

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2018-51

A RESOLUTION OF THE UNALASKA CITY COUNCIL AUTHORIZING RETENTION AND REALLOCATION OF UNEXPENDED FUNDS RECEIVED BY THE MUSEUM OF THE ALEUTIANS FROM THE CITY OF UNALASKA THROUGH THE COMMUNITY SUPPORT GRANT PROGRAM FOR FISCAL YEAR 2018

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

WHEREAS, the City wishes to provide financial aid to qualifying non-profit organizations listed in the Community Support Grant Program; and

WHEREAS, the City awarded Community Support grants to several non-profit agencies, including the Museum of the Aleutians (MOTA) in FY18; and

WHEREAS, the FY18 Grant-in-Aid Agreement between City and non-profit agencies outlines the grant funding budget and states that all unexpended funds shall be returned to the City; and

WHEREAS, MOTA requested to retain and reallocate a portion of unexpended grant funds for a purpose other than that outlined in MOTA's grant application and FY18 Grant-in-Aid Agreement.

NOW THEREFORE BE IT RESOLVED that the Unalaska City Council authorizes MOTA to retain and reallocate \$8,720 of the \$18,720 in unexpended FY18 grant funds to partially cover the General Fund portion of health insurance costs.

BE IT FURTHER RESOLVED that Unalaska City Council understands that MOTA will return the remaining \$10,000 in unexpended FY18 grant funds to the City in accordance with the FY18 Grant-in-Aid Agreement.

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on August 14, 2018.



Dennis M. Robinson
Vice Mayor

ATTEST:



Marjie Veeder
City Clerk



MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Erin Reinders, Assistant City Manager
Through: Thomas Thomas, City Manager
Date: August 14, 2018
Re: Resolution 2018-51, a Resolution of the Unalaska City Council authorizing the retention and reallocation of unexpended funds received by the Museum of the Aleutians from the City of Unalaska through the Community Support Grant Program for Fiscal Year 2018

SUMMARY: The City of Unalaska has received a request from the Museum of the Aleutians (MOTA) to retain and reallocate unexpended funds received through the Community Support Grant Program. Staff does not provide recommendations regarding the Community Support Grant Program, but provides the request and a resolution to document Council's decision.

PREVIOUS COUNCIL ACTION: The grant being discussed tonight was approved as part of the FY18 budget process. In FY12, Council allowed USAFV to use unexpended funds for its shelter expansion project. In FY16 Council allowed USAFV to use unexpended FY16 funds to pay part of the cost of a new roof and allowed APIA to use FY16 unexpended funds to help renovate their clinic building. Council allowed MOTA to retain and reallocate \$21,955 of unexpended grant funds in FY16 to cover deficits resulting from a decline in revenues, and \$15,095.62 of unexpended grant funds in FY17 for the purchase and servicing of equipment.

BACKGROUND: In FY18 the City granted a Community Support Grant to several non-profit agencies, including MOTA. The FY18 Grant-in-Aid Agreement outlines the grant funding budget and states that all unexpended funds shall be returned to the City. In July 2018 the City received a request from MOTA, along with their year-end report, to retain and reallocate a portion of their unexpended grant funds.

DISCUSSION: A request was received from MOTA to retain and reallocate a portion of unexpended funds for a purpose other than those identified in its FY18 Grant-in-Aid Agreement and Grant Application. MOTA has \$18,720 in unexpended funds from the FY18 grant cycle. They now request permission to reallocate and retain \$8,720 to cover some of the General Fund portion of health insurance costs. MOTA will return the remaining \$10,000 from the FY18 grant cycle following approval of this resolution. The resolution includes these points. Representatives from MOTA are to be present this evening to respond to questions from Council.

ALTERNATIVES: Council may choose to fully fund the request as submitted, make reductions deemed necessary, or require that all unexpended funds from FY18 be returned to the City pursuant to the FY18 Grant-in-Aid Agreement.

FINANCIAL IMPLICATIONS: No additional funding is requested.

STAFF RECOMMENDATION: Staff provides the attached documents for informational purposes.

PROPOSED MOTION: I move to adopt Resolution 2018-51.

CITY MANAGER'S COMMENTS: The goal is for the information included here to assist City Council in making grant decisions.

ATTACHMENT: Request from MOTA and FY18 Final Report



Museum of the Aleutians

PO Box 648 • 314 Salmon Way • Unalaska, AK 99685

Phone: (907) 581-5150 • www.aleutians.org • museum@aleutians.org

July 22, 2018

City of Unalaska
Erin Reindeers
PO Box 610
Unalaska, Alaska 99685

Dear Erin

Please, find enclosed the Museum of the Aleutians Final Report for the Fiscal Year 2018 Community Support Grant. We are underspent by \$18,720 in Unalaska City Community Grant funds. We are requesting to reallocate \$8,720.00 to cover some of the General Fund portion of our health insurance. If permissible, we would then return \$10,000 to the City.

We truly appreciate the Community Support Grant the Museum of the Aleutians receives from the City of Unalaska. It allows us to serve our community and perform our mission of collecting, preserving, and educating the public about the rich history of the Aleutian Islands. Without this generous support, we would not be able to operate.

Sincerely,



Virginia Hatfield
Executive Director
Museum of the Aleutians



FY18 COMMUNITY SUPPORT FINANCIAL REPORT

Mid-year.____ Final X

Organization Name: Museum of the Aleutians

X Original ____ Revised

GOAL #1: Submitting policies and planning documents that meet the Standards and Best Practices and developing and diversifying funding streams, earned income, and investment opportunities to meet best practices toward accreditation from American Alliance of Museums

Objectives:	Mid-Year Report	End of Year Report
Objective 1.1: Submitted Core Documents for accreditation by the AAM accepted by board	Completed	NA
Objective 1.2 Diversify funding streams, earned income and investment opportunities to meet AAM best practices and standards for accreditation	Ongoing	Ongoing
Objective 1.3		
Objective 1.4		
Objective 1.5		
Objective 1.6		
Objective 1.7		
Objective 1.8		

FY18 COMMUNITY SUPPORT FINANCIAL REPORT

Mid-year.____ Final X

Organization Name: Museum of the Aleutians

X Original ___ Revised

GOAL #2: Full inventory of collection every 20 years for federally approved curation facilities

Objectives:	Mid-Year Report	End of Year Report
Objective 2.1: Reinventory of collecitons	Ongoing	Ongoing
Objective 2.2 Digitization of Museum Collections and development of online database and participation in statewise archival program	Ongoing	Ongoing
Objective 2.3 Collections management software upgrade and intranet upgrade	Completed	Completed
Objective 2.4		
Objective 2.5		
Objective 2.6		
Objective 2.7		
Objective 2.8		

FY18 COMMUNITY SUPPORT FINANCIAL REPORT

Mid-year.____ Final X__

Organization Name: Museum of the Aleutians

X Original ____ Revised

GOAL #3: Build the capacity of the education and interpretive programs by expanding connections, partnerships, and outreach of the Museum.

Objectives:	Mid-Year Report	End of Year Report
Objective 3.1: Development of programs to include collections based work for Unalaska High School students, to support a work-study student position at the museum	Ongoing	Ongoing
Objective 3.2 Partner with the Qawalangin Tribe to incorporate Camp Qungaayux activities with MOTA	Completed	Completed
Objective 3.3 Develop a Community Archaeological Research (CAR) program	Completed	Completed
Objective 3.4		
Objective 3.5		
Objective 3.6		
Objective 3.7		
Objective 3.8		

FY18 COMMUNITY SUPPORT FINANCIAL REPORT

Mid-year.____ Final X

Organization Name: Museum of the Aleutians

X Original

____ Revised

Expenditures

Personnel	City of Unalaska Approved Budget	City Funds Expended Q2	City Funds Expended Q4	Expended YTD	% Expended
Director	\$ 50,000.00	\$ 33,750.00	\$ 18,709.00	\$ 52,459.00	104.92%
Collections Manager	\$ 45,000.00	\$ 27,500.00	\$ 19,983.00	\$ 47,483.00	105.52%
Front Desk	\$ 12,254.00	\$ 12,254.00	\$ 222.00	\$ 12,476.00	101.81%
Education Programs Manager	\$ 37,746.00	\$ 5,466.00	\$ 22,526.00	\$ 27,992.00	74.16%
Health Insurance	\$ 30,000.00	\$ 20,030.00	\$ 12,408.00	\$ 32,438.00	108.13%
Personnel Related Expenses	\$ 15,144.00	\$ 6,897.00	\$ 5,404.00	\$ 12,301.00	81.23%
	\$ -	\$ -	\$ -	\$ -	
Subtotal	\$ 190,144.00	\$ 105,897.00	\$ 79,252.00	\$ 185,149.00	97.37%

Facilities	City of Unalaska Approved Budget	City Funds Expended Q2	City Funds Expended Q4	Expended YTD	% Expended
	\$ -	\$ -	\$ -	\$ -	
Utilities	\$ 64,000.00	\$ 20,846.00	\$ 29,096.00	\$ 49,942.00	78.03%
Communications	\$ 2,000.00	\$ 1,723.00	\$ 366.00	\$ 2,089.00	104.45%
Facility Rent and Maintenance	\$ 1,000.00	\$ -	\$ 1,133.00	\$ 1,133.00	113.30%
	\$ -	\$ -	\$ -	\$ -	
Subtotal	\$ 67,000.00	\$ 22,569.00	\$ 30,595.00	\$ 53,164.00	79.35%

Program Costs	City of Unalaska Approved Budget	City Funds Expended Q2	City Funds Expended Q4	Expended YTD	% Expended
	\$ -	\$ -	\$ -	\$ -	
Dues, Fees, Subscriptions	\$ 2,500.00	\$ 275.00	\$ 2,186.00	\$ 2,461.00	98.44%
	\$ -	\$ -	\$ -	\$ -	
Subtotal	\$ 2,500.00	\$ 275.00	\$ 2,186.00	\$ 2,461.00	98.44%

Equipment	City of Unalaska Approved Budget	City Funds Expended Q2	City Funds Expended Q4	Expended YTD	% Expended
	\$ -	\$ -	\$ -	\$ -	
Equipment Maintenance	\$ 1,000.00	\$ 1,018.00	\$ -	\$ 1,018.00	101.80%
Equipment Purchase/Lease	\$ 2,000.00	\$ 1,702.00	\$ -	\$ 1,702.00	85.10%
	\$ -	\$ -	\$ -	\$ -	
Subtotal	\$ 3,000.00	\$ 2,720.00	\$ -	\$ 2,720.00	90.67%

Travel	City of Unalaska Approved Budget	City Funds Expended Q2	City Funds Expended Q4	Expended YTD	% Expended
	\$ -	\$ -	\$ -	\$ -	
Travel - Staff	\$ 5,000.00	\$ 1,148.00	\$ 4,941.00	\$ 6,089.00	121.78%
	\$ -	\$ -	\$ -	\$ -	
Subtotal	\$ 5,000.00	\$ 1,148.00	\$ 4,941.00	\$ 6,089.00	121.78%

Training	City of Unalaska Approved Budget	City Funds Expended Q2	City Funds Expended Q4	Expended YTD	% Expended
	\$ -	\$ -	\$ -	\$ -	
Travel - Staff	\$ 4,552.00	\$ 76.00	\$ 3,697.00	\$ 3,773.00	82.89%
	\$ -	\$ -	\$ -	\$ -	
Subtotal	\$ 4,552.00	\$ 76.00	\$ 3,697.00	\$ 3,773.00	82.89%

Professional Services	City of Unalaska Approved Budget	City Funds Expended Q2	City Funds Expended Q4	Expended YTD	% Expended
Financial Manager	\$ 15,000.00	\$ 8,333.00	\$ 6,667.00	\$ 15,000.00	100.00%
Janitor	\$ 3,000.00	\$ 2,080.00	\$ 1,040.00	\$ 3,120.00	104.00%
Audit	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	100.00%
	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	
Subtotal	\$ 22,000.00	\$ 14,413.00	\$ 7,707.00	\$ 22,120.00	100.55%

	FY18 Total Budget	Quarter Two	Quarter Four	Expended YTD	% Expended
Total Expenditures	\$ 294,196.00	\$ 147,098.00	\$ 112,033.00	\$ 275,476.00	93.64%
			Budget Surplus	\$ 18,720.00	
			Due Back to City	\$ 18,720.00	

Museum of the Aleutians Profit & Loss by Class July 2017 through June 2018

	City Grant-in-Aid	Gaming	General	IN KIND	Kelp Otter Exhi...	Museums Alas...
Ordinary Income/Expense						
Income						
4 - Contributed support						
4010 - Indiv/business contribution	0.00	3.00	3,784.83	0.00	0.00	0.00
4120 - Donated other serv - non-GA...	0.00	0.00	193.30	0.00	0.00	0.00
4130 - Gifts in kind - goods	0.00	0.00	0.00	15,374.04	0.00	0.00
4150 - Donated use of land	0.00	0.00	0.00	157,219.56	0.00	0.00
4155 - Donated Maintenance & Rent	0.00	0.00	0.00	165,916.63	0.00	0.00
4530 - State grants	0.00	0.00	0.00	0.00	0.00	650.78
4540 - City Grant-in-Aid	294,106.00	0.00	0.00	0.00	0.00	0.00
Total 4 - Contributed support	294,106.00	3.00	3,978.13	338,510.23	0.00	650.78
5 - General Income						
5100 - Gaming Revenue	0.00	23,014.45	0.00	0.00	0.00	0.00
5150 - Program-related sales - other	0.00	0.00	5,155.20	0.00	5,000.00	0.00
5156 - Cultural Resource Income	0.00	0.00	500.00	0.00	0.00	0.00
5180 - Admissions	0.00	7.00	18,113.50	0.00	0.00	0.00
5190 - Memberships						
5191 - Classic Individual Memb...	0.00	0.00	941.65	0.00	0.00	0.00
5192 - Corporate Sponsorship	0.00	0.00	11,730.00	0.00	0.00	0.00
5193 - Membership dues- Spons...	0.00	0.00	5,000.00	0.00	0.00	0.00
5194 - Classic Household Memb...	0.00	0.00	525.00	0.00	0.00	0.00
5196 - Utax^ Circle Membership	0.00	0.00	250.00	0.00	0.00	0.00
5197 - Discovery Circle Member...	0.00	0.00	250.00	0.00	0.00	0.00
5190 - Memberships - Other	0.00	0.00	1,945.00	0.00	0.00	0.00
Total 5190 - Memberships	0.00	0.00	20,641.65	0.00	0.00	0.00
5440 - Daily Sales						
5441 - Consignment Sales	0.00	0.00	97.00	0.00	0.00	0.00
5440 - Daily Sales - Other	0.00	65.75	40,622.42	0.00	0.00	0.00
Total 5440 - Daily Sales	0.00	65.75	40,719.42	0.00	0.00	0.00
5450 - Interest Income	0.00	0.00	173.10	0.00	0.00	0.00
5490 - Miscellaneous revenue	0.00	0.00	5,879.08	0.00	0.00	0.00
Total 5 - General Income	0.00	23,087.20	91,181.95	0.00	5,000.00	0.00
5800 - Fundraising Income						
5810 - Auction Income	0.00	0.00	20,060.87	0.00	0.00	0.00
5820 - Special events - gift revenue	0.00	0.00	380.00	0.00	0.00	0.00
Total 5800 - Fundraising Income	0.00	0.00	20,440.87	0.00	0.00	0.00
Total Income	294,106.00	23,090.20	115,600.95	338,510.23	5,000.00	650.78
Cost of Goods Sold						
5000 - Cost of Goods Sold						
5020 - Credit Card Service charges	0.00	0.00	526.78	0.00	0.00	0.00
5030 - Postage & Handling	0.00	0.00	1,286.94	0.00	-399.80	0.00
5040 - Inventory	0.00	42.19	18,082.76	0.00	0.00	0.00
5050 - Consignment	0.00	0.00	4,300.88	0.00	0.00	0.00
5000 - Cost of Goods Sold - Other	0.00	0.00	1,234.67	0.00	0.00	0.00
Total 5000 - Cost of Goods Sold	0.00	42.19	25,432.03	0.00	-399.80	0.00
50700 - Cost of Sales - Inventory Sales	0.00	0.00	7.15	0.00	0.00	0.00
Total COGS	0.00	42.19	25,439.18	0.00	-399.80	0.00
Gross Profit	294,106.00	23,048.01	90,161.77	338,510.23	5,399.80	650.78
Expense						
6000 - Fundraising Expenses						
6010 - Gaming Expenses	0.00	7,246.40	254.07	0.00	0.00	0.00
6020 - In-Kind Auction Expenses	0.00	0.00	0.00	15,374.04	0.00	0.00
6000 - Fundraising Expenses - Other	0.00	0.00	2,108.75	0.00	0.00	0.00
Total 6000 - Fundraising Expenses	0.00	7,246.40	2,362.82	15,374.04	0.00	0.00
60900 - Business expenses						
8620 - Membership Discount	0.00	0.00	905.16	0.00	0.00	0.00
8630 - Bank service Charges	0.00	0.71	2,569.54	0.00	0.00	0.00
8650 - Land Lease	0.00	0.00	0.00	157,219.56	0.00	0.00
Total 60900 - Business expenses	0.00	0.71	3,474.70	157,219.56	0.00	0.00
6560 - Payroll Expenses						
6561 - Director Salary	52,458.75	0.00	15,716.25	0.00	0.00	0.00
6563 - Collections Manager	47,483.40	0.00	7,516.68	0.00	0.00	0.00
6564 - Front Desk	12,476.22	0.00	11,222.05	0.00	0.00	0.00
6565 - Education Programs Coordi...	27,991.61	0.00	0.00	0.00	0.00	0.00
Total 6560 - Payroll Expenses	140,409.98	0.00	34,454.98	0.00	0.00	0.00
66900 - Reconciliation Discrepancies	0.00	0.00	-338.67	0.00	0.00	0.00
7000 - Grant & contract expense						
7015 - Financial Manager Contract	15,000.00	0.00	9,999.96	0.00	0.00	0.00
7020 - Janitor	3,120.00	0.00	1,950.00	0.00	0.00	0.00
Total 7000 - Grant & contract expense	18,120.00	0.00	11,949.96	0.00	0.00	0.00

Museum of the Aleutians

Profit & Loss by Class

July 2017 through June 2018

	City Grant-in-Aid	Gaming	General	IN KIND	Kelp Otter Exhi...	Museums Alas...
7200 · Payroll related expenses						
7220 · Federal Taxes	10,741.36	0.00	2,635.81	0.00	0.00	0.00
7230 · State Unemployment	1,559.38	0.00	457.15	0.00	0.00	0.00
7240 · Health Insurance	32,437.80	0.00	12,428.86	0.00	0.00	0.00
Total 7200 · Payroll related expenses	44,738.54	0.00	15,521.82	0.00	0.00	0.00
7500 · Professional Services						
7520 · Accounting fees	4,000.00	0.00	7,907.50	0.00	0.00	0.00
7500 · Professional Services - Other	0.00	0.00	0.00	0.00	0.00	717.35
Total 7500 · Professional Services	4,000.00	0.00	7,907.50	0.00	0.00	717.35
8100 · Operating Expenses						
8105 · Equipment Maintenance	2,150.64	0.00	4,786.91	0.00	0.00	0.00
8106 · Equipment Expense	1,701.63	0.00	0.00	0.00	0.00	0.00
8110 · Supplies	0.00	0.00	4,857.12	0.00	40.09	0.00
8115 · Building Maintenance	0.00	0.00	0.00	165,916.63	0.00	0.00
8120 · Donated materials & supplies	0.00	0.00	140.00	0.00	0.00	0.00
8130 · Telephone & telecommunica...	2,089.03	0.00	3,683.23	0.00	0.00	0.00
8140 · Postage, shipping, delivery	0.00	0.00	719.53	0.00	0.00	0.00
8175 · Programs/Exhibits	0.00	0.00	7,591.95	0.00	26,041.19	0.00
8176 · Exhibit Redesign	0.00	0.00	226.53	0.00	0.00	0.00
8100 · Operating Expenses - Other	0.00	0.00	303.94	0.00	0.00	0.00
Total 8100 · Operating Expenses	5,941.30	0.00	22,309.21	165,916.63	26,081.28	0.00
8200 · Utilities						
8220 · Electricity	30,616.83	0.00	0.00	0.00	0.00	0.00
8230 · Heating fuel	15,844.22	0.00	0.00	0.00	0.00	0.00
8240 · Trash Disposal	3,481.20	0.00	0.00	0.00	0.00	0.00
Total 8200 · Utilities	49,942.25	0.00	0.00	0.00	0.00	0.00
8300 · Travel & meetings expenses						
8310 · Travel	6,089.29	0.00	1,813.99	0.00	0.00	0.00
8320 · Conference, convention, mee...	3,220.51	0.00	30.00	0.00	0.00	0.00
8300 · Travel & meetings expenses...	552.16	0.00	1,160.78	0.00	0.00	0.00
Total 8300 · Travel & meetings expens...	9,861.96	0.00	3,004.77	0.00	0.00	0.00
8500 · Misc expenses						
8530 · Membership dues - organiza...	0.00	0.00	118.00	0.00	0.00	0.00
8570 · Advertising expenses	0.00	0.00	30.00	0.00	0.00	0.00
8591 · Dues, Fees, Subscriptions	2,460.70	0.00	0.00	0.00	0.00	0.00
8500 · Misc expenses - Other	0.00	0.00	34.81	0.00	0.00	0.00
Total 8500 · Misc expenses	2,460.70	0.00	182.81	0.00	0.00	0.00
8700 · Insurance						
8710 · General Liability Insurance/...	0.00	0.00	0.00	0.00	0.00	0.00
8720 · D&O Insurance	0.00	0.00	0.00	0.00	0.00	0.00
8730 · Workers Comp. Insurance	0.00	0.00	1,372.50	0.00	0.00	0.00
8740 · Collections Insurance	0.00	0.00	0.00	0.00	0.00	0.00
Total 8700 · Insurance	0.00	0.00	1,372.50	0.00	0.00	0.00
Total Expense	275,474.73	7,247.11	102,202.40	338,510.23	26,081.28	717.35
Net Ordinary Income	18,631.27	15,800.90	-12,040.63	0.00	-20,681.48	-66.57
Other Income/Expense						
Other Expense						
9900 · FY17 City Grant CarryOver	15,095.62	0.00	0.00	0.00	0.00	0.00
Total Other Expense	15,095.62	0.00	0.00	0.00	0.00	0.00
Net Other Income	-15,095.62	0.00	0.00	0.00	0.00	0.00
Net Income	3,535.65	15,800.90	-12,040.63	0.00	-20,681.48	-66.57

Museum of the Aleutians

Profit & Loss by Class

July 2017 through June 2018

	West Etnier	TOTAL
Ordinary Income/Expense		
Income		
4 · Contributed support		
4010 · Indiv/business contribution	0.00	3,787.83
4120 · Donated other serv - non-GA...	0.00	193.30
4130 · Gifts in kind - goods	0.00	15,374.04
4150 · Donated use of land	0.00	157,219.56
4155 · Donated Maintenance & Rent	0.00	165,916.63
4530 · State grants	0.00	650.78
4540 · City Grant-in-Aid	0.00	294,106.00
Total 4 · Contributed support	0.00	637,248.14
5 · General Income		
5100 · Gaming Revenue	0.00	23,014.45
5150 · Program-related sales - other	0.00	10,155.20
5156 · Cultural Resource Income	0.00	500.00
5180 · Admissions	0.00	18,120.50
5190 · Memberships		
5191 · Classic Individual Memb...	0.00	941.65
5192 · Corporate Sponsorship	0.00	11,730.00
5193 · Membership dues- Spons...	0.00	5,000.00
5194 · Classic Household Memb...	0.00	525.00
5196 · Ulax ^A Circle Membership	0.00	250.00
5197 · Discovery Circle Member...	0.00	250.00
5190 · Memberships - Other	0.00	1,945.00
Total 5190 · Memberships	0.00	20,641.65
5440 · Daily Sales		
5441 · Consignment Sales	0.00	97.00
5440 · Daily Sales - Other	0.00	40,688.17
Total 5440 · Daily Sales	0.00	40,785.17
5450 · Interest Income	0.00	173.10
5490 · Miscellaneous revenue	1,473.90	7,352.98
Total 5 · General Income	1,473.90	120,743.05
5800 · Fundraising Income		
5810 · Auction Income	0.00	20,060.87
5820 · Special events - gift revenue	0.00	380.00
Total 5800 · Fundraising Income	0.00	20,440.87
Total Income	1,473.90	778,432.06
Cost of Goods Sold		
5000 · Cost of Goods Sold		
5020 · Credit Card Service charges	0.00	526.78
5030 · Postage & Handling	0.00	887.14
5040 · Inventory	0.00	18,124.95
5050 · Consignment	0.00	4,300.88
5000 · Cost of Goods Sold - Other	0.00	1,234.67
Total 5000 · Cost of Goods Sold	0.00	25,074.42
50700 · Cost of Sales - Inventory Sales	0.00	7.15
Total COGS	0.00	25,081.57
Gross Profit	1,473.90	753,350.49
Expense		
6000 · Fundraising Expenses		
6010 · Gaming Expenses	0.00	7,500.47
6020 · In-Kind Auction Expenses	0.00	15,374.04
6000 · Fundraising Expenses - Other	0.00	2,108.75
Total 6000 · Fundraising Expenses	0.00	24,983.26
60900 · Business expenses		
8620 · Membership Discount	0.00	905.16
8630 · Bank service Charges	0.00	2,570.25
8650 · Land Lease	0.00	157,219.56
Total 60900 · Business expenses	0.00	160,694.97
6560 · Payroll Expenses		
6561 · Director Salary	0.00	68,175.00
6563 · Collections Manager	0.00	55,000.08
6564 · Front Desk	0.00	23,698.27
6565 · Education Programs Coordi...	0.00	27,991.61
Total 6560 · Payroll Expenses	0.00	174,864.96
66900 · Reconciliation Discrepancies	0.00	-338.67
7000 · Grant & contract expense		
7015 · Financial Manager Contract	0.00	24,999.96
7020 · Janitor	0.00	5,070.00
Total 7000 · Grant & contract expense	0.00	30,069.96

**Museum of the Aleutians
Profit & Loss by Class
July 2017 through June 2018**

	West Etnier	TOTAL
7200 · Payroll related expenses		
7220 · Federal Taxes	0.00	13,377.17
7230 · State Unemployment	0.00	2,016.53
7240 · Health Insurance	0.00	44,866.66
Total 7200 · Payroll related expenses	0.00	60,260.36
7500 · Professional Services		
7520 · Accounting fees	0.00	11,907.50
7500 · Professional Services - Other	0.00	717.35
Total 7500 · Professional Services	0.00	12,624.85
8100 · Operating Expenses		
8105 · Equipment Maintenance	0.00	6,937.55
8106 · Equipment Expense	0.00	1,701.63
8110 · Supplies	0.00	4,897.21
8115 · Building Maintenance	0.00	165,916.63
8120 · Donated materials & supplies	0.00	140.00
8130 · Telephone & telecommunica...	0.00	5,772.26
8140 · Postage, shipping, delivery	1,096.85	1,816.38
8175 · Programs/Exhibits	0.00	33,633.14
8176 · Exhibit Redesign	0.00	226.53
8100 · Operating Expenses - Other	0.00	303.94
Total 8100 · Operating Expenses	1,096.85	221,345.27
8200 · Utilities		
8220 · Electricity	0.00	30,616.83
8230 · Heating fuel	0.00	15,844.22
8240 · Trash Disposal	0.00	3,481.20
Total 8200 · Utilities	0.00	49,942.25
8300 · Travel & meetings expenses		
8310 · Travel	0.00	7,903.28
8320 · Conference, convention, mee...	0.00	3,250.51
8300 · Travel & meetings expenses...	0.00	1,712.94
Total 8300 · Travel & meetings expens...	0.00	12,866.73
8500 · Misc expenses		
8530 · Membership dues - organiza...	0.00	118.00
8570 · Advertising expenses	0.00	30.00
8591 · Dues, Fees, Subscriptions	0.00	2,460.70
8500 · Misc expenses - Other	0.00	34.81
Total 8500 · Misc expenses	0.00	2,643.51
8700 · Insurance		
8710 · General Liability Insurance/...	0.00	0.00
8720 · D&O Insurance	0.00	0.00
8730 · Workers Comp. Insurance	0.00	1,372.50
8740 · Collections Insurance	0.00	0.00
Total 8700 · Insurance	0.00	1,372.50
Total Expense	1,096.85	751,329.95
Net Ordinary Income	377.05	2,020.54
Other Income/Expense		
Other Expense		
9900 · FY17 City Grant CarryOver	0.00	15,095.62
Total Other Expense	0.00	15,095.62
Net Other Income	0.00	-15,095.62
Net Income	377.05	-13,075.08

FY18 COMMUNITY SUPPORT FINANCIAL REPORT

Mid-year.____ Final X

Organization Name: Museum of the Aleutians

X Original ____ Revised

Revenue Sources

Fees for Services	Budgeted Revenue	Received Revenue Q2	Received Revenue Q4	YTD Revenue	% Budget
	\$ -	\$ -	\$ -	\$ -	
Curation Costs	\$ 3,000.00	\$ -	\$ -	\$ -	0.00%
Cultural Resource Services/Research	\$ 3,000.00	\$ 5,905.00	\$ 500.00	\$ 6,405.00	213.50%
	\$ -	\$ -	\$ -	\$ -	
Subtotal	\$ 6,000.00	\$ 5,905.00	\$ 500.00	\$ 6,405.00	106.75%

Grants	Budgeted Revenue	Received Revenue Q2	Received Revenue Q4	YTD Revenue	% Budget
	\$ -	\$ -	\$ -	\$ -	
Local City	\$ 294,196.00	\$ 147,098.00	\$ 147,008.00	\$ 294,106.00	99.97%
State	\$ 3,000.00	\$ 651.00	\$ -	\$ 651.00	21.70%
	\$ -	\$ -	\$ -	\$ -	
Subtotal	\$ 297,196.00	\$ 147,749.00	\$ 147,008.00	\$ 294,757.00	99.18%

Fundraising	Budgeted Revenue	Received Revenue Q2	Received Revenue Q4	YTD Revenue	% Budget
Museum Admissions	20,000.00	4,314.00	13,807.00	18,121.00	90.61%
Museum Memberships	30,000.00	3,187.00	17,455.00	20,642.00	68.81%
Museum Store	15,000.00	23,983.00	16,802.00	40,785.00	271.90%
Auction/Fundraising	25,000.00	20,061.00	380.00	20,441.00	81.76%
Gaming	40,000.00	14,175.00	8,839.00	23,014.00	57.54%
		0.00	0.00		
Subtotal	\$ 130,000.00	\$ 65,720.00	\$ 57,283.00	\$ 123,003.00	94.62%

In Kind Contributions	Budgeted Revenue	Received Revenue Q2	Received Revenue Q4	YTD Revenue	% Budget
	\$ -	\$ -	\$ -	\$ -	
Donation Use of Land	\$ 157,220.00	\$ 78,610.00	\$ 78,610.00	\$ 157,220.00	100.00%
Donated Museum Time & Services	\$ 15,000.00	\$ -	\$ 15,374.00	\$ 15,374.00	102.49%
Facility Rent & Maintenance	\$ 180,000.00	\$ 75,417.00	\$ 90,500.00	\$ 165,917.00	92.18%
	\$ -	\$ -	\$ -	\$ -	
Subtotal	\$ 352,220.00	\$ 154,027.00	\$ 184,484.00	\$ 338,511.00	96.11%

Other Sources	Budgeted Revenue	Received Revenue Q2	Received Revenue Q4	YTD Revenue	% Budget
	\$ -	\$ -	\$ -	\$ -	
Individual/Business Contributions	\$ 20,000.00	\$ 2,688.00	\$ 5,543.00	\$ 8,231.00	41.16%
Miscellaneous Reim / Admin	\$ -	\$ 4,560.00	\$ 2,965.00	\$ 7,525.00	#DIV/0!
	\$ -	\$ -	\$ -	\$ -	
Subtotal	\$ 20,000.00	\$ 7,248.00	\$ 8,508.00	\$ 15,756.00	78.78%

	FY18 Total Budget	Quarter Two	Quarter Four	Received YTD	% Received
Total Revenues	\$ 805,416.00	\$ 380,649.00	\$ 397,783.00	\$ 778,432.00	96.65%

Museum of the Aleutians
Profit & Loss
July 2017 through June 2018

	<u>Jul '17 - Jun 18</u>
Ordinary Income/Expense	
Income	
4 · Contributed support	
4010 · Indiv/business contribution	3,787.83
4120 · Donated other serv - non-GAAP	193.30
4130 · Gifts in kind - goods	15,374.04
4150 · Donated use of land	157,219.56
4155 · Donated Maintenance & Rent	165,916.63
4530 · State grants	650.78
4540 · City Grant-in-Aid	294,106.00
	<hr/>
Total 4 · Contributed support	637,248.14
5 · General Income	
5100 · Gaming Revenue	23,014.45
5150 · Program-related sales - other	10,155.20
5156 · Cultural Resource Income	500.00
5180 · Admissions	18,120.50
5190 · Memberships	
5191 · Classic Individual Membership	941.65
5192 · Corporate Sponsorship	11,730.00
5193 · Membership dues- Sponsor	5,000.00
5194 · Classic Household Membership	525.00
5196 · Ulax^ Circle Membership	250.00
5197 · Discovery Circle Memberhsip	250.00
5190 · Memberships - Other	1,945.00
	<hr/>
Total 5190 · Memberships	20,641.65
5440 · Daily Sales	
5441 · Consignment Sales	97.00
5440 · Daily Sales - Other	40,688.17
	<hr/>
Total 5440 · Daily Sales	40,785.17
5450 · Interest Income	173.10
5490 · Miscellaneous revenue	7,352.98
	<hr/>
Total 5 · General Income	120,743.05
5800 · Fundraising Income	
5810 · Auction Income	20,060.87
5820 · Special events - gift revenue	380.00
	<hr/>
Total 5800 · Fundraising Income	20,440.87
Total Income	778,432.06
Cost of Goods Sold	
5000 · Cost of Goods Sold	
5020 · Credit Card Service charges	526.78
5030 · Postage & Handling	887.14
5040 · Inventory	18,124.95
5050 · Consignment	4,300.88
5000 · Cost of Goods Sold - Other	1,234.67
	<hr/>
Total 5000 · Cost of Goods Sold	25,074.42
50700 · Cost of Sales - Inventory Sales	7.15
	<hr/>
Total COGS	25,081.57
Gross Profit	753,350.49

Museum of the Aleutians
Profit & Loss
 July 2017 through June 2018

	<u>Jul '17 - Jun 18</u>
Expense	
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6560 · Payroll Expenses	
6561 · Director Salary	68,175.00
6563 · Collections Manager	55,000.08
6564 · Front Desk	23,698.27
6565 · Education Programs Coordinator	27,991.61
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7000 · Grant & contract expense	
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7020 · Janitor	5,070.00
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8106 · Equipment Expense	1,701.63
8110 · Supplies	4,897.21
8115 · Building Maintenance	165,916.63
8120 · Donated materials & supplies	140.00
8130 · Telephone & telecommunications	5,772.26
8140 · Postage, shipping, delivery	1,816.38
8175 · Programs/Exhibits	33,633.14
8176 · Exhibit Redesign	226.53
8100 · Operating Expenses - Other	303.94
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Total 8100 · Operating Expenses	221,345.27
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8310 · Travel	7,903.28
8320 · Conference, convention, meeting	3,250.51
8300 · Travel & meetings expenses - Other	1,712.94
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Total 8300 · Travel & meetings expenses	12,866.73

Museum of the Aleutians

Profit & Loss

July 2017 through June 2018

	<u>Jul '17 - Jun 18</u>
8500 · Misc expenses	
8530 · Membership dues - organization	118.00
8570 · Advertising expenses	30.00
8591 · Dues, Fees, Subscriptions	2,460.70
8500 · Misc expenses - Other	34.81
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8710 · General Liability Insurance/DIC	0.00
8720 · D&O Insurance	0.00
8730 · Workers Comp. Insurance	1,372.50
8740 · Collections Insurance	0.00
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Total 8700 · Insurance	1,372.50
Total Expense	<u>751,329.95</u>
Net Ordinary Income	2,020.54
Other Income/Expense	
Other Expense	
9900 · FY17 City Grant CarryOver	15,095.62
	<u>15,095.62</u>
Total Other Expense	15,095.62
Net Other Income	<u>-15,095.62</u>
Net Income	<u><u>-13,075.08</u></u>