

Mission Statement: “United Way collaborates with partner agencies to strengthen and improve the Health, Education and Income Stability in Southeast Alaska.”

United Way of Southeast Alaska
Board of Directors Meeting
Thursday, December 20, 2018
5:15 PM - 7:00 PM
3225 Hospital Drive, Suite 106
Teleconference: (800) 315-6338, Code: 32251#

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- I. **CALL TO ORDER & INTRODUCTIONS**– Warren Russell
 - II. **APPROVAL OF AGENDA**– Corrections /Additions
 - III. **APPROVAL OF MINUTES**– Corrections /Additions
November 16th, 2018 Meeting Minutes
 - IV. **PRESENTATIONS**–
 - V. **COMMITTEE REPORTS**–
 - Resource Development:**
 - **Finance Committee**– Karmen Bowman, Treasurer, Mark Mesdag
October & November Finance Report & Draft FY 18 Annual Review
 - **Campaign Committee**– Kendri Cesar, Warren Russell, Jennifer Treadway, Tom Sullivan
 - **Donor Development & Sustainability**– Kaylee Matheny & Samantha Dye
 - **Events Committee**– Karmen Bowman, Sasha Moore, Robbie Stell
 - **Nonprofit Executives**– Joy Lyon, Millie Ryan
 - Governance Committee:**
 - **Board Development Committee**– Warren Russell, Mark Mesdag,
 - **Personnel Committee**– Jennifer Treadway, Warren Russell
 - VI. **STRATEGIC DISCUSSIONS**– Strategic Plan, Awareness, Fundraising, Engagement (**SAFE**)
UWSEAK Board Assessment
 - VII. **OLD BUSINESS**–
 - CEO Evaluation
 - Board Assessment
 - VIII. **NEW BUSINESS**–
 - Set Date for January Annual Meeting: January- Friday 25th, Saturday 26th or Sunday 27th
 - Kindness Festival Booth: January 5th – 12:00pm to 4:00pm
 - IX. **CHAIR REPORT**– Warren Russell
 - X. **PRESIDENTS REPORT**– Wayne Stevens
 - XI. **BOARD MEMBER COMMENTS**–
 - XII. **ADJOURNMENT**–

Next Meeting:
January TBD, 2019

Vision Statement: "United Way of Southeast Alaska addresses individual needs and improves lives by organizing the caring and collaborative power of our communities"

2018 Board Member Attendance

Term Ends	First Name	Last Name	1/25	2/15	3/15	4/19	5/17	6/21	7/19	8/16	9/20	10/18	11/15	12/20	%Attendance	X's	Total
Jan - 2020	Karmen	Bowman	X	X	X	X	X	X	X	X	X	X	X		100%	11	11
Jan - 2020	Kendri	Cesar	X	X	X	E	X	E	X	X	X	X	X		82%	9	11
Jan - 2021	Jennifer	Treadway-O'Dea	X	X	X	E	X	X	X	X	X	E	X		82%	9	11
Jan - 2020	Joy	Lyon	E	X	E	E	X	T	X	X	X	X	E		64%	7	11
Jan - 2019	Mark	Mesdag	X	T	T	X	X	X	X	E	X	X	E		82%	9	11
Jan - 2021	Sasha	Moore						X	X	X	X	E	X		83%	5	6
Jan - 2020	Brittany	Pace	X	X	X	X	E	A	A						57%	4	7
Jan - 2020	Chris	Pace	X	X	X	E	E	A	A						43%	3	7
Jan - 2020	Fred	Parady	E	X	E	E	X	E	E	X	X	E	E		36%	4	11
Jan - 2021	Warren	Russell	X	X	X	E	X	X	X	X	X	E	X		82%	9	11
Jan - 2019	Millie	Ryan	E	X	X	X	E	X	E	X	X	X	E		64%	7	11
Jan - 2019	Robbie	Stell	X	E	X	E	X	X	E	X	E	X	X		64%	7	11
Jan - 2021	Tom	Sullivan	-	-	E	X	X	E	X	X	E	X			50%	5	10
Jan - 2021	Karen	Wright	X	T	E	-	-								40%	2	5
Total # of Board Members			12	12	13	12	12	13	13	11	11	11	11	11	67.91%	91	134
Attendance			9	11	9	5	9	8	8	10	9	7	6	-			
Average Percentage Attending			75%	92%	69%	42%	75%	62%	62%	91%	82%	64%	55%	0%	59%		
X = Attended T = Teleconferenced E = Excused A = Absent																	

**United Way of Southeast Alaska
Board of Directors Meeting**

Thursday, November 15th, 2018 — 5:48 PM to 6:40 PM
United Human Services Conference Room

Board Members in Attendance					
X	Warren Russell- Chair	E	Fred Parady		Staff
E	Mark Mesdag - Past Chair	E	Millie Ryan	X	Wayne Stevens
X	Jennifer Treadway- O'Dea – Secy.	X	Tom Sullivan	X	Kaylee Matheny
X	Karmen Bowman-Treasurer	X	Sasha Moore		
X	Kendri Cesar	E	Joy Lyon		
X	Robbie Stell				Guest(s):
				X	Samantha Dye, Dye Consulting
				X	Jenny Fremlin, AK Litho
X= Present E= Excused Absence T= Teleconference A= Absent					

CALL TO ORDER & INTRODUCTIONS

Chair Russell called the meeting to order at 5:48 PM. A quorum was established with 7 members present.

APPROVAL OF AGENDA

Motion: Board Member Stell moved to adopt the agenda as presented. Treasurer Bowman seconded the motion.

Chair Russell asked if there were any objections to adopting the agenda as presented. Members expressed no objections to the adoption of the agenda as presented.

With no objections, the agenda was adopted as presented.

APPROVAL OF MINUTES

Motion: Board Member Moore moved to approve the minutes of the October 14th, 2018 Board of Directors Meeting. Board Member Stell seconded the motion.

Motion to approve minutes as presented was approved unanimously.

Motion: Secretary Treadway-O’Dea moved to approve the minutes of the September 20th, 2018 Board of Directors Meeting. Treasurer Bowman seconded the motion.

Motion to approve minutes as presented was approved unanimously.

PRESENTATIONS

Giving Tuesday - Jenny Fremlin, AK Litho

Jenny Fremlin explained how to make a Facebook fundraiser and provided different templates for emails, posts, and texts to send out in hopes of increasing UWSEAK’s Giving Tuesday Funds. Board members agreed to a \$500 fundraising goal with all donations going toward the Universal Breakfast Program.

Donor Development & Sustainability- Kaylee Matheny & Samantha Dye

Matheny and Dye discussed recently improvements to the board report (adding to the list of lapsed donors, adding a cover sheet of definitions, etc.) and asked if any other changes needed to be made. Board members recommended that dates be added to the report to remind members of what campaign year the data represents.

COMMITTEE REPORTS

Resource Development:

- **Finance Committee-** Karmen Bowman, Mark Mesdag
No report.
- **Campaign Committee-** Kendri Cesar, Mark Mesdag, Warren Russell, Jennifer Treadway, Tom Sullivan
The committee discussed new letter templates for new, lapsed, reoccurring, and workplace donors.
- **Events Committee-** Karmen Bowman, Sasha Moore, Mark Mesdag, Joy Lyon, Robbie Stell
No report, but informed board that May 2, 2019 is the set date for the annual Cruise for a Cause event.
- **Nonprofit Executives-** Joy Lyon, Millie Ryan
Meeting canceled.

Governance:

- **Board Development Committee-** Warren Russell, Mark Mesdag
Chair Russell noted that an additional two to three board members are still needed.
- **Personnel Committee-** Jennifer Treadway-O'Dea, Warren Russell
Assessments are currently being combined and finalized and will be ready by next board meeting.

STRATEGIC DISCUSSIONS

OLD BUSINESS

No old business.

NEW BUSINESS

No new business.

CHAIR'S REPORT

Chair Russell commented on the success of the Chamber of Commerce presentation and thanked members for attending.

PRESIDENT'S REPORT

President Stevens noted his activity report in the packet with the following topics discussed:

- AML/ Lynden Presentation
- UAS Presentation
- Get Real Reality Fair
- Best Start/ Rock Juneau

BOARD MEMBER COMMENTS

Members discussed the need for the JSD letter to clearly outline the benefits of the Universal Breakfast Program and how parents can help the program receive federal funding to cover costs and receive reimbursement.

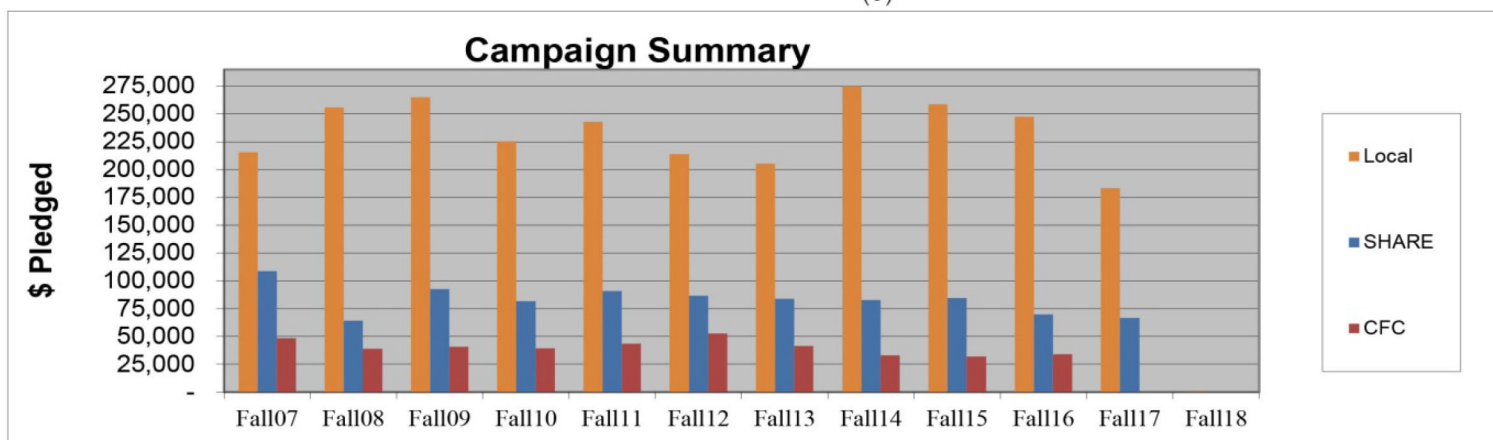
ADJOURNMENT

Chair Russell adjourned the meeting at 6:40 PM

United Way of Southeast Alaska Financial Summary November 30, 2018

	Year to Date Actuals	Prior YTD Actuals	Year to Date Budget	Variance
Revenues				
Fall 18 Campaigns				
Private Cpgn to UW	600	9,150	-	600
Community Impact Revenue	-	-	-	-
Designations from Other United Way	-	-	-	-
SHARE to UW	-	-	-	-
CFC to UW	-	-	-	-
Total Gross Campaign Revenue	600	9,150	-	600
Less Designations Expense	-	(25)	-	-
Uncollectible Pledge Expense	-	-	-	-
Net Campaign Revenue	600	9,125	-	600
15% Designation Processing Revenue	-	4	-	-
Subtotal Campaign	600	9,129	-	600
Non-Campaign Income	176,283	112,240	-	176,283
Total Revenues	176,883	121,368	-	176,883
Expenses				
Human Resources	106,866	-	-	(106,866)
Travel & Training	3,979	6,749	-	(3,979)
Community Impact	-	-	-	-
Other Expenses	57,226	-	-	(57,226)
Total Expenses	168,070	6,749	-	(168,070)
Net Income (Loss)	8,812	114,619	-	8,812

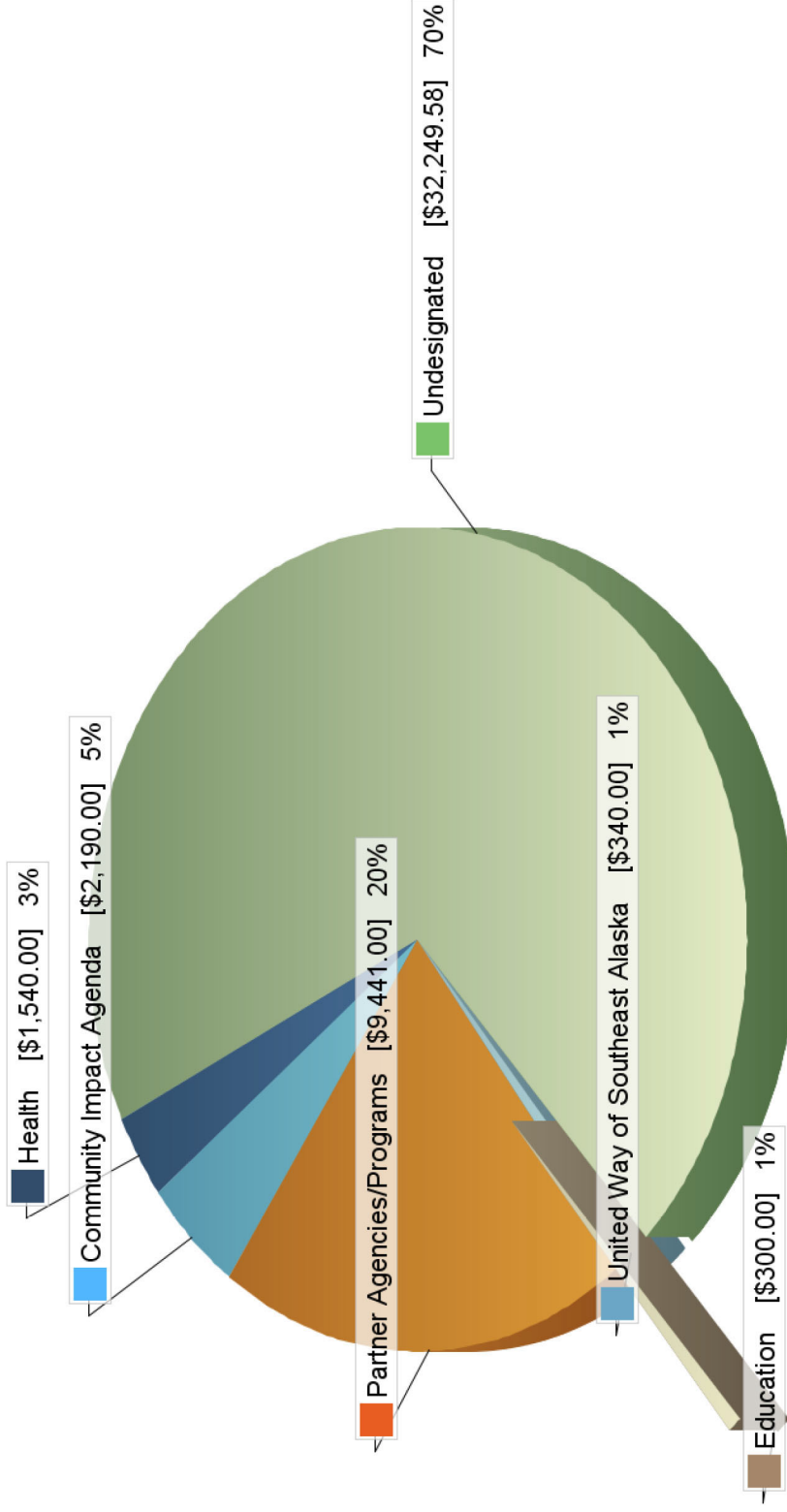
	Current Year	Prior YTD	Liquidity (Current Ratio)	
			Current FY	Prior FY
Assets, Liabilities & Equity				
Assets			August	1.13
Cash	21,848	52,283	July	1.19
Accounts Receivable	40,399	58,564	June	1.18
Other	83,613	12,169	May	1.35
Total Assets	145,860	123,016	April	1.38
Liabilities & Equity			March	1.38
Agency Designations Payable	61,037	11,104	February	1.54
Other	58,763	78,161	January	1.80
Equity	26,060	12,460	December	1.15
Total Liabilities & Equity	145,860	123,016	November	1.22
			October	1.11
			September	1.00
	-	(0)		



Campaign Collections				
	Private	SHARE	CFC	TOTAL
Fall 18				
Total Campaign Pledges	600	-	-	600
Designated to UW	600	-	-	600
Designated to Agencies	-	-	-	-
Total Collections to date	33,524	-	-	33,524
% Collected	5587%			5587%
Fall 17				
Total Campaign Pledges	212,878	66,682	-	279,560
Designated to UW	212,853	66,682	-	279,535
Designated to Agencies	25	-	-	25
Total Collections to date	157,668	48,568	-	206,236
% Collected	74%	73%	0%	74%

Designation Chart- 2018 Campaign

Local Orgs: No Gift 18' & 17' - Gift 16' & 15'

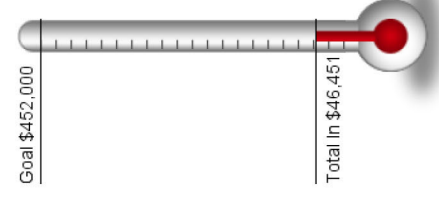


Organization
 McDowell Group
 Loren and Carolyn Rasmussen Living Trust
 IBEW 1547

Campaign Summaries- 2018 Campaign

Campaign Type	Card Value	Received	Processed	Total In	Percent of Total	Percent of Goal	Goal
Corp Gift	\$38,186.21	\$23,431.83	\$12,594.58	\$12,594.58	27%	0%	\$0.00
Employee Gift	\$122,192.54	\$1,014.00	\$9,826.00	\$9,826.00	21%	0%	\$0.00
Individual	\$37,357.00	\$19,585.00	\$24,030.00	\$24,030.00	52%	0%	\$0.00
Other Non-Campaign Gift	\$0.00	\$2,275.00	\$0.00	\$0.00	0%	0%	\$0.00
Workplace Special Events	\$295.00	\$0.00	\$0.00	\$0.00	0%	0%	\$0.00
Total	\$0.00	\$0.00	\$0.00	\$0.00	0%	0%	\$452,000.00
CAMPAIGN TOTAL	\$198,030.75	\$44,030.83	\$46,450.58	\$46,450.58	100%	100%	\$452,000.00
NON-CAMP. TOTAL	\$0.00	\$2,275.00	\$0.00	\$0.00	0%	0%	\$0.00
GRAND TOTAL	\$198,030.75	\$46,305.83	\$46,450.58	\$46,450.58	100%	100%	\$452,000.00

Progress To Goal- 2018 Campaign



UNITED WAY OF SOUTHEAST ALASKA

Financial Statements
(with Independent Accountant's Review Report Thereon)

Years Ended August 31, 2018 and 2017

PRELIMINARY DRAFT
FOR DISCUSSION PURPOSES ONLY

UNITED WAY OF SOUTHEAST ALASKA

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PRELIMINARY DRAFT
FOR DISCUSSION PURPOSES ONLY

Independent Accountant's Review Report

Members of the Board of Directors
United Way of Southeast Alaska
Juneau, Alaska

We have reviewed the accompanying financial statements of United Way of Southeast Alaska (a nonprofit organization), which comprise the statements of financial position as of August 31, 2018 and 2017, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Anchorage, Alaska
Month XX, 2018

PRELIMINARY DRAFT
FOR DISCUSSION PURPOSES ONLY

UNITED WAY OF SOUTHEAST ALASKA

Statements of Financial Position

August 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets:		
Current:		
Cash and cash equivalents	\$ 14,157	24,195
Certificates of deposit	-	36,628
Pledges receivable	111,090	128,533
Contract receivable	-	13,180
Other receivable	3,488	42
Grant receivable	29,612	-
Prepaid expenses	5,309	1,979
Total current assets	<u>163,656</u>	<u>204,557</u>
Non-current:		
Equipment, net of accumulated depreciation of \$7,985 in 2017 and \$7,985 in 2016	<u>-</u>	<u>-</u>
Total assets	<u><u>163,656</u></u>	<u><u>204,557</u></u>
Liabilities:		
Accounts payable	11,783	16,582
Designations payable	82,594	122,380
Accrued payroll	33,668	15,310
Deferred revenue	18,365	2,417
Total liabilities	<u>146,410</u>	<u>156,689</u>
Net assets:		
Temporarily restricted:		
Literacy Program	23,890	31,022
Disabilities Awareness and Empathy Training	2,513	3,835
Financial Literacy	1,450	1,449
Total temporarily restricted net assets	<u>27,853</u>	<u>36,306</u>
Unrestricted:		
Undesignated	<u>(10,607)</u>	<u>11,562</u>
Total net assets	<u>17,246</u>	<u>47,868</u>
Total liabilities and net assets	<u>\$ <u>163,656</u></u>	<u><u>204,557</u></u>

See accompanying notes to financial statements and independent accountant's review report.

PRELIMINARY DRAFT
FOR DISCUSSION PURPOSES ONLY

UNITED WAY OF SOUTHEAST ALASKA

Statements of Activities

Years ended August 31, 2018 and 2017

	2018			2017		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Revenues and support:						
SHARE campaign	\$ 66,682	-	66,682	69,773	-	69,773
Private campaign	198,164	-	198,164	239,532	-	239,532
Combined federal campaign	-	-	-	34,229	-	34,229
Designations from other united ways	15,205	-	15,205	7,734	-	7,734
Total campaign results	280,051	-	280,051	351,268	-	351,268
Less:						
Donor designations	(126,105)	-	(126,105)	(181,230)	-	(181,230)
Provision for uncollectable campaign pledges expense	-	-	-	-	-	-
Net campaign results	153,946	-	153,946	170,038	-	170,038
Collections of prior year campaign contributions greater or (lesser) than amount anticipated	(53)	-	(53)	14,766	-	14,766
Non-campaign contributions	119,200	-	119,200	29,639	4,700	34,339
Contract revenue	-	-	-	13,180	-	13,180
Miscellaneous income	10,840	-	10,840	633	-	633
In-kind contributions	4,000	-	4,000	1,850	-	1,850
Program tuition	135,923	-	135,923	28,499	-	28,499
Interest income	265	-	265	359	-	359
Net assets released from restriction	8,453	(8,453)	-	8,865	(8,865)	-
Total revenues and support	432,574	(8,453)	424,121	267,829	(4,165)	263,664
Expenses:						
Program services:						
Fund distributions	15,026	-	15,026	11,850	-	11,850
Community impact	239,934	-	239,934	69,986	-	69,986
Total program services	254,960	-	254,960	81,836	-	81,836
Supporting services:						
Management and general	144,647	-	144,647	148,664	-	148,664
Fundraising	55,136	-	55,136	60,417	-	60,417
Total supporting services	199,783	-	199,783	209,081	-	209,081
Total expenses	454,743	-	454,743	290,917	-	290,917
Change in net assets	(22,169)	(8,453)	(30,622)	(23,088)	(4,165)	(27,253)
Net assets at beginning of year	11,562	36,306	47,868	34,650	40,471	75,121
Net assets at end of year	\$ (10,607)	27,853	17,246	11,562	36,306	47,868

See accompanying notes to financial statements and independent accountant's review report.

PRELIMINARY DRAFT
FOR DISCUSSION PURPOSES ONLY

UNITED WAY OF SOUTHEAST ALASKA

Statements of Functional Expenses

Years ended August 31, 2018 and 2017

2018

	Program Services			Supporting Services			Total Program and Supporting Services
	Fund Distributions	Community Impact	Total	Management and General	Fundraising	Total	
Expenses:	\$						
Salaries and benefits	-	79,741	79,741	83,815	17,134	100,949	180,690
Stipend	-	95,550	95,550	-	-	-	95,550
Payroll taxes	-	18,169	18,169	6,664	1,433	8,097	26,266
Professional fees	15,026	6,462	21,488	16,371	6,419	22,790	44,278
Office rent	-	-	-	13,884	110	13,994	13,994
Telephone and Internet	-	1,585	1,585	1,725	115	1,840	3,425
Office supplies	-	2,574	2,574	3,141	48	3,189	5,763
Printing	-	1,618	1,618	95	9,653	9,748	11,366
Postage	-	53	53	399	915	1,314	1,367
Advertising	-	655	655	649	7,485	8,134	8,789
Fees and licenses	-	784	784	4,237	598	4,835	5,619
Bank fees	-	54	54	407	1,605	2,012	2,066
Insurance	-	320	320	2,041	-	2,041	2,361
Events and meetings	-	2,427	2,427	4,205	1,518	5,723	8,150
Training and development	-	1,982	1,982	1,110	3,603	4,713	6,695
SE travel	-	4,612	4,612	1,289	-	1,289	5,901
Technology operations	-	6	6	3,924	-	3,924	3,930
Recognition awards	-	427	427	691	4,500	5,191	5,618
Indirect expense	-	22,915	22,915	-	-	-	22,915
Total expenses	\$ 15,026	239,934	254,960	144,647	55,136	199,783	454,743

(continued)

PRELIMINARY DRAFT
FOR DISCUSSION PURPOSES ONLY

UNITED WAY OF SOUTHEAST ALASKA

Statements of Functional Expenses, continued

	2017						
	Program Services			Supporting Services		Total	Total Program and Supporting Services
	Fund Distributions	Community Impact	Total	Management and General	Fundraising		
Expenses:							
Salaries and benefits	\$ -	36,926	36,926	77,150	17,821	94,971	131,897
Stipend	-	650	650	-	-	-	650
Payroll taxes	-	3,280	3,280	6,331	1,465	7,796	11,076
Professional fees	11,850	13,829	25,679	26,892	2,962	29,854	55,533
Office rent	-	-	-	13,733	-	13,733	13,733
Telephone and Internet	-	-	-	3,929	-	3,929	3,929
Office supplies	-	1,172	1,172	3,168	34	3,202	4,374
Printing	-	742	742	13	12,466	12,479	13,221
Postage	-	100	100	406	6,129	6,535	6,635
Advertising	-	752	752	250	11,964	12,214	12,966
Fees and licenses	-	100	100	5,014	590	5,604	5,704
Bank fees	-	-	-	140	2,122	2,262	2,262
Insurance	-	-	-	1,901	-	1,901	1,901
Events and meetings	-	3,713	3,713	4,517	2,755	7,272	10,985
Training and development	-	38	38	833	-	833	871
SE travel	-	1,994	1,994	4,024	1,559	5,583	7,577
Technology operations	-	1,500	1,500	-	-	-	1,500
Recognition awards	-	5,190	5,190	363	-	913	6,103
Total expenses	\$ 11,850	69,986	81,836	148,664	60,417	209,081	290,917

PRELIMINARY DRAFT
FOR DISCUSSION PURPOSES ONLY

See accompanying notes to financial statements and independent accountant's review report.

UNITED WAY OF SOUTHEAST ALASKA

Statements of Cash Flows

Years Ended August 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Cash flows from (used) by operating activities:		
Change in net assets	\$ (30,622)	(27,253)
Adjustments to reconcile change in net assets to net cash flows provided (used) by operating activities:		
(Increase) decrease in:		
Pledges receivable	17,443	(4,934)
Contract receivable	13,180	(13,178)
Other receivable	(3,446)	-
Grants receivable	(29,612)	-
Prepaid expenses	(3,330)	1,376
Increase (decrease) in:		
Accounts payable	(4,799)	(3,491)
Designations payable	(39,786)	12,212
Accrued payroll	18,358	2,426
Deferred revenue	15,948	1,917
Net cash provided (used) by operating activities	<u>(46,666)</u>	<u>(30,925)</u>
Cash flows from (used) by investing activities:		
Sale of certificates of deposit	<u>36,628</u>	<u>46,094</u>
Increase (decrease) in cash and cash equivalents	(10,038)	15,169
Cash and cash equivalents at beginning of year	<u>24,195</u>	<u>9,026</u>
Cash and cash equivalents at end of year	\$ <u><u>14,157</u></u>	<u><u>24,195</u></u>
Supplemental disclosures:		
Noncash transactions - In-kind contributions	\$ <u><u>4,000</u></u>	<u><u>1,850</u></u>

See accompanying notes to financial statements and independent accountant's review report.

PRELIMINARY DRAFT
FOR DISCUSSION PURPOSES ONLY

UNITED WAY OF SOUTHEAST ALASKA

Notes to Financial Statements

August 31, 2018 and 2017

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General Organization and Purpose

United Way of Southeast Alaska (UWSEAK) was organized for the purpose of assessing on a continuing basis the need for health and social service programs; to seek solutions to human problems; to assist in the development of United Way member agencies; to promote preventive activities; and to foster cooperation among local, state, and national agencies serving the community. In fulfilling these purposes, UWSEAK receives and distributes both private and public pledges in accordance with the donor wishes through two different fundraising campaigns: the private campaign, and SHARE (State of Alaska) Campaign.

The private campaign is administered by United Way of Southeast Alaska who is responsible for managing the fundraising drives, and collecting and disbursing all moneys received from the annual campaigns. The SHARE campaign is administered by United Way of Anchorage but UWSEAK is responsible for disbursing all pledges per the donor's designation.

B. Basis of Accounting

United Way of Southeast Alaska's financial statements are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America and accordingly reflect all significant receivables, payables, and other liabilities.

C. Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board, UWSEAK is required to report information regarding its financial position and activities according to three classes of net assets:

Unrestricted net assets represent the portion of net assets of UWSEAK that are neither permanently restricted nor temporarily restricted by donor-imposed stipulations.

Temporarily restricted net assets represents the portion of net assets of UWSEAK whose use is limited by the donor-imposed stipulations that either expire by the passage of time or can be fulfilled by actions of UWSEAK. When the stipulated time restriction ends or action is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and are reported in the statement of activities as net assets released from restrictions.

PRELIMINARY DRAFT
FOR DISCUSSION PURPOSES ONLY

UNITED WAY OF SOUTHEAST ALASKA

Notes to Financial Statements, Continued

Permanently restricted net assets represent the portion of net assets from contributions and grants whose use by UWSEAK is limited by the donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of UWSEAK.

D. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, UWSEAK considers all cash and other highly liquid investments with initial maturities of three months or less to be cash equivalents.

E. Certificates of Deposit

UWSEAK classifies certificates of deposit with a maturity of greater than three months from year end as certificates of deposit.

F. Promises to Give and Donor Designations

Contributions from campaigns are recorded as revenue when United Way is notified in writing of an unconditional pledge. Donor designations are recognized as a receivable and a payable at the time the pledge is made to United Way and are not included in net campaign results.

Annual campaigns are predominantly conducted in the fall. The total results from the annual campaign are reduced by promises to give collected on behalf of others (donor designations) and by a provision for amounts promised but not paid (uncollectible promises to give).

Differences between amounts provided for uncollectible promises to give in each campaign and actual losses are an accounting adjustment in the year following the campaign.

G. Prepaid Expenses

Payments made to vendors for services that are applicable to future accounting periods are recorded as prepaid expenses.

H. Equipment

Purchased equipment and software are recorded at cost and are depreciated on the straight-line method using useful lives ranging from 3 to 5 years. Acquisitions in excess of \$5,000 are capitalized.

PRELIMINARY DRAFT
FOR DISCUSSION PURPOSES ONLY

UNITED WAY OF SOUTHEAST ALASKA

Notes to Financial Statements, Continued

I. Designations Payable

Designations payable are based on designated amounts pledged during each of the annual campaigns. This is in accordance with the Code of Federal Regulations for the Combined Federal Campaign. Distributions to agencies are made on a quarterly basis, and are paid net of each agency's share of allocable campaign expenses. Combined Federal and Private Campaign expenses are allocated to each agency in proportion to their percentage of designated contributions.

SHARE campaign expenses are deducted by United Way of Anchorage before releasing the pledges to United Way of Southeast Alaska for distribution. Designations payable consist of current year end amounts due from the Fall 2018 and 2017 campaign pledges.

J. Deferred Revenue

Deferred revenue represents amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met.

K. Advertising

United Way expenses advertising costs as they are incurred. At August 31, 2018 and 2017 advertising costs were \$8,789 and \$12,966, respectively.

L. Income Tax Status

United Way funds qualify as tax-exempt organizations under Section 501(c)(3) of the Internal Revenue Code and, therefore, no provision for federal income taxes has been made. UWSEAK has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Code. Although the Organization is exempt from federal income taxes, any income derived from unrelated business activities is subject to the requirement of filing U.S. Federal Income Tax Form 990-T and a tax liability may be determined on these activities. The Organization's policy is to report interest and penalties associated with uncertain tax positions as interest expense and other expense respectively. Management is not aware of any uncertain tax positions that would require financial statement recognition or disclosure. With few exceptions, the Organization is not subject to audit of its tax returns prior to 2015.

M. Budgets

Budgets are adopted for operations annually and are revised as necessary throughout the year.

PRELIMINARY DRAFT
FOR DISCUSSION PURPOSES ONLY

UNITED WAY OF SOUTHEAST ALASKA

Notes to Financial Statements, Continued

N. 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, disclosure 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.

O. Fair Value of Financial Instruments

The fair value represents the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The Organization discloses its estimate of the fair value of material financial instruments, including those recorded as assets or liabilities in its financial statements and derivative financial instruments.

The following financial instruments are recorded at fair value or at amounts that approximate fair value: (1) cash and cash equivalents, (2) certificates of deposit, (3) receivables, net, (4) certain other current assets, (5) accounts payable and (6) 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.

P. Donated Goods and Services

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

Q. Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

PRELIMINARY DRAFT
FOR DISCUSSION PURPOSES ONLY

UNITED WAY OF SOUTHEAST ALASKA

Notes to Financial Statements, Continued

II. CASH AND CASH EQUIVALENTS

The bank accounts are maintained at three financial institutions. Accounts at each financial institution are insured by the Federal Deposit Insurance Corporation up to \$250,000 per bank. At August 31, 2018 and 2017, UWSEAK had no uninsured and uncollateralized deposits.

III. PLEDGES RECEIVABLE

The pledges receivable balance consist of pledges made during the Fall 2017 and 2016 campaigns, less any amounts received from those campaigns prior to August 31, 2018 and 2017, respectively. The amounts due for each campaign are as follows:

		<u>2018</u>	<u>2017</u>
Private Campaign	\$	77,743	71,055
SHARE Campaign		33,347	35,457
Combined Federal Campaign		<u>-</u>	<u>22,021</u>
Total pledges receivable	\$	<u>111,090</u>	<u>128,533</u>

Management has determined all receivables are fully collectible therefore, no allowance for doubtful accounts has been established.

IV. DONATED GOODS AND SERVICES

UWSEAK recorded in-kind contributions at August 31, 2018 and 2017, respectively, as follows:

		<u>2018</u>	<u>2017</u>
Events	\$	-	1,850
Recognition Awards		<u>4,000</u>	<u>-</u>
	\$	<u>4,000</u>	<u>1,850</u>

All in-kind contributions were used to support program services of UWSEAK.

PRELIMINARY DRAFT
FOR DISCUSSION PURPOSES ONLY

UNITED WAY OF SOUTHEAST ALASKA

Notes to Financial Statements, Continued

V. EQUIPMENT

Equipment at August 31, 2018 and 2017 consisted of the following:

	<u>2018</u>	<u>2017</u>
Office equipment	\$ 7,985	7,985
Less: accumulated depreciation	<u>(7,985)</u>	<u>(7,985)</u>
Net equipment	\$ <u>-</u>	<u>-</u>

Depreciation expense for fiscal years 2018 and 2017 was \$0 in both years.

VI. DESIGNATIONS PAYABLE

The designations payable consists of the pass-through portion of pledges received during the fall campaign along with the last quarterly distribution of the previous fall pledges received. These previous fall campaign pledges are payable after August 31, 2018 and 2017, respectively. At August 31, 2018 and 2017, the designations payable balances are as follows:

	<u>2018</u>	<u>2017</u>
Private Campaign	\$ 35,512	24,884
SHARE Campaign	-	31,550
CFC	<u>47,082</u>	<u>65,946</u>
Total agency	\$ <u>82,594</u>	<u>122,380</u>

VII. NET ASSETS RELEASED FROM RESTRICTIONS

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of other events specified by donors or contractors. During the years ended August 31, 2018 and 2017, UWSEAK incurred expenses related to the following grants and contributions as required by the donor or grantor:

	<u>2018</u>	<u>2017</u>
Literacy program	\$ 7,132	5,819
Financial Literacy	-	2,821
Disabilities awareness training	<u>1,321</u>	<u>225</u>
Total	\$ <u>8,453</u>	<u>8,865</u>

PRELIMINARY DRAFT
FOR DISCUSSION PURPOSES ONLY

UNITED WAY OF SOUTHEAST ALASKA

Notes to Financial Statements, Continued

IX. DESCRIPTION OF PROGRAM AND SUPPORTING SERVICES

Program Services

Fund Distributions – Includes the processing of designation payments to the designated organizations.

Community Impact – Includes functions necessary to plan and perform the Organization's program services within the community the Organization operates.

Supporting Services

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

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

X. SUBSEQUENT EVENTS

Management has evaluated subsequent events through Month XX, 2018, the date which the financial statements were available for issue. No events were identified that would require disclosure in accordance with generally accepted accounting principles.

PRELIMINARY DRAFT
FOR DISCUSSION PURPOSES ONLY

United Way Board Effort

Giving Tuesday Report

Board Member	Amount Raised
Millie Ryan	\$515.00
Sasha Moore	\$313.00
Kendri Cesar	\$200.00
Jennifer Treadway-O'Dea	\$185.00
Warren Russell	\$100.00
Mark Mesdag	\$100.00
Robbie Stell	\$40.00
United Way general	\$105.00
Wayne Stevens	\$795.00
Total Raised	\$2,353.00

Hello Wayne,

In follow up to our email correspondence....

On Saturday, January 5th, from 12 noon to 4pm at the Elizabeth Peratrovich Hall, R.O.C.K. Juneau and community partners are hosting a Juneau Kindness Festival!

The Juneau Kindness Festival offers a free, inclusive community event to celebrate kindness with dancing and dance performances, light snacks, face painting, a kindness photo & social media booth, R.O.C.K. engagement wall banner and a variety of amazing, supportive community resource vendors. Our dance/music performers are: **Yees Ku Oo Dancers, TAFY, JDHS Dance Team, Juneau Drag and Juneau Library StoryTime.**

This is an opportunity for your organization! In addition to the fun activities, this event is also an opportunity to engage community youth and families in informal conversations about their unique interests and hopes for wellbeing, equity, resources and connectedness and what you have to offer as support towards those goals.

Until December 20th, we are seeking community resource vendors who would like to host a resource table. Our expectation is that each resource table be engaging, inclusive, interactive and valuable. We see this as a rich opportunity to provide meaningful, right-now information and support to young families, teens and young adults. We also expect that each table have a least one person present during the hours of the event. Each vendor table has a \$30 fee*.

Each Festival participant will be encouraged to visit vendor tables in an effort to ‘fill their kindness card’ with a stamp from visited tables. (Stamps and ink pads will be supplied to each vendor.) Filled cards will be deposited as an entry to win prizes. We are expecting between 800-1,000 guests.

Set up and take down times: 9am - 6pm, on January 5th. One table and two chairs will be available to each vendor. 14-16 tables will be set up in the hallway facing Willoughby Avenue, and 4-6 will be in the main hall, along the wall nearest to the Willoughby hallway.

If you’re interested in hosting a vendor/resource table, please complete your registration on or before December 20th, by visiting, <https://www.rockjuneau.org/kindness-festival/>.

You can also email or call Becky Roth, ROCKJuneau@gmail.com, 907-209-7393 for more information.

*Note: Vendor payments are due by December 31, 2018, please mail a check to JYS with notation: “JSPC/ROCK for Kindness Festival” to P.O. Box 32839, Juneau, AK 99803.

Thank you & we look forward to sharing Kindness with you at the Festival!

Becky Roth & the Year of Kindness for Kids Action Team

Becky Roth, M.Ed.
R.O.C.K. Juneau Coordinator
ROCKJuneau.org
Follow us on Facebook & Instagram, share with #ROCKJuneau
Contracted by the Juneau Suicide Prevention Coalition
t/c: 907-209-7393
ROCKJuneau@gmail.com

JUNEAU KINDNESS FESTIVAL

SHARE YOUR ACTS OF KINDNESS!

**JANUARY 5TH, 12-4PM
ELIZABETH PERATROVICH HALL**

FREE ADMISSION!

**DJ MANU, YEES KU OO DANCERS, TAFY,
JDHS DANCE TEAM, JUNEAU DRAG,
& JUNEAU LIBRARY STORYTIME**

**SNACKS, PRIZES & FUN ACTIVITIES
20+ COMMUNITY RESOURCES**

FUN FOR THE WHOLE FAMILY!



Presidents Report

December 20, 2018

Meetings

- 11/16 – Salvation Army Recognition Breakfast; Juneau Radio Center Sharing is Caring Food Drive for SE Alaska Food Bank at IGA & Super Bear; Lunch w/ Fred Parady
- 11/17 – Work in Office- Preparation for Leaving
- 11/18 – Work in Office- Preparation for Leaving
- 11/19 – Vacation- Maintained Contact w/ Staff for Office Projects
- 12/03 – Hope Endowment Fund discussion w/ Juneau Community Foundation
- 12/04 – Travel to Sitka; Rotary Meeting Sitka; Visit w/ Shauna Thornton, Northrim Bank & Michelle Mahoney SAFV Prep for Chamber Presentation; Call on Max Rule, Hames Corp Campaign
- 12/05 – Sitka Chamber Presentation
- 12/06 – Chamber Meeting
- 12/07 – Lunch w/ Amy Simmonds & Taylor JYS; Tessa Cox, Juneau Radio Center
- 12/08 – Mendenhall Auto Ginger Build Invitational; Build Storage Room Shelves
- 12/09 – Build Storage Room Shelves
- 12/11 – Rotary Meeting; Jo McGuire Sr. Project Manager, TSS-Safety
- 12/12 – True North Campaign Presentation; Lunch w/ Bradley Perkins, St. Vincent DePaul; Juneau Radio Center Theater Event
- 12/13 – McHugh Pierre & Nadja Kookesh, Goldbelt Inc. Campaign Discussion; SAIL
- 12/14 – Colonial Benefits Presentation; Samantha Dye Fund Development Discussion; Juneau Community Foundation, Hope Endowment Fund Housing Discussion; Tom Gemmel, Vince O'Shea Campaign Discussion
- 12/17 – Lunch w/ Warren Russell Agenda Discussion; Juneau Community Foundation, Hope Endowment Fund
- 12/18 – Rotary Meeting; Salvation Army Bell Ringing
- 12/20 – Wells Fargo Advisory Board Meeting; Foraker Operations Board Meeting; United Way Board Meeting

Worked on Following Tasks –

- ❖ AmeriCorps Reporting
- ❖ STEPS Grant
- ❖ 2018 Campaign Presentations
- ❖ Financial Review Preparation
- ❖ Chamber Presentation Preparation
- ❖ Sitka Chamber Presentation
- ❖ FY 18 Annual Review Process