citizens will have access to yearly flu shots and monthly preventative health checks for blood pressure during the lunch hour.				
Objective 3.5: Unalaska Senior Citizens will provide light housekeeping assistance when requested to seniors 60 and older.				
Objective 3.6				
Objective 3.7				
Objective 3.8				

City of Unalaska Community Support FY23 Financial Summary

Organization Name: Unalaska Senior Citizens

 X Original Revised

Expenditures

Personnel	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Program Director	\$ 37,180.00	\$ 8,970.00	\$ 10,465.00	\$ 3,428.75	\$ 3,575.00	\$ 26,438.75	71.11%
Homemaker	\$ 1,409.50	\$ -	\$ 570.00	\$ -	\$ 660.25	\$ 1,230.25	87.28%
Program Director Vacation Coverage	\$ 1,843.00	\$ 1,800.00	\$ -	\$ 5,875.00	\$ 5,250.00	\$ 12,925.00	701.30%
Payroll Taxes	\$ 3,926.00	\$ 1,045.78	\$ 1,071.49	\$ 820.58	\$ 836.60	\$ 3,774.45	96.14%
Subtotal	\$ 44,358.50	\$ 11,815.78	\$ 12,106.49	\$ 10,124.33	\$ 10,321.85	\$ 44,368.45	100.02%

Program Costs	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Congregate/Home Delivered Meals	\$ 8,662.48	\$ 2,115.00	\$ 3,405.00	\$ 2,280.00	\$ 1,599.69	\$ 9,399.69	108.51%
Congregate/Home Delivered Food Svc Supp	\$ 150.00	\$ -	\$ -	\$ 80.36	\$ 458.74	\$ 539.10	359.40%
Transportation Costs	\$ 425.00	\$ -	\$ -	\$ 68.46	\$ 241.67	\$ 310.13	72.97%
Community Outreach Costs (\$350/Mo)	\$ 200.00	\$ 61.58	\$ 135.43	\$ 40.58	\$ 3.99	\$ 241.58	120.79%
Subtotal	\$ 9,437.48	\$ 2,176.58	\$ 3,540.43	\$ 2,469.40	\$ 2,304.09	\$ 10,490.50	111.16%

Commodities	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Office/Housekeeping Supplies	\$ 275.00	\$ 265.75	\$ -	\$ 13.29	\$ 46.32	\$ 325.36	118.31%
Subtotal	\$ 275.00	\$ 265.75	\$ -	\$ 13.29	\$ 46.32	\$ 325.36	118.31%

Professional Services	City of Unalaska Approved Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Audit/Non-Profit Tax Form 990	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Bookkeeping	\$ 5,771.22	\$ 1,553.79	\$ 1,331.82	\$ 1,590.76	\$ 3,181.52	\$ 7,657.89	132.69%
General Liability Ins	\$ 375.00	\$ -	\$ -	\$ -	\$ 375.00	\$ 375.00	100.00%
Vehicle Ins	\$ 250.00	\$ -	\$ -	\$ -	\$ 250.00	\$ 250.00	100.00%
Workers Compensation Ins	\$ 1,532.80	\$ -	\$ -	\$ 1,532.80	\$ -	\$ 1,532.80	100.00%
Subtotal	\$ 10,929.02	\$ 1,553.79	\$ 1,331.82	\$ 3,123.56	\$ 3,806.52	\$ 9,815.69	89.81%

	FY21 Total Budget	City Funds Expended - Mid Year Report		City Funds Expended - Final Report		Expended YTD	% Expended
Total Expenditures	\$ 65,000.00	\$ 15,811.90	\$ 16,978.74	\$ 15,730.58	\$ 16,478.78	\$ 65,000.00	100.00%
				Budget Surplus	\$ -		
				Due Back to City	\$ -		

City of Unalaska Community Support FY23 Financial Summary

Organization Name: Unalaska Senior Citizens

Revenue Sources

Fees for Services	Budgeted Revenue	Revenue - Mid Year Report		Revenue - Final Report		YTD Revenue	% Budget
Lunch Fees	\$ 10,000.00	\$ -	\$ 2,600.07	\$ 3,136.40	\$ 2,824.47	\$ 8,560.94	85.61%
NSIP Meal Reimbursement	\$ 4,000.00	\$ 930.30	\$ 801.50	\$ 895.30	\$ 898.80	\$ 3,525.90	88.15%
Subtotal	\$ 14,000.00	\$ 930.30	\$ 3,401.57	\$ 4,031.70	\$ 3,723.27	\$ 12,086.84	86.33%

Grants	Budgeted Revenue	Revenue - Mid Year Report		Revenue - Final Report		YTD Revenue	% Budget
City of Unalaska	\$ 65,000.00	\$ 16,250.01	\$ 16,250.01	\$ 16,250.01	\$ 16,249.97	\$ 65,000.00	100.00%
State of Alaska - NTS	\$ 72,000.02	\$ 18,000.02	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 72,000.02	100.00%
State of Alaska - ARPA	\$ 6,534.86	\$ 1,633.71	\$ 1,633.71	\$ 1,633.72	\$ 1,633.72	\$ 6,534.86	100.00%
Subtotal	\$ 143,534.88	\$ 35,883.74	\$ 35,883.72	\$ 35,883.73	\$ 35,883.69	\$ 143,534.88	100.00%

Fundraising	Budgeted Revenue	Revenue - Mid Year Report		Revenue - Final Report		YTD Revenue	% Budget
Fundraising	\$ 5,000.00	\$ 3,960.00	\$ -	\$ -	\$ -	\$ 3,960.00	79.20%
Subtotal	\$ 5,000.00	\$ 3,960.00	\$ -	\$ -	\$ -	\$ 3,960.00	79.20%

In Kind Contributions	Budgeted Revenue	Revenue - Mid Year Report		Revenue - Final Report		YTD Revenue	% Budget
Labor	\$ 7,705.00	\$ -	\$ 2,221.00	\$ 2,770.50	\$ 3,287.50	\$ 8,279.00	107.45%
Rent	\$ 5,400.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 5,400.00	100.00%
Internet	\$ 4,560.00	\$ 1,140.00	\$ 1,140.00	\$ 1,140.00	\$ 1,140.00	\$ 4,560.00	100.00%
Donated Items	\$ 3,000.00	\$ 6,749.00	\$ -	\$ 3,518.13	\$ 317.60	\$ 10,584.73	352.82%
Subtotal	\$ 20,665.00	\$ 9,239.00	\$ 4,711.00	\$ 8,778.63	\$ 6,095.10	\$ 28,823.73	139.48%

Other Sources	Budgeted Revenue	Revenue - Mid Year Report		Revenue - Final Report		YTD Revenue	% Budget
Donations	\$ 15,000.00	\$ 10.00	\$ 3,200.00	\$ 10,000.00	\$ 1,515.62	\$ 14,725.62	98.17%
Interest Income	\$ 10.00	\$ 3.00	\$ 2.93	\$ 556.72	\$ 348.02	\$ 910.67	9106.70%
Subtotal	\$ 15,010.00	\$ 13.00	\$ 3,202.93	\$ 10,556.72	\$ 1,863.64	\$ 15,636.29	104.17%

	FY20 Total Budget	Revenue - Mid Year Report		Revenue - Final Report		Received YTD	% Received
Total Revenues	\$ 198,209.88	\$ 50,026.04	\$ 47,199.22	\$ 59,250.78	\$ 47,565.70	\$ 204,041.74	102.94%

UNALASKA SENIOR CITIZENS

Profit & Loss by Class

July 2022 through June 2023

	City Grant FY23	State ARPA Gr... (State Grant)	State NTS Grant (State Grant)	Total State Gr...	General Funds	In-Kind	TOTAL
Ordinary Income/Expense							
Income							
CONTRIBUTED REVENUE							
GRANT INCOME							
City of Unalaska Grant	65,000.00	0.00	0.00	0.00	0.00	0.00	65,000.00
State Grant- NTS	0.00	0.00	72,000.02	72,000.02	0.00	0.00	72,000.02
State Grant - ARPA	0.00	6,534.86	0.00	6,534.86	0.00	0.00	6,534.86
NSIP- Meal Reimbursements	0.00	0.00	0.00	0.00	3,525.90	0.00	3,525.90
American Seafoods	0.00	0.00	0.00	0.00	1,500.00	0.00	1,500.00
Total GRANT INCOME	65,000.00	6,534.86	72,000.02	78,534.88	5,025.90	0.00	148,560.78
CASH DONATION INCOME							
Cash Donations- Unrestricted	0.00	0.00	0.00	0.00	13,225.62	0.00	13,225.62
Total CASH DONATION INCOME	0.00	0.00	0.00	0.00	13,225.62	0.00	13,225.62
Total CONTRIBUTED REVENUE	65,000.00	6,534.86	72,000.02	78,534.88	18,251.52	0.00	161,786.40
FOOD SERVICE INCOME							
Lunch Donations	0.00	0.00	0.00	0.00	8,560.94	0.00	8,560.94
Total FOOD SERVICE INCOME	0.00	0.00	0.00	0.00	8,560.94	0.00	8,560.94
IN-KIND DONATIONS INCOME							
Internet	0.00	0.00	0.00	0.00	0.00	4,560.00	4,560.00
Items	0.00	0.00	0.00	0.00	0.00	10,171.84	10,171.84
Labor (GAAP)	0.00	0.00	0.00	0.00	0.00	350.00	350.00
Labor (Non GAAP)	0.00	0.00	0.00	0.00	0.00	7,929.00	7,929.00
Meals	0.00	0.00	0.00	0.00	0.00	412.89	412.89
Rent	0.00	0.00	0.00	0.00	0.00	5,400.00	5,400.00
Total IN-KIND DONATIONS INCOME	0.00	0.00	0.00	0.00	0.00	28,823.73	28,823.73
FUNDRAISING							
Event Income	0.00	0.00	0.00	0.00	3,720.00	0.00	3,720.00
Event Cash Donations	0.00	0.00	0.00	0.00	240.00	0.00	240.00
Total FUNDRAISING	0.00	0.00	0.00	0.00	3,960.00	0.00	3,960.00
MISCELLANEOUS INCOME							
Interest Income	0.00	0.00	0.00	0.00	356.57	0.00	356.57
KeyBank Cash Back	0.00	0.00	0.00	0.00	554.10	0.00	554.10
Total MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	910.67	0.00	910.67
Total Income	65,000.00	6,534.86	72,000.02	78,534.88	31,683.13	28,823.73	204,041.74

UNALASKA SENIOR CITIZENS Profit & Loss by Class July 2022 through June 2023

	City Grant FY23	State ARPA Gr... (State Grant)	State NTS Grant (State Grant)	Total State Gr...	General Funds	In-Kind	TOTAL
Expense							
STAFF EXPENSE							
Wages & Salaries Expense							
USC Program Manager							
1-USC Program Manager Sal...	25,463.75	0.00	1,495.00	1,495.00	0.00	0.00	26,958.75
2-USC Program Manager Sal...	975.00	0.00	33,146.75	33,146.75	0.00	0.00	34,121.75
Total USC Program Manager	26,438.75	0.00	34,641.75	34,641.75	0.00	0.00	61,080.50
Homemaker/Housekeeping	1,230.25	988.00	1,885.75	2,873.75	0.00	0.00	4,104.00
Kitchen Attendant	12,925.00	0.33	3,463.56	3,463.89	2,348.61	0.00	18,737.50
Total Wages & Salaries Expense	40,594.00	988.33	39,991.06	40,979.39	2,348.61	0.00	83,922.00
Payroll Tax/Ins Expense							
Employer AK Unemployment	669.01	20.01	668.04	688.05	27.46	0.00	1,384.52
Employer Medicare	588.62	14.33	579.86	594.19	34.08	0.00	1,216.89
Employer Social Security	2,516.82	61.26	2,479.38	2,540.64	145.70	0.00	5,203.16
Total Payroll Tax/Ins Expense	3,774.45	95.60	3,727.28	3,822.88	207.24	0.00	7,804.57
Staff Gifts	0.00	0.00	0.00	0.00	550.00	0.00	550.00
Total STAFF EXPENSE	44,368.45	1,083.93	43,718.34	44,802.27	3,105.85	0.00	92,276.57
FOOD SERVICE EXPENSE							
Prepared Food Expense	9,399.69	293.05	11,985.11	12,278.16	8,645.95	0.00	30,323.80
Condiments Expense	29.03	240.23	330.11	570.34	0.00	0.00	599.37
Beverages Expense	205.03	79.35	511.06	590.41	104.45	0.00	899.89
Disposable Tableware	224.68	614.83	789.89	1,404.72	0.00	0.00	1,629.40
Cleaning Supplies	80.36	534.75	524.41	1,059.16	0.00	0.00	1,139.52
Kitchen Items-Dish/Utensils Etc	0.00	142.55	305.01	447.56	0.00	0.00	447.56
Kitchen Maintenance Expense	0.00	269.96	65.92	335.88	0.00	0.00	335.88
Total FOOD SERVICE EXPENSE	9,938.79	2,174.72	14,511.51	16,686.23	8,750.40	0.00	35,375.42
OUTREACH							
Activities Expense	150.73	24.79	88.10	112.89	26.23	0.00	289.85
Member Support	23.98	0.00	0.00	0.00	0.00	0.00	23.98
Equipment Expense	26.87	0.00	0.00	0.00	-30.89	0.00	-4.02
Total OUTREACH	201.58	24.79	88.10	112.89	-4.66	0.00	309.81

UNALASKA SENIOR CITIZENS

Profit & Loss by Class

July 2022 through June 2023

	City Grant FY23	State ARPA Gr... (State Grant)	State NTS Grant (State Grant)	Total State Gr...	General Funds	In-Kind	TOTAL
VEHICLE EXPENSE							
Fuel	241.67	455.27	1,389.79	1,845.06	0.00	0.00	2,086.73
License & Registration	20.00	0.00	0.00	0.00	0.00	0.00	20.00
Maintenance/Repairs	48.46	34.87	69.86	104.73	1.78	0.00	154.97
Total VEHICLE EXPENSE	310.13	490.14	1,459.65	1,949.79	1.78	0.00	2,261.70
OFFICE EXPENSE							
Office Supplies	56.17	20.39	138.06	158.45	0.00	0.00	214.62
Subscriptions	44.97	284.25	159.65	443.90	0.00	0.00	488.87
Office Equipment	77.22	0.00	196.71	196.71	0.00	0.00	273.93
Office Maintanance	6.74	14.00	20.09	34.09	0.00	0.00	40.83
Total OFFICE EXPENSE	185.10	318.64	514.51	833.15	0.00	0.00	1,018.25
HOMEMAKER EXPENSES							
Housekeeping Supplies	140.26	92.64	154.19	246.83	0.00	0.00	387.09
Total HOMEMAKER EXPENSES	140.26	92.64	154.19	246.83	0.00	0.00	387.09
GENERAL OVERHEAD							
Licenses / Fees	0.00	0.00	25.00	25.00	0.00	0.00	25.00
Bank Charges/Fees	0.00	0.00	0.00	0.00	64.50	0.00	64.50
Total GENERAL OVERHEAD	0.00	0.00	25.00	25.00	64.50	0.00	89.50
COMMUNICATIONS EXPENSE							
Telephone, Telecommunications	0.00	850.00	500.00	1,350.00	91.48	0.00	1,441.48
Total COMMUNICATIONS EXPENSE	0.00	850.00	500.00	1,350.00	91.48	0.00	1,441.48
FUND RAISING EXPENSE							
GAMING EXPENSE							
Gaming Licenses/Permits/Fees	40.00	0.00	0.00	0.00	0.00	0.00	40.00
Total GAMING EXPENSE	40.00	0.00	0.00	0.00	0.00	0.00	40.00
Total FUND RAISING EXPENSE	40.00	0.00	0.00	0.00	0.00	0.00	40.00
IN-KIND DONATIONS EXPENSE							
Internet	0.00	0.00	0.00	0.00	0.00	4,560.00	4,560.00
Items	0.00	0.00	0.00	0.00	0.00	10,171.84	10,171.84
Labor (GAAP)	0.00	0.00	0.00	0.00	0.00	350.00	350.00
Labor (Non GAAP)	0.00	0.00	0.00	0.00	0.00	7,929.00	7,929.00
Meals	0.00	0.00	0.00	0.00	0.00	412.89	412.89
Rent	0.00	0.00	0.00	0.00	0.00	5,400.00	5,400.00
Total IN-KIND DONATIONS EXPEN...	0.00	0.00	0.00	0.00	0.00	28,823.73	28,823.73

UNALASKA SENIOR CITIZENS
Profit & Loss by Class
 July 2022 through June 2023

	City Grant FY23	State ARPA Gr... (State Grant)	State NTS Grant (State Grant)	Total State Gr...	General Funds	In-Kind	TOTAL
PROFESSIONAL SERVICES							
Accounting/Bookkeeping	7,657.89	0.00	6,882.02	6,882.02	1,963.86	0.00	16,503.77
Dietitian	0.00	0.00	562.50	562.50	125.00	0.00	687.50
Insurance- Directors & Officers	0.00	0.00	400.00	400.00	800.00	0.00	1,200.00
Insurance- General Liability	375.00	0.00	775.00	775.00	0.00	0.00	1,150.00
Insurance - Vehicle	250.00	1,500.00	450.00	1,950.00	1,336.00	0.00	3,536.00
Insurance- Workers Compensati...	1,532.80	0.00	1,959.20	1,959.20	-46.00	0.00	3,446.00
Total PROFESSIONAL SERVICES	9,815.69	1,500.00	11,028.72	12,528.72	4,178.86	0.00	26,523.27
Total Expense	65,000.00	6,534.86	72,000.02	78,534.88	16,188.21	28,823.73	188,546.82
Net Ordinary Income	0.00	0.00	0.00	0.00	15,494.92	0.00	15,494.92
Net Income	0.00	0.00	0.00	0.00	15,494.92	0.00	15,494.92



THE STATE
 of ALASKA

Department of Commerce, Community, and Economic Development
 Division of Corporations, Business, and Professional Licensing
 PO Box 110806, Juneau, AK 99811-0806
 (907) 465-2550 • Email: corporations@alaska.gov
 Website: corporations.alaska.gov

FOR DIVISION USE ONLY

Domestic Nonprofit Corporation

2023 Biennial Report
 For the period ending June 30, 2023

Web-5/25/2023 2:26:03 PM

Due Date: This report along with its fees are due by July 2, 2023

Fees: If postmarked before August 2, 2023, the fee is \$25.00.
 If postmarked on or after August 2, 2023 then this report is delinquent and the fee is \$30.00.

Entity Name: UNALASKA SENIOR CITIZENS

Entity Number: 48789D

Home Country: UNITED STATES

Home State/Prov.: ALASKA

Physical Address: 79 ELEANOR DR, UNALASKA, AK 99685

Mailing Address: PO BOX 294, UNALASKA, AK 99685

Registered Agent information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Harriet Berikoff

Physical Address: 74 ELEANOR DR, UNALASKA, AK 99685

Mailing Address: PO BOX 294, UNALASKA, AK 99685

Officials: The following is a complete list of officials who will be on record as a result of this filing.

- **Provide all officials and required information. Use only the titles provided.**
- **Four (4) Mandatory Officers, who must be individuals:** this entity must have a President, Vice-President, Secretary, and Treasurer. Two or more offices may be held by the same individual, except the offices of President and Secretary cannot be the same individual.
- **Three (3) Mandatory Directors, who must be individuals.** The number of directors must be at least three (3).

Full Legal Name	Complete Mailing Address	% Owned	Assistant Secretary	Assistant Treasurer	Director	President	Secretary	Treasurer	Vice President
Heidi Lucking	PO Box 294, Unalaska, AK 99685	N/A					X	X	
Mark Caldwell	PO Box 294, Unalaska, AK 99685	N/A			X				
Harriet Berikoff	PO Box 294, Unalaska, AK 99685	N/A							X
Daneen Looby	PO Box 294, Unalaska, AK 99685	N/A				X			
Julia Duskin	PO Box 294, Unalaska, AK 99685	N/A			X				
Lori Jackson	PO Box 294, Unalaska, AK 99685	N/A			X				

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: CHARITABLE EDUCATIONAL

NAICS Code: 813410 - CIVIC AND SOCIAL ORGANIZATIONS

New NAICS Code (optional):

Mandatory Property Value: Estimated value of all real or personal property of the corporation:

134981.15

Mandatory. Do not leave blank.

This form is for use by the named entity only. Only persons who are authorized by the above Official(s) of the named entity may make changes to it. If you proceed to make changes to this form or any information on it, you will be certifying under penalty of perjury that you are authorized to make those changes, and that everything on the form is true and correct. In addition, persons who file documents with the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

Name: Kelly Poziombke

**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 Unalaska Senior Citizens EIN or SSN 92-0142568

Name and title of officer or person subject to tax

Kelly Poziombke CFO

Part I Type of Return and Return Information

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

1a Form 990 check here <input type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b	
2a Form 990-EZ check here <input checked="" type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b	<u>156,251.</u>
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 Island Books LLC to enter my PIN 43433 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

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

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

Signature of officer or person subject to tax ▶ _____

Date ▶ _____

Part III Certification and Authentication

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

91800071218
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 ▶ Kelly Poziombke

Date ▶ _____

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

UNALASKA SENIOR CITIZENS

Compiled Financial Statements

Years Ended June 30, 2022 and 2021

Altman, Rogers
& Co. | CERTIFIED
PUBLIC
ACCOUNTANTS

UNALASKA SENIOR CITIZENS

Compiled Financial Statements

Years Ended June 30, 2022 and 2021

UNALASKA SENIOR CITIZENS

Table of Contents

	<u>Page</u>
Independent Accountant's Compilation Report	1
Financial Statements:	
Statements of Financial Position	2
Statements of Activities	3
Statements of Functional Expenses	4
Statements of Cash Flows	5
Notes to Financial Statements	6-10

Independent Accountant's Compilation Report

Members of the Board of Directors
Unalaska Senior Citizens
Unalaska, Alaska

Management is responsible for the accompanying financial statements of Unalaska Senior Citizens (a nonprofit organization), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Altman, Rogers & Co.

Anchorage, Alaska
August 10, 2023

UNALASKA SENIOR CITIZENS

Statements of Financial Position

June 30, 2022 and 2021

<u>Assets</u>	<u>2022</u>	<u>2021</u>
Current assets:		
Cash and cash equivalents	\$ 132,091	93,066
Accounts receivable	986	8,772
Undeposited funds	-	138
	<u>\$ 133,077</u>	<u>101,976</u>
 <u>Liabilities and Net Assets</u> 		
Current liabilities:		
Accounts payable	2,840	5,601
Credit cards payable	3,957	2,192
Refundable advance	15,993	-
Total liabilities	<u>22,790</u>	<u>7,793</u>
Net assets:		
Without donor restrictions	<u>110,287</u>	<u>94,183</u>
	<u>\$ 133,077</u>	<u>101,976</u>

See accompanying notes and accountant's compilation report.

UNALASKA SENIOR CITIZENS

Statements of Activities

Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Revenues and support:		
State of Alaska	\$ 87,267	75,026
Local sources:		
City of Unalaska	55,900	65,000
City of Unalaska - CARES Act	-	14,661
Local Sources	2,000	-
In-kind:		
Facilities	9,960	9,960
Materials	268	101
Meals	332	-
Donations	10,225	10,100
Miscellaneous	753	8
Total revenues and support	<u>166,705</u>	<u>174,856</u>
Expenses:		
Program services - senior services	123,279	147,428
Supporting services:		
Management and general	<u>27,322</u>	<u>1,472</u>
Total expenses	<u>150,601</u>	<u>148,900</u>
Change in net assets	16,104	25,956
Net assets, beginning of year	<u>94,183</u>	<u>68,227</u>
Net assets, end of year	<u>\$ 110,287</u>	<u>94,183</u>

See accompanying notes and accountant's compilation report.

UNALASKA SENIOR CITIZENS

Statements of Functional Expenses

Years Ended June 30, 2022 and 2021

	2022			2021		
	Program Services	Supporting Services	Total Program and Supporting Services	Program Services	Supporting Services	Total Program and Supporting Services
	Senior Services	Management and General		Senior Services	Management and General	
Expenses:						
Wages	\$ 73,910	-	73,910	78,745	-	78,745
Employee benefits	7,029	-	7,029	10,158	932	11,090
Facilities	7,680	3,855	11,535	11,977	-	11,977
Supplies	32,725	746	33,471	24,262	373	24,635
Services	-	22,560	22,560	22,136	-	22,136
Miscellaneous	1,935	161	2,096	150	167	317
Total expenses	\$ <u>123,279</u>	<u>27,322</u>	<u>150,601</u>	<u>147,428</u>	<u>1,472</u>	<u>148,900</u>

See accompanying notes and accountant's compilation report.

UNALASKA SENIOR CITIZENS

Statements of Cash Flows

Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Cash flows provided (used) by operating activities:		
Change in net assets	\$ 16,104	25,956
Adjustments to reconcile change in net assets to net cash used by operating activities:		
(Increase) decrease in operating assets:		
Accounts receivable	7,786	(3,934)
Undeposited funds	138	(138)
Increase (decrease) in operating liabilities:		
Accounts payable	(2,761)	3,803
Credit cards payable	1,765	2,033
Refundable advances	15,993	-
Total cash provided by operating activities	<u>39,025</u>	<u>27,720</u>
Net increase in cash and cash equivalents	39,025	27,720
Cash and cash equivalents, beginning of year	<u>93,066</u>	<u>65,346</u>
Cash and cash equivalents, end of year	<u>\$ 132,091</u>	<u>93,066</u>

See accompanying notes and accountant's compilation report.

UNALASKA SENIOR CITIZENS

Notes to the Financial Statements

Years Ended June 30, 2022 and 2021

(1) **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Operations

Unalaska Senior Citizens (USC), is a nonprofit corporation located in Unalaska, Alaska, USC was organized in 1991 to provide services to the Unalaska Senior Citizens. The major sources of revenue and support are contracts and grants with the City, local and federal agencies and fees for services. The purposes of USC is as follows: to provide services that pertain to the needs of older persons, to encourage and promote activities to meet these needs and to advocate for a range of services that directly affect the well-being of those who desire or require these services.

Basis of Presentation

USC's financial statements are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under this method of accounting, revenues are recognized when earned. Liabilities and expenses are recorded when incurred. The financial statements include assets, liabilities, net assets, and financial activities for those programs for which USC exercises fiscal and operations control.

USC is required to report information regarding its financial position and activities according to two classes of net assets: Net assets without donor restrictions and net assets with donor restrictions.

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

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

As of June 30, 2022 and 2021, all of USC's net assets were without donor restrictions.

Fair Value of Financial Instruments

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

UNALASKA SENIOR CITIZENS

Notes to the Financial Statements, Continued

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

Cash and Cash Equivalents

For purposes of the Statements of Cash Flows, USC considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Accounts Receivable

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

Contract and Grant Revenues

Contract and grant revenues are recorded as earned after allowable costs have been incurred allocable to the respective contracts and grants.

Property and Equipment

Property and equipment are stated at cost or estimated fair value if donated. Expenses for maintenance and repairs are charged to expense as incurred, and expenses for major renovations that extend the useful life are capitalized. All expenses for equipment in excess of \$2,500 with a useful life of greater than one year are capitalized. Depreciation is provided over the estimated useful lives of the assets on a straight-line basis. USC reports gifts of land, buildings and equipment as unrestricted support unless explicit donor stipulations specify otherwise.

Revenue Recognition

A portion of USC; revenue is derived from cost-reimbursable state contracts and grants, which are conditioned upon certain performance requirements and/ or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when USC has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position.

UNALASKA SENIOR CITIZENS

Notes to the Financial Statements, Continued

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

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

Contributed Services and Material

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

Functional Expenses

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Costs are charged to program services and management and general functions based on direct expenses. Expenses not directly chargeable to these functional categories are allocated based on direct labor dollars or square footage.

Senior Services – Services include providing nutrition, transportation, light housekeeping and support services that promote the health and well-being of our elders; to assist them in living independently and remaining active, vital members of our community.

Management and general – Includes the functions necessary to maintain employment and ensure an adequate working environment; provide coordination of the USC's programs; secure proper administrative functioning of the Board of Directors; and manage the financial and budgetary responsibilities of USC.

UNALASKA SENIOR CITIZENS

Notes to the Financial Statements, Continued

Income Taxes

USC is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Although USC is exempt from federal income taxes, any income derived from unrelated business activities is subject to the requirements of filing Federal Income Tax Form 990T. Management believes there is no unrelated business activity subject to the requirements of filing Federal Income Tax Form 990T for the years ending June 30, 2022 and 2021. USC's policy is to report interest and penalties associated with income taxes, if any, as other expense. With few exceptions, USC is no longer subject to examination by taxing authorities for years before 2019.

Use of Estimates

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

(2) DEPOSITS WITH FINANCIAL INSTITUTIONS

USC maintains several checking and savings accounts with Key Bank. FDIC insures these accounts up to \$250,000 per depositor per financial institution.

At June 30, 2022 and 2021 USC's bank balances were fully insured through FDIC. Management believes the banking institution where it has its deposits is secured and has accepted the risks associated with their deposits.

(3) LIQUIDITY AND AVAILABILITY

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

Cash and cash equivalents	\$	132,091
Accounts receivable		986
	\$	<u>133,077</u>

Due to the size of the organization, USC is very liquid at year end. The board is in the process of developing a liquidity management plan at this time, however current cash balances are more than sufficient.

(4) ACCOUNTS RECEIVABLE

Accounts receivable consists of the trade receivables of \$986 and \$8,772 for 2022 and 2021. Management feels receivables are fully collectible and no allowance account has been established.

UNALASKA SENIOR CITIZENS

Notes to the Financial Statements, Continued

(5) PROPERTY AND EQUIPMENT

A summary of capital assets and accumulated depreciation follows:

	Balance June 30, 2022	Balance June 30, 2021
Equipment	\$ 110,612	110,612
Less accumulated depreciation	(110,612)	(110,612)
	\$ -	-

Depreciation expense for the year ended June 30, 2022 and 2021 was \$0 and \$0, respectively.

(6) DONATED MATERIALS AND SERVICES

Aleutian Region Housing Authority donates the facility where the senior meal program is held. The donated facilities had an estimated fair value of \$9,960 in 2022 and \$9,960 in 2021.

Donated services meeting the requirements of Generally Accepted Accounting Principles are objectively determined and reported in the financial statements at the fair market values of the provided services and materials. Donated materials and services of \$600 and \$101 were recognized as in-kind contributions and expenses during the years ended June 30, 2022 and 2021.

(7) CONCENTRATION OF SUPPORT

USC receives a substantial amount of its support from state and local grants. A significant reduction in the level of this support, if this were to occur, may have an adverse effect on USC's programs and activities.

(8) CONTINGENCIES

Amounts received or receivable from the State of Alaska and the federal government are subject to audit and adjustment. Any disallowed claims, including amounts already collected, would become a liability of USC.

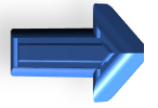
(9) SUBSEQUENT EVENTS

Management has evaluated the risks of subsequent events through August 10, 2023, the date which the financials became available. No items were deemed necessary.

**GRANT COMMUNITY SUPPORT
FY24**

GRANTEE: USC

REPORTS



		Estimated Expenditures (Application)	USC Budget (Revision)	Difference	MID-YEAR				YTD
					MID-YEAR		FINAL		
					QTR1	QTR2	QTR3	QTR4	
Personnel - Salaries	Program Director (\$162/day)	\$20,625.00							\$0.00
	Program Assistant (\$125/day)	\$15,750.00							\$0.00
	Vacation Coverage (\$125/day*30days)	\$0.00							\$0.00
	Homemaker - Hourly PT (\$22/hr*20hrs/mo)	\$2,640.00							\$0.00
	Bingo Manager (\$100/mo)	\$0.00							\$0.00
	Lunch Volunteer	\$0.00							\$0.00
	Personnel-Salaries FT & PT (Total)	\$39,015.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Benefits:								\$0.00
	None	\$0.00							\$0.00
	Personnel-Benefits	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Payroll Expenses:								\$0.00
	Payroll Taxes (8.65%)	\$3,374.80							\$0.00
	Payroll Expenses (Total)	\$3,374.80	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total		\$42,389.80	\$0.00	-\$42,389.80	\$0.00	\$0.00	\$0.00	\$0.00
Facilities	Rent/Internet (\$450/mo)	\$0.00							\$0.00
	Communications	\$500.00							\$0.00
	Total	\$500.00	\$0.00	-\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program Costs/Supplies	Congregate/Home Delivered Meals	\$13,180.00							\$0.00
	Congregate/Home Delivered Meal Supplies	\$1,950.00							\$0.00
	Community Outreach	\$650.00							\$0.00
	Auto - Fuel / Maintenance	\$1,500.00							\$0.00
	Office Supplies	\$225.00							\$0.00
	Homemaker Supplies	\$500.00							\$0.00
Total	\$18,005.00	\$0.00	-\$18,005.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Equipment	Equipment Purch/Lease	\$0.00							\$0.00
	Equipment Maintenance	\$0.00							\$0.00
	Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Commodities	Food	\$0.00							\$0.00
	Household Supplies	\$0.00							\$0.00
	Office Supplies	\$0.00							\$0.00
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Travel	Travel - Staff	\$0.00							\$0.00
	Travel - Other	\$0.00							\$0.00
	Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Training	Travel - Staff	\$0.00						\$0.00	

**GRANT COMMUNITY SUPPORT
FY24**



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GRANTEE: USC

		GOALS			
		MID-YEAR		FINAL	
OBJECTIVES		QTR1	QTR2	QTR3	QTR4
Goal 1	1.1 USC will successfully provide a total of 7,380 nutritious meals annually, distributed over 261 days per year, benefiting a group of approximately fifty seniors within the community.				
Goal 2	2.1 USC aim to provide seventy (70) rides per month to the seniors of our community.				
	3.1 USC will develop programs to encourage physical activity and social engagement for Unalaska community members sixty and older. These programs would encompass scenic rides around the island and weekly activity days at the senior center.				