

Juneau CARES Act Nonprofit Sustainability Grant Program Guidelines & Application



Nonprofit Sustainability Grant Program Guidelines

The City and Borough of Juneau (CBJ) received funding from the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act. The CBJ Assembly has been determining what funding is available for government, businesses, nonprofits, and individuals. The Nonprofit Sustainability Grant Program, funded with \$3,000,000 from the CBJ's CARES Act Budget, was established by Ordinance. The Juneau Community Foundation is the grant administrator for this program.

Deadline: September 15, 5:00 pm

Grant Program Rules

The program is open to nonprofits that provide services to residents of CBJ, regardless of where the nonprofit has its main office – though the nonprofit must have a physical or service presence within the City and Borough of Juneau – and regardless of whether the local chapter or affiliate is part of a larger statewide or national organization.

The Juneau Nonprofit Sustainability Grant Program is open to all qualifying nonprofits. Nonprofits that applied for or obtained other state or federal COVID-19 related assistance are eligible to apply, but funds requested from this program must not be duplicative. Reporting requirements for this nonprofit grant program will be shared when grants are awarded.

A nonprofit may be eligible for a grant through this program while also obtaining a grant through other federal CARES Act-sourced funding. However, CARES Act grants cannot cover duplicative expenses or losses (e.g., cover the same expenses already funded through the Paycheck Protection Program, Emergency Injury Disaster Loan (EIDL) program, AK CARES small business loans, or other CARES Act-sourced funding). **In addition**, an applicant that has received a CBJ CARES Act Business Stabilization Grant, administered by the Juneau Economic Development Council, **may be eligible** for a grant under this program, **only if** their Business Stabilization Grant does not exceed the amount they are eligible for under this program.

Applicants will need to certify that the information provided is true and accurate, agree to assist in the verification of information provided in the application, and to provide additional information, if requested. Expenditures that are not eligible expenses will require repayment from the grantee. The names of nonprofits that receive grants, and the amounts and purposes for which they receive the funding will be considered a public record.

Eligible Expenses

As per U.S. Treasury Department guidance of July 8, any expenditures of CARES Act funds must be related to the COVID-19 public health emergency and incurred between March 1 and December 30, 2020. For this City and Borough of Juneau program, eligible expenses include helping nonprofits recover from the loss of revenues during stay-at-home orders or other restrictions on normal operations. The grants of CARES Act funds can also be used to assist eligible nonprofits cover their additional expenses of operating during the public health emergency, such as personal protective gear, cleaning supplies and equipment and sanitizing work, modifications in service delivery due to social distancing, or other increases in operating costs.

Grants to nonprofits also may be used for establishing temporary health care services and facilities, COVID-19 testing, telemedicine and behavioral health services related to the public health emergency, services for older adults and individuals with disabilities, food delivery services, equipment and services to support or enhance distance learning for the community and individuals affected by the closure of schools to in-person classes, child protection and welfare services, assisting the homeless population, and personnel costs where duties have been significantly changed due to COVID-19. These are merely examples — there is no explicit list — though the overriding essential element of any allowable use of the funds is that the additional services or additional costs of maintaining existing services is in response to the public health emergency.

Eligibility

The following are general eligibility rules. Specifics are addressed in the application.

- The grants will be available to IRS certified 501 nonprofits, including (c)3, c(4), c(6), c(7), c(19), or c(23). While (c)4 and (c)6 organizations are eligible, these funds cannot be utilized for lobbying or advocacy.
- The grants will be available to faith-based nonprofits, so long as they provide services that are promoted and available to the general public without regard to religious affiliation.
- The nonprofit must have been registered in Alaska on or before January 1, 2020, and be operating in the City Borough of Juneau since February 15, 2020
- A majority of the group's local board of directors or local advisory board and its officers must be Alaska residents. A local affiliate of a national organization must have a local advisory or governing board.
- The program is limited to nonprofits that have been or will be economically damaged by the COVID-19 public health emergency. Your organization must have experienced or will experience a loss of income caused by required closures and/or cancellations of services/programs due to the COVID-19 pandemic, and/or have incurred or will incur expenses in direct response to the Coronavirus public health emergency between March 1 and December 31, 2020, in one or more of the six categories detailed in the U.S. Treasury list of Eligible Expenditures, which are included in this grant packet.
- The grant funds must be fully expended by December 30, 2020.
- Applicants must provide a 2019 IRS Form 990. For those nonprofits that do not file with the IRS, an audited 2019 financial statement will be accepted. If your organization has neither of these, an unaudited 2019 financial statement will be accepted. Grant maximums are generally determined by 2019 income for programs within the City and Borough of Juneau.

Application

Before beginning application see STOP signs to ensure your organization is able to apply. Where text boxes are provided, simple explanations are requested.

Need Help? Have Questions?

Contact Juneau Community Foundation CARES Act Contractor: Larry Persily
By email: caresactgrant@juneaucf.org; or by phone: 907-351-8276

The Juneau Community Foundation reserves the right to amend any criteria or procedures as may be required if new state or federal guidelines are issued. Organizations that have received funding from other sources are eligible to apply for this funding, but the funding cannot be duplicative.

The Juneau Nonprofit Sustainability Grant Program is limited to nonprofit organizations economically damaged by the COVID-19 public health emergency. Requests intended to recover economic damages (missed fundraisers, etc.) are allowable. If the proposed use of grant funds is to reimburse expenses incurred as a result of COVID-19, use must fit into one of the Eligible Expenditure Categories defined by Treasury. A list of categories and nonexclusive examples are provided in this grant packet.

Grant Application

Section 1: Organization and Applicant Information

Nonprofit Name	<input type="text"/>
Juneau Mailing Address	<input type="text"/>
Nonprofit Website	<input type="text"/>
EIN/Tax Number	<input type="text"/>
Contact Name	<input type="text"/>
Contact Title/Position	<input type="text"/>
Contact Phone Number	<input type="text"/>
Contact Email Address	<input type="text"/>
Total Grant Requested	<input type="text"/>

Section 2: Eligibility

1. This nonprofit was registered in Alaska on or before January 1, 2020. Yes ☐ No ☐
2. This nonprofit has been providing services to residents of the City and Borough of Juneau since at least February 15, 2020. Yes ☐ No ☐
3. This nonprofit has a clear and demonstrated physical presence in CBJ. Yes ☐ No ☐
4. This organization is an eligible IRS-certified 501 nonprofit (must be a 501(c)3, 4, 6, 7, 19, or 23) Yes ☐ No ☐
Faith-based nonprofits providing services available to the general public without regard to religious affiliation are eligible to apply. Nonprofit primarily engaged in political or lobbying activities, foundations with assets over \$5,000,000, or the foundation arm of a nonprofit are **NOT** eligible.
5. Please list the nonprofit's 501 type:
6. A majority of this nonprofit's local board of directors or local advisory board live in Juneau. Yes ☐ No ☐
7. This nonprofit will be able to fully expend all grant funds by December 30, 2020. Yes ☐ No ☐
8. This nonprofit had revenue in Fiscal Year 2019. Yes ☐ No ☐
9. Was this nonprofit impacted by the COVID-19 public health emergency and is in need of economic assistance? Yes ☐ No ☐



If you answered **No** to any of these questions (1-9) stop here, as you are not eligible for funding through this program.

10. Provide your most recently completed IRS 990 Form. If your Fiscal Year 2019 990 is not yet available, please provide your Fiscal Year 2019 audited financial statement. If your organization has neither of these, provide an unaudited Fiscal Year 2019 income/revenue statement (profit and loss, or statement of activities) and balance sheet (statement of financial position).

11. Gross Revenue for nonprofit in FY2019:

\$

- For a nonprofit with gaming income, gross revenue excludes payment of prizes and all expenses.
- For a nonprofit serving areas and residents outside of CBJ, gross revenue is based on your revenue for programs within the City and Borough of Juneau.

For Questions? contact the Juneau Community Foundation CARES Act contractor:
Larry Persily: caresactgrant@juneaucf.org (email) 907-351-8276 (phone)

Section 3: Covid-19 Impact Information

Nonprofits may apply for grant funds to (a) reimburse eligible expenditures incurred and/or anticipated as a result of the COVID-19 public health emergency; and/or (b) take into account lost revenue and/or anticipated revenue loss, so as to mitigate COVID-19 economic damage. Eligible Expenditure Categories are defined by the U.S. Treasury. The U.S. Treasury list of Eligible Expenditures, and some nonexclusive examples, can be found on page 9.

1. Briefly describe this nonprofit's eligible expenses and/or lost revenue.

Section 4: Grant Request Information

1. See table below to determine your organization's potential maximum grant award based on your 2019 revenue and put that amount here:

\$

NONPROFIT ANNUAL REVENUE*	MAXIMUM GRANT AWARD
Up to \$24,999	\$5,000
\$25,000–\$49,999	\$10,000
\$50,000–\$249,000	\$25,000
\$250,000–\$999,999	\$50,000
\$1,000,000 and over	\$99,000

***Annual Revenue** is determined by the nonprofit's 2019 IRS Form 990 or audited financial statement. If you do not have either of these Annual Revenue is determined by a nonprofit's unaudited financial statement for 2019.

2. Did you receive a CBJ Business Stabilization Grant (program run by JEDC)?

Yes

☐

No

☐

If **yes**, put amount of grant your organization received here (if no, put zero)

\$

3. To determine the maximum your nonprofit is eligible for, subtract the amount of your CBJ Business Stabilization Grant from your potential maximum grant award (subtract line 2 from line 1) and put result here:

\$

This is the maximum amount you are eligible for under this grant program.

Section 5: Determine Total Grant Request

1. Use the **Expenditure and Lost Revenue** form (pg. 8) to determine the total amount of COVID-19 related expenditures (see nonexclusive list of eligible expenses on page 9), **AND** lost revenue for your nonprofit.

Our nonprofit's total COVID-19 related expenditures and lost revenue is:

\$

If your nonprofit is requesting over \$5,000 you must include the **Expenditures and Lost Revenue** form with your application.

2. To determine total grant request, select either the amount on line 3 from Section 4 or line 1 from Section 5, whichever is **LESS**

Total Grant request amount:

\$

Section 6: Additional CARES Act Funding

1. Please indicate all CARES Act relief funding that you have applied for and/or received (or been approved to receive) and provide the specific dollar amount below.

AK Community Foundation—Coronavirus
Nonprofit Relief Fund

\$ _____

Received

Yes ☐

No ☐

Tribal CARES Act Funding

\$ _____

Received

Yes ☐

No ☐

AK CARES (AIDEA/Credit Union 1)

\$ _____

Received

Yes ☐

No ☐

Paycheck Protection Program (PPP)

\$ _____

Received

Yes ☐

No ☐

Other CARES Act Sourced Funding

\$ _____

Received

Yes ☐

No ☐

CBJ Business Stabilization Grant

\$ _____

Received

Yes ☐

No ☐

Other

\$ _____

Received

Yes ☐

No ☐

The applicant agrees not to use this grant funding to pay for costs or lost revenue that has been provided through other CARES Act grants.

Yes ☐

No ☐

2. If there are specifics about the CARES Act funding your organization received that you would like us to know, please describe here (e.g., funds received were distributed as grants to individuals).

Section 7: Application and Submission Instructions

Applications must be received by **5:00 pm on September 15, 2020.**

Submit application by email: **caresactgrant@juneaucf.org**

Need Help? Have Questions?

Contact Juneau Community Foundation CARES Act Contractor: Larry Persily

By email: **caresactgrant@juneaucf.org**; or by phone: **907-351-8276**

Submitted applications may be amended before the deadline. Incomplete applications at time of deadline will be rejected.

Section 8: Certifications and Signatures for Grant Agreement

By signing this application, I certify, on behalf of myself and the nonprofit organization, the following:

1. The information provided in this application is true and accurate to the best of my knowledge, information and belief.
2. My nonprofit organization has suffered economic hardship/impacts due to the COVID-19 pandemic.
3. Grant funds will be spent by the required deadline of December 30, 2020 or returned.
4. I will assist in the verification of information provided in this application and provide additional information to the Juneau Community Foundation, CBJ, or its auditors, if requested.
5. Even if my nonprofit has received COVID-19 relief funds from other sources, it is still in need of additional relief funds from the Juneau Nonprofit Stabilization Grant Program.
6. Funds being provided are federal and it is the sole responsibility of the applicant to determine and seek independent advice as to the tax and auditing implications to the applicant.
7. I will complete a final report by January 15, 2021.
8. Any grant funds determined to have been used for a purpose not authorized by the CARES Act must be returned to CBJ and that I am liable for such funds. Additionally, any funds not expended by December 30, 2020 will be returned to CBJ.
9. I understand that the Juneau Community Foundation and/or CBJ may publish or publicly release a list of grant recipients and amounts of individual grant awards.
10. My organization will maintain documentation following generally accepted accounting principles for how the funds are expended, including but not limited to financial records, payroll records or receipts. Grantee will provide documents to the Juneau Community Foundation or CBJ, if requested.
11. I certify that I have the authority to legally bind the applicant.

If all of the above requirements are not met in full or if any information provided on the application is found to be false or incorrect, the applicant will be deemed in default and all funds must be returned to CBJ within 30 days notification of default. I agree that, if the applicant accepts a Juneau Nonprofit Sustainability Grant, the applicant is bound by the obligations and liabilities described in this application and the CBJ shall have the right to enforce these obligations and liabilities in any manner provided by law.

The undersigned represents, warrants, and certifies that the information provided herein is true, correct, and complete. I understand that this application, combined with award of a Juneau Nonprofit Sustainability Grant, constitute a binding contract and shall be deemed a valid original instrument if delivered electronically.

Signed: _____ Date: _____

Print Name: _____ Title: _____

Applicant Filing Checklist

- ✓ Completed and signed application
- ✓ 2019 IRS Form 990 or audited financial statement (unaudited statement, for nonprofits that do not have either of these)
- ✓ Expenditure and Lost Revenue Form (only required for those applicants requesting more than \$5,000)

For Grant Review Committee

- Application was received on time
- Application is complete—including, required attachments
- Applicant meets eligibility requirements

Reviewers Initials: _____

Expenditures and Lost Revenue Form

ORGANIZATION
NAME

Expenditures and Lost Revenue

Eligible Expenditures*

Note: Neither the examples below nor those found on the Eligible Expenditures Table are comprehensive. They are examples of the items that would be eligible.

Direct Costs

(e.g., sanitizer, PPE, move to remote offices, meet COVID requirements for distancing, etc.)

Personnel and Program Costs

(e.g., wages for personnel or to provide services that changed significantly due to COVID-19)

Lost Revenue

(e.g., net funds lost due to cancelled fundraisers, decreased payments, cancelled events)

**Actual Expenditures
& Lost Revenue**
03/01/2020–6/31/2020

**Expected Expenditures
& Lost Revenue**
7/1/20–12/31/2020

**Total Expected
Expenditures &
Lost Revenue**

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

TOTAL Eligible Expenditures and Lost Revenue

\$ _____

U.S. Treasury Eligible Expenditures for CARES Act Funds

Eligible Expenditure Category	Nonexclusive Examples of Eligible Expenditures	Possible Focus Areas
Medical	<ul style="list-style-type: none"> • Emergency medical response expenses, and expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment 	<ul style="list-style-type: none"> • Health-serving organizations including medical, behavioral health, etc. • Emergency responses/responder costs
Public Health Expenses	<ul style="list-style-type: none"> • Acquisition and distribution of medical and protective supplies • Disinfection of public areas and facilities • Public safety measures undertaken in response to COVID-19 	<ul style="list-style-type: none"> • Public health communications via public media • Costs of adapting practices for public health purposes such as quarantine housing, travel costs, procurement of PPE, etc. • Care for homeless populations provided to mitigate COVID-19 effects and enable compliance with public health precautions • Purchase of assets that are for immediate use for response/quarantine and also of valuable response after the crisis • Costs of quarantining individuals
Payroll Expenses	<ul style="list-style-type: none"> • For public safety, public health, health care, human services and similar employees whose services are substantially dedicated to mitigating or responding to COVID-19 	<ul style="list-style-type: none"> • Includes nonprofit organizations providing residential services and supports; behavioral health clinical services and supports and organizations that provide critical housing and needed support services to maintain stable housing for vulnerable populations
Expenses of Actions to Facilitate Compliance	<ul style="list-style-type: none"> • Food delivery to residents, including, for example, senior citizens and other vulnerable populations • Facilitation of distance learning, including technological improvements, connected with school and other organizational closings • Telework capability for employees 	<ul style="list-style-type: none"> • Costs of food delivery, addressing food insecurity, including procurement, shipping, storage, transportation, and delivery to ensure people have food • Includes costs of outreach and assistance to people who need food support due to the crisis but may not have accessed services in the past and are unfamiliar with public assistance • Proposals that enhance capacity by adopting telehealth or other distance delivered service practices, expands hiring practices to include remote employees, or creating positions to assist quarantined residents, disinfect areas, deliver food, ensure public compliance, or changing hiring practices, etc. • Includes Internet connectivity and distance learning/telework projects, including training employees for telework and remote working capabilities
Expenses Associated with the Provision of Economic Support	<ul style="list-style-type: none"> • Expenditures related to the interruptions to nonprofit businesses caused by required closures • Unemployment insurance related to the public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise 	<ul style="list-style-type: none"> • Includes organizations providing technical assistance for nonprofits to access relief funding, etc. • Includes funding for post-award technical assistance to grant recipients related to allowable expenditures, guideline interpretation, etc.
Other Reasonably Necessary Expenses	<ul style="list-style-type: none"> • Other expenses reasonably necessary that can be tied back to COVID-19 • Includes organizations that provide programming that is reasonably necessary to the function of the community 	<ul style="list-style-type: none"> • Includes child care and youth programs that will enable parents/caregivers to return to work • Includes organizations working under increased pressure due to impacts of COVID-19 • Includes libraries and arts and cultural organizations that house or offer youth or social service programming that is necessary to the function of community

Resurrection Lutheran Church
Balance Sheet by Account
Jan 1, 2019 through Dec 31, 2019

Account	Balance As Of Jan 1, 2019	Balance As Of Dec 31, 2019	Current Year Change	Percent Change
<u>Fund 01 - General Fund</u>				
Assets				
Major 00, Group 00				
Minor 01, Current Assets				
01 - Checking-1st National Bk.	0.00	0.00	0.00	0.00%
02 - Checking - FNB II - Vanco	100.00	100.00	0.00	0.00%
04 - Savings-1st National Bank	62,232.69	51,947.06	-10,285.63	-16.53%
07 - Mutual Shares Fund	600.03	605.99	5.96	0.99%
Minor 01, Current Assets	62,932.72	52,653.05	-10,279.67	-16.33%
Major 00, Group 00				
Minor 02, Fixed Assets				
01 - Church Land	284,300.00	284,300.00	0.00	0.00%
02 - Church Building	896,700.00	896,700.00	0.00	0.00%
03 - 706 W 10th - Land	120,000.00	120,000.00	0.00	0.00%
04 - 706 W 10th - House	184,600.00	184,600.00	0.00	0.00%
05 - Furniture & Equipment	70,688.99	70,688.99	0.00	0.00%
06 - Parking Lot	90,000.00	90,000.00	0.00	0.00%
Minor 02, Fixed Assets	1,646,288.99	1,646,288.99	0.00	0.00%
Major 99, Ded. Receivable				
Minor 99, Ded. Receivable				
99 - Dedicated Funds Receivable	95.31	5,360.05	5,264.74	5523.81%
Dedicated Funds Receivable	95.31	5,360.05	5,264.74	5523.81%
Total Assets	1,709,317.02	1,704,302.09	-5,014.93	-0.29%
Liabilities				
Major 00, Group 00				
Minor 01, Accounts Payable				
03 - Employee FIT Withholding	0.00	0.00	0.00	0.00%
04 - Employee FICA Withholding	0.00	0.00	0.00	0.00%
05 - Employee Medicare Withhdg	0.00	0.00	0.00	0.00%
06 - Employer FICA Liability	0.00	0.00	0.00	0.00%
07 - Employer Medicare Liabili	0.00	0.00	0.00	0.00%
Minor 01, Accounts Payable	0.00	0.00	0.00	0.00%
Major 00, Group 00				
Minor 04, Employee Voluntary				
01 - FSA - H	0.00	0.00	0.00	0.00%
Minor 04, Employee Voluntary	0.00	0.00	0.00	0.00%
Major 99, Ded. Payable				
Minor 99, Ded. Payable				
99 - Dedicated Funds Payable	62,328.00	57,307.11	-5,020.89	-8.06%
Dedicated Funds Payable	62,328.00	57,307.11	-5,020.89	-8.06%
Total Liabilities	62,328.00	57,307.11	-5,020.89	-8.06%
Equity				
Major 00, Group 00				
Minor 00, Group 00				
01 - Unrealized G/L on Assets	0.00	5.96	5.96	0.00%
Minor 00, Group 00	0.00	5.96	5.96	0.00%
Subtotal Equity	0.00	5.96	5.96	0.00%

1/7/2020
01:52

Resurrection Lutheran Church
Balance Sheet by Account
Jan 1, 2019 through Dec 31, 2019

Account	Balance As Of Jan 1, 2019	Balance As Of Dec 31, 2019	Current Year Change	Percent Change
<u>Fund Balance</u>				
Totals for Fund Balance	1,646,989.02	1,646,989.02	0.00	0.00%
Total Fund Balance/Equity	1,646,989.02	1,646,994.98	5.96	0.00%
Total Liability and Fund Balance	1,709,317.02	1,704,302.09	-5,014.93	-0.29%

Resurrection Lutheran Church
Statement of Income and Expense by Account
 December of Fiscal Year 2019
 Responsibility: All
 Fund: 01 - General Fund

Current Month**Year-to-date****Income****Major 01, General Op. Receipts // Minor 01, Weekly Offerings**

	Budget	Actual	%	Remaining	Budget	Actual	%	Remaining
01 - Current Offering	30,429.00	18,606.68	61.15%	11,822.32	233,076.00	185,570.02	79.62%	147,505.98
02 - Loose Offerings	314.00	372.75	118.71%	-58.75	2,500.00	2,190.74	87.63%	309.26
	30,743.00	18,979.43	61.74%	11,763.57	235,576.00	187,760.76	79.70%	147,815.24

Major 01, General Op. Receipts // Minor 02, Use Income

01 - Church Use Receipts	60.00	180.00	300.00%	-120.00	3,045.00	4,430.00	145.48%	-1,385.00
	60.00	180.00	300.00%	-120.00	3,045.00	4,430.00	145.48%	-1,385.00

Major 01, General Op. Receipts // Minor 03, Other Income

01 - Dedicated Transfers	0.00	-8,025.41	--	8,025.41	0.00	20,199.59	--	-20,199.59
02 - Misc. Receipts	0.00	2,817.00	--	2,817.00	0.00	2,817.00	--	-2,817.00
03 - Interest Income	11.00	8.94	81.27%	2.06	46.00	37.06	80.57%	8.94
	11.00	-5,199.47	-47.267.94%	5,210.47	46.00	23,053.65	50.116.63%	-23,007.65

Total Income	30,814.00	13,959.96	45.30%	16,854.04	238,667.00	215,244.41	90.19%	23,422.59
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Expense**Major 01, General // Minor 01, Administration**

01 - Office Supplies/Expenses	100.00	648.01	648.01%	548.01	1,901.00	2,634.11	138.56%	-733.11
02 - Telephone	171.00	225.50	131.87%	-54.50	2,102.00	2,361.42	112.34%	-259.42
03 - Conventions/Conferences	0.00	0.00	--	0.00	2,700.00	1,050.00	38.89%	1,650.00
04 - Reserve Account Reimburse	204.00	203.00	99.51%	1.00	2,434.00	2,434.00	100.00%	0.00
05 - Office Machine Expense	0.00	0.00	--	0.00	2,189.00	1,118.02	51.07%	1,070.98
06 - Postage	150.00	74.75	49.83%	75.25	900.00	554.75	61.64%	345.25
07 - Moving Expense Account	200.00	200.00	100.00%	0.00	2,400.00	2,400.00	100.00%	0.00
08 - Pastor Car Expenses	0.00	0.00	--	0.00	0.00	0.00	--	0.00
11 - Account Trav. Reimb. - M	125.00	139.00	111.20%	14.00	1,500.00	459.00	30.60%	1,041.00
15 - Pastoral Sabat. Exp. Acc	100.00	100.00	100.00%	0.00	1,200.00	1,200.00	100.00%	0.00
18 - Vanco Services Online Exp	143.00	93.86	65.64%	49.14	1,410.00	1,152.79	81.76%	257.21
25 - Grow Reserve Account	100.00	100.00	100.00%	0.00	1,200.00	1,200.00	100.00%	0.00
	1,293.00	1,784.12	137.98%	-491.12	19,936.00	16,555.09	83.04%	3,380.91

Major 02, Ministries/Committees // Minor 01, Stewardship

01 - Stewardship	0.00	0.00	--	0.00	147.00	149.50	101.70%	-2.50
	0.00	0.00	--	0.00	147.00	149.50	101.70%	-2.50

Statement of Income and Expense by Account

December of Fiscal Year 2019

Responsibility: All

Fund: 01 - General Fund

Current Month

Year-to-date

	Budget	Actual	%	Remaining	Budget	Actual	%	Remaining
Major 02, Ministries/Committees // Minor 02, Fellowship								
04 - Table Talk	10.00	0.00	0.00%	10.00	120.00	0.00	0.00%	120.00
	10.00	0.00	0.00%	10.00	120.00	0.00	0.00%	120.00
Major 02, Ministries/Committees // Minor 08, Education								
04 - Vacation Bible School	10.00	0.00	0.00%	10.00	40.00	0.00	0.00%	40.00
07 - Ak Synod Sem. Gifts	0.00	0.00	--	0.00	506.00	290.00	43.60%	216.00
	10.00	0.00	0.00%	10.00	540.00	290.00	37.04%	240.00
Major 02, Ministries/Committees // Minor 11, Evangelism								
02 - Advertisements	20.00	21.00	105.00%	-1.00	819.00	703.00	85.84%	116.00
03 - Resource Materials	0.00	0.00	--	0.00	196.00	123.98	63.26%	72.02
	20.00	21.00	105.00%	-1.00	1,015.00	826.98	81.48%	188.02
Major 02, Ministries/Committees // Minor 14, Property								
01 - Church Utilities	2,370.00	1,468.21	61.95%	901.79	17,014.00	17,256.94	101.43%	-242.94
05 - Church Maintenance	375.00	563.38	150.23%	-188.38	10,000.00	5,435.88	54.36%	4,564.12
11 - House Utilities	165.00	167.50	101.52%	-2.50	4,637.00	5,044.00	108.78%	-407.00
15 - House Maintenance	0.00	0.00	--	0.00	500.00	424.76	84.95%	75.24
18 - Garage Utilities	55.00	68.24	124.07%	-13.24	540.00	515.39	95.44%	24.61
21 - Building Insurance	0.00	0.00	--	0.00	9,900.00	9,479.50	95.75%	420.50
	2,965.00	2,267.33	76.47%	697.67	42,691.00	38,156.47	89.38%	4,534.53
Major 02, Ministries/Committees // Minor 17, Worship								
04 - Worship Supplies	40.00	0.00	0.00%	40.00	740.00	770.24	104.09%	-30.24
	40.00	0.00	0.00%	40.00	740.00	770.24	104.09%	-30.24
Major 02, Ministries/Committees // Minor 20, Music								
02 - Organ/Piano Maintenance	0.00	0.00	--	0.00	1,000.00	800.00	80.00%	200.00
	0.00	0.00	--	0.00	1,000.00	800.00	80.00%	200.00
Major 03, Staff // Minor 01, Pastor Compensation								
01 - Pastor Salary	3,875.58	3,875.58	100.00%	0.00	46,506.96	46,506.96	100.00%	0.00
02 - Housing Allowance	2,300.00	2,300.00	100.00%	0.00	27,600.00	27,600.00	100.00%	0.00
03 - Employer Share SS/Medicar	466.08	466.08	100.00%	0.00	5,592.96	5,592.96	100.00%	0.00
05 - Pension/HI/Dental	2,823.82	2,834.98	100.40%	-11.16	33,885.84	34,019.76	100.40%	-133.92
	9,465.48	9,476.64	100.12%	-11.16	113,585.76	113,719.68	100.12%	-133.92
Major 03, Staff // Minor 02, Other Pastoral Exp.								
01 - Continuing Education	0.00	0.00	--	0.00	3,140.00	80.00	2.55%	3,060.00
03 - Theo. Books & Periodicals	125.00	0.00	0.00%	125.00	500.00	0.00	0.00%	500.00

Statement of Income and Expense by Account

December of Fiscal Year 2019

Responsibility: All

Fund: 01 - General Fund

Current Month

Year-to-date

	Budget	Actual	%	Remaining	Budget	Actual	%	Remaining
	125.00	0.00	0.00%	125.00	3,640.00	80.00	2.20%	3,560.00
Major 03, Staff // Minor 03, Music Compensation								
03 - Handbell Director	212.11	212.07	99.98%	0.04	1,308.99	1,314.84	68.88%	-55.85
05 - Organist	329.25	329.31	100.02%	-0.06	3,951.00	3,869.38	97.93%	-81.62
07 - Music Staff Substitutes	0.00	135.00	--	-135.00	240.00	485.00	206.25%	-245.00
	541.36	676.38	124.94%	-135.02	6,099.99	5,679.22	93.10%	-420.77
Major 03, Staff // Minor 04, Personnel Compensation								
01 - Secretary	845.00	786.50	93.08%	58.50	10,140.00	5,270.25	51.97%	-4,869.75
03 - Sexton	284.83	310.50	109.01%	-25.67	3,417.96	3,529.40	103.25%	-111.44
04 - Guest Pastors	0.00	0.00	--	0.00	300.00	100.00	33.33%	-200.00
05 - Employer FICA/Medicare	127.85	125.33	98.03%	2.52	1,485.51	1,069.74	72.01%	-415.77
06 - Workers' Compensation	0.00	0.00	-	0.00	1,286.00	645.50	50.19%	-640.50
	1,257.68	1,222.33	97.19%	35.35	16,629.47	10,614.89	63.83%	-6,014.58
Major 04, Partnerships // Minor 01, Partnership								
01 - Alaska Synod	2,746.10	1,915.94	69.77%	830.16	21,302.40	18,365.40	86.21%	-2,937.00
02 - Glory Hall	411.92	287.39	69.77%	124.53	3,194.39	2,754.81	86.24%	-439.58
03 - Wales Congregation	274.61	191.59	69.77%	83.02	2,130.24	1,836.53	86.21%	-293.71
06 - Lutheran Soc. Serv. of AK	137.31	95.80	69.77%	41.51	1,065.15	918.28	86.21%	-146.87
08 - Lemon Creek Chaplaincy	137.31	95.80	69.77%	41.51	1,065.12	918.28	86.21%	-146.84
09 - Island of Faith Cong	137.31	95.80	69.77%	41.51	1,065.15	918.28	86.21%	-146.87
10 - Southeast Partnership Exp	274.61	191.59	69.77%	83.02	2,130.24	1,836.53	86.21%	-293.71
12 - LOVE Inc	21.97	15.33	69.78%	6.64	170.41	146.93	86.22%	-23.48
	4,141.14	2,889.24	69.77%	1,251.90	32,123.10	27,695.04	86.22%	-4,428.06
Total Expense	19,868.66	19,337.04	92.29%	1,531.62	238,267.32	215,247.11	90.34%	-23,020.21
Income Less Expense	10,945.34	-4,377.08	-39.99%	15,322.42	399.68	-2.70	-0.68%	402.38

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Resurrection Lutheran Church
Dedicated Accounts
December, Fiscal Year 2019
Fund 01 - General Fund

Account	Beginning Balance	Current Month		Year-To-Date		Current Balance
		Receipts	Expenses	Receipts	Expenses	
Major 01 - Administration						
Minor 01 - Administrative Use						
017-01-01-01 Reserve	11,210.54	8,328.41	0.00	34,459.41	51,030.00	-5,360.05
017-01-01-03 Transfer To/From Checking	0.00	25,490.64	25,490.64	274,569.81	274,569.81	0.00
017-01-01-04 Interest Income	0.00	11.59	11.59	51.22	51.22	0.00
Totals	\$11,210.54	\$33,830.64	\$25,502.23	\$309,080.44	\$325,651.03	-\$5,360.05
Major 02 - Ministries/Committees						
Minor 02 - Fellowship						
017-02-02-03 Quilting	815.31	0.00	0.00	1,322.43	225.94	1,911.80
017-02-02-06 Fellowship Gatherings	15.55	0.00	0.00	0.00	0.00	15.55
Totals	\$830.86	\$0.00	\$0.00	\$1,322.43	\$225.94	\$1,927.35
Major 02 - Ministries/Committees						
Minor 05 - Social Ministry						
017-02-05-06 Food Pantry	7,275.99	870.00	90.76	6,139.76	9,090.59	4,325.16
017-02-05-15 Rorem Gift	0.00	0.00	0.00	0.00	0.00	0.00
017-02-05-20 Mission Trip	4,177.00	0.00	0.00	0.00	0.00	4,177.00
017-02-05-25 PASTOR'S HELPING OTHERS	0.00	0.00	0.00	600.00	0.00	600.00
Totals	\$11,452.99	\$870.00	\$90.76	\$6,739.76	\$9,090.59	\$9,102.16
Major 02 - Ministries/Committees						
Minor 08 - Education						
017-02-08-02 Youth Sunday School	484.98	0.00	0.00	0.00	0.00	484.98
017-02-08-03 Youth Programs	2,600.11	0.00	0.00	0.00	0.00	2,600.11
017-02-08-04 Bible (Summer) Camp	4,063.54	0.00	0.00	0.00	0.00	4,063.54
017-02-08-09 D.Gwyther Seminarian Fund	10,026.08	2.65	0.00	11.46	0.00	10,037.54
017-02-08-12 SAM Training	256.88	0.00	0.00	0.00	0.00	256.88
Totals	\$17,431.59	\$2.65	\$0.00	\$11.46	\$0.00	\$17,443.05
Major 02 - Ministries/Committees						
Minor 11 - Evangelism						
017-02-11-01 Radio Advertising Gift	189.25	0.00	0.00	0.00	0.00	189.25
Totals	\$189.25	\$0.00	\$0.00	\$0.00	\$0.00	\$189.25
Major 02 - Ministries/Committees						
Minor 14 - Property						
017-02-14-03 Building Project	221.78	0.00	0.00	0.00	0.00	221.78
017-02-14-04 Kitchen Fund - Refrigerat	243.56	0.00	0.00	0.00	0.00	243.56
017-02-14-06 Sanctuary Computer	330.00	0.00	0.00	0.00	0.00	330.00
017-02-14-11 Walkway Piping	300.00	0.00	0.00	0.00	0.00	300.00
017-02-14-15 Shelving	342.53	0.00	0.00	0.00	0.00	342.53
017-02-14-19 Building Proj. Dedication	895.44	0.00	0.00	0.00	0.00	895.44
017-02-14-21 Building Security	0.00	0.00	0.00	0.00	0.00	0.00
017-02-14-28 Jack Cadigan Mem GA/S Win	0.00	0.00	0.00	1,700.00	0.00	1,700.00
017-02-14-30 Thermostat (Nest)	0.00	50.00	0.00	50.00	0.00	50.00
Totals	\$2,333.31	\$50.00	\$0.00	\$1,750.00	\$0.00	\$4,083.31
Major 02 - Ministries/Committees						
Minor 17 - Worship						
017-02-17-06 Visitor Cup Fund	200.00	0.00	0.00	0.00	0.00	200.00
Totals	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00

Major 02 - Ministries/Committees

Resurrection Lutheran Church
Dedicated Accounts
December, Fiscal Year 2019
Fund 01 - General Fund

Account	Beginning Balance	Current Month		Year-To-Date		Current Balance
		Receipts	Expenses	Receipts	Expenses	
Minor 20 - Music						
017-02-20-01 Handbells	-95.31	0.00	0.00	95.31	0.00	0.00
017-02-20-02 Piano	20.00	0.00	0.00	0.00	0.00	20.00
017-02-20-04 Music Contributions	3,243.59	100.00	0.00	375.00	0.00	3,618.59
Totals	\$3,168.28	\$100.00	\$0.00	\$470.31	\$0.00	\$3,638.59
Major 02 - Ministries/Committees						
Minor 23 - Finance & Administration						
017-02-23-05 Moving Account	1,300.00	200.00	0.00	2,400.00	0.00	3,700.00
017-02-23-06 Pastoral Sabbatical Acct.	7,200.00	100.00	0.00	1,200.00	0.00	8,400.00
017-02-23-08 TV/VCR-Men's Breakfast	85.01	0.00	0.00	0.00	0.00	85.01
Totals	\$8,585.01	\$300.00	\$0.00	\$3,600.00	\$0.00	\$12,185.01
Major 03 - Partnerships						
Minor 01 - Partnerships						
017-03-01-07 Southeast Partnership	6,448.81	191.59	0.00	1,836.53	0.00	8,285.34
Totals	\$6,448.81	\$191.59	\$0.00	\$1,836.53	\$0.00	\$8,285.34
Major 04 - Benevolences						
Minor 01 - Benevolence						
017-04-01-02 Lutheran Disaster Resp	0.00	0.00	0.00	0.00	0.00	0.00
017-04-01-04 Lutheran World Relief	0.00	0.00	0.00	130.00	130.00	0.00
017-04-01-11 Tuition Mary Mukii Ngumbi	0.00	0.00	0.00	0.00	0.00	0.00
017-04-01-12 Operation Christmas Child	129.00	141.00	0.00	141.00	270.00	0.00
017-04-01-15 Valentine Boxes	253.05	0.00	0.00	0.00	0.00	253.05
017-04-01-26 ELCA Good Gifts	0.00	0.00	0.00	952.50	952.50	0.00
017-04-01-33 Bread of Life	0.00	0.00	0.00	0.00	0.00	0.00
017-04-01-34 Black Awareness Assoc.	0.00	0.00	0.00	0.00	0.00	0.00
017-04-01-35 Daniel's Well	0.00	0.00	0.00	0.00	0.00	0.00
Totals	\$382.05	\$141.00	\$0.00	\$1,223.50	\$1,352.50	\$253.05
Fund 01 - General Fund	\$62,232.69	\$35,485.88	\$25,592.99	\$326,034.43	\$336,320.06	\$51,947.06

Resurrection Lutheran Church
Balance Sheet by Account
Jan 1, 2019 through Dec 31, 2019

Account	Balance As Of Jan 1, 2019	Balance As Of Dec 31, 2019	Current Year Change	Percent Change
<u>Fund 02 - Mission Endowment Fund</u>				
Assets				
Major 00, Group 00				
Minor 00, Group 00				
01 - Checking-1st National Bnk	0.00	0.00	0.00	0.00%
02 - Checking II - FNB (MEF)	0.00	0.00	0.00	0.00%
04 - Missison Investment Fund	8,009.27	3,591.09	-4,418.18	-55.16%
05 - ELCA End. Fund - Fund A	68,530.12	86,576.62	18,046.50	26.33%
Minor 00, Group 00	<u>76,539.39</u>	<u>90,167.71</u>	<u>13,628.32</u>	<u>17.81%</u>
Total Assets	<u>76,539.39</u>	<u>90,167.71</u>	<u>13,628.32</u>	<u>17.81%</u>
Equity				
Major 00, Group 00				
Minor 00, Group 00				
01 - Unrealized G/L on Assets	0.00	2,046.50	2,046.50	0.00%
Minor 00, Group 00	<u>0.00</u>	<u>2,046.50</u>	<u>2,046.50</u>	<u>0.00%</u>
Subtotal Equity	<u>0.00</u>	<u>2,046.50</u>	<u>2,046.50</u>	<u>0.00%</u>
<u>Fund Balance</u>				
Totals for Fund Balance	<u>76,539.39</u>	<u>88,121.21</u>	<u>11,581.82</u>	<u>15.13%</u>
Total Fund Balance/Equity	<u>76,539.39</u>	<u>90,167.71</u>	<u>13,628.32</u>	<u>17.81%</u>
Total Liability and Fund Balance	<u>76,539.39</u>	<u>90,167.71</u>	<u>13,628.32</u>	<u>17.81%</u>

Resurrection Lutheran Church
Statement of Income and Expense by Account
 December of Fiscal Year 2019
 Responsibility: All
 Fund: 02 - Mission Endowment Fund

Current Month

Year-to-date

Income

Major 20, mEF Receipts // Minor 01, Receipts

	Budget	Actual	%	Remaining	Budget	Actual	%	Remaining
1. Contributions	0.00	0.00	-	0.00	0.00	14,508.75	--	-14,508.75
2. Interest Income	0.00	3.34	-	-3.34	0.00	54.73	--	-54.73
	0.00	3.34	--	-3.34	0.00	14,563.48	--	-14,563.48
Total Income	0.00	3.34	--	-3.34	0.00	14,563.48	--	-14,563.48

Expense

Major 20, General // Minor 01, Administration

1. Distribution of Contrib.	0.00	0.00	--	0.00	0.00	1,450.88	--	-1,450.88
2. Distribution of Assets	0.00	0.00	-	0.00	0.00	1,530.78	-	-1,530.78
3. Transfer of Assets	0.00	0.00	--	0.00	0.00	0.00	--	0.00
	0.00	0.00	--	0.00	0.00	2,981.66	--	-2,981.66

Major 20, General // Minor 02, Administrative Use

1. Transfer To/From Gk-Sav	0.00	0.00	-	0.00	0.00	0.00	-	0.00
	0.00	0.00	--	0.00	0.00	0.00	--	0.00
Total Expense	0.00	0.00	--	0.00	0.00	2,981.66	--	-2,981.66

Income Less Expense	0.00	3.34	--	-3.34	0.00	11,581.82	--	-11,581.82
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Resurrection Lutheran Church
Balance Sheet by Account
Jan 1, 2019 through Dec 31, 2019

Account	Balance As Of Jan 1, 2019	Balance As Of Dec 31, 2019	Current Year Change	Percent Change
<u>Fund 03 - Juneau United Medical Providers & F</u>				
Assets				
Major 00, Group 00				
Minor 01, Current Assets				
03 - Checking 1st National Ban	0.00	0.00	0.00	0.00%
Minor 01, Current Assets	0.00	0.00	0.00	0.00%
Total Assets	0.00	0.00	0.00	0.00%
<u>Fund Balance</u>				
Totals for Fund Balance			0.00	0.00%
Total Fund Balance/Equity	0.00	0.00	0.00	0.00%
Total Liability and Fund Balance			0.00	0.00%

Statement of Income and Expense by Account

December of Fiscal Year 2019

Responsibility: All

Fund: 03 - Juneau United Medical Providers & Parents Program

	Current Month				Year-to-date			
	Budget	Actual	%	Remaining	Budget	Actual	%	Remaining
Income								
<u>Major 03, General Op. Receipts // Minor 03, Other Income</u>								
(a) Grants Received	0.00	30,000.00	--	-30,000.00	0.00	30,000.00	--	-30,000.00
	0.00	30,000.00	--	-30,000.00	0.00	30,000.00	--	-30,000.00
Total Income	0.00	30,000.00	--	-30,000.00	0.00	30,000.00	--	-30,000.00
Expense								
<u>Major 03, General // Minor 01, Administration</u>								
(a) Distribution of Grants	0.00	30,000.00	--	-30,000.00	0.00	30,000.00	--	-30,000.00
(b) Transfer To Fiscal Agent	0.00	-2,817.00		2,817.00	0.00	-2,817.00	--	2,817.00
(c) Trans. Off from Other Fund	0.00	2,817.00	--	-2,817.00	0.00	2,817.00	--	2,817.00
	0.00	30,000.00	--	-30,000.00	0.00	30,000.00	--	-30,000.00
Total Expense	0.00	30,000.00	--	-30,000.00	0.00	30,000.00	--	-30,000.00
Income Less Expense	0.00	0.00	--	0.00	0.00	0.00	--	0.00