

HB

75

<TARGET><BILL>HB 75</BILL><SUBJECT>HB
75</SUBJECT><COMM>HFIN28</COMM></TARGET>

(11)

Date Referred to Committee: February 1, 2013

FURTHER REFERRALS:

Date of Committee Action: 3/24/14

The FINANCE Committee considered:

HB 75

HOUSE BILL NO. 75

"An Act repealing certain audit requirements for entities receiving contributions from permanent fund dividends; requiring each campus of the University of Alaska to apply to be included on the contribution list for contributions from permanent fund dividends; and requiring a university to pay an application fee for each campus separately listed on the contribution list for contributions from permanent fund dividends."

HB 75 CONTRIBUTION FROM PFD: AUDITS; UNIVERSITY

Recommends it be replaced with HCS or CS for HB 75 (FIN)
 For Senate Bills with new title: Technical Title New Title: HCR _____ Same Title New Title

- attach amendments
- add new referral to _____ Committee
- Letter of Intent _____ Committee

List of Abbrev for Depts:
 ADM
 CED
 COR
 CRT
 EED
 DEC
 DFG
 GOV
 DHS
 LWF
 LAW
 LEG
 MVA
 DNR
 DPS
 REV
 DOT
 UA

NEW FISCAL NOTES				
*FN# is assigned by Chief Clerk's Office				
*FN#	List by Dept(s):	Fiscal	Indet.	Zero
	UA	✓		
	REV		✓	

PREVIOUS FISCAL NOTES				
FN#	List by Dept(s):	Fiscal	Indet.	Zero

<u>Signing with recommendations</u>	Printed Last Name	DP	DNP	NR	AM
	Christopher Murray	✓			
	Edgmon	✓			
	T. Wilson	✓			
	CASTLE	✓			
Chair:	Edgmon	X			
Chair:	AUSTARMAN	X			

Fiscal Note

State of Alaska
2014 Legislative Session

Bill Version: HB 75
Fiscal Note Number: _____
() Publish Date: _____

Identifier: HB075CS(FIN)-DOR-PFD-03-24-14
Title: CONTRIBUTION FROM PFD: AUDITS;
UNIVERSITY
Sponsor: SEATON
Requester: (H) FIN

Department: Department of Revenue
Appropriation: Taxation and Treasury
Allocation: Permanent Fund Dividend Division
OMB Component Number: 981

Expenditures/Revenues

Note: Amounts do not include inflation unless otherwise noted below. (Thousands of Dollars)

	FY2015 Appropriation Requested	Included in Governor's FY2015 Request	Out-Year Cost Estimates					
			FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
OPERATING EXPENDITURES	***	***	***	***	***	***	***	***
Personal Services								
Travel								
Services								
Commodities								
Capital Outlay								
Grants & Benefits								
Miscellaneous								
Total Operating	***	0.0	***	***	***	***	***	***

Fund Source (Operating Only)

None								
Total	***	0.0	***	***	***	***	***	***

Positions

Full-time								
Part-time								
Temporary								

Change in Revenues

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Estimated SUPPLEMENTAL (FY2014) cost: 0.0 *(separate supplemental appropriation required)*
(discuss reasons and fund source(s) in analysis section)

Estimated CAPITAL (FY2015) cost: 0.0 *(separate capital appropriation required)*
(discuss reasons and fund source(s) in analysis section)

ASSOCIATED REGULATIONS

Does the bill direct, or will the bill result in, regulation changes adopted by your agency? No
If yes, by what date are the regulations to be adopted, amended or repealed?

Why this fiscal note differs from previous version:

House FIN CS adds 7% withholding of contributions for Pick.Click.Give costs.

Prepared By: Dan DeBartolo - Division Director
Division: Permanent Fund Dividend Division
Approved By: Angela M. Rodell, Commissioner
Agency: Department of Revenue

Phone: (907)465-4785
Date: 03/24/2014 08:00 AM
Date: 03/24/14

REPORTED OUT OF
HFC 03/24/2014

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2014 LEGISLATIVE SESSION

BILL NO. CSHB075 (FIN)

Analysis

This bill requires each component of the University of Alaska that participates in Pick.Click.Give to remit the \$250 application fee, instead of one \$250 fee for the entire University of Alaska organization. Each of the three main campuses must apply for the program separately, while satellite campuses may optionally apply for the program. The bill also reduces audit requirements that participating non-profits must perform in order to be eligible for the program. The bill does not affect the Permanent Fund Dividend Division's primary mission or operations.

This version of the bill adds subsection (n) to AS 43.23.062 which allows the Department of Revenue to withhold 7% of gross actual contributions from the Pick.Click.Give participating organizations in a given dividend year for the purpose of program coordination. The funds would be withheld at the point of dividend distribution and may be appropriated for the costs of administering the Pick.Click.Give program. The funds would be held in an account separate from the one used to collect the \$250 application fee.

The fiscal note amounts are indeterminate as the number of pledges, the number of withdrawals, and the annual amount of the dividend cannot be predicted.

Fiscal Note

State of Alaska
2014 Legislative Session

Bill Version: HB 75
Fiscal Note Number: _____
() Publish Date: _____

Identifier: HB075-UA-SYSBRA-3-20-14
Title: CONTRIBUTION FROM PFD: AUDITS;
UNIVERSITY
Sponsor: SEATON
Requester: House Finance

Department: University of Alaska
Appropriation: University of Alaska
Allocation: Budget Reductions/Additions - Systemwide
OMB Component Number: 1296

Expenditures/Revenues

Note: Amounts do not include inflation unless otherwise noted below. (Thousands of Dollars)

	FY2015 Appropriation Requested	Included in Governor's FY2015 Request	Out-Year Cost Estimates				
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
OPERATING EXPENDITURES	FY 2015	FY 2015					
Personal Services							
Travel							
Services			4.3	4.3	4.3	4.3	4.3
Commodities							
Capital Outlay							
Grants & Benefits							
Miscellaneous							
Total Operating	0.0	0.0	4.3	4.3	4.3	4.3	4.3

Fund Source (Operating Only)

1048 Univ Rcpt			4.3	4.3	4.3	4.3	4.3
Total	0.0	0.0	4.3	4.3	4.3	4.3	4.3

Positions

Full-time							
Part-time							
Temporary							

Change in Revenues							
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Estimated SUPPLEMENTAL (FY2014) cost: 0.0 *(separate supplemental appropriation required)*
(discuss reasons and fund source(s) in analysis section)

Estimated CAPITAL (FY2015) cost: 0.0 *(separate capital appropriation required)*
(discuss reasons and fund source(s) in analysis section)

ASSOCIATED REGULATIONS

Does the bill direct, or will the bill result in, regulation changes adopted by your agency?
If yes, by what date are the regulations to be adopted, amended or repealed?

Why this fiscal note differs from previous version:

Initial _____

Prepared By: <u>Michelle Rizk</u>	Phone: <u>(907)450-8187</u>
Division: <u>University of Alaska</u>	Date: <u>03/20/2014 08:00 AM</u>
Approved By: <u>Michelle Rizk</u>	Date: <u>03/20/14</u>
Agency: <u>University of Alaska</u>	

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2014 LEGISLATIVE SESSION

BILL NO. HB75

Analysis

The bill requires the three main campuses to pay the \$250 application fee annually to participate in the Pick. Click. Give. program and the other 14 campuses within the UA system optional participants. The cost will range from \$750-\$4250 depending on how many of the other university campuses participate.

In FY15, the University of Alaska Foundation would cover the \$250 application fee using private funds for each of the university campuses that files an application. In future years, each campus would be responsible for covering the fee.

FISCAL NOTE

STATE OF ALASKA
2014 LEGISLATIVE SESSION

Bill Version CSHB075 (FIN)
Fiscal Note Number _____
() Publish Date _____

Identifier (file name) HB075CS(FIN)-DOR-PFD-03-24-14 Dept. Affected Revenue
Title Contribution From PFD: Audits; University Appropriation Taxation and Treasury
Allocation Permanent Fund Dividend
Sponsor Representative Seaton
Requester (H) FIN OMB Component Number 981

Expenditures/Revenues (Thousands of Dollars)

Note: Amounts do not include inflation unless otherwise noted below.

	FY15 Appropriation Requested	Included in Governor's FY15 Request	Out-Year Cost Estimates				
			FY16	FY17	FY18	FY19	FY20
OPERATING EXPENDITURES	FY15	FY15	FY16	FY17	FY18	FY19	FY20
Personal Services							
Travel							
Services							
Commodities							
Capital Outlay							
Grants, Benefits							
Miscellaneous							
TOTAL OPERATING	***	0.0	***	***	***	***	***

FUND SOURCE		(Thousands of Dollars)					
1002	Federal Receipts						
1003	GF Match						
1004	GF						
1005	GF/Prgm (DGF)						
1007	I/A Rcpts (Other)						
1156	Rcpt Svcs (DGF)						
		***	0.0	***	***	***	***

POSITIONS							
Full-time							
Part-time							
Temporary							

CHANGE IN REVENUES

Estimated SUPPLEMENTAL (FY14) operating costs 0.0 (separate supplemental appropriation required)
(discuss reasons and fund source(s) in analysis section)

Estimated CAPITAL (FY15) costs * (separate capital appropriation required)
(discuss reasons and fund source(s) in analysis section)

ASSOCIATED REGULATIONS

Does the bill direct, or will the bill result in, regulation changes adopted by your agency? No
If yes, by what date are the regulations to be adopted, amended, or repealed? _____ Discuss details in analysis section.

Why this fiscal note differs from previous version (if initial version, please note as such)

House FIN CS adds 7% withholding of contributions for Pick.Click.Give costs.

Prepared by Dan DeBartolo - Division Director
Division Permanent Fund Dividend Division
Approved by Angela M. Rodell, Commissioner
Division Department of Revenue

Phone 907-465-4785
Date/Time 3/24/14 8:00 AM
Date 3/24/2014

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2014 LEGISLATIVE SESSION

BILL NO. CSHB075 (FIN)

Analysis

This bill requires each component of the University of Alaska that participates in Pick.Click.Give to remit the \$250 application fee, instead of one \$250 fee for the entire University of Alaska organization. Each of the three main campuses must apply for the program separately, while satellite campuses may optionally apply for the program. The bill also reduces audit requirements that participating non-profits must perform in order to be eligible for the program. The bill does not affect the Permanent Fund Dividend Division's primary mission or operations.

This version of the bill adds subsection (n) to AS 43.23.062 which allows the Department of Revenue to withhold 7% of gross actual contributions from the Pick.Click.Give participating organizations in a given dividend year for the purpose of program coordination. The funds would be withheld at the point of dividend distribution and may be appropriated for the costs of administering the Pick.Click.Give program. The funds would be held in an account separate from the one used to collect the \$250 application fee.

The fiscal note amounts are indeterminate as the number of pledges, the number of withdrawals, and the annual amount of the dividend cannot be predicted.

Fiscal Note

State of Alaska
2014 Legislative Session

Bill Version: HB 75
Fiscal Note Number: _____
() Publish Date: _____

Identifier: HB075-DOR-PFD-01-21-14
Title: CONTRIBUTION FROM PFD: AUDITS;
UNIVERSITY
Sponsor: SEATON
Requester: (H) FIN

Department: Department of Revenue
Appropriation: Taxation and Treasury
Allocation: Permanent Fund Dividend Division
OMB Component Number: 981

Expenditures/Revenues

Note: Amounts do not include inflation unless otherwise noted below. (Thousands of Dollars)

	FY2015	Included in	Out-Year Cost Estimates				
	Appropriation	Governor's					
OPERATING EXPENDITURES	Requested	FY2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Personal Services							
Travel							
Services							
Commodities							
Capital Outlay							
Grants & Benefits							
Miscellaneous							
Total Operating	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Fund Source (Operating Only)

None							
Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Positions

Full-time							
Part-time							
Temporary							

Change in Revenues							
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Estimated SUPPLEMENTAL (FY2014) cost: 0.0

Estimated CAPITAL (FY2015) cost: 0.0

ASSOCIATED REGULATIONS

Does the bill direct, or will the bill result in, regulation changes adopted by your agency? No
If yes, by what date are the regulations to be adopted, amended or repealed?

Why this fiscal note differs from previous version:

Fiscal note updated for 2014 legislative session.

Prepared By: Dan DeBartolo - Division Director	Phone: (907)465-4785
Division: Permanent Fund Dividend Division	Date: 12/23/2013 02:40 PM
Approved By: Angela Rodell, Commissioner	Date: 12/23/13
Agency: Department of Revenue	

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2014 LEGISLATIVE SESSION

BILL NO. HB 75

Analysis

This bill requires each component of the University of Alaska that participates in Pick.Click.Give to remit the \$250 application fee, instead of one \$250 fee for the entire University of Alaska organization. The bill also reduces audit requirements that participating non-profits must perform in order to be eligible for the program. The bill does not affect the Permanent Fund Dividend Division, or the Department of Revenue, operationally or fiscally.

CS FOR HOUSE BILL NO. 75(FIN)

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-EIGHTH LEGISLATURE - SECOND SESSION

BY THE HOUSE FINANCE COMMITTEE

Offered:
Referred:

Sponsor(s): REPRESENTATIVES SEATON, Kawasaki, Thompson, Peggy Wilson, Muñoz

A BILL

FOR AN ACT ENTITLED

1 "An Act amending certain audit requirements for entities receiving contributions from
2 permanent fund dividends; requiring the three main campuses of the University of
3 Alaska to apply to be included on the contribution list for contributions from permanent
4 fund dividends; and requiring the university to pay an application fee for each campus
5 separately listed on the contribution list for contributions from permanent fund
6 dividends."

7 **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

8 * **Section 1.** AS 43.23.062(b) is amended to read:

9 (b) The department shall list each [CAMPUS OF THE UNIVERSITY OF
10 ALASKA AND SHALL LIST EACH OTHER] educational organization, community
11 foundation, or charitable organization eligible under (c) and (d) of this section **and**
12 **each university campus that applies under (m) of this section** on the contribution
13 list. The department shall maintain an electronic database for the contribution list that

1 is accessible to the public and that permits searches by organization name, geographic
 2 location, and type. The department shall provide a statement of the contributions made
 3 by an individual that is suitable for federal income tax purposes to each individual
 4 who elects to contribute under (a) of this section.

5 * **Sec. 2.** AS 43.23.062(d) is amended to read:

6 (d) Except for each campus of the University of Alaska, the department may
 7 include an educational organization, community foundation, or charitable organization
 8 on the contribution list for a current dividend year only if the organization

9 (1) before March 31 of the qualifying year, files an application for
 10 inclusion on the list for that dividend year on the form required by the department;

11 (2) is exempt from taxation under 26 U.S.C. 501(c)(3) (Internal
 12 Revenue Code) as an educational or a charitable organization on the date of
 13 application;

14 (3) was qualified for tax exempt status under 26 U.S.C. 501(c)(3)
 15 (Internal Revenue Code) as an educational or a charitable organization during the two
 16 calendar years that immediately precede the year the application is filed;

17 (4) unless exempted under federal law, has a current Internal Revenue
 18 Service Form 990 on file with the United States Department of the Treasury, Internal
 19 Revenue Service, or, if the Internal Revenue Service has granted a filing extension for
 20 the current year, has on file that form for the immediately preceding year;

21 (5) is directed by a voluntary board of directors or local advisory
 22 board, a majority of whose members are residents of the state;

23 (6) if a community foundation, provided in the state aid during the two
 24 calendar years that immediately precede the year the application is filed, or, if an
 25 education organization or charitable organization, provided in the state services during
 26 the two calendar years that immediately precede the year the application is filed;

27 (7) receives at least \$100,000 or five percent of its total annual
 28 receipts, whichever is less, from contributions;

29 (8) has completed and provided to the department a financial audit
 30 with an unqualified opinion conducted by an independent certified public accountant
 31 for the fiscal year to which the Internal Revenue Service Form 990 required under (4)

1 of this subsection applies [, OR IF THE ORGANIZATION IS EXEMPTED FROM
 2 FILING FORM 990, FOR THE FISCAL YEAR OF THE ORGANIZATION THAT
 3 ENDED IMMEDIATELY BEFORE THE CURRENT FISCAL YEAR]; this
 4 paragraph applies only to an organization that is required by the federal
 5 government to complete a financial audit by an independent certified public
 6 accountant [WITH A TOTAL ANNUAL BUDGET THAT EXCEEDS \$250,000
 7 DURING THE FISCAL YEAR TO WHICH THE AUDIT REQUIRED UNDER
 8 THIS PARAGRAPH APPLIES]; and

9 (9) does not make grants or contributions to an organization that is
 10 exempt from taxation under 26 U.S.C. 501(c)(4) or (6).

11 * **Sec. 3.** AS 43.23.062(f) is amended to read:

12 (f) The department shall charge an application fee of \$250 for each
 13 educational organization, community foundation, or charitable organization that files
 14 an application under (d) of this section or for each university campus that files an
 15 application under (m) of this section. The application fees shall be separately
 16 accounted for under AS 37.05.142. The annual estimated balance in the account
 17 maintained under AS 37.05.142 for application fees collected under this subsection
 18 may be appropriated for costs of administering this section.

19 * **Sec. 4.** AS 43.23.062 is amended by adding new subsections to read:

20 (m) The University of Alaska shall apply separately for each of the three main
 21 campuses to be listed on the contribution list for the current dividend year in the
 22 manner prescribed by the department. The University of Alaska may apply for each
 23 campus other than the three main campuses to be listed on the contribution list for the
 24 current dividend year in the manner prescribed by the department.

25 (n) In addition to the application fee in (f) of this section, the department shall
 26 withhold a coordination fee from each organization, foundation, or university campus
 27 that receives contributions under this section in the immediately preceding dividend
 28 year. The coordination fee for an organization, foundation, or university campus that
 29 receives contributions under this section shall be seven percent of the amount of
 30 contributions reported by the department under (j) of this section for the organization,
 31 foundation, or university campus for the immediately preceding dividend year. The

1 coordination fee shall be separately accounted for under AS 37.05.142 and shall be
2 accounted for separately from the application fee collected under (f) of this section.
3 The annual estimated balance in the account maintained under AS 37.05.142 for
4 coordination fees collected under this subsection may be appropriated for costs of
5 administering this section.

Adopted
3/24/14

28-LS0323\O
Martin
3/17/14

CS FOR HOUSE BILL NO. 75(FIN)

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-EIGHTH LEGISLATURE - SECOND SESSION

BY THE HOUSE FINANCE COMMITTEE

Offered:
Referred:

Sponsor(s): REPRESENTATIVES SEATON, Kawasaki, Thompson, Peggy Wilson, Muñoz

A BILL

FOR AN ACT ENTITLED

1 "An Act amending certain audit requirements for entities receiving contributions from
2 permanent fund dividends; requiring the three main campuses of the University of
3 Alaska to apply to be included on the contribution list for contributions from permanent
4 fund dividends; and requiring the university to pay an application fee for each campus
5 separately listed on the contribution list for contributions from permanent fund
6 dividends."

7 **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

8 * **Section 1.** AS 43.23.062(b) is amended to read:

9 (b) The department shall list each [CAMPUS OF THE UNIVERSITY OF
10 ALASKA AND SHALL LIST EACH OTHER] educational organization, community
11 foundation, or charitable organization eligible under (c) and (d) of this section and
12 each university campus that applies under (m) of this section on the contribution
13 list. The department shall maintain an electronic database for the contribution list that

1 is accessible to the public and that permits searches by organization name, geographic
2 location, and type. The department shall provide a statement of the contributions made
3 by an individual that is suitable for federal income tax purposes to each individual
4 who elects to contribute under (a) of this section.

5 * **Sec. 2.** AS 43.23.062(d) is amended to read:

6 (d) Except for each campus of the University of Alaska, the department may
7 include an educational organization, community foundation, or charitable organization
8 on the contribution list for a current dividend year only if the organization

9 (1) before March 31 of the qualifying year, files an application for
10 inclusion on the list for that dividend year on the form required by the department;

11 (2) is exempt from taxation under 26 U.S.C. 501(c)(3) (Internal
12 Revenue Code) as an educational or a charitable organization on the date of
13 application;

14 (3) was qualified for tax exempt status under 26 U.S.C. 501(c)(3)
15 (Internal Revenue Code) as an educational or a charitable organization during the two
16 calendar years that immediately precede the year the application is filed;

17 (4) unless exempted under federal law, has a current Internal Revenue
18 Service Form 990 on file with the United States Department of the Treasury, Internal
19 Revenue Service, or, if the Internal Revenue Service has granted a filing extension for
20 the current year, has on file that form for the immediately preceding year;

21 (5) is directed by a voluntary board of directors or local advisory
22 board, a majority of whose members are residents of the state;

23 (6) if a community foundation, provided in the state aid during the two
24 calendar years that immediately precede the year the application is filed, or, if an
25 education organization or charitable organization, provided in the state services during
26 the two calendar years that immediately precede the year the application is filed;

27 (7) receives at least \$100,000 or five percent of its total annual
28 receipts, whichever is less, from contributions;

29 (8) has completed and provided to the department a financial audit
30 with an unqualified opinion conducted by an independent certified public accountant
31 for the fiscal year to which the Internal Revenue Service Form 990 required under (4)

1 of this subsection applies [, OR IF THE ORGANIZATION IS EXEMPTED FROM
2 FILING FORM 990, FOR THE FISCAL YEAR OF THE ORGANIZATION THAT
3 ENDED IMMEDIATELY BEFORE THE CURRENT FISCAL YEAR]; this
4 paragraph applies only to an organization **that is required by the federal**
5 **government to complete a financial audit by an independent certified public**
6 **accountant** [WITH A TOTAL ANNUAL BUDGET THAT EXCEEDS \$250,000
7 DURING THE FISCAL YEAR TO WHICH THE AUDIT REQUIRED UNDER
8 THIS PARAGRAPH APPLIES]; and

9 (9) does not make grants or contributions to an organization that is
10 exempt from taxation under 26 U.S.C. 501(c)(4) or (6).

11 * **Sec. 3.** AS 43.23.062(f) is amended to read:

12 (f) The department shall charge an application fee of \$250 for each
13 educational organization, community foundation, or charitable organization that files
14 an application under (d) of this section **or for each university campus that files an**
15 **application under (m) of this section**. The application fees shall be separately
16 accounted for under AS 37.05.142. The annual estimated balance in the account
17 maintained under AS 37.05.142 for application fees collected under this subsection
18 may be appropriated for costs of administering this section.

19 * **Sec. 4.** AS 43.23.062 is amended by adding new subsections to read:

20 (m) The University of Alaska shall apply separately for each of the three main
21 campuses to be listed on the contribution list for the current dividend year in the
22 manner prescribed by the department. The University of Alaska may apply for each
23 campus other than the three main campuses to be listed on the contribution list for the
24 current dividend year in the manner prescribed by the department.

25 (n) In addition to the application fee in (f) of this section, the department shall
26 withhold a coordination fee from each organization, foundation, or university campus
27 that receives contributions under this section in the immediately preceding dividend
28 year. The coordination fee for an organization, foundation, or university campus that
29 receives contributions under this section shall be seven percent of the amount of
30 contributions reported by the department under (j) of this section for the organization,
31 foundation, or university campus for the immediately preceding dividend year. The

1 coordination fee shall be separately accounted for under AS 37.05.142 and shall be
2 accounted for separately from the application fee collected under (f) of this section.
3 The annual estimated balance in the account maintained under AS 37.05.142 for
4 coordination fees collected under this subsection may be appropriated for costs of
5 administering this section.

10:10 am legal
Adopted
3/24/14

28-LS0323\O
Martin
3/17/14

CS FOR HOUSE BILL NO. 75(FIN)

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-EIGHTH LEGISLATURE - SECOND SESSION

BY THE HOUSE FINANCE COMMITTEE

**Offered:
Referred:**

Sponsor(s): REPRESENTATIVES SEATON, Kawasaki, Thompson, Peggy Wilson, Muñoz

A BILL

FOR AN ACT ENTITLED

1 **"An Act amending certain audit requirements for entities receiving contributions from**
2 **permanent fund dividends; requiring the three main campuses of the University of**
3 **Alaska to apply to be included on the contribution list for contributions from permanent**
4 **fund dividends; and requiring the university to pay an application fee for each campus**
5 **separately listed on the contribution list for contributions from permanent fund**
6 **dividends."**

7 **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

8 * **Section 1.** AS 43.23.062(b) is amended to read:

9 (b) The department shall list each [CAMPUS OF THE UNIVERSITY OF
10 ALASKA AND SHALL LIST EACH OTHER] educational organization, community
11 foundation, or charitable organization eligible under (c) and (d) of this section **and**
12 **each university campus that applies under (m) of this section** on the contribution
13 list. The department shall maintain an electronic database for the contribution list that

1 is accessible to the public and that permits searches by organization name, geographic
2 location, and type. The department shall provide a statement of the contributions made
3 by an individual that is suitable for federal income tax purposes to each individual
4 who elects to contribute under (a) of this section.

5 * **Sec. 2.** AS 43.23.062(d) is amended to read:

6 (d) Except for each campus of the University of Alaska, the department may
7 include an educational organization, community foundation, or charitable organization
8 on the contribution list for a current dividend year only if the organization

9 (1) before March 31 of the qualifying year, files an application for
10 inclusion on the list for that dividend year on the form required by the department;

11 (2) is exempt from taxation under 26 U.S.C. 501(c)(3) (Internal
12 Revenue Code) as an educational or a charitable organization on the date of
13 application;

14 (3) was qualified for tax exempt status under 26 U.S.C. 501(c)(3)
15 (Internal Revenue Code) as an educational or a charitable organization during the two
16 calendar years that immediately precede the year the application is filed;

17 (4) unless exempted under federal law, has a current Internal Revenue
18 Service Form 990 on file with the United States Department of the Treasury, Internal
19 Revenue Service, or, if the Internal Revenue Service has granted a filing extension for
20 the current year, has on file that form for the immediately preceding year;

21 (5) is directed by a voluntary board of directors or local advisory
22 board, a majority of whose members are residents of the state;

23 (6) if a community foundation, provided in the state aid during the two
24 calendar years that immediately precede the year the application is filed, or, if an
25 education organization or charitable organization, provided in the state services during
26 the two calendar years that immediately precede the year the application is filed;

27 (7) receives at least \$100,000 or five percent of its total annual
28 receipts, whichever is less, from contributions;

29 (8) has completed and provided to the department a financial audit
30 with an unqualified opinion conducted by an independent certified public accountant
31 for the fiscal year to which the Internal Revenue Service Form 990 required under (4)

1 of this subsection applies [, OR IF THE ORGANIZATION IS EXEMPTED FROM
2 FILING FORM 990, FOR THE FISCAL YEAR OF THE ORGANIZATION THAT
3 ENDED IMMEDIATELY BEFORE THE CURRENT FISCAL YEAR]; this
4 paragraph applies only to an organization **that is required by the federal**
5 **government to complete a financial audit by an independent certified public**
6 **accountant** [WITH A TOTAL ANNUAL BUDGET THAT EXCEEDS \$250,000
7 DURING THE FISCAL YEAR TO WHICH THE AUDIT REQUIRED UNDER
8 THIS PARAGRAPH APPLIES]; and

9 (9) does not make grants or contributions to an organization that is
10 exempt from taxation under 26 U.S.C. 501(c)(4) or (6).

11 * **Sec. 3.** AS 43.23.062(f) is amended to read:

12 (f) The department shall charge an application fee of \$250 for each
13 educational organization, community foundation, or charitable organization that files
14 an application under (d) of this section **or for each university campus that files an**
15 **application under (m) of this section.** The application fees shall be separately
16 accounted for under AS 37.05.142. The annual estimated balance in the account
17 maintained under AS 37.05.142 for application fees collected under this subsection
18 may be appropriated for costs of administering this section.

19 * **Sec. 4.** AS 43.23.062 is amended by adding new subsections to read:

20 (m) The University of Alaska shall apply separately for each of the three main
21 campuses to be listed on the contribution list for the current dividend year in the
22 manner prescribed by the department. The University of Alaska may apply for each
23 campus other than the three main campuses to be listed on the contribution list for the
24 current dividend year in the manner prescribed by the department.

25 (n) In addition to the application fee in (f) of this section, the department shall
26 withhold a coordination fee from each organization, foundation, or university campus
27 that receives contributions under this section in the immediately preceding dividend
28 year. The coordination fee for an organization, foundation, or university campus that
29 receives contributions under this section shall be seven percent of the amount of
30 contributions reported by the department under (j) of this section for the organization,
31 foundation, or university campus for the immediately preceding dividend year. The

1 coordination fee shall be separately accounted for under AS 37.05.142 and shall be
2 accounted for separately from the application fee collected under (f) of this section.
3 The annual estimated balance in the account maintained under AS 37.05.142 for
4 coordination fees collected under this subsection may be appropriated for costs of
5 administering this section.



ALASKA STATE LEGISLATURE
HOUSE FINANCE COMMITTEE

State Capitol, Room 519

Rep. Alan Austerman, Co-Chair

Rep. Bill Stoltze, Co-Chair

Monday, March 24, 2014

8:30 AM

Agenda:

HB 134-MEDICAID PAYMENT FOR MEDISSET PRESCRIPTION

Bills previously heard or scheduled:

HB 75-CONTRIBUTION FROM PFD: AUDITS; UNIVERSITY

Seaton - Heather Beggs, staff

Updated NEW FN DOR zero (replaces #1) NEW UOA

CS WORKDRAFT FIN 28-LS0323\O

Possible Testifiers: (info from previous meeting)

Attending in person and available for questions (not providing prepared testimony):

Helen Hesson, CPA – Audit Manager, Elgee Rehfeld Mertz (support letter submitted by Karen Tarver, CPA, of same firm)

Dan DeBartolo, PFD Division Director

Teleconference:

Mike Walsh, Vice President, Foraker Group (questions only)

Kristin Carpenter, Executive Director, Copper River Watershed Project (Cordova)

Kathleen Light, Executive Director, Ketchikan Area Arts and Humanities Council

Mike Kolasa, Executive Director, Literacy Council of Alaska (Fairbanks)

Dana Paperman, Executive Director, Seward Senior Citizens



ALASKA STATE LEGISLATURE HOUSE FINANCE COMMITTEE

State Capitol, Room 519

Rep. Alan Austerman, Co-Chair

Rep. Bill Stoltze, Co-Chair

Friday, March 14, 2014

8:30 AM

Agenda:

HB 75-CONTRIBUTION FROM PFD: AUDITS; UNIVERSITY

Seaton - Heather Beggs, staff

Updated FN DOR zero (replaces #1)

Possible Testifiers:

Attending in person and available for questions (not providing prepared testimony):

Helen Hesson, CPA – Audit Manager, Elgee Rehfeld Mertz (support letter submitted by Karen Tarver, CPA, of same firm)

✓ Dan DeBartolo, PFD Division Director

Teleconference:

✓ Mike Walsh, Vice President, Foraker Group (questions only)

Kristin Carpenter, Executive Director, Copper River Watershed Project (Cordova)

Kathleen Light, Executive Director, Ketchikan Area Arts and Humanities Council

Mike Kolasa, Executive Director, Literacy Council of Alaska (Fairbanks)

Dana Paperman, Executive Director, Seward Senior Citizens

Alaska State Legislature

State Capitol, Room 102
Juneau, AK 99802
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Toll Free (800) 665-2689
Rep.Paul.Seaton@akleg.gov



270 W. Pioneer Avenue
Suite B
Homer, AK 99603
Phone: 235-2921
Fax: 235-4008

REPRESENTATIVE Paul Seaton

District 30

HB 75 Repealing Pick.Click.Give Audit Requirement

HB 75 allows greater participation in the Pick.Click.Give program by small non-profits that meet all of the eligibility requirements for the program, but do not participate due to the cost prohibitive audit requirement.

The creation of the popular Pick.Click.Give program by the 25th Alaska State Legislature gave Alaskans a simple and convenient option to donate to charities and non-profits of their choice. These organizations, which provide important services to our communities, rely on donations to function.

One criterion that must be met by organizations wishing to participate often stops smaller Alaskan charities and non-profits from applying. This is the required financial audit for organizations with a total budget of \$250,000 or greater. The cost of the required financial audit for smaller groups is much greater than the donations received by these groups through the Pick.Click.Give program. This makes participation in the program impractical for organizations of this size. Not only does this mean that these smaller groups will not receive donations through the program, some groups have found that exclusion from the program gives their supporters the mistaken impression that they are no longer certified non-profits.

This bill eases the financial burden on these organizations and allows Alaskans a more complete choice of organizations by eliminating the financial audit requirement. This does not remove financial accountability. All Pick.Click.Give donation recipients must be 501(c)(3) tax-exempt organizations, which are required to file the form 990 annually with the IRS. The IRS form 990 was overhauled in 2008, is a public record and accessible online to donors. The annual filing now requires disclosure of not only detailed financial information, but governance practices, policies, program services, and other compliance measures. This rigorous test of accountability is already required of nonprofits and provides a complete picture of finance and management. Additionally, organizations are required to have an audit if they expend \$500,000 or more in federal awards. Entities that expend less than \$500,000 in federal funds still must still make their records available for review by the federal government.

This bill further requires each campus of University of Alaska to pay the \$250 application fee to participate in the program, just as all other eligible organizations do.

The Pick.Click.Give program encourages Alaskans to give back to their community by bringing the many worthy state programs right to their doorstep. Smaller non-profits nourish Alaskan communities on a personal level, open pathways for budding artistic talents and provide educational opportunities that fit just right with community needs. These organizations deserve the chance to connect through Pick.Click.Give to the Alaskans they serve.

Staff Contact: Heather Beggs, 465-2028



January 25, 2013

Representative Bob Lynn
State Affairs and Finance Committee
Alaska State Legislature
State Capitol, Room 108
Juneau, Alaska 99801-1182

Re: HB75; Contribution from PFD; Audits; University

Dear Chairman Lynn:

I am the president of the Juneau Community Foundation and I am writing to you regarding the above-referenced bill, which affects the Pick.Click.Give program. Although this program has been highly successful and is much appreciated, HB75, which is now before your committee, could make it even better. On behalf of the Juneau Community Foundation, I would therefore urge your committee to review and pass HB75.

One of the important provisions of the bill is a modification of the audit requirement presently contained in the law. Right now, the statute requires that any organization with a total budget greater than \$250,000.00 provide a full audit to the state as a precondition to participating in the Pick.Click.Give program. As defined in the statute, the term "budget" includes not just the operating budget but also all funds contributed to the affected charitable organization. This is a hardship for small organizations such as the Juneau Community Foundation, which has a small operating budget (about \$60,000 per year), and yet is subject to the audit requirement because of the generosity of our donors who make significant contributions.

We understand and appreciate the need for charities in the Pick.Click.Give program to be responsible and accountable. Nonetheless, we believe that the audit requirement is unnecessary and discourages worthwhile organizations from participating in this worthwhile program. Even without an audit, there are still a number of standards that a charity must meet in order to be qualified. Our Form 990 is filed every year with the IRS and is available for public review. In addition, the IRS has expanded reporting requirements in recent years to provide greater transparency.

For all of these reasons, we believe that there are adequate controls in place even without the requirement of an expensive and burdensome audit. Accordingly, we ask that you consider and approve of the changes proposed in HB75. Please let me know if you have any questions about our support for this bill. I would be glad to testify in front of the committee about the experience of our foundation if you believe that would be helpful.

Sincerely,

A handwritten signature in black ink, appearing to read "E.A. Kueffner", with a stylized flourish at the end.

Eric A. Kueffner
President

C: Rep. Paul Seaton

2120 C Street, Suite 100
Anchorage, Alaska 99503
(t) 907 563 5121 (f) 907 563 7515
(e) rblock@arctic.net

Richard L. Block

January 21, 2014

Rep. Paul Seaton
State Capital Room 102
Juneau, AK 99801

Re: HB 75

Dear Ladies and Gentlemen,

Requiring an independent audit by a CPA for non-profits with annual budgets of less than \$1,000,000 as a condition of participation in the "Pick, Click, Give" program is an unfair burden and should be eliminated.

I support that portion of HB 75.

In my experience, an audit for an organization would cost no less than \$3-4 thousand dollars and for larger organizations but with less revenue than \$1,000,000 could cost from \$7-9 thousand dollars. While it may be an appropriate expenditure for some non-profits, if the non-profit does not need the audit for any other purpose, to require it for participation in "Pick, Click, Give" is an unreasonable burden.

Your favorable consideration of HB 75 and support in getting it enacted into law would be very much appreciated.

Yours cordially,

Richard L Block,

January 26, 2013

To: Representative Paul Seaton

RE: Support of HB75

Rep. Seaton and Other Esteemed Members of the Alaska House of Representatives:

I write in support of HB75. This is a far more critical issue than you might imagine to the many non-profit organizations and agencies in Alaska that provide the vast majority of social services to Alaskans in need. The "Pick. Click. Give" Program has become a very important source of funding for non-profits in general, and for the agency I work with here in Seward in particular: the Seward Senior Center. Unlike some of the larger communities of Alaska, many of the senior citizens who live in Seward rely on the Senior Center not only for *socialization activities* which keep them alert, active, contributing citizens, *health-related information* that encourages healthy living, but also for *healthy, balanced meals* (which they are less-likely to eat on their own), as well as *meals brought to them* when they are not physically able to get out. People in larger communities may have other options, but the Senior Center supplies most of these needs for our senior citizens. NOT being able to participate in the "Pick. Click. Give" Program because of the present onerous audit requirements for smaller non-profits seriously limits our ability to continue to provide these services. I trust you will take the needs of these Alaskan citizens to heart, and support HB75, which costs the state nothing but helps to ensure the continuation of these valuable programs.

Sincerely,

Rev. Ronald Nitz

Rev. Ronald Nitz,
Seward Senior Center Board Member



1944 EAST REZANOF DRIVE
KODIAK, ALASKA 99615
(907) 486-4126 FAX 486-5567

KODIAK ISLAND FOOD BANK

April 10, 2013

Dear Representative Seaton,

I am writing in support of HB 75 on behalf of the Kodiak Island Food Bank and the Kodiak Baptist Mission. Once again people will not have the opportunity to support Kodiak's Food Bank through the Pick Click Give Campaign. As you are aware non-profit organizations with receipts over \$250K are required to have a financial Audit to participate in this program. While we subject ourselves to a financial review to assure management and our donors that funds are being handled according to GAAP Principals, we have determined that an audit is an excessive assurance of this and an irresponsible use of donor funds.

Intentional or not, the present policy implemented by the State picks de facto winners and losers. Through Pick Click Give, the State is effectively endorsing (with tax dollars) some nonprofits over others because of a measure (an Audit) that really isn't a great indicator of an organizations worthiness to be supported.

At the point that a nonprofit has navigated the IRS process and has been determined to be a 501 c 3 it is fully qualified by the IRS to be a publicly supported organization. Further, to maintain that qualification it must file public documents such as the 990 offering significant insight into the workings of an organization. This raises the question who does it serve to have the State of Alaska add burdensome additions to this existent process?

We support your efforts as represented in HB 75 and encourage you to make every effort to see it through. We ask the State to end its practice of limiting donations to selective nonprofits and let the generous people of this State pick the causes they want to support.

Sincerely,

Trevor Jones
Executive Director



January 22, 2014

Rep Paul Seaton
State Capital Room 102
Juneau, AK 99801

RE: Audit Requirements for Contributions from Pick, Click, Give

Dear Representative Seaton:

On behalf of myself, the membership of the Anchorage Concert Chorus (ACC), and other small not-for-profit organizations I'd like to thank you for your sponsorship of HB75 and encourage your fellow legislators to endorse it.

The Anchorage Concert Chorus is a membership organization with each member, not on scholarship, paying \$425 per year to rehearse and perform under the baton of conductor, Grant Cochran. The PCG program offers our members an opportunity to pay their fees and, at the same time, be encouraged to make additional donations to the Chorus and other organizations. We have obtained new donors through the program and appreciate that opportunity.

We have participated for three years and been unable to do so for at least one other year due to the audit requirement. We will be in that same situation for the 2015 year.

The Chorus receives a financial review every year but cannot justify the \$10,000 per year for an audit. I know there are many other organizations in our same situation. While I realize organizations need to be accountable, a full-blown audit seems excessive.

Thank you again for your efforts in bringing HB75 to the legislature. I hope the bill becomes law in time for us to participate in the 2015 program.

Sincerely,

Sandra Adams
Executive Director

Founded in 1947

PHONE 907-274-7464
FAX 563-5980

ARTISTIC DIRECTOR/
CONDUCTOR
Grant Cochran, D.M.A.

EXECUTIVE DIRECTOR
Sandy Adams

PRESIDENT
Melissa Schmidt

PRESIDENT-ELECT
Darbi Daley

RECORDING
SECRETARY
Susan Luetters

CORRESPONDING
SECRETARY
Brian Blessington

TREASURER
Joel Akers

DIRECTORS
Myles Gobeille
Rebecca Maxey
Paul McGee
Lora Nordstrom
Lana Ramos
Megan Sandone
Anna Seitz
Pat Smith
Teena Woscek

CITY OF SEWARD

P.O. Box 167
410 Adams Street
Seward, Alaska 99664-0167



- Main Office (907) 224-4050
- Police (907) 224-3338
- Harbor (907) 224-3138
- Fire (907) 224-3445
- City Clerk (907) 224-4046
- Community Development (907) 224-4049
- Utilities (907) 224-4050
- Fax (907) 224-4038

March 11, 2013

Honorable Representatives Seaton, Kawasaki and Thompson, and Members of the Finance Committee,

2013 is shaping up to be a record year for the Pick-Click-Give program. Nearly 20,000 Alaskans have contributed almost \$2 million for food and shelter for fellow Alaskans, aided families affected by domestic violence, rescued animals and many other causes. The program truly does make small gifts large, yet some small organizations that can provide meaningful local services are at present ineligible.

Currently, organizations with a total budget of \$250,000 or more are required to file an audited financial statement to be eligible, which in many cases would cost more than the donations they might receive through the Pick-Click-Give program.

Accountability can be maintained, and a broader choice of organizations to support can be presented to Permanent Fund recipients by adopting HB-75. This bill would allow smaller organizations: those with more than \$250,000 total budget but receiving less than \$500,000 in Federal finding, to substitute the already required IRS Form-990 for the audit requirement. This is a form anyone can access to determine if the organization meets not only the Federal requirements for non-profits, but their own personal standards as well.

The City of Seward supports the goal of enabling the Pick-Click-Give program to allow smaller deserving organizations providing important services at the local level to participate. We appreciate your bringing this bill forward, believe it to be in the best interests of the State, and urge adoption by the Legislature.

Sincerely,

A handwritten signature in black ink, appearing to read "David Seaward", is written over the printed name.

David Seaward,
Mayor



ANCHORAGE OPERA

The Schuyler Opera Center

1507 Spar Avenue • Anchorage, AK 99501

907-279-2557 • AnchorageOpera.org

22 January 2014

Rep. Paul Seaton
State Capital Room 102
Juneau, AK 99801

Re: Audit Requirements for Contributions from Pick, Click, Give

Dear Representative Seaton,

On behalf of the Board of Directors of the Anchorage Opera, I strongly support HB 75 and the removal of the audit requirement for non-profit organizations to participate in the Pick, Click, Give program. If the audit requirement remains, Anchorage Opera will not be able to participate in the program as it would be irresponsible of our organization to spend up to \$10,000 annually on an audit, in order to receive \$2,000 - \$3,000 in donations. Additionally, exclusion from the Pick, Click, Give listing of statewide non-profits adversely affects our organization as donors assume there is something wrong with the organization because Anchorage Opera is not listed.

It is important to the long-term success of Pick, Click, Give that the all nonprofit organizations participate on a level playing field. HB 75 levels the field and does so while still allowing for all nonprofit organizations to be accountable.

Thank you for your efforts in bringing HB75 to the legislature. We look forward to the bill becoming law soon.

Sincerely,

Kevin Patterson
Executive Director



January 22, 2014

Rep. Paul Seaton
State Capitol Room 102
Juneau, AK 99801

Re: HB 75 and Repeal of the Audit Requirements for Organizations to participate in Pick.Click.Give.

Dear Representative Seaton,

The Anchorage Symphony Orchestra strongly supports House Bill 75 and the repeal of the audit requirement for non-profits with budgets over \$250,000 to participate in the Pick. Click. Give. program.

The Anchorage Symphony has not participated in Pick.Click.Give. since 2009 because we do not have annual audits. While we are not required to have audits by any local, state or federal agency, or any corporate or foundation donor, we do believe that it is good practice to have an independent CPA perform an annual review of our financial statements. The annual review and preparation of our 990 IRS report exceeds \$8,500; an annual audit would more than double that cost. We believe it would be imprudent and fiscally irresponsible to incur these additional costs so that we could participate in Pick.Click.Give. knowing that donations received through the program would likely fall short of covering the additional expenditure resulting in a net loss to our organization.

We understand that when Pick.Click.Give. was created it was thought that the audit requirement would provide for accountability, yet financial accountability is still maintained through the requirement of all Pick.Click.Give. recipients to annually file IRS Form 990.

Pick.Click.Give. is a meaningful program that encourages all Alaskans to be philanthropic and supports a variety of worthwhile causes throughout Alaska. It is becoming a "generosity movement" that is gaining in recognition, popularity and success. While this rise in public awareness is happening, some non-profits, who are not eligible to participate, find themselves excluded, adversely affected by community members and supporters assuming that the excluded non-profit is somehow "not in good standing."

Non-profits are also encouraged to advocate for Pick.Click.Give. and publicize the program on web pages, etc. While most if not all non-profits support the program, it is not rational to publicize and advocate for a program from which you are excluded. For those of us who are excluded, we are in the awkward position of appearing unsupportive.

January 22, 2014
Rep. Paul Seaton
State Capitol Room 102
Juneau, AK 99801

Re: HB 75 and Repeal of the Audit Requirements for Organizations to participate in Pick.Click.Give.

Dear Representative Seaton,

Several months ago, I was contacted by Sherri Burkhart Reddick of the Anchorage Symphony Orchestra (ASO), requesting a quote for a financial statement audit. When I talk to prospective clients, I try to take the time to understand why they are requesting services of me and the firm I work for, and what they hope to get out of the process. It was at this time that I became aware of the State of Alaska audit requirement surrounding the Pick.Click.Give program.

My discussion with Sherri indicated that the ASO is a well-run and financially conservative organization that supports a vital mission within Anchorage and Alaska in general. She shared with me some basic numbers about the size of the ASO and the cost involved with running it. Like many nonprofits, the ASO must make tough decisions that balance out the services offered to offer to the community with the costs associated to provide it. I get the impression that the ASO doesn't spend money where it shouldn't. Sherri then let me know how much money that organizations of similar size to the ASO have been receiving through the Pick.Click.Give program. I think the average was about \$7,500 a year. As you may have seen in other letters sent to your office, the quoted price for delivering a financial statement audit for an organization is easily as much as twice this amount. I ended up giving Sherri a quote that was similar to this, while simultaneously recommending that she not accept it.

While I understand that the state does not wish to risk having PFD money being channeled to poorly run organizations, it is clear that the requirement is unfairly burdensome on small organizations where the cost does not outweigh the benefit of receiving an audit. Further, the budget threshold requirement of \$250,000 is substantially lower than any other private, local, state, or Federal audit requirement that I am aware of. Common sense dictates that it would be imprudent and fiscally irresponsible to incur these additional costs so that the ASO or other organizations like it could participate in Pick.Click.Give. knowing that donations received through the program would likely fall short of covering the additional expenditure resulting in a net loss to the ASO.

As a practicing CPA, I support House Bill 75 and the repeal of the audit requirement for non-profits with budgets over \$250,000 to participate in the Pick. Click. Give. program.

Thank you for sponsoring HB 75 and for your efforts to make more of the services and programs of Alaska non-profits eligible to receive donations through Pick. Click. Give.

Sincerely,

A handwritten signature in black ink, appearing to read 'M. Fink', with a horizontal line extending to the right.

Michael Fink, CPA
Anchorage, AK

Fiscal Note

State of Alaska
2013 Legislative Session

Bill Version: HB 75
Fiscal Note Number: 1
(H) Publish Date: 2/1/13

Identifier: HB075-DOR-PFD-01-30-13
Title: CONTRIBUTION FROM PFD: AUDITS;
UNIVERSITY
Sponsor: SEATON
Requester: (H) STA

Department: Department of Revenue
Appropriation: Taxation and Treasury
Allocation: Permanent Fund Dividend Division
OMB Component Number: 981

Expenditures/Revenues

Note: Amounts do not include inflation unless otherwise noted below. (Thousands of Dollars)

	FY2014	Included in	Out-Year Cost Estimates				
	Appropriation Requested	Governor's FY2014 Request	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
OPERATING EXPENDITURES	FY 2014	FY 2014					
Personal Services							
Travel							
Services							
Commodities							
Capital Outlay							
Grants & Benefits							
Miscellaneous							
Total Operating	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Fund Source (Operating Only)

None							
Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Positions

Full-time							
Part-time							
Temporary							

Change in Revenues							
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Estimated SUPPLEMENTAL (FY2013) cost: 0.0

Estimated CAPITAL (FY2014) cost: 0.0

ASSOCIATED REGULATIONS

Does the bill direct, or will the bill result in, regulation changes adopted by your agency? No
If yes, by what date are the regulations to be adopted, amended or repealed?

Why this fiscal note differs from previous version:

Initial version.

Prepared By:	Dan DeBartolo - Division Director	Phone:	(907)465-4785
Division	Permanent Fund Dividend Division	Date:	01/30/2013 11:00 AM
Approved By:	Alicia Egan, Legislative Liaison	Date:	01/30/13
	Department of Revenue		

FISCAL NOTE ANALYSIS #1

STATE OF ALASKA
2013 LEGISLATIVE SESSION

BILL NO. HB 75

Analysis

This bill negates the requirement of audits in the process that determines the eligibility of non-profits receiving donations through Pick Click Give . There is no fiscal impact to the Permanent Fund Dividend Division, or the Department of Revenue.

Alaska Statute 43.23.062

Sec. 43.23.062 Contributions from dividends.

(a) Notwithstanding AS 43.23.069, the Department of Revenue shall prepare the electronic Alaska permanent fund dividend application to allow an applicant who files electronically to direct that money be subtracted from the dividend payment and contributed to one or more of the educational organizations, community foundations, or charitable organizations that appear on the contribution list contained in the application. A contribution to an organization may be \$25, \$50, \$75, \$100, or more, in increments of \$50, up to the total amount of the permanent fund dividend that the applicant is entitled to receive. If the total amount of contributions elected by an applicant exceeds the amount of the permanent fund dividend that the applicant is entitled to receive, contributions shall be deducted from the dividend in the order of priority elected by the applicant on the application until the entire amount of the dividend that the applicant is entitled to receive is allocated for contribution. The electronic dividend application form must include notice that no money contributed will be used for administrative costs incurred in implementing this section, and money from the dividend fund will not be used for that purpose.

(b) The department shall list each campus of the University of Alaska and shall list each other educational organization, community foundation, or charitable organization eligible under (c) and (d) of this section on the contribution list. The department shall maintain an electronic database for the contribution list that is accessible to the public and that permits searches by organization name, geographic location, and type. The department shall provide a statement of the contributions made by an individual that is suitable for federal income tax purposes to each individual who elects to contribute under (a) of this section.

(c) The department may not include a charitable organization, other than a community foundation, on the contribution list for a dividend year unless the purpose of the charitable organization is to provide services for youth development, workforce development, arts and culture, aid and services to the elderly, low-income individuals, individuals in emergency situations, victims of crime, disabled individuals, individuals with mental illness, primary, vocational, and higher education, health and dental care, recreational facilities, child abuse and neglect, economic development, food assistance, libraries, public broadcasting, recycling of waste, animal rescue, and zoos. The department may not include on the contribution list an educational organization, community foundation, or charitable organization that is the affiliate of a group. For purposes of this subsection,

(1) "affiliate" means an organization or foundation that directly or indirectly through one or more intermediaries controls, is controlled by, or is under common control with, a group;

(2) "group" has the meaning given in AS 15.13.400(8)(B).

(d) Except for each campus of the University of Alaska, the department may include an educational organization, community foundation, or charitable organization on the contribution list for a current dividend year only if the organization

Submitted by Sponsor

The office of Rep. Seaton

(1) before March 31 of the qualifying year, files an application for inclusion on the list for that dividend year on the form required by the department;

(2) is exempt from taxation under 26 U.S.C. 501(c)(3) (Internal Revenue Code) as an educational or a charitable organization on the date of application;

(3) was qualified for tax exempt status under 26 U.S.C. 501(c)(3) (Internal Revenue Code) as an educational or a charitable organization during the two calendar years that immediately precede the year the application is filed;

(4) unless exempted under federal law, has a current Internal Revenue Service Form 990 on file with the United States Department of the Treasury, Internal Revenue Service, or, if the Internal Revenue Service has granted a filing extension for the current year, has on file that form for the immediately preceding year;

(5) is directed by a voluntary board of directors or local advisory board, a majority of whose members are residents of the state;

(6) if a community foundation, provided in the state aid during the two calendar years that immediately precede the year the application is filed, or, if an education organization or charitable organization, provided in the state services during the two calendar years that immediately precede the year the application is filed;

(7) receives at least \$100,000 or five percent of its total annual receipts, whichever is less, from contributions;

(8) has completed and provided to the department a financial audit with an unqualified opinion conducted by an independent certified public accountant for the fiscal year to which the Internal Revenue Service Form 990 required under (4) of this subsection applies, or if the organization is exempted from filing Form 990, for the fiscal year of the organization that ended immediately before the current fiscal year; this paragraph applies only to an organization with a total annual budget that exceeds \$250,000 during the fiscal year to which the audit required under this paragraph applies; and

(9) does not make grants or contributions to an organization that is exempt from taxation under 26 U.S.C. 501(c)(4) or (6).

(e) Unless an appropriation specifically directs that the money be used for costs incurred in implementing this section, the department may not use money from the dividend fund for administrative costs incurred in implementing this section, even if it has been appropriated for costs of administering the dividend program. The department may not use money contributed under (a) of this section for administrative costs incurred in implementing this section. Contributions shall be distributed to each organization as soon as practicable.

(f) The department shall charge an application fee of \$250 for each educational organization, community foundation, or charitable organization that files an application under (d)

of this section. The application fees shall be separately accounted for under AS 37.05.142. The annual estimated balance in the account maintained under AS 37.05.142 for application fees collected under this subsection may be appropriated for costs of administering this section.

(g) The department may use an agent or enter into a contract for the implementation and operation of the contribution program under this section. Before executing a contract with a corporation or other organization, the organization must provide a copy of its policies and procedures to the department. A contract entered into under this subsection is exempt from AS 36.30 (State Procurement Code).

(h) A public agency that claims a dividend on behalf of an individual under AS 43.23.015(e) may not elect to make contributions from the dividend under (a) of this section.

(i) The department may adopt regulations under AS 44.62 (Administrative Procedure Act) to carry out the provisions of this section. Notwithstanding this subsection and other provisions of law, a state agency, including the department, may not adopt regulations or otherwise impose requirements or procedures on organizations to implement, interpret, make specific, or otherwise carry out the provisions of this section unless required by the federal government. If an organization disagrees with an action of the department under this section and requests an administrative hearing, the hearing shall be conducted by the office of administrative hearings (AS 44.64.010).

(j) By January 20 of each year, the department shall prepare a report identifying the organizations on the contribution list for the immediately preceding year, together with the amount of contributions made to each of the organizations, and shall notify the legislature that the report is available.

(k) A community foundation may not deposit contributions received under this section into a fund that would be included in the definition of a donor advised fund under 26 U.S.C. 4966(d)(2) (Internal Revenue Code).

(l) In this section, "community foundation" means a nonprofit, autonomous, philanthropic institution that is organized and operated primarily as a permanent collection of endowed funds for the long-term benefit of a defined geographic area within one or more municipalities, that has a long-term goal of increasing its permanent unrestricted charitable endowment to benefit the area served, that primarily provides benefits by making grants and may also provide other forms of charitable services, that makes grants that are not limited to providing one type of benefit or to serving one population segment, and that makes grants to multiple grantees.

Pick.Click.Give.

In May 2008, the 25th Alaska Legislature passed House Bill 166 that sets up the PFD Charitable Contributions Program, or Pick.Click.Give. The law allows Alaskans filing for their PFD online to donate all or part of their dividend to the campuses of the University of Alaska, community foundations, and eligible charitable and educational organizations. After a three-year pilot project, Pick.Click.Give. is now a permanent part of the PFD program.

The program goal is to increase the dollars generated by individual giving and the number of new donors to nonprofit organizations. Pick.Click.Give. provides a way for donors to support organizations they care about.

The program is available to Alaskans who file on-line for their PFD. The on-line application will have a list of eligible organizations, and people will be able to choose those to which they want to contribute. Individuals will be able to direct from \$25 to the full dividend to eligible nonprofits.

The annual nonrefundable fee for eligible organizations to apply to be listed is \$250. 2011 marked the end of the subsidized support that was available during the three-year pilot for Pick.Click.Give. The administrative fee collected guarantees that every dollar donated reaches the eligible organization.

Increasing individual charitable giving is the most effective way to create long-term sustainability for Alaska's nonprofits so they are able to carry out their missions in the community. Pick.Click.Give. provides a safe and secure way for Alaskans to make a contribution and help build sustainable organizations.

While the Alaska Department of Revenue has the ultimate responsibility for implementing the law, several other organizations assist.

- United Way of Anchorage (www.liveunitedanchorage.org) qualifies eligible organizations under the provisions of the law and disburses the donations to the organizations chosen by the donor.
- The Foraker Group (www.forakergroup.org) manages outreach to the Alaska nonprofit community, including support via phone, internet, mail, email and training sessions.
- The Rasmuson Foundation (www.rasmuson.org), along with a host of private and institutional funders, promotes a statewide media and communications campaign that encourages Alaskans to give through Pick.Click.Give.
- The Alaska Community Foundation (www.alaskacf.org) hosts the Pick.Click.Give. project fund for statewide marketing and outreach.

For more information, please visit www.pickclickgive.org

Note: Above information compiled from www.pickclickgive.org



Pick.Click.Give. Application

Application Instructions for 2014 Alaska Permanent Fund Dividend Charitable Contribution Program Under Alaska Statute 43.23.062

Please note: We encourage organizations to use the online application instead of this paper form. Using the online application allows you to input information and double check it before submitting the application. This step will reduce the change of data errors.

The State of Alaska has enacted legislation which allows Permanent Fund Dividend (PFD) recipients to direct a portion or all of their PFD to qualified educational or charitable organizations, or community foundations. Agencies wishing to be considered for inclusion on the list of qualified organizations for the 2012 PFD must timely submit this application and the required documentation. **Applications, payment and required documentation received or postmarked after March 31, 2013 will be denied.**

The application is not complete until a signature page, payment and non-electronic documents are SUBMITTED BY MAIL. Please follow all eight steps.

Required Documentation:

Your application will be denied if it is not complete or submitted without ALL of the required documentation.

- A complete application form (either print or the following online form).
- IRS 501(c)(3) tax exempt letter of notification.
- Audited financial statements: most recent, published, audited financial statements complete with auditors opinion letter if your organization's annual revenue budget exceeds \$250,000. The fiscal year of the financial statements should correlate with the year of the IRS Form 990.
- If required, IRS Form 990, 990EZ, or 990N (e-postcard) for the most recently completed fiscal year that ended prior to January 1, 2012. If the 990 / 990 EZ / 990N has not been completed for that fiscal year, provide the IRS granted extension plus the IRS 990 / 990EZ / 990N for the previous fiscal year.

Required Payment:

Each application must be accompanied by a **\$250 nonrefundable fee** paid by check or money order payable to the State of Alaska. The fee was established in law by the Alaska Legislature.

Application Submission

Your organization's complete application, required documentation, and fee payment must be received or postmarked no later than March 31, 2013. Mail or deliver your application and required documentation to:

Pick. Click. Give.
701 W. 8th Avenue, Suite 230
Anchorage, Alaska 99501

Incomplete applications, applications submitted without the required payment and documentation, or applications received or postmarked after March 31, 2013 will be denied and not be included on the list of qualified organizations for the 2014 PFD.

Contact Information

Name & EIN

* IRS Registered Name:
Punctuation and special characters are not allowed. Please use alpha and numeric characters only.

* Common Name:
If your organization is commonly known by an informal name other than the registered name, you may choose to list your organization on the PFD application by its common name. Please insert the exact way you want your organization listed (punctuation and special characters are not allowed, use alpha and numeric characters only).
If your common name is the same as your registered name, insert your registered name. Note: If the organization's common name is different than its registered name, your organization will be listed by only the common name.

* IRS EIN:

Mailing Address (Headquarters or Main Office)

* Mailing Addr: * City:

* Mailing State: * Zip:

Physical Address (Headquarters or Main Office)

* Physical Addr: * City:

* Physical State: * Zip:

Please check this box if you would like your physical address to be omitted from the pickclickgive website which is used to educate users about the program.

Primary Contact Information

* First Name: * Last Name:

* Email: Title:

* Phone: Fax:

Web URL:

Type & Applicable Programs

Organization Type

1. Please select one **proper** organization type. Note that a Community Foundation is defined by law (1 ch 41 SLA 2008) as a "nonprofit, autonomous, philanthropic institution that is organized and operated primarily as a permanent collection of endowed funds for the long-term benefit of a defined geographic area within one or more municipalities, that has a long-term goal of increasing its permanent unrestricted charitable endowment to benefit the area served, that primarily provides benefits by making grants and may also provide other forms of charitable services, that makes grants that are not limited to providing one type of benefit or to serving one population segment, and that makes grants to multiple grantees."

- Community Foundation
- Educational Organization
- Charitable Organization

Applicable Programs

2. If a "charitable" or "educational" organization, does your organization actually provide in Alaska one or more of the following programs, aids, or services? Program, aids, or services means an activity or system of activities, other than solely providing funding or financial support.

- Not Applicable
- YES
- NO If NO, STOP - Your organization does not qualify.

If you answered yes above, please check only the applicable active program(s) your organization provides below.

- | | |
|---|---|
| <input type="checkbox"/> Aids and Services to Individuals in Emergency Situations | <input type="checkbox"/> Aids and Services to Individuals with Mental Illness |
| <input type="checkbox"/> Aids and Services to Disabled Individuals | <input type="checkbox"/> Aids and Services to the Elderly |
| <input type="checkbox"/> Aids and Services to the Low Income | <input type="checkbox"/> Aids and Services to Victims of Crime |
| <input type="checkbox"/> Animal Rescue | <input type="checkbox"/> Arts and Culture |
| <input type="checkbox"/> Child Abuse and Neglect | <input type="checkbox"/> Economic Development |
| <input type="checkbox"/> Food Assistance | <input type="checkbox"/> Health and Dental Care |
| <input type="checkbox"/> Libraries | <input type="checkbox"/> Primary, Vocational, or Secondary Education |
| <input type="checkbox"/> Public Broadcasting | <input type="checkbox"/> Recreational Facilities |
| <input type="checkbox"/> Recycling of Waste | <input type="checkbox"/> Workforce Development |
| <input type="checkbox"/> Youth Development | <input type="checkbox"/> Zoo |

3. Did your organization provide programs, aids, or services in Alaska during the *entire* calendar years ending December 31, 2011 and 2012?

- YES
- NO If NO, STOP - Your organization does not qualify.

Qualify Questions

1. Does your organization make unrestricted grants or contributions from unrestricted funding to any organization(s) exempt from taxation under 26 U.S.C. 501(c)(4) or (6)?

- YES If YES, STOP - Your organization does not qualify.
 NO

2. Is your organization directed by a voluntary (not paid) board of directors or local Alaska advisory board?

- YES
 NO If NO, STOP - Your organization does not qualify.

3. Is the majority of your organization's board members or local advisory board Alaska residents (more than 50% of board members)?

- YES
 NO If NO, STOP - Your organization does not qualify.

4. Has at least \$100,000 or 5% of your organization's annual receipts (whichever number is less) come from charitable contributions (i.e. individuals, foundations, corporations, businesses)?

- YES
 NO If NO, STOP - Your organization does not qualify.

5. Is your organization today and has your organization been exempt from federal taxation under 26 U.S.C. 501(c)(3) for the two preceding calendar years (2010 and 2011)?

- YES If YES, you must provide a copy of the IRS 501(c)(3) tax exempt letter of notification.
 NO If NO, STOP - Your organization does not qualify.

6. If your organization's annual revenue budget exceeds \$250,000, your financial statements need to be audited by an independent certified public accountant (CPA) and receive an "unqualified" audit opinion. Please note, a "Review" by a CPA or financial statements prepared by a CPA does not satisfy this requirement. Does your organization's annual revenue budget exceed \$250,000?

- YES If YES, you must provide your most recent "unqualified" audited financial statements for your most recent fiscal year in the documents section. The fiscal year reported on your audited statements should agree with the fiscal year of your current IRS Form 990, 990-EZ, or 990-N. *If your financial statements are not audited, STOP - Your organization does not qualify.* If the organization's most recent fiscal year ended on December 31, 2011, and the audit is not complete, submit the prior year's audited financial statement.
 NO

7. Is your organization exempt from filing an IRS form 990, 990-EZ, or 99-N? Please refer to the instructions for IRS Form 990, page six for a list of tax-exempt organizations that are also exempt from filing an IRS Form 990, 990-EZ, or 99-N.

- YES
 NO If YES, you must provide the most recently completed and current version of IRS Form 990, IRS Form 990-EZ or IRS Form 990-N in the documents section.

Additional Locations (Optional)

Qualified organizations will be listed on the on-line PFD application on a comprehensive list of all qualified organizations. Your organization will be listed in the location that corresponds to the physical address of your headquarters or main office in Alaska.

PFD applicants can also search for qualified organizations by organization name, type of services, and geographic location (city, town, or village) in which an organization physically operates and provides qualifying program, aids, or services.

If you also want your organization to be listed in additional locations where your organization is physically located and maintains an ongoing operation that provides a qualifying program, aids, or services, please provide one physical address in each location (city, town, or village). Physical addresses must be given; post office box addresses will be not accepted.

Provide only one (1) address in each location (city, town, or village) where qualifying services are actively provided in Alaska. Physical Address Only (No P.O. Box). For example if your organization has multiple offices in Anchorage, you must choose one location. If your organization has offices in multiple cities, towns and villages, each location can be listed.

Street Address	City	AK	Zip
<input type="text"/>	<input type="text"/>	AK	<input type="text"/>
<input type="text"/>	<input type="text"/>	AK	<input type="text"/>
<input type="text"/>	<input type="text"/>	AK	<input type="text"/>
<input type="text"/>	<input type="text"/>	AK	<input type="text"/>
<input type="text"/>	<input type="text"/>	AK	<input type="text"/>

Documents

IRS 501(c)(3) Tax Exempt Letter

NOTE - All organizations that are or have been exempt from federal taxation under 26 U.S.C. 501(c)(3) for the two preceding calendar years you must provide a copy of the IRS 501(c)(3) tax exempt letter of notification.

Audited Financial Statements

NOTE: If your organization's annual revenue budget exceeds \$250,000, your financial statements need to be audited by an independent certified public accountant (CPA) and receive an "unqualified" audit opinion. Please note, a "Review" by a CPA or financial statements prepared by a CPA does not satisfy this requirement. Provide your most recent "unqualified" audited financial statements for your most recent fiscal year. The fiscal year reported on your audited statements should agree with the fiscal year of your current IRS Form 990, 990-EZ, or 990-N. **If your financial statements are not audited, STOP - your organization does not qualify.** If the organization's most recent fiscal year ended on December 31, 2012, and the audit is not complete, submit the prior year's audited financial statement.

IRS Form 990, 990EZ, or 99N

NOTE: If your organization is not exempt from filing an IRS form 990, 990-EZ, or 99-N your must provide the most recently completed and current version of one of the following depending on which form you are required or elected to file with the IRS:

Submit **one** of the following:

- IRS Form 990 - *Submit a copy of page 1*
- IRS Form 990-EZ - *Submit a copy of the entire form*
- IRS Form 990-N - *Submit a copy of the on-line filing confirmation*

IRS Approved Extension

NOTE: If your fiscal year ended on or before October 31, 2012, and you have not filed an IRS Form 990, 990-EZ, or 990N for that year, you must also submit a copy of the IRS approved extension to file the IRS Form 990, 990-EZ, or 990N. *If your most recently filed IRS Form 990, 990-EZ, or 990-N is for your fiscal year that ended on or prior to March 31, 2012, then you do not have a current tax return on file with the IRS. Failure to file a current return with the IRS renders your organization ineligible for this program.*

Certification

Thank you for completing the application for your organization. Please have the Board Chairperson and Chief Executive Officer read and sign the certification below. Two separate officers of the organization are required to read and sign the certification below. Preferably the board chair and the organization's chief executive however, in the absence of either, a second board member is appropriate.

Applications must be received no later than March 31, 2013. Please deliver application to:

Pick. Click. Give.
701 W. 8th Avenue, Suite 230
Anchorage, Alaska 99501

Double check that the following is included:

1. IRS 501(c)(3) Tax Exempt Letter

All organizations that are or have been exempt from federal taxation under 26 U.S.C. 501(c)(3) for the two preceding calendar years you must provide a copy of the IRS 501(c)(3) tax exempt letter of notification.

2. Audited Financial Statements

If your organization's annual revenue budget exceeds \$250,000, your financial statements need to be audited by an independent certified public accountant (CPA) and receive an "unqualified" audit opinion. Please note, a "Review" by a CPA or financial statements prepared by a CPA does not satisfy this requirement. Provide your most recent "unqualified" audited financial statements for your most recent fiscal year. The fiscal year reported on your audited statements should agree with the fiscal year of your current IRS Form 990, 990-EZ, or 990-N.

3. IRS Form 990, 990EZ, or 990N or IRS granted extension

IRS Form 990, 990EZ, or 990N (e-postcard) for the most recently completed fiscal year that ended prior to January 1, 2012. If the 990 / 990 EZ / 990N has not been completed for that fiscal year, provide the IRS granted extension plus the IRS 990 / 990EZ / 990N for the previous fiscal year.

4. Certification

Please have the Board Chairperson and Chief Executive read and sign the certification statement at the bottom of this page.

5. Required Payment

Each application must be accompanied by a **\$250 nonrefundable fee** paid by check or money order payable to the State of Alaska. Please note that the increased fee marks the end of the subsidized support during the pilot phase. The fee was established in law by the legislature.

I certify that the information I am supplying on and with this form is true and correct.

This certification was executed on: _____ in _____, AK.

Certification #1 Printed Name

Certification #2 Printed Name

Certification #1 Signature

Certification #2 Signature

Return of Organization Exempt From Income Tax

2012

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2012 calendar year, or tax year beginning , 2012, and ending , 20

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Doing Business As		D Employer identification number
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite		E Telephone number
City, town or post office, state, and ZIP code		G Gross receipts \$	
F Name and address of principal officer:		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input type="checkbox"/> No	
I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	
J Website: ▶		H(c) Group exemption number ▶	
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation:	M State of legal domicile:

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: _____		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	
	5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	
	6 Total number of volunteers (estimate if necessary)	6	
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a		
	b Net unrelated business taxable income from Form 990-T, line 34	7b	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)		
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25) ▶		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		
19 Revenue less expenses. Subtract line 18 from line 12			
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)		
	22 Net assets or fund balances. Subtract line 21 from line 20		

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer _____	Date _____
	Type or print name and title _____	

Paid Preparer Use Only	Print/Type preparer's name _____	Preparer's signature _____	Date _____	Check <input type="checkbox"/> if self-employed	PTIN _____
	Firm's name ▶ _____	Firm's EIN ▶ _____			
	Firm's address ▶ _____	Phone no. _____			

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	2	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f	
12 a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	
14 a Did the organization maintain an office, employees, or agents outside of the United States?	14a	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV.</i>	14b	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions)</i>	17	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	
20 a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV Checklist of Required Schedules *(continued)*

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>	24a	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	
26 Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26	
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a	
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c	
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

				Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a				
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b				
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?					
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a				
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)					
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?					
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O					
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?					
b If "Yes," enter the name of the foreign country: ▶ _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.					
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?					
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?					
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?					
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?					
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?					
7 Organizations that may receive deductible contributions under section 170(c).					
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?					
b If "Yes," did the organization notify the donor of the value of the goods or services provided?					
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?					
d If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?					
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?					
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?					
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?					
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?					
9 Sponsoring organizations maintaining donor advised funds.					
a Did the organization make any taxable distributions under section 4966?					
b Did the organization make a distribution to a donor, donor advisor, or related person?					
10 Section 501(c)(7) organizations. Enter:					
a Initiation fees and capital contributions included on Part VIII, line 12	10a				
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11 Section 501(c)(12) organizations. Enter:					
a Gross income from members or shareholders	11a				
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?					
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13 Section 501(c)(29) qualified nonprofit health insurance issuers.					
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.					
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c Enter the amount of reserves on hand	13c				
14a Did the organization receive any payments for indoor tanning services during the tax year?					
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O					

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		
6	Did the organization have members or stockholders?		
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	a The governing body?		
8b	b Each committee with authority to act on behalf of the governing body?		
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? <i>If "Yes," provide the names and addresses in Schedule O.</i>		

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		
10b	b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		
11b	b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? <i>If "No," go to line 13</i>		
12b	b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
12c	c Did the organization regularly and consistently monitor and enforce compliance with the policy? <i>If "Yes," describe in Schedule O how this was done</i>		
13	Did the organization have a written whistleblower policy?		
14	Did the organization have a written document retention and destruction policy?		
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	a The organization's CEO, Executive Director, or top management official		
15b	b Other officers or key employees of the organization <i>If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).</i>		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		
16b	b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ►
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (*explain in Schedule O*)
- 19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ►

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1)										
(2)										
(3)										
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶

Part VIII Statement of Revenue

Check if Schedule O contains a response to any question in this Part VIII.

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f ▶					
Program Service Revenue	2a _____	Business Code				
	b _____					
	c _____					
	d _____					
	e _____					
	f All other program service revenue					
	g Total. Add lines 2a-2f ▶					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶					
	4 Income from investment of tax-exempt bond proceeds ▶					
	5 Royalties ▶					
	6a Gross rents	(i) Real	(ii) Personal			
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss) ▶					
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	b Less: cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss) ▶					
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
	b Less: direct expenses	b				
	c Net income or (loss) from fundraising events . . ▶					
	9a Gross income from gaming activities. See Part IV, line 19	a				
b Less: direct expenses	b					
c Net income or (loss) from gaming activities . . ▶						
10a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory . . ▶						
Miscellaneous Revenue		Business Code				
11a _____						
b _____						
c _____						
d All other revenue						
e Total. Add lines 11a-11d ▶						
12 Total revenue. See instructions. ▶						

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response to any question in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a -----				
b -----				
c -----				
d -----				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e				
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X

		(A) Beginning of year	(B) End of year
Assets	1 Cash—non-interest-bearing		1
	2 Savings and temporary cash investments		2
	3 Pledges and grants receivable, net		3
	4 Accounts receivable, net		4
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6
	7 Notes and loans receivable, net		7
	8 Inventories for sale or use		8
	9 Prepaid expenses and deferred charges		9
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	
	b Less: accumulated depreciation	10b	10c
	11 Investments—publicly traded securities		11
	12 Investments—other securities. See Part IV, line 11		12
	13 Investments—program-related. See Part IV, line 11		13
	14 Intangible assets		14
	15 Other assets. See Part IV, line 11		15
16 Total assets. Add lines 1 through 15 (must equal line 34)		16	
Liabilities	17 Accounts payable and accrued expenses		17
	18 Grants payable		18
	19 Deferred revenue		19
	20 Tax-exempt bond liabilities		20
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22
	23 Secured mortgages and notes payable to unrelated third parties		23
	24 Unsecured notes and loans payable to unrelated third parties		24
25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
26 Total liabilities. Add lines 17 through 25		26	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
	27 Unrestricted net assets		27
	28 Temporarily restricted net assets		28
	29 Permanently restricted net assets		29
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.		
	30 Capital stock or trust principal, or current funds		30
	31 Paid-in or capital surplus, or land, building, or equipment fund		31
	32 Retained earnings, endowment, accumulated income, or other funds		32
33 Total net assets or fund balances		33	
34 Total liabilities and net assets/fund balances		34	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	
2	Total expenses (must equal Part IX, column (A), line 25)	2	
3	Revenue less expenses. Subtract line 2 from line 1	3	
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? . . .
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		
2b		
2c		
3a		
3b		

ELGEE REHFELD MERTZ, LLC

CERTIFIED PUBLIC ACCOUNTANTS

9309 Glacier Highway, Suite B-200 • Juneau, Alaska 99801
907.789.3178 • FAX 907.789.7128 • www.ermcpa.com

February 6, 2013

Rep. Paul Seaton
State Capitol Room 102
Juneau AK, 99801

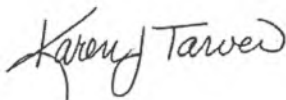
Dear Representative Seaton,

Our firm is in support of the changes proposed in HB75. We feel that the cost of the audit often outweighs the benefit in participating in the 'pick, click, give' program for smaller not-for-profit organizations (NPO). In fact, we typically recommend that organizations with no external audit requirement not have an audit. The amount of time required to document our adherence to the professional standards for an audit make even our lowest audit fees exceed what many small non-profits can afford. We can offer other levels of service that meet their internal needs better than an audit, such as agreed upon procedures, compilations or reviews. With these types of engagements we can provide a more focused review of areas that the board or management has concerns about. As far as the use of an audit in a decision of whether to donate or not to an NPO, with the form 990 available online for almost all NPO's, regardless of size, donors have the ability to review financial data prior to making their donation. We feel that the form 990 would provide a good basis for evaluation of smaller NPOs that aren't required to have an audit for any other reason than to submit their 'pick, click, give' application.

Many NPOs, through federal and state award spending, are required to have an audit performed on an annual basis. Both the Federal and State of Alaska single audit threshold, for determining whether a single audit is required, is \$500,000 of respective award dollars expended. For those NPOs that have a single audit it is reasonable that it be submitted with their application but to require an audit only for participation in the 'pick, click, give' program for smaller NPOs does not make fiscal sense.

Please contact us if you have any questions.

Sincerely,



Karen J. Tarver, CPA
Partner



LITERACY COUNCIL of ALASKA

517 Gaffney Road, Fairbanks, AK 99701 • Phone (907)456-6212 • Fax (907)456-4302 • lca@literacycouncilofalaska.org

January 22, 2013

Re: Contributions from Dividends, "Pick.Click.Give."

To Whom It May Concern:

The Literacy Council of Alaska (LCA) has had an annual budget ranging from \$500,000 to \$650,000 since the creation of Pick.Click.Give. LCA is not required to have our financial statements audited by any local, state, or federal agency. However, under current Alaska Statute, LCA is required to get an audit to qualify for Pick.Click.Give.

As a good management practice and to ensure that no material modifications are necessary within our financial statements, LCA has an independent Certified Public Accountant (CPA) perform a review on our financial statements annually. To have a CPA review of our financials might cost \$5,000. To have a CPA perform an audit might cost \$10,000.

The Literacy Council of Alaska is not able to justifying paying the cost of an audit for the sole purpose of participating in Pick.Click.Give. Within current Alaska Statute, the audit requirement creates a financial prohibition which prevents equitable program participation. In addition to the Literacy Council of Alaska, there are other equally historical and reputable nonprofits in the Interior that do not participate for the same reason.

The Literacy Council of Alaska would like to participate in Pick.Click.Give. We applaud the great efforts of legislators and all those who have actively created this great program. The results are wonderful and philanthropy has increased! The Literacy Council of Alaska is supportive of legislative efforts to increase equitable participation in Pick.Click.Give. by modifying Sec. 43.23.062 Contributions from Dividends. Please do not hesitate to contact the Literacy Council of Alaska Executive Director with further questions regarding Pick.Click.Give.

Sincerely,

Mike Kolasa
Executive Director



KETCHIKAN AREA ARTS & HUMANITIES COUNCIL

A not-for-profit organization

January 23, 2013

Dear Representative Seaton,

On behalf of the Board of Directors of the Ketchikan Area Arts and Humanities Council, I strongly support HB 75 and the removal of the audit requirement for non-profit organizations to participate in the Pick.Click.Give. program. If the audit requirement remains, the Ketchikan Area Arts and Humanities Council will not be able to participate in the program as it would be irresponsible of our organization to spend \$12,000 - \$15,000 annually on an audit, in order to receive \$2,000 - \$3,000 in donations. Additionally, exclusion in the Pick.Click.Give. listing of statewide non-profits adversely affects our organization as donors assume there is something wrong with the organization because it is not listed.

In other words, not only are we unable to participate in Pick.Click.Give. because of the cost of an annual audit, the Arts Council is perceived as an unworthy organization because it is not included in the listing of non-profits.

It is crucially important that the barrier of an annual audit requirement for participation be removed from the Pick.Click.Give. program to allow all Alaskan non-profits to participate or at least to not be adversely affected by the program.

Thank you so much for your efforts to make Pick.Click.Give. effective for all Alaskan non-profits and the people we serve.

Sincerely,
Kathleen Light
Executive Director

*Our mission is to create
and promote opportunities
for all community members
to experience the arts*

330 Main Street
Ketchikan, Alaska 99901
Ph. 907-225-2211
Fax. 907-225-4330
www.ketchikanarts.org



COPPER RIVER WATERSHED PROJECT

@Voices for a wild salmon economy

January 8, 2013

The Honorable Gary Stevens
Alaska State Legislature
120 4th Street, State Capitol, Room 111
Juneau, AK 99801-1182

Dear Senator Stevens,

I am writing to you about the Pick.Click.Give. program offered through Alaska's Permanent Fund Division. As you know, the Pick.Click.Give. program was initiated to offer Alaskan recipients of a Permanent Fund Dividend check an opportunity to practice philanthropy with their favorite charitable organizations.

The Pick.Click.Give. regulations require organizations who want to be recipients of such charitable donations to have had an audit conducted in the prior fiscal year if their budget exceeds \$250,000. However, *federal* regulations require an audit only if an organization's expenditures of federal funds exceeds \$500,000 in a fiscal year. Our organization falls into a gap, then, between these two requirements because our budget generally exceeds \$250,000 but doesn't go over \$500,000. In this case, we are not required to conduct an audit, but if we were to pay for one it would cost a minimum of \$8,000. (Participation in the Pick.Click.Give. program our first year generated \$600.) If our budget goes over \$500,000 in a given year, which it did in 2010 and 2011, then we have sufficient grant funds to pay for a federal single audit. Those two years were unusual, however, and we don't expect our budget to exceed \$500,000 in future years.

Organizations with budgets under \$250,000 are small enough to avoid the audit requirement, and large non-profits across the state can generally afford an audit because their administrative expense revenues can absorb the cost, but those organizations caught in the middle of these dollar thresholds are effectively left out of the Pick.Click.Give. program.

Would you consider drafting or supporting legislation that would modify the Pick.Click.Give. program audit requirements to be consistent with federal audit requirements? Another solution might be to require a less detailed accounting review, such as a compilation, for mid-size non-profits rather than a full-scale audit.

P.O. Box 1560, Cordova, AK 99574

tel 907.424.3334

web www.copperriver.org

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Mike McQueen, Copper Center

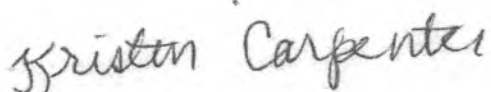
Denny Patnode, Gakona
Maria Wessel, Cordova

Attached is the letter we received from the State's Permanent Fund Division in response to our application for the Pick.Click.Give. program in 2011.

I look forward to working with your office on this issue, which almost certainly affects many other non-profits in Alaska.

Thank you for your consideration.

Sincerely,

A handwritten signature in cursive script that reads "Kristin Carpenter".

Kristin Carpenter
Executive Director

cc: Laurie Wolf, Vice President, The Foraker Group

January 26, 2013

To: Representative Paul Seaton

RE: Support of HB75

Rep. Seaton and Other Esteemed Members of the Alaska House of Representatives:

I write in support of HB75. This is a far more critical issue than you might imagine to the many non-profit organizations and agencies in Alaska that provide the vast majority of social services to Alaskans in need. The "Pick. Click. Give" Program has become a very important source of funding for non-profits in general, and for the agency I work with here in Seward in particular: the Seward Senior Center. Unlike some of the larger communities of Alaska, many of the senior citizens who live in Seward rely on the Senior Center not only for *socialization activities* which keep them alert, active, contributing citizens, *health-related information* that encourages healthy living, but also for *healthy, balanced meals* (which they are less-likely to eat on their own), as well as *meals brought to them* when they are not physically able to get out. People in larger communities may have other options, but the Senior Center supplies most of these needs for our senior citizens. NOT being able to participate in the "Pick. Click. Give" Program because of the present onerous audit requirements for smaller non-profits seriously limits our ability to continue to provide these services. I trust you will take the needs of these Alaskan citizens to heart, and support HB75, which costs the state nothing but helps to ensure the continuation of these valuable programs.

Sincerely,

Rev. Ronald Nitz

Rev. Ronald Nitz,
Seward Senior Center Board Member



STERLING AREA SENIOR CITIZENS

34453 Sterling Hwy., Sterling, Alaska 99872 (907) 262-6808 / Fax (907) 262-3883

January 22, 2013

Alaska State Representative Paul Seaton
345-Sterling Hwy
Homer, AK 99603

Dear Representative Seaton,

We at Sterling Area Senior Citizens, Inc. have just been informed of HB75 which would enable our Senior Center to apply for the Pick-Click-Give program that is so vigorously advertised across the state. We are presently in the same situation as the Seward Senior Center since we have just over a \$250,000 budget for the last couple of years and are now required to have a full audit at a cost of \$7-9000 which is prohibitive for our non-profit organization. It's a shame to punish those non-profits who are struggling to meet our operating expenses by putting an extra burden on them in order to be included in the PFD program.

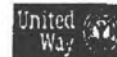
Please accept this letter as our support for the HB75 bill you are sponsoring. Feel free to share our opinion with other representatives as necessary while attempting to eliminate this audit requirement from 501 (c) 3 non-profit organizations.

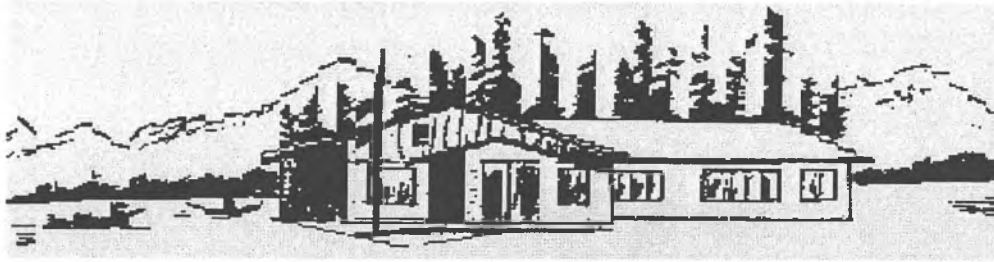
Regards,

A handwritten signature in black ink, appearing to read "Mike McKinley", is written over a horizontal line.

Mike McKinley
Director
Sterling Senior Center
sterlingseniorcenter@alaska.net
907-262-6826

Cc: Senator Cathy Giessel





BIGGEST LITTLE SENIOR CENTER on the PENINSULA

NINILCHIK SENIOR CITIZENS, INC.
Phone: 907-567-3988

PO BOX 39422
seniors@ptialaska.net

Ninilchik, AK 99639-0422
Fax: 907-567-3988

January 22, 2013

Representative Paul Seaton
270 W. Pioneer Ave, Suite 102B
Homer, AK 99603

Dear Rep Seaton,

Last year we were unable to participate in the Pick. Click. Give program because our total operating budget was just over \$250,000. That meant we would need an expensive audit that would never be recouped by donations from the program. If the limit could be raised to \$500,000 many more charities could participate. Some people ask us why we were not participating. Their notions vary from poor management to us not needing the money. Those who ask are surprised we do not meet the state's criteria. Bad press all the way around.

Thank you for your efforts to remedy this problem through HB 75.

Sincerely,

Kathryn Kennedy
Director

January 24, 2013



Honorable Representative Paul Seaton
State of Alaska

RE: Support for HB75

Dear Representative Paul Seaton and Finance Committee:

It is a valuable addition to the non-profit section to have the ability to diversify fundraising efforts, especially at a time of escalating prices at the gas pumps, grocery stores, and utility bills that burden social services across this great state.

It was a blessing to witness the evolution of the Pick. Click. Give. Program five years ago, creating another avenue for non profits to become less dependent on government subsidies and grants, allowing the Alaska state resident to choose non-profits as recipients of their financial contributions through the Permanent Fund Dividend, Pick. Click. Give. program, providing the Alaska resident a terrific and simple way to contribute to agencies that they have positively witnessed or accessed services at one time or another.

By removing the audit requirement through HB75, it will allow our agency as well as many others who don't have the financial ability or income to fund an annual audit that can cost anywhere from \$7-10K.

Your support of HB75 will provide the Seward Senior Center another opportunity to become one of the hundreds of recipients of the Pick. Click. Give. program, especially at a time when we struggle to meet the nutritional, transportation and social needs of our aging community in Seward.

Thank you for your consideration of HB75 and the positive impact it will have on the mid-size non-profit agency in Alaska.

Sincerely,

DANA B. PAPERMAN

Dana Paperman

Seward Senior Citizens, Inc., PO Box 1195 ~ Seward, AK 99664, (907) 224-5604

ssc@seward.net/www.sewardsenior.org

"Serving senior citizens for 35 years"

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2013***

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Tember Eliason
Carol Souza
Donna Evans*

Executive Director

Dana Paperman

Our Mission Statement

*To insure honor, dignity,
security, and independence
for older Alaskans;
assistance in maintaining
meaningful and quality lives.*

*A non-profit agency
TAX ID: 92-0072425*



KOHLER, SCHMITT & HUTCHISON
A Professional Corporation

Certified Public Accountants

714 4th Avenue, Suite 303 • (907) 456-6676 • Fax 456-6431
P.O. Box 70607, Fairbanks, Alaska 99707-0607 • ksh@kshcpa.com

January 29, 2013

Honorable Members of the Alaska House of Representatives
Juneau, Alaska

I would like to express support for modifying the requirements for non-profit organizations' participation in the Pick-Click and Give permanent fund dividend program. Currently, a non-profit organization with revenues in excess of \$250,000 has to provide an audited financial statement in order to be eligible for Pick-Click and Give. I would like to explain my perspective of what this does.

First, an audit is the highest and most costly level of financial statement assurance that a certified public accountant provides. It generally is required by major funding agencies as a condition for receiving grant funding. For example, the state of Alaska presently requires annual audits, including state single compliance audits, each year if an entity receives grant support in excess of \$500,000 a year. The federal government imposes similar reporting requirements.

A reviewed financial statement is the second highest level of assurance provided by a certified public accountant. It is generally half the cost of an audit and is the financial statement of choice for most boards of directors. A reviewed financial statement provides a very high level of external oversight. Board of directors that require annual reviewed financial statements are fulfilling their fiduciary duties which I believe is the objective of the Pick-Click and Give requirement.

When the State requires eligibility for participation in the Pick-Click and Give program to include providing an audited financial statement, large non-profits that are already receiving at least \$500,000 in government funds are easily eligible, but smaller non-profits have to double their professional fees. This is discouraging participation by these organizations. Arguably, the audit requirement is excluding the exact non-profits that most Alaskans believe should be helped.

These are the reasons why I support lowering the financial reporting requirement for Pick-Click and Give to an annual reviewed financial statement, prepared by a certified public accountant, instead of an audit.

Thank you for your service to the State of Alaska, and please contact me if you have questions.

Sincerely,

Garry L. Hutchison, CPA



LITERACY COUNCIL of ALASKA

517 Gaffney Road, Fairbanks, AK 99701 • Phone (907)456-6212 • Fax (907)456-4302 • lca@literacycouncilofalaska.org

January 22, 2013

Re: Contributions from Dividends, "Pick.Click.Give."

To Whom It May Concern:

The Literacy Council of Alaska (LCA) has had an annual budget ranging from \$500,000 to \$650,000 since the creation of Pick.Click.Give. LCA is not required to have our financial statements audited by any local, state, or federal agency. However, under current Alaska Statute, LCA is required to get an audit to qualify for Pick.Click.Give.

As a good management practice and to ensure that no material modifications are necessary within our financial statements, LCA has an independent Certified Public Accountant (CPA) perform a review on our financial statements annually. To have a CPA review of our financials might cost \$5,000. To have a CPA perform an audit might cost \$10,000.

The Literacy Council of Alaska is not able to justifying paying the cost of an audit for the sole purpose of participating in Pick.Click.Give. Within current Alaska Statute, the audit requirement creates a financial prohibition which prevents equitable program participation. In addition to the Literacy Council of Alaska, there are other equally historical and reputable nonprofits in the Interior that do not participate for the same reason.

The Literacy Council of Alaska would like to participate in Pick.Click.Give. We applaud the great efforts of legislators and all those who have actively created this great program. The results are wonderful and philanthropy has increased! The Literacy Council of Alaska is supportive of legislative efforts to increase equitable participation in Pick.Click.Give. by modifying Sec. 43.23.062 Contributions from Dividends. Please do not hesitate to contact the Literacy Council of Alaska Executive Director with further questions regarding Pick.Click.Give.

Sincerely,

Mike Kolasa
Executive Director

ELGEE REHFELD MERTZ, LLC

CERTIFIED PUBLIC ACCOUNTANTS

9309 Glacier Highway, Suite B-200 • Juneau, Alaska 99801
907.789.3178 • FAX 907.789.7128 • www.ermcpa.com

February 6, 2013

Rep. Paul Seaton
State Capitol Room 102
Juneau AK, 99801

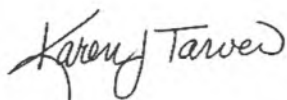
Dear Representative Seaton,

Our firm is in support of the changes proposed in HB75. We feel that the cost of the audit often outweighs the benefit in participating in the 'pick, click, give' program for smaller not-for-profit organizations (NPO). In fact, we typically recommend that organizations with no external audit requirement not have an audit. The amount of time required to document our adherence to the professional standards for an audit make even our lowest audit fees exceed what many small non-profits can afford. We can offer other levels of service that meet their internal needs better than an audit, such as agreed upon procedures, compilations or reviews. With these types of engagements we can provide a more focused review of areas that the board or management has concerns about. As far as the use of an audit in a decision of whether to donate or not to an NPO, with the form 990 available online for almost all NPO's, regardless of size, donors have the ability to review financial data prior to making their donation. We feel that the form 990 would provide a good basis for evaluation of smaller NPOs that aren't required to have an audit for any other reason than to submit their 'pick, click, give' application.

Many NPOs, through federal and state award spending, are required to have an audit performed on an annual basis. Both the Federal and State of Alaska single audit threshold, for determining whether a single audit is required, is \$500,000 of respective award dollars expended. For those NPOs that have a single audit it is reasonable that it be submitted with their application but to require an audit only for participation in the 'pick, click, give' program for smaller NPOs does not make fiscal sense.

Please contact us if you have any questions.

Sincerely,



Karen J. Tarver, CPA
Partner

COPPER RIVER WATERSHED PROJECT

© *Voices for a wild salmon economy* ©



January 8, 2013

The Honorable Gary Stevens
Alaska State Legislature
120 4th Street, State Capitol, Room 111
Juneau, AK 99801-1182

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P.O. Box 1560, Cordova, AK 99574

tel 907.424.3334

web www.copperriver.org

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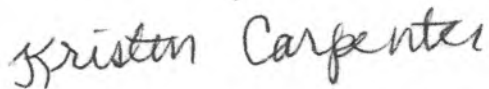
Denny Patnode, Gakona
Maria Wessel, Cordova

Attached is the letter we received from the State's Permanent Fund Division in response to our application for the Pick.Click.Give. program in 2011.

I look forward to working with your office on this issue, which almost certainly affects many other non-profits in Alaska.

Thank you for your consideration.

Sincerely,

A handwritten signature in cursive script that reads "Kristin Carpenter".

Kristin Carpenter
Executive Director

cc: Laurie Wolf, Vice President, The Foraker Group

January 24, 2013



Honorable Representative Paul Seaton
State of Alaska

RE: Support for HB75

Dear Representative Paul Seaton and Finance Committee:

It is a valuable addition to the non-profit section to have the ability to diversify fundraising efforts, especially at a time of escalating prices at the gas pumps, grocery stores, and utility bills that burden social services across this great state.

It was a blessing to witness the evolution of the Pick. Click. Give. Program five years ago, creating another avenue for non profits to become less dependent on government subsidies and grants, allowing the Alaska state resident to choose non-profits as recipients of their financial contributions through the Permanent Fund Dividend, Pick. Click. Give. program, providing the Alaska resident a terrific and simple way to contribute to agencies that they have positively witnessed or accessed services at one time or another.

By removing the audit requirement through HB75, it will allow our agency as well as many others who don't have the financial ability or income to fund an annual audit that can cost anywhere from \$7-10K.

Your support of HB75 will provide the Seward Senior Center another opportunity to become one of the hundreds of recipients of the Pick. Click. Give. program, especially at a time when we struggle to meet the nutritional, transportation and social needs of our aging community in Seward.

Thank you for your consideration of HB75 and the positive impact it will have on the mid-size non-profit agency in Alaska.

Sincerely,

DANA B. PAPERMAN

Dana Paperman

Seward Senior Citizens, Inc., PO Box 1195 ~ Seward, AK 99664, (907) 224-5604
ssc@seward.net/www.sewardsenior.org

"Serving senior citizens for 35 years"

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2013***

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Sue Magyar
Maggie Simons
Heidi Shinn-Aga
Ron Nitz
Tember Eliason
Carol Souza
Donna Evans*

Executive Director

Dana Paperman

Our Mission Statement

*To insure honor, dignity,
security, and independence
for older Alaskans;
assistance in maintaining
meaningful and quality lives.*

*A non-profit agency
TAX ID: 92-0072425*



KODIAK ISLAND FOOD BANK

1944 EAST REZANOF DRIVE
KODIAK, ALASKA 99615
(907) 486-4126 FAX 486-5567

January 24, 2014

Dear Representative Seaton,

I am writing in support of HB 75 on behalf of the Kodiak Island Food Bank and the Kodiak Baptist Mission. Once again people will not have the opportunity to support Kodiak's Food Bank through the Pick Click Give Campaign. As you are aware non-profit organizations with receipts over \$250K are required to have a financial Audit to participate in this program. While we subject ourselves to a financial review to assure management and our donors that funds are being handled according to GAAP accounting principles, we have determined that an audit is an excessive assurance of this and an irresponsible use of donor funds.

Intentional or not, the present policy implemented by the State picks de facto winners and losers. Through Pick Click Give, the State is effectively endorsing (with tax dollars) some nonprofits over others because of a measure (the audit) that really isn't necessarily a good indicator of an organizations worthiness to be supported.

At the point that an organization has navigated the IRS approval process to be endorsed as a 501 © 3 it is fully qualified by the IRS to be a publicly supported organization. Further, to maintain that qualification it must file public documents such as the 990 offering significant insight into the workings of an organization. This raises the question who does it serve to have the State of Alaska add burdensome additions to this existent process?

We support your efforts as represented in HB 75 and encourage you to make every effort to see it through. We ask the State to end its practice of limiting donations to selective nonprofits and let the generous people of this State pick the causes they want to support.

Sincerely,

Trevor Jones
Executive Director



January 25, 2013

Representative Bob Lynn
State Affairs and Finance Committee
Alaska State Legislature
State Capitol, Room 108
Juneau, Alaska 99801-1182

Re: HB75; Contribution from PFD; Audits; University

Dear Chairman Lynn:

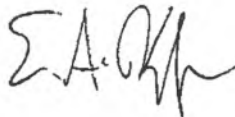
I am the president of the Juneau Community Foundation and I am writing to you regarding the above-referenced bill, which affects the Pick.Click.Give program. Although this program has been highly successful and is much appreciated, HB75, which is now before your committee, could make it even better. On behalf of the Juneau Community Foundation, I would therefore urge your committee to review and pass HB75.

One of the important provisions of the bill is a modification of the audit requirement presently contained in the law. Right now, the statute requires that any organization with a total budget greater than \$250,000.00 provide a full audit to the state as a precondition to participating in the Pick.Click.Give program. As defined in the statute, the term "budget" includes not just the operating budget but also all funds contributed to the affected charitable organization. This is a hardship for small organizations such as the Juneau Community Foundation, which has a small operating budget (about \$60,000 per year), and yet is subject to the audit requirement because of the generosity of our donors who make significant contributions.

We understand and appreciate the need for charities in the Pick.Click.Give program to be responsible and accountable. Nonetheless, we believe that the audit requirement is unnecessary and discourages worthwhile organizations from participating in this worthwhile program. Even without an audit, there are still a number of standards that a charity must meet in order to be qualified. Our Form 990 is filed every year with the IRS and is available for public review. In addition, the IRS has expanded reporting requirements in recent years to provide greater transparency.

For all of these reasons, we believe that there are adequate controls in place even without the requirement of an expensive and burdensome audit. Accordingly, we ask that you consider and approve of the changes proposed in HB75. Please let me know if you have any questions about our support for this bill. I would be glad to testify in front of the committee about the experience of our foundation if you believe that would be helpful.

Sincerely,

A handwritten signature in black ink, appearing to read "E.A. Kueffner". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Eric A. Kueffner
President

C: Rep. Paul Seaton

Greater Ketchikan Chamber of Commerce

2417 Tongass Ave., Ste. 223A
Ketchikan, AK 99901



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Center Foundation

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Alaska

Katherine Tatsuda

Tatsuda's IGA

Len Laurance

Inter-Island Ferry Authority

February 10, 2014

Kathleen Light, Executive Director
Ketchikan Area Arts & Humanities Council
330 Main St., Ketchikan, AK 99901

Dear Ms. Light

It is with enthusiasm that we write this letter to express the Greater Ketchikan Chamber of Commerce's support for the efforts being made by your organization and many others to have repealed certain audit requirements for non-profits participating in PICK. CLICK. GIVE. through the passage of HB 75.

The value to our community of non-profit organizations such as yours cannot be overstated, and it is essential that they receive the funding necessary to function. Participation in PICK. CLICK. GIVE. provides these bodies with an incredible fundraising opportunity, and audit requirements should not be so prohibitive as to make this option unviable. Citizen support for and private donations to organizations such as yours are integral to the functioning of a healthy economy. Allowing organizations access to this revenue is consistent with both the Chamber's mission of promoting a "healthy business climate" and its vision for "a quality of life which is attractive" to prospective citizens and investors.

We, along with the Chamber's Board of Directors, fully support the efforts of the Ketchikan Area Arts & Humanities Council as they encourage the Alaska State Legislature and Administration to alter the PICK. CLICK. GIVE. audit requirements through the passage of HB 75.

Sincerely,

Chelsea J. Goucher

Executive Director

Nancy Christian

President of the Board

Greater Ketchikan Chamber of Commerce

O: (907) 225-3184

C: (907) 220-2133

E: chelsea@ketchikanchamber.com

From: Mark Wohlgemuth [mailto:mwcpa@gci.net]
Sent: Saturday, January 25, 2014 1:02 PM
To: Heather Beggs
Cc: michelangelo@anchorageballet.org; 'Shane Mitchell'
Subject: Audit requirement for Pick Click and Give

As a CPA in Alaska that has 30 years of experience working with nonprofits, preparing 990 tax returns, and serving on board of directors, I wish to add my name to those wanting a review of the audit requirement.

For smaller entities, I don't believe an audit is necessary, cost effective, or beneficial. IRS Form 990 requirements and CPA ethic and professional due diligence requirements are actually probably more important for accurate understanding and useful information than to have audited financials (with the associated cost). My understanding, is that currently the average nonprofit pays about \$15,000 minimum for an audit. I believe this is an undue burden on smaller entities, just to have access to the PICK Click program.

Additionally, Form 990 returns are readily available to users on such sites as Guidestar, whereas audits are not publicly available. This makes the tax return much more useful for donors than to incur an audit.

From my experience, I do believe that self prepared 990's are not as accurate or useful as those prepared by a CPA, and therefore may be misleading to donors. May I suggest that a more useful rule (rather than an audit) is to have the 990 prepared and signed by a CPA with a current license in Alaska.

Regards

Mark Wohlgemuth

Certified Public Accountant

907-243-6116

907-243-6117 (fax)

mwcpa@gci.net

Gandhi "At the root of all conflict is an untruth"

PO Box 210948

Anchorage Ak 99521

4100 McLean Place



ANCHORAGE CONCERT CHORUS

January 22, 2014

Rep Paul Seaton
State Capital Room 102
Juneau, AK 99801

RE: Audit Requirements for Contributions from Pick, Click, Give

Dear Representative Seaton:

On behalf of myself, the membership of the Anchorage Concert Chorus (ACC), and other small not-for-profit organizations I'd like to thank you for your sponsorship of HB75 and encourage your fellow legislators to endorse it.

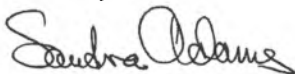
The Anchorage Concert Chorus is a membership organization with each member, not on scholarship, paying \$425 per year to rehearse and perform under the baton of conductor, Grant Cochran. The PCG program offers our members an opportunity to pay their fees and, at the same time, be encouraged to make additional donations to the Chorus and other organizations. We have obtained new donors through the program and appreciate that opportunity.

We have participated for three years and been unable to do so for at least one other year due to the audit requirement. We will be in that same situation for the 2015 year.

The Chorus receives a financial review every year but cannot justify the \$10,000 per year for an audit. I know there are many other organizations in our same situation. While I realize organizations need to be accountable, a full-blown audit seems excessive.

Thank you again for your efforts in bringing HB75 to the legislature. I hope the bill becomes law in time for us to participate in the 2015 program.

Sincerely,



Sandra Adams
Executive Director

Founded in 1947

PHONE 907-274-7464
FAX 563-5980

ARTISTIC DIRECTOR/
CONDUCTOR
Grant Cochran, D.M.A.

EXECUTIVE DIRECTOR
Sandy Adams

PRESIDENT
Melissa Schmidt

PRESIDENT-ELECT
Darbi Daley

RECORDING
SECRETARY
Susan Luetters

CORRESPONDING
SECRETARY
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DIRECTORS
Myles Gobeille
Rebecca Maxey
Paul McGee
Lora Nordstrom
Lana Ramos
Megan Sandone
Anna Seitz
Pat Smith
Teena Woscek

CITY OF SEWARD

P.O. Box 167
410 Adams Street
Seward, Alaska 99664-0167



- Main Office (907) 224-4050
- Police (907) 224-3338
- Harbor (907) 224-3138
- Fire (907) 224-3445
- City Clerk (907) 224-4046
- Community Development (907) 224-4049
- Utilities (907) 224-4050
- Fax (907) 224-4038

March 11, 2013

Honorable Representatives Seaton, Kawasaki and Thompson, and Members of the Finance Committee,

2013 is shaping up to be a record year for the Pick-Click-Give program. Nearly 20,000 Alaskans have contributed almost \$2 million for food and shelter for fellow Alaskans, aided families affected by domestic violence, rescued animals and many other causes. The program truly does make small gifts large, yet some small organizations that can provide meaningful local services are at present ineligible.

Currently, organizations with a total budget of \$250,000 or more are required to file an audited financial statement to be eligible, which in many cases would cost more than the donations they might receive through the Pick-Click-Give program.

Accountability can be maintained, and a broader choice of organizations to support can be presented to Permanent Fund recipients by adopting HB-75. This bill would allow smaller organizations: those with more than \$250,000 total budget but receiving less than \$500,000 in Federal finding, to substitute the already required IRS Form-990 for the audit requirement. This is a form anyone can access to determine if the organization meets not only the Federal requirements for non-profits, but their own personal standards as well.

The City of Seward supports the goal of enabling the Pick-Click-Give program to allow smaller deserving organizations providing important services at the local level to participate. We appreciate your bringing this bill forward, believe it to be in the best interests of the State, and urge adoption by the Legislature.

Sincerely,

A handwritten signature in black ink, appearing to read "David Seaward".

David Seaward,
Mayor

CITY OF KETCHIKAN, ALASKA

RESOLUTION NO. 14-2540

A RESOLUTION OF THE CITY OF KETCHIKAN, ALASKA SUPPORTING HOUSE BILL 75, IN PART AN ACT REPEALING CERTAIN AUDIT REQUIREMENTS FOR ENTITIES RECEIVING CONTRIBUTIONS FROM PERMANENT FUND DIVIDENDS; AND ESTABLISHING AN EFFECTIVE DATE

WHEREAS, Alaska Statute 43.23.062 allows for applicants from who file for the permanent fund dividend to direct donations that would be subtracted from the dividend payment and contributed to one or more of the organizations that appear on the contribution list contained in the application; and

WHEREAS, Alaska Statute 43.23.062(d)(8) requires such organizations to complete and provide a full annual audit with an unqualified opinion conducted by an independent certified public accountant; and

WHEREAS, small organizations are prohibited from participating in the permanent fund dividend contribution program due to the onerous financial burden of complying with the full annual audit provision; and

WHEREAS, the cost of such audits may well exceed the anticipated donations received through the permanent fund dividend contribution program.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Ketchikan, Alaska as follows:

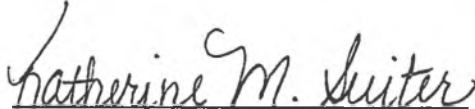
Section 1: The Council of the City of Ketchikan, Alaska supports House Bill 75, specifically relative to repealing certain audit requirements for entities receiving contributions from permanent fund dividends.

Section 2: This resolution shall become effective immediately upon adoption.

PASSED AND APPROVED by a duly constituted quorum of the City Council for the City of Ketchikan on this 20th day of February, 2014.


Lew Williams III, Mayor

ATTEST:


Katherine M. Suiter, City Clerk



Ketchikan Area Arts & Humanities Council

Creating and Promoting Opportunities for All Community Members to Experience the Arts

January 21, 2014

Representative Seaton –

On behalf of the Board of Directors of the Ketchikan Area Arts and Humanities Council (KAAHC), thank you for your efforts to correct the requirements for participation in the Pick.Click.Give. program, allowing all non-profit organizations in our State the ability to benefit.

Currently KAAHC is unable to participate in P.C.G. due to the financially onerous annual audit requirement of organizations with operating budgets of over \$250,000. The budget of KAAHC is \$350,000, and therefore we are not eligible for the program without a full, annual CPA prepared audit. In the Ketchikan area a full audit costs from \$12,000 to \$15,000. The cost of an annual audit exceeds anticipated donations received by P.C.G. and therefore does not merit an expenditure of as much as 4% of our budget.

Unfortunately in addition to being unable to receive donations from constituents through the P.C.G. program, there has been significant negative backlash not being included on the P.C.G. approved non-profit list. And the backlash is becoming more pronounced every year we are absent from the participant list. Many of our constituents have asked me questions such as, "Why aren't you in Pick.Click.Give.? Isn't the Arts Council a non-profit? What is wrong with the Arts Council that it can't participate?" Even though we have spent quite a bit of effort and time trying to educate our members, they still do not understand that our organization is restricted from participating due to the current onerous financial requirements of the annual audit requirement. It is difficult for our small organization to combat radio and TV ads stating all non-profits benefits from P.C.G., when in fact we can not afford to.

It is crucially important that the barrier of an annual audit requirement for participation be removed from the Pick.Click.Give. program, allowing all Alaskan non-profits to participate or at least not be adversely affected by the program.

Thank you for your efforts to make Pick.Click.Give. effective for all Alaskan non-profits and the people we serve.

Kathleen Light
Executive Director





STERLING AREA SENIOR CITIZENS

34453 Sterling Hwy., Sterling, Alaska 99872 (907) 262-6808 / Fax (907) 262-3883

January 22, 2013

Alaska State Representative Paul Seaton
345-Sterling Hwy
Homer, AK 99603

Dear Representative Seaton,

We at Sterling Area Senior Citizens, Inc. have just been informed of HB75 which would enable our Senior Center to apply for the Pick-Click-Give program that is so vigorously advertised across the state. We are presently in the same situation as the Seward Senior Center since we have just over a \$250,000 budget for the last couple of years and are now required to have a full audit at a cost of \$7-9000 which is prohibitive for our non-profit organization. It's a shame to punish those non-profits who are struggling to meet our operating expenses by putting an extra burden on them in order to be included in the PFD program.

Please accept this letter as our support for the HB75 bill you are sponsoring. Feel free to share our opinion with other representatives as necessary while attempting to eliminate this audit requirement from 501 (c) 3 non-profit organizations.

Regards,

Mike McKinley
Director
Sterling Senior Center
sterlingseniorcenter@alaska.net
907-262-6826

Cc: Senator Cathy Giessel





BIGGEST LITTLE SENIOR CENTER on the PENINSULA

NINILCHIK SENIOR CITIZENS, INC.
Phone: 907-567-3988

PO BOX 39422
seniors@ptialaska.net

Ninilchik, AK 99639-0422
Fax: 907-567-3988

January 22, 2013

Representative Paul Seaton
270 W. Pioneer Ave, Suite 102B
Homer, AK 99603

Dear Rep Seaton,

Last year we were unable to participate in the Pick. Click. Give program because our total operating budget was just over \$250,000. That meant we would need an expensive audit that would never be recouped by donations from the program. If the limit could be raised to \$500,000 many more charities could participate. Some people ask us why we were not participating. Their notions vary from poor management to us not needing the money. Those who ask are surprised we do not meet the state's criteria. Bad press all the way around.

Thank you for your efforts to remedy this problem through HB 75.

Sincerely,

Kathryn Kennedy
Director

January 22, 2014
Rep. Paul Seaton
State Capitol Room 102
Juneau, AK 99801

Re: HB 75 and Repeal of the Audit Requirements for Organizations to participate in Pick.Click.Give.

Dear Representative Seaton,

Several months ago, I was contacted by Sherri Burkhart Reddick of the Anchorage Symphony Orchestra (ASO), requesting a quote for a financial statement audit. When I talk to prospective clients, I try to take the time to understand why they are requesting services of me and the firm I work for, and what they hope to get out of the process. It was at this time that I became aware of the State of Alaska audit requirement surrounding the Pick.Click.Give program.

My discussion with Sherri indicated that the ASO is a well-run and financially conservative organization that supports a vital mission within Anchorage and Alaska in general. She shared with me some basic numbers about the size of the ASO and the cost involved with running it. Like many nonprofits, the ASO must make tough decisions that balance out the services offered to offer to the community with the costs associated to provide it. I get the impression that the ASO doesn't spend money where it shouldn't. Sherri then let me know how much money that organizations of similar size to the ASO have been receiving through the Pick.Click.Give program. I think the average was about \$7,500 a year. As you may have seen in other letters sent to your office, the quoted price for delivering a financial statement audit for an organization is easily as much as twice this amount. I ended up giving Sherri a quote that was similar to this, while simultaneously recommending that she not accept it.

While I understand that the state does not wish to risk having PFD money being channeled to poorly run organizations, it is clear that the requirement is unfairly burdensome on small organizations where the cost does not outweigh the benefit of receiving an audit. Further, the budget threshold requirement of \$250,000 is substantially lower than any other private, local, state, or Federal audit requirement that I am aware of. Common sense dictates that it would be imprudent and fiscally irresponsible to incur these additional costs so that the ASO or other organizations like it could participate in Pick.Click.Give. knowing that donations received through the program would likely fall short of covering the additional expenditure resulting in a net loss to the ASO.

As a practicing CPA, I support House Bill 75 and the repeal of the audit requirement for non-profits with budgets over \$250,000 to participate in the Pick. Click. Give. program.

Thank you for sponsoring HB 75 and for your efforts to make more of the services and programs of Alaska non-profits eligible to receive donations through Pick. Click. Give.

Sincerely,

A handwritten signature in black ink, appearing to read 'M. Fink', with a long horizontal flourish extending to the right.

Michael Fink, CPA
Anchorage, AK



January 22, 2014

Rep. Paul Seaton
State Capitol Room 102
Juneau, AK 99801

Re: HB 75 and Repeal of the Audit Requirements for Organizations to participate in Pick.Click.Give.

Dear Representative Seaton,

The Anchorage Symphony Orchestra strongly supports House Bill 75 and the repeal of the audit requirement for non-profits with budgets over \$250,000 to participate in the Pick. Click. Give. program.

The Anchorage Symphony has not participated in Pick.Click.Give. since 2009 because we do not have annual audits. While we are not required to have audits by any local, state or federal agency, or any corporate or foundation donor, we do believe that it is good practice to have an independent CPA perform an annual review of our financial statements. The annual review and preparation of our 990 IRS report exceeds \$8,500; an annual audit would more than double that cost. We believe it would be imprudent and fiscally irresponsible to incur these additional costs so that we could participate in Pick.Click.Give. knowing that donations received through the program would likely fall short of covering the additional expenditure resulting in a net loss to our organization.

We understand that when Pick.Click.Give. was created it was thought that the audit requirement would provide for accountability, yet financial accountability is still maintained through the requirement of all Pick.Click.Give. recipients to annually file IRS Form 990.

Pick.Click.Give. is a meaningful program that encourages all Alaskans to be philanthropic and supports a variety of worthwhile causes throughout Alaska. It is becoming a "generosity movement" that is gaining in recognition, popularity and success. While this rise in public awareness is happening, some non-profits, who are not eligible to participate, find themselves excluded, adversely affected by community members and supporters assuming that the excluded non-profit is somehow "not in good standing."

Non-profits are also encouraged to advocate for Pick.Click.Give. and publicize the program on web pages, etc. While most if not all non-profits support the program, it is not rational to publicize and advocate for a program from which you are excluded. For those of us who are excluded, we are in the awkward position of appearing unsupportive.

400 D Street, Ste 230 Anchorage, AK 99501 | 907-274-8668
Fax: 907-272-7916 | ASO@YourASO.org | AnchorageSymphony.org



Gregory M. Carr,
25th Anniversary Honorary Chair

John Tracy,
25th Anniversary Chair

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Shane Langland, Vice Chair
Robert Klein, Treasurer
Jennifer Alexander, Past Chair

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Marcus Holmquist
Susan Kruse

Patricia Linton
Loren Lounsbury

Susan Luetters
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Collin Middleton
Dr. David Moeller

Mary Ann Molitor
Henry Penney

Dick Rosston
Debby Sedwick

Katy Spangler
John Tracy

January 22, 2014

Rep. Paul Seaton
State Capital Room 102
Juneau, AK 99801

RE: Audit Requirements for Contributions from Pick, Click, Give

Dear Representative Seaton,

Pick, Click, Give (PCG) was conceived and initiated as a program to encourage Alaskans to make contributions to their favorite charitable organizations through their Permanent Fund Dividends. Over the short life of this program, its success is obvious. Unfortunately, many of our favorite charitable organizations are unable to benefit from access to these potential donors because of the onerous audit requirements. Organizations with smaller budgets just cannot afford to spend in excess of \$10,000 for this purpose alone.

The long-term success of PCG will come if all of our charitable organizations have access to the program. I strongly support HB75 and the removal of the audit requirement for non-profit organizations to participate in PCG.

Thank you for your efforts in bringing HB75 to the legislature. I look forward to the bill becoming law soon.

Sincerely,

NANCY HARBOUR
President

Note: The Alaska Center for the Performing Arts, Inc. is a non-profit, 501(c)3 organization with a budget of \$2.5M. We are required by our contractual obligation to the Municipality of Anchorage as the managers of the facility to have an annual audit which last year cost nearly \$18K. We participate in the PCG program and have received contributions since its inception.

ALASKA
CENTER
FOR THE
PERFORMING
ARTS
www.myalaskacenter.com/25

621 W. 6th Avenue
Anchorage, AK 99501
Phone: (907) 263-2900



ANCHORAGE OPERA

The Schuyler Opera Center

1507 Spar Avenue • Anchorage, AK 99501

907-279-2557 • AnchorageOpera.org

22 January 2014

Rep. Paul Seaton
State Capital Room 102
Juneau, AK 99801

Re: Audit Requirements for Contributions from Pick, Click, Give

Dear Representative Seaton,

On behalf of the Board of Directors of the Anchorage Opera, I strongly support HB 75 and the removal of the audit requirement for non-profit organizations to participate in the Pick, Click, Give program. If the audit requirement remains, Anchorage Opera will not be able to participate in the program as it would be irresponsible of our organization to spend up to \$10,000 annually on an audit, in order to receive \$2,000 - \$3,000 in donations. Additionally, exclusion from the Pick, Click, Give listing of statewide non-profits adversely affects our organization as donors assume there is something wrong with the organization because Anchorage Opera is not listed.

It is important to the long-term success of Pick, Click, Give that the all nonprofit organizations participate on a level playing field. HB 75 levels the field and does so while still allowing for all nonprofit organizations to be accountable.

Thank you for your efforts in bringing HB75 to the legislature. We look forward to the bill becoming law soon.

Sincerely,

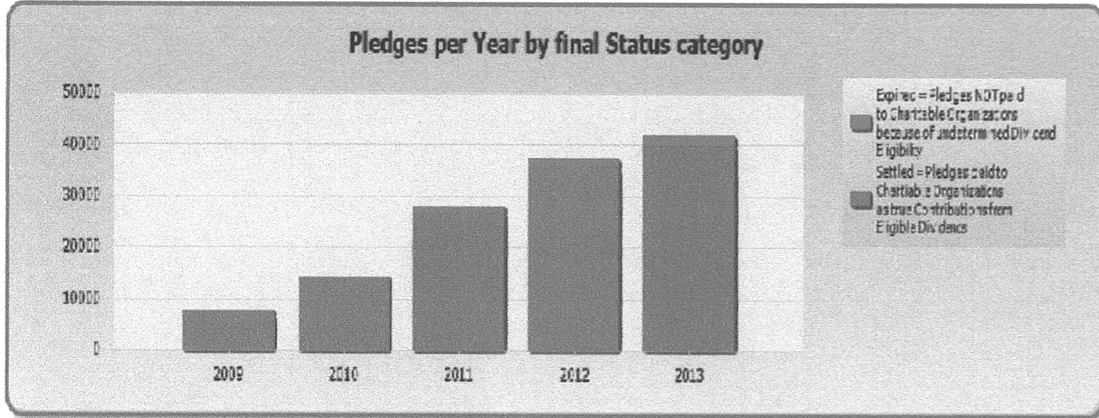
Kevin Patterson
Executive Director

Alaska Bible College								40	\$2475.00	40	\$2475.00		
Alaska Bird Observatory	26	\$1050.00	58	\$2625.00						84	\$3675.00		
Alaska Brain Injury Network	14	\$500.00					72	\$4053.00		86	\$4553.00		
Alaska Branch of the International Dyslexia Association									15	\$775.00	15	\$775.00	
Alaska Building Science Network							8	\$300.00		8	\$300.00		
Alaska Cancer Care Alliance									125	\$4800.00	125	\$4800.00	
Alaska Center for Children and Adults ACCA	11	\$700.00	35	\$1850.00	61	\$3050.00	83	\$4400.00	96	\$4675.00	286	\$14675.00	
Alaska Center for Public Policy	7	\$625.00	5	\$400.00	8	\$824.00	11	\$775.00	7	\$425.00	38	\$3049.00	
Alaska Center for the Blind and Visually Impaired	27	\$1875.00	43	\$3025.00	89	\$5175.00	124	\$7840.00	150	\$10375.00	433	\$28290.00	
Alaska Center for the Book			8	\$475.00	15	\$775.00	18	\$800.00	13	\$550.00	54	\$2600.00	
Alaska Center for the Performing Arts	15	\$750.00	21	\$1050.00	53	\$2325.00	96	\$4778.00	81	\$3850.00	266	\$12753.00	
Alaska Chamber Singers	5	\$825.00	17	\$1475.00	26	\$1775.00	26	\$2075.00	24	\$1925.00	98	\$8075.00	
Alaska Chilkoot Bear Foundation Inc									10	\$475.00	10	\$475.00	
Alaska Christian College							78	\$5257.00	73	\$7000.00	151	\$12257.00	
Alaska Community Foundation ACF	11	\$800.00	12	\$900.00	26	\$2550.00	33	\$3475.00	21	\$1875.00	103	\$9600.00	
Alaska Community Services Inc	10	\$350.00	14	\$775.00	208	\$7990.34	33	\$1600.00			265	\$10715.34	
Alaska Conservation Alliance	39	\$4055.00	41	\$3000.00	44	\$2600.00	45	\$3225.00			169	\$12880.00	
Alaska Dance Theatre Inc	7	\$225.00	31	\$1475.00	38	\$1775.00			43	\$2300.00	119	\$5775.00	
Alaska Dog and Puppy Rescue	310	\$15880.00	477	\$23075.00	934	\$39624.00	1378	\$58425.00	1362	\$57560.00	4461	\$194564.00	
Alaska Engineering Education Foundation							15	\$900.00	24	\$1500.00	39	\$2400.00	
Alaska Equine Rescue						95	\$3600.00	199	\$8153.00	242	\$10125.00	536	\$21878.00
Alaska Family Council			18	\$875.00	31	\$1225.00	22	\$1200.00			71	\$3300.00	
Alaska Family Services Inc	5	\$200.00	23	\$1000.00	41	\$2050.00	65	\$2500.00	65	\$3375.00	199	\$9125.00	
Alaska Farmland Trust Corporation			19	\$1075.00	49	\$1850.00	51	\$1900.00			119	\$4825.00	
Alaska Federation for Community Self Reliance													
Alaska Fine Arts Academy	3	\$175.00								3	\$175.00		
Alaska Fine Arts Academy					18	\$1000.00	25	\$1706.00	14	\$950.00	57	\$3656.00	
Alaska Fish and Wildlife Conservation Fund							80	\$3250.00			80	\$3250.00	
Alaska Geographic							45	\$2953.00	50	\$2600.00	95	\$5553.00	
Alaska Geological Society Inc									9	\$375.00	9	\$375.00	
Alaska Health Fair Inc	10	\$450.00	14	\$700.00	37	\$1400.00	51	\$1775.00	44	\$1625.00	156	\$5950.00	
Alaska Historical Society	9	\$350.00	9	\$750.00	18	\$1350.00			18	\$825.00	54	\$3275.00	
Alaska Humanities Forum	16	\$700.00	17	\$750.00	26	\$1225.00			38	\$2000.00	97	\$4675.00	
Alaska Huts	21	\$950.00									21	\$950.00	
Alaska Huts Association					44	\$1975.00	69	\$3253.00	83	\$3950.00	196	\$9178.00	
Alaska Immigration Justice Project			27	\$1700.00	53	\$2675.00	68	\$3450.00	75	\$3400.00	223	\$11225.00	
Alaska Independent Blind	7	\$275.00								7	\$275.00		
Alaska Innocence Project			29	\$1800.00	55	\$3650.00	93	\$4803.00	116	\$6575.00	293	\$16828.00	
Alaska Institute for Creative Studies			4	\$250.00						4	\$250.00		
Alaska Interior Marksmanship Committee			8	\$850.00						8	\$850.00		
Alaska Interior Marksmanship Committee							8	\$250.00	12	\$450.00	20	\$700.00	
Alaska International Senior Games							13	\$725.00	15	\$775.00	28	\$1500.00	
Alaska Judicial Observers Inc	1	\$25.00					6	\$689.00			7	\$714.00	
Alaska Junior Theater	6	\$250.00	13	\$625.00	25	\$1000.00	43	\$2025.00			87	\$3900.00	
Alaska Legal Services Corporation	19	\$1400.00	23	\$1475.00	34	\$2025.00	60	\$3275.00	56	\$2850.00	192	\$11025.00	
Alaska Lighthouse Association	3	\$125.00								3	\$125.00		
Alaska Literacy Program	12	\$775.00	47	\$2575.00	78	\$3525.00	103	\$4203.00	117	\$5600.00	357	\$16678.00	
Alaska Marine Conservation Council					67	\$3775.00	73	\$4225.00			140	\$8000.00	
Alaska Marine Conservation Council									66	\$3725.00	66	\$3725.00	
Alaska Masonic Library and Museum Foundation							6	\$225.00	11	\$575.00	17	\$800.00	
Alaska Mineral & Energy Resource Education Fund (AMERF)	9	\$475.00								9	\$475.00		
Alaska Mining Hall of Fame Foundation													
Alaska Mobility Coalition					7	\$375.00	5	\$225.00	9	\$500.00	14	\$725.00	
Alaska Moose Federation									7	\$300.00	14	\$675.00	
							98	\$4350.00			98	\$4350.00	

Alaska Mountain Rescue Group			46	\$1855.00	83	\$3600.00	124	\$5200.00	125	\$5425.00	378	\$16080.00
Alaska Moving Arts Center			6	\$250.00	17	\$675.00	25	\$1200.00	23	\$975.00	71	\$3100.00
Alaska Multiple Sclerosis Center aka AMSC	27	\$1475.00			49	\$2300.00	81	\$4450.00	101	\$5950.00	258	\$14175.00
Alaska Museum of Science And Nature	17	\$650.00	20	\$900.00	32	\$2750.00			30	\$1950.00	99	\$6250.00
Alaska Native Heritage Center	21	\$1550.00	40	\$2225.00	67	\$3224.00	105	\$6162.00	107	\$5825.00	340	\$18986.00
Alaska Native Justice Center	13	\$475.00	15	\$600.00	23	\$725.00	47	\$1950.00	50	\$1875.00	148	\$5625.00
Alaska Native Sisterhood Association			4	\$125.00							4	\$125.00
Alaska Network on Domestic Violence and Sexual Assault	49	\$2400.00	31	\$1400.00	71	\$2850.00	78	\$3175.00	79	\$3466.00	308	\$13291.00
Alaska One Public Television Network			124	\$7250.00	276	\$17125.00	368	\$23931.00			768	\$48306.00
Alaska Pacific University	7	\$700.00	14	\$1225.00	17	\$1725.00	60	\$8662.00	54	\$12500.00	152	\$24812.00
Alaska PIRG	21	\$1350.00	18	\$575.00							39	\$1925.00
Alaska Police & Fire Chaplains Ministries	13	\$950.00									13	\$950.00
Alaska Pro Bono Program Inc	7	\$325.00	9	\$731.00	20	\$1425.00					36	\$2481.00
Alaska PTA	8	\$300.00	4	\$225.00	8	\$275.00					20	\$800.00
Alaska Public Health Association									17	\$875.00	17	\$875.00
Alaska Raptor Rehabilitation Center Inc									64	\$2700.00	64	\$2700.00
Alaska Region Pony Club							4	\$250.00			4	\$250.00
Alaska Sailing Club							6	\$200.00			6	\$200.00
Alaska School Activities Association (ASAA)	11	\$600.00									11	\$600.00
Alaska SeaLife Center					179	\$8125.00	251	\$11328.00	353	\$17425.00	783	\$36878.00
Alaska Search and Rescue Dogs					98	\$4500.00	143	\$5453.00	170	\$6250.00	411	\$16203.00
Alaska Society for the Prevention of Cruelty to Animals									566	\$24155.00	566	\$24155.00
Alaska State Firefighters Association			29	\$1375.00	81	\$3650.00	59	\$2475.00	63	\$2225.00	232	\$9725.00
Alaska String Camps Inc							16	\$450.00	24	\$1200.00	40	\$1650.00
Alaska Swimming Inc	6	\$225.00	7	\$375.00	44	\$1675.00					57	\$2275.00
Alaska Tae Kwon Do Institute			3	\$125.00	2	\$100.00					5	\$225.00
Alaska Theatre of Youth	11	\$950.00	20	\$1150.00	39	\$1925.00	43	\$2675.00	47	\$1900.00	160	\$8600.00
Alaska Trails	46	\$2150.00	33	\$1475.00	108	\$4900.00					187	\$8525.00
Alaska Travel Industry Association Foundation Inc									5	\$175.00	5	\$175.00
Alaska Veterans Foundation Vet Village AK					79	\$3375.00	138	\$5375.00	142	\$7075.00	359	\$15825.00
Alaska Veterans Foundation, Inc.	30	\$2575.00									30	\$2575.00
Alaska Veterans Museum					12	\$1125.00	39	\$2000.00	47	\$2480.00	98	\$5605.00
Alaska Watercolor Society					5	\$200.00					5	\$200.00
Alaska WildBird Rehabilitation Center									105	\$4100.00	105	\$4100.00
Alaska Wildlife Alliance			39	\$1700.00			42	\$2025.00	54	\$2975.00	135	\$6700.00
Alaska Wildlife Conservation Center			68	\$3200.00	108	\$5899.00	144	\$6853.00	178	\$8300.00	498	\$24252.00
Alaska Womens Network							24	\$1275.00	19	\$900.00	43	\$2175.00
Alaska World Affairs Council Endowment Fund	13	\$2405.00	11	\$2306.00	14	\$2399.00	15	\$1725.60	14	\$2030.00	67	\$10865.60
Alaska Yanna Vararam					1	\$50.00					1	\$50.00
Alaska Youth & Family Network	9	\$425.00	20	\$1425.00							29	\$1850.00
Alaska Youth Advocates POWER Program	2	\$300.00	16	\$1504.00	27	\$1825.00			47	\$2750.00	92	\$6379.00
Alaska Youth and Family Network					20	\$625.00	16	\$825.00	17	\$575.00	53	\$2025.00
Alaska Zoo	84	\$4200.00	117	\$4775.94	252	\$9900.00	405	\$15800.60	378	\$14800.00	1236	\$49476.54
Alaskan AIDS Assistance Association Four As	52	\$3275.00	44	\$3231.20	134	\$8265.60	152	\$9531.60	137	\$9230.00	519	\$33533.40
Alaskan Aviation Safety Foundation									44	\$1575.00	44	\$1575.00
Alaskans For Life Inc							19	\$1577.00	16	\$750.00	35	\$2327.00
Alaskans for Palmer Hay Flats			24	\$950.00	30	\$1175.00	37	\$1575.00			91	\$3700.00
Aleut Foundation	8	\$975.00			18	\$1200.00			34	\$1600.00	60	\$3775.00
Alpine Alternatives Inc	4	\$125.00									4	\$125.00
Alpine Alternatives Inc					10	\$450.00	10	\$675.00	9	\$350.00	29	\$1475.00
Alpine Historical Society			8	\$450.00	8	\$1050.00					16	\$1500.00

Charitable Pledges and Payments, by Dividend Year and Charitable Organization

Report Date & Time: 03/12/2014
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Years considered: 5	2009		2010		2011		2012		2013		Total (across all selected years)	
Charitable Organization	Contributions	Amount	Contributions	Amount	Contributions	Amount	Contributions	Amount	Contributions	Amount	Contributions	Amount
3 to 5 Preschool			24	\$925.00	44	\$1525.00	64	\$2125.00	78	\$3125.00	210	\$7700.00
4 H Tanana District Leaders Council							16	\$575.00	17	\$550.00	33	\$1125.00
5 miler for mens cancer research									41	\$1575.00	41	\$1575.00
Abbott O Rabbit Little League	6	\$400.00	6	\$275.00	26	\$975.00			24	\$800.00	62	\$2450.00
Abused Womens Aid in Crisis Inc AWAIC Inc	68	\$4725.00	343	\$19056.00	570	\$26150.00	1097	\$54681.00	1161	\$58285.00	3239	\$162897.00
Academy Charter School Advisory Board									26	\$1025.00	26	\$1025.00
ACE Trailside Discovery Camp	35	\$2680.00	28	\$1400.00	52	\$2750.00	86	\$4928.00	77	\$3800.00	278	\$15558.00
ACLU of Alaska Foundation	39	\$2225.00	64	\$2902.00							103	\$5127.00
ACLU of Alaska Foundation					101	\$5400.00	187	\$9153.00	191	\$9375.00	479	\$23928.00
Admiralty Research and Development			2	\$50.00	1	\$50.00					3	\$100.00
Adopt A Cat	45	\$2825.00	185	\$9050.00	271	\$12850.00			436	\$19650.00	937	\$44375.00
Advocates for Dog and Puppy Wellness									169	\$5925.00	169	\$5925.00
Advocates For Victims of Violence Inc	5	\$175.00					115	\$4803.00	81	\$2875.00	201	\$7853.00
AFACT	18	\$1250.00	23	\$2200.00	40	\$3575.00	41	\$2975.00	50	\$5425.00	172	\$15425.00
Affinity Films, Inc.	1	\$25.00	6	\$400.00							7	\$425.00
Ahtna Heritage Foundation									67	\$3555.00	67	\$3555.00
AIRRES	4	\$175.00									4	\$175.00
AK Child and Family	14	\$1088.00	81	\$3350.00	162	\$8225.00	180	\$8528.00	189	\$9255.00	626	\$30446.00
Akeela Inc									21	\$1230.00	21	\$1230.00
Alaska Agriculture in the Classroom Inc									26	\$1000.00	26	\$1000.00
Alaska Airmen's Association												
Alaska Arts and Culture Foundation			9	\$300.00					21	\$900.00	30	\$1200.00
Alaska Arts Education Consortium	19	\$950.00	16	\$875.00	41	\$2175.00	56	\$2175.00	43	\$2075.00	175	\$8250.00
Alaska Assistance Dogs					147	\$5825.00	297	\$12453.00	262	\$10100.00	706	\$28378.00
Alaska Association for Historic Preservation Inc	4	\$200.00	7	\$400.00	10	\$425.00					21	\$1025.00
Alaska Association for the Education of Young Children			9	\$425.00			113	\$5425.00			122	\$5850.00
Alaska Association of Conservation Districts	3	\$175.00									3	\$175.00
Alaska Attachment and Bonding Associates					5	\$350.00	12	\$750.00	8	\$650.00	25	\$1750.00
Alaska Aviation Museum	23	\$825.00	30	\$1300.00	66	\$3250.00	86	\$5389.00			205	\$10764.00
Alaska Baptist Family Services					20	\$1300.00	30	\$1850.00			50	\$3150.00
Alaska Baptist Family Services									39	\$2350.00	39	\$2350.00
Alaska Baseball Academy Inc	2	\$50.00	3	\$75.00			5	\$125.00	2	\$50.00	12	\$300.00

Alutiiq Museum and Archaeological Repository	8	\$300.00	23	\$1425.00	50	\$2325.00	57	\$3450.00	65	\$4825.00	203	\$12325.00
Alyeska Mighty Mites Ski Racing Program Inc									29	\$1575.00	29	\$1575.00
Alzheimers Resource of Alaska	50	\$2900.00	51	\$3100.00	209	\$10150.00	283	\$16481.00	302	\$16975.00	895	\$49606.00
American Diabetes Association Alaska Area	28	\$1625.00	37	\$2125.00	82	\$5208.80	141	\$6728.00	132	\$5900.00	420	\$21586.80
American Foundation for Suicide Prevention									17	\$800.00	17	\$800.00
American Heart Association							80	\$3185.55	74	\$3450.00	154	\$6635.55
American Lung Association in Alaska							22	\$1278.00			22	\$1278.00
American Lung Association in Alaska									31	\$2225.00	31	\$2225.00
American Lung Association of Alaska	11	\$400.00									11	\$400.00
American Red Cross	231	\$15900.00	273	\$16625.00	518	\$29498.00	554	\$33037.00	698	\$39480.00	2274	\$134540.00
AMIPA	6	\$325.00	8	\$250.00			11	\$625.00	8	\$525.00	33	\$1725.00
Amundsen Educational Center	7	\$550.00									7	\$550.00
Anchor Point Public Library							33	\$1750.00	19	\$1225.00	52	\$2975.00
Anchor Point Senior Citizens Inc	1	\$25.00	6	\$225.00	8	\$425.00					15	\$675.00
Anchorage Audubon Society									31	\$1375.00	31	\$1375.00
Anchorage Ballet	2	\$175.00	4	\$250.00	11	\$500.00					17	\$925.00
Anchorage Center of Art and Culture			4	\$200.00	6	\$300.00					10	\$500.00
Anchorage Community Concert Band			4	\$375.00	7	\$275.00	13	\$600.00	20	\$1475.00	44	\$2725.00
Anchorage Community Land Trust	2	\$125.00	6	\$225.00	11	\$550.00	13	\$575.00	13	\$575.00	45	\$2050.00
Anchorage Community Mental Health Services ACMHS							51	\$4128.00	67	\$4250.00	118	\$8378.00
Anchorage Community Theatre	8	\$850.00	22	\$1375.00	35	\$2625.00	59	\$4131.00	67	\$4525.00	191	\$13506.00
Anchorage Community YMCA	4	\$125.00	12	\$650.00			32	\$1350.00			48	\$2125.00
Anchorage Concert Association	13	\$1500.00	28	\$2581.00	45	\$3025.00	50	\$3350.00	46	\$2825.00	182	\$13281.00
Anchorage Concert Chorus	12	\$1675.00									12	\$1675.00
Anchorage Concert Chorus					28	\$2625.00	37	\$5650.00			65	\$8275.00
Anchorage Cultural Council	2	\$50.00									2	\$50.00
Anchorage Folk Festival Inc	9	\$325.00									9	\$325.00
Anchorage Folk Festival Inc					45	\$1975.00	56	\$2500.00	74	\$3700.00	175	\$8175.00
Anchorage Home Builders Care Endowment Inc	2	\$125.00	4	\$300.00	8	\$1200.00	10	\$1603.00			24	\$3228.00
Anchorage Housing Initiatives Inc									6	\$1125.00	6	\$1125.00
Anchorage Library Foundation	19	\$850.00	83	\$4750.00	135	\$7025.00	208	\$11053.00	236	\$12400.00	681	\$36078.00
Anchorage Montessori School	15	\$1525.00	28	\$2125.00	26	\$1500.00	28	\$1925.00	18	\$1375.00	115	\$8450.00
Anchorage Museum	21	\$5090.00	12	\$1981.00	57	\$4574.00	72	\$4275.00	66	\$3250.00	228	\$19170.00
Anchorage Neighborhood Health Center Inc	38	\$3500.00	81	\$5450.00	99	\$6974.00	99	\$6600.00	93	\$5825.00	410	\$28349.00
Anchorage Opera Company					19	\$1075.00					19	\$1075.00
Anchorage Police Department Auxiliary Search Team							17	\$600.00	19	\$875.00	36	\$1475.00
Anchorage Project Access CHA	1	\$150.00	9	\$475.00	36	\$3399.00	59	\$4200.00	62	\$3750.00	167	\$11974.00
Anchorage Schools Foundation ACF							31	\$1625.00	17	\$950.00	48	\$2575.00
Anchorage Senior Activity Center	9	\$550.00	39	\$2325.00	36	\$1425.00	59	\$2225.00	49	\$2150.00	192	\$8675.00
Anchorage Ski Club Inc Arctic Valley Ski Area			38	\$1981.00	56	\$3625.00	64	\$4100.00	56	\$3700.00	214	\$13406.00
Anchorage Sportsplex, Inc.	1	\$50.00									1	\$50.00
Anchorage Symphony Orchestra	14	\$2275.00									14	\$2275.00
Anchorage Unitarian Universalists Fellowship												
Anchorage Urban League							6	\$175.00			6	\$175.00
Anchorage Vineyard Family Resource Center									5	\$375.00	5	\$375.00
Anchorage Waldorf School					16	\$1125.00	18	\$1075.00			34	\$2200.00
Anchorage Youth Court	23	\$1400.00	33	\$2550.00	53	\$2975.00	69	\$3400.00	97	\$4475.00	275	\$14800.00
ANTHC- Healthy Alaska Native's Foundation			10	\$625.00							10	\$625.00

ARBRA					2	\$75.00	1	\$50.00			3	\$125.00
Arc of Anchorage	22	\$1200.00			68	\$3975.00	99	\$4925.00	144	\$7875.00	333	\$17975.00
Arctic Access									7	\$425.00	7	\$425.00
Arctic Education Foundation			13	\$881.20					26	\$1400.00	39	\$2281.20
Arctic Slope Community Foundation ACF			11	\$750.00	13	\$1275.00					24	\$2025.00
Arctic Slope Community Foundation Inc									20	\$2125.00	20	\$2125.00
Armed Services YMCA of Alaska ASYMCA	8	\$400.00	21	\$2025.00			68	\$4100.00	85	\$4150.00	182	\$10675.00
ASAA					11	\$525.00					11	\$525.00
Asian Alaskan Cultural Center	2	\$50.00									2	\$50.00
Assets Inc					18	\$700.00	12	\$425.00	27	\$1450.00	57	\$2575.00
Association for the Education of Young Children Southeast Alaska					9	\$525.00	26	\$1350.00			35	\$1875.00
Association of Alaska School Boards	2	\$75.00										
Asthma and Allergy Foundation America							13	\$950.00	10	\$1025.00	2	\$75.00
Audubon Alaska							49	\$3581.00	49	\$3525.00	23	\$1975.00
Aurora Borealis Lions Eyeglass Recycling and Vision Center									7	\$350.00	98	\$7106.00
Avant-Garde Learning Foundation					3	\$125.00					7	\$350.00
Awana Alaska											3	\$125.00
AWARE Aiding Women in Abuse and Rape Emergencies Inc	48	\$3061.00	177	\$10125.00	239	\$10999.00	359	\$17978.84	47	\$2500.00	47	\$2500.00
Baranov Museum	7	\$275.00	12	\$750.00	23	\$1225.00	32	\$2225.00	430	\$21350.00	1253	\$63513.84
Bartlett Regional Hospital Foundation	3	\$175.00	2	\$200.00	17	\$2324.00	19	\$1225.00			74	\$4475.00
Beacon Hill									16	\$1550.00	57	\$5474.00
Beans Cafe The Childrens Lunchbox	110	\$10570.00	419	\$25568.20	1006	\$56173.00	1623	\$94621.00	40	\$2275.00	40	\$2275.00
Bear Creek Volunteer Fire Department							21	\$875.00	2031	\$112063.92	5189	\$298996.12
Bear Friends of the McNeil River	21	\$750.00	23	\$1050.00					22	\$825.00	43	\$1700.00
Bel Canto Alaska											44	\$1800.00
Benefe Equine Assisted Therapy Center			8	\$275.00	16	\$700.00	14	\$625.00	9	\$700.00	23	\$1325.00
Bering Sea Women's Group	7	\$400.00	26	\$1575.00			26	\$1300.00	21	\$1000.00	71	\$3275.00
Bethel Family Clinic											33	\$1975.00
Beyond Borders	16	\$950.00	8	\$600.00	29	\$2150.00	30	\$1725.00	10	\$300.00	10	\$300.00
Bicycle Commuters of Anchorage									18	\$1050.00	101	\$6475.00
Big Brothers Big Sisters of Alaska	93	\$4825.00	136	\$7725.00	332	\$18375.00	293	\$16553.14	72	\$2900.00	72	\$2900.00
Big Lake Library Advocates							23	\$950.00	324	\$17600.00	1178	\$65078.14
Bingle Camp Ministries			20	\$1400.00	52	\$3225.00	56	\$3650.00	18	\$675.00	41	\$1625.00
Birchtree Parents Guild Inc									47	\$3000.00	175	\$11275.00
Birchwood Camp									23	\$725.00	23	\$725.00
Bird Treatment And Learning Center Inc							29	\$1575.00	47	\$3280.00	76	\$4855.00
Blood Bank of Alaska	45	\$1975.00	53	\$2025.00	167	\$6824.00	170	\$8975.00	215	\$12025.00	385	\$21000.00
Blood N Fire							150	\$6939.00	182	\$7675.00	597	\$25438.00
Borealis Bullseyes Shooting Club							19	\$1375.00	41	\$4425.00	60	\$5800.00
Boy Scouts of America Great Alaska Council	11	\$350.00	13	\$450.00			14	\$475.00	13	\$425.00	27	\$900.00
							65	\$4055.00	98	\$6325.00	187	\$11180.00
Boys and Girls Club of the Kenai Peninsula	10	\$700.00	47	\$2625.00	50	\$2300.00	85	\$3925.00	96	\$3975.00	288	\$13525.00
Boys and Girls Clubs Alaska	65	\$2975.00	79	\$3675.00	153	\$8909.80	141	\$6725.00	200	\$8725.00	638	\$31009.80
Brave Heart Volunteers	29	\$2000.00	49	\$2700.00	58	\$3350.00	75	\$4575.00	63	\$4350.00	274	\$16975.00
Breast Cancer Detection Center of Alaska			84	\$4050.00	162	\$6650.00	178	\$7603.00	172	\$7525.00	596	\$25828.00
Breast Cancer Focus Inc			27	\$1350.00	37	\$2050.00	54	\$2950.00	33	\$2000.00	151	\$8350.00
Bridge Builders of Anchorage	7	\$450.00	9	\$525.00	17	\$975.00					33	\$1950.00
Bunnell Street Arts Center	3	\$325.00	11	\$800.00	24	\$1300.00	38	\$2150.00	48	\$4625.00	124	\$9200.00
Calypso Farm and Ecology Center	35	\$1750.00	55	\$2675.00	102	\$5800.00	120	\$7575.00	127	\$6875.00	439	\$24675.00
Camai Community Health Center									5	\$275.00	5	\$275.00
Camp Fire Alaska	23	\$1325.00	35	\$1625.00	64	\$3200.00	101	\$5878.00	94	\$5250.00	317	\$17278.00
Cancer Connection	19	\$900.00	54	\$3050.00	107	\$5143.15	140	\$8525.00	133	\$7125.00	453	\$24743.15
Canine Comfort Inc									37	\$2000.00	37	\$2000.00
Care Net Pregnancy Center of the Tanana	9	\$600.00					25	\$1175.00			34	\$1775.00
Catholic Community Service dba Hospice and Home Care of Juneau Southeast Senior Services	28	\$3355.00	75	\$6031.00	79	\$4475.00	173	\$9150.00	136	\$8175.00	491	\$31186.00

Catholic Social Services Brother Francis Shelter Clare House	123	\$10910.00	152	\$14268.00	368	\$28495.00	583	\$43938.91	689	\$51294.00	1915	\$148905.91	
CCCS of AK	7	\$200.00	7	\$250.00	14	\$625.00	8	\$450.00			36	\$1525.00	
CCS Early Learning	9	\$800.00	49	\$2075.00	72	\$3000.00	105	\$4425.00	134	\$4925.00	369	\$15225.00	
CEF of Alaska									10	\$325.00	10	\$325.00	
Center for Alaskan Coastal Studies	8	\$400.00	14	\$825.00	30	\$1300.00	39	\$2803.00			91	\$5328.00	
Central Peninsula Health Centers, Inc.	1	\$25.00									1	\$25.00	
Central Peninsula Health Foundation	2	\$225.00									2	\$225.00	
Central Peninsula Health Foundation					10	\$1749.00	10	\$428.00	11	\$650.00	31	\$2827.00	
Challenge Alaska	24	\$1550.00	72	\$3275.00	121	\$6150.00	145	\$7575.00	179	\$9450.00	541	\$28000.00	
Challenger Learning Center of Alaska	7	\$375.00	8	\$450.00	21	\$1075.00	24	\$1428.00	33	\$3000.00	93	\$6328.00	
Chateau Pampered Purr			6	\$200.00							6	\$200.00	
Chilkat Valley Community Foundation ACF	21	\$2425.00	19	\$2600.00	33	\$3150.00	52	\$5025.00	53	\$4225.00	178	\$17425.00	
Chilkat Valley Preschool Inc	8	\$400.00	9	\$325.00	17	\$750.00	23	\$1100.00			57	\$2575.00	
Chinook Montessori Charter School Inc									14	\$925.00	14	\$925.00	
Christian Community Schools dba Heritage Christian Schools	1	\$25.00									1	\$25.00	
Christian Pilots													
Chugiak Eagle River Foundation Inc	17	\$1250.00	21	\$2275.00					23	\$1200.00	23	\$1200.00	
Chugiak Eagle River Foundation Inc					23	\$1900.00	17	\$1250.00	19	\$1325.00	38	\$3525.00	
Chugiak Eagle River Historical Society					12	\$475.00	15	\$450.00			59	\$4475.00	
Chugiak Eagle River Historical Society											27	\$925.00	
Chugiak Eagle River Senior Center	4	\$125.00	21	\$925.00	45	\$1875.00	68	\$3550.00	44	\$2950.00	12	\$425.00	
Chugiak Senior Citizens Foundation									44	\$2950.00	182	\$9425.00	
Clausen Memorial Museum					6	\$200.00	10	\$475.00	9	\$350.00	9	\$350.00	
Clear Creek Cat Rescue											16	\$675.00	
Cold Climate Housing Research Center									140	\$6416.00	140	\$6416.00	
Communities In Schools-Alaska	2	\$50.00	1	\$50.00					26	\$1300.00	26	\$1300.00	
Community Connections											3	\$100.00	
Community Connections, Inc.			10	\$825.00				21	\$1100.00	15	\$1175.00	36	\$2275.00
Community Sports Inc					6	\$300.00					10	\$825.00	
Cook Inlet Historical Society, Inc.	3	\$150.00									6	\$300.00	
Cook Inlet Tribal Council (CITC)	5	\$800.00									3	\$150.00	
Cook Inletkeeper	42	\$3250.00	52	\$3275.00	117	\$6099.00	169	\$9578.00	176	\$10200.00	5	\$800.00	
Cooper Landing Community Library									176	\$10200.00	556	\$32402.00	
Cooper Landing Emergency Services Inc									17	\$775.00	20	\$950.00	
Copper River Basin Child Advocacy Center									29	\$1450.00	30	\$1750.00	
Copper River Native Association			16	\$750.00	26	\$1375.00			12	\$425.00	59	\$3200.00	
Copper River Watershed Project	12	\$600.00	32	\$2806.00							38	\$1800.00	
Copper Valley Development Association Inc					2	\$125.00			45	\$2725.00	16	\$750.00	
											89	\$6131.00	
											2	\$125.00	
Cordova Family Resource Center	2	\$50.00							29	\$1325.00	31	\$1375.00	
Cordova Historical Society and Museum											16	\$725.00	
COVENANT HOUSE ALASKA	131	\$8975.00	204	\$11650.00	580	\$31999.00	614	\$38229.00	635	\$41000.00	16	\$725.00	
CPC Pregnancy Center	54	\$3250.00	66	\$3900.00	121	\$6800.00	167	\$11425.00	166	\$10800.00	2164	\$131853.00	
Crime Stoppers Of Anchorage									10	\$425.00	574	\$36175.00	
Cross Road Medical Center	2	\$1025.00							6	\$225.00	16	\$650.00	
Cyranos Theatre Company	27	\$2050.00	33	\$1650.00	60	\$3000.00	70	\$4000.00	67	\$3525.00	2	\$1025.00	
CYSA									11	\$700.00	257	\$14225.00	
Dance Theatre Fairbanks	6	\$325.00	19	\$775.00					8	\$475.00	19	\$1175.00	
Dance Theatre Fairbanks					19	\$650.00			34	\$1450.00	59	\$2550.00	
DARE Alaska Inc			14	\$1050.00	19	\$1200.00					19	\$650.00	
Dare to Care			28	\$1325.00					12	\$550.00	58	\$3375.00	
Day Shelter									58	\$3100.00	42	\$1950.00	
Denali Arts Council	8	\$1425.00	17	\$2956.00	32	\$4898.00	38	\$2275.00	48	\$2200.00	48	\$2200.00	
Denali Family Services			12	\$1725.00	28	\$800.00	33	\$1475.00	39	\$2100.00	134	\$13654.00	
Dillingham Arts Council									24	\$1125.00	97	\$5125.00	
Discovery Southeast	10	\$675.00	32	\$1625.00	60	\$4224.00	11	\$650.00			11	\$650.00	
Downtown Soup Kitchen	38	\$2425.00	154	\$7775.00	197	\$9499.00	88	\$6300.00	90	\$5950.00	280	\$18774.00	
Doyon Foundation									213	\$14725.00	602	\$34424.00	
							79	\$5503.00	72	\$5705.00	151	\$11208.00	

Friends of the Sutton Library					34	\$1325.00						34	\$1325.00		
Friends of the Talkeetna Library															
Friends of the Tanana Valley Railroad, Inc.	9	\$325.00									32	\$4000.00	32	\$4000.00	
Friends of The Valdez Animal Shelter									64	\$2625.00		9	\$325.00		
Friends of Wasilla Public Library									26	\$900.00		64	\$2625.00		
Frontier Community Services	1	\$50.00									43	\$1675.00	69	\$2575.00	
Frontier High School, Inc.	8	\$1975.00										1	\$50.00		
Gateway School	5	\$200.00										8	\$1975.00		
Georgeson Botanical Garden Society												5	\$200.00		
Girdwood Fine Arts Camp	5	\$225.00			78	\$4524.00		61	\$3084.00		79	\$4000.00	218	\$11608.00	
Girdwood Fine Arts Camp												5	\$225.00		
Girl Scouts of Alaska	36	\$1975.00			16	\$450.00						16	\$450.00		
Golden Retriever Rescue of Fairbanks			37	\$2025.00	84	\$5424.00		138	\$7375.00			295	\$16799.00		
Grace Christian School											78	\$3425.00	78	\$3425.00	
Great Land Trust											19	\$1000.00	19	\$1000.00	
Greater Fairbanks Community Hospital Foundation Inc	14	\$1225.00		15	\$725.00		29	\$1925.00		37	\$2200.00	57	\$3075.00	94	\$5275.00
Greater Sitka Arts Council													58	\$3875.00	
Green Star	11	\$500.00		21	\$925.00		18	\$725.00		30	\$1225.00	23	\$1350.00	71	\$3300.00
Habitat For Humanity MAT SU													32	\$1425.00	
Habitat for Humanity Anchorage	35	\$2050.00		134	\$9075.00		172	\$8249.00				49	\$1875.00	49	\$1875.00
Habitat for Humanity Central Peninsula Kenai									184	\$9531.00		208	\$10825.00	733	\$39730.00
Habitat For Humanity Fairbanks									26	\$1175.00		28	\$2925.00	54	\$4100.00
Habitat For Humanity Greater Fairbanks Area			47	\$2100.00									47	\$2100.00	
Haines Animal Rescue Kennel HARK	20	\$925.00		52	\$3450.00		43	\$1875.00		64	\$3978.00	69	\$3800.00	176	\$9653.00
Haines Assisted Living															
Haines Dolphins Swim Team							70	\$2975.00		67	\$2950.00	90	\$4025.00	299	\$14325.00
Haines Friends of Recycling										14	\$700.00	21	\$1025.00	35	\$1725.00
Healing Hand Foundation	8	\$375.00		49	\$1825.00		11	\$325.00		6	\$150.00		17	\$475.00	
Healing Hand Foundation							12	\$525.00					61	\$2350.00	
Healthy Futures													8	\$375.00	
HeartReach Pregnancy Center	12	\$900.00		30	\$1600.00		11	\$600.00		11	\$825.00		22	\$1425.00	
HEARTS Inc												19	\$825.00	19	\$825.00
Helpful Hearts							1	\$25.00		54	\$2400.00	90	\$4200.00	186	\$9100.00
Helping Hands	13	\$725.00		25	\$1175.00		2	\$200.00		4	\$125.00		5	\$150.00	
Holy Rosary Academy							27	\$1625.00		32	\$2050.00	39	\$2500.00	2	\$200.00
Homer Animal Friends													136	\$8075.00	
Homer Council on the Arts	2	\$125.00		36	\$2300.00		60	\$2925.00				87	\$3850.00	183	\$9075.00
Homer Food Pantry				8	\$450.00		15	\$825.00		27	\$1250.00	29	\$1500.00	81	\$4150.00
Homer Foundation The	15	\$850.00		38	\$2175.00					83	\$4853.00	88	\$4725.00	209	\$11753.00
Homer Senior Citizens Inc	4	\$250.00		25	\$4387.00		52	\$4675.00		63	\$5150.60	66	\$7975.00	221	\$23037.60
Homeward Bound Pet Rescue				18	\$1181.20		18	\$1350.00		25	\$1650.00	20	\$850.00	85	\$5281.20
Hoonah Baptist Mission										118	\$4825.00	104	\$4400.00	222	\$9225.00
Hope				2	\$125.00		2	\$50.00					4	\$175.00	
Hope Community Resources	15	\$775.00		25	\$1225.00		89	\$4750.00				12	\$450.00	12	\$450.00
HOPE worldwide Alaska Chapter										119	\$6303.60	236	\$11150.00	484	\$24203.60
Hospice of Anchorage	45	\$2600.00		140	\$7575.00		280	\$15898.17		331	\$20301.00	11	\$1275.00	11	\$1275.00
Hospice of Haines				26	\$1700.00		29	\$2250.00		35	\$1800.00	329	\$19775.00	1125	\$66149.17
Hospice of Homer	14	\$825.00		33	\$1575.00		54	\$3200.00		89	\$5525.00	39	\$2175.00	129	\$7925.00
Hospice of the Central Peninsula Inc	9	\$600.00		15	\$1050.00		43	\$2325.00		51	\$2875.00	87	\$5225.00	277	\$16350.00
Hospice of the Tanana Valley	51	\$3300.00		82	\$6050.00		180	\$11775.00		123	\$6575.00	65	\$3825.00	183	\$10675.00
Housing First							10	\$300.00					436	\$27700.00	
Humane Society of Kodiak	22	\$1175.00		50	\$2725.00		54	\$3475.00					10	\$300.00	
Ice Alaska	6	\$425.00								135	\$8075.00	150	\$10530.00	411	\$25980.00
IDENTITY INC	33	\$2400.00		44	\$2425.00		112	\$5675.00		104	\$5575.00		6	\$425.00	
IDENTITY INC													293	\$16075.00	
Iditarod Trail Sled Dog Race												118	\$7100.00	118	\$7100.00
Ilisagvik College Foundation	11	\$1000.00		34	\$2300.00		51	\$3200.00		84	\$5175.00	71	\$4730.00	251	\$16405.00

Iliuliuk Family and Health Services, Inc.	1	\$25.00										1	\$25.00
Imaginarium (The)	15	\$675.00										15	\$675.00
Interior Alaska Center for Non Violent Living	36	\$1955.00	64	\$3350.00	104	\$4975.00	118	\$7050.00	106	\$5400.00		428	\$22730.00
Interior Alaska Green Star	14	\$750.00	21	\$1300.00	39	\$1900.00	30	\$1575.00	46	\$2250.00		150	\$7775.00
Interior Alaska Land Trust									21	\$925.00		21	\$925.00
Inuit Circumpolar Council Alaska									7	\$325.00		7	\$325.00
IONIA	2	\$100.00										2	\$100.00
Islands Trails Network							26	\$1300.00				26	\$1300.00
JDIA Juneau Douglas Ice Association							11	\$550.00	16	\$675.00		27	\$1225.00
Jessica Stevens Community Foundation ACF	13	\$1625.00	17	\$2325.00	50	\$3900.00	50	\$4025.00	55	\$4700.00		185	\$16575.00
Joels Place Skate Park and Youth Center					113	\$5902.24	112	\$6600.00	106	\$5725.00		331	\$18227.24
Juneau Audubon Society									22	\$1225.00		22	\$1225.00
Juneau Community Foundation	9	\$475.00	16	\$1075.00	22	\$1300.00	34	\$2175.00				81	\$5025.00
Juneau Coop Preschool Inc					18	\$600.00	34	\$2550.00	27	\$1900.00		79	\$5050.00
Juneau Cooperative Christian Ministry			153	\$8875.00	236	\$12975.00	258	\$16200.00	99	\$6700.00		746	\$44750.00
Juneau Family Health and Birth Center	16	\$1100.00	17	\$900.00	42	\$1950.00	47	\$2200.00	46	\$2330.00		168	\$8480.00
Juneau Lyric Opera	4	\$200.00	4	\$175.00	11	\$525.00	17	\$850.00				36	\$1750.00
Juneau Montessori School			9	\$600.00								9	\$600.00
Juneau Raptor Center	13	\$650.00	34	\$2450.00	52	\$3474.00	61	\$2525.00	71	\$3175.00		231	\$12274.00
JUNEAU STRING ENSEMBLES									10	\$550.00		10	\$550.00
Juneau Symphony	12	\$875.00	19	\$1350.00	23	\$2025.00	40	\$2303.00				94	\$6553.00
Juneau Watershed Partnership			8	\$200.00	19	\$775.00						27	\$975.00
Juneau World Affairs Council			7	\$200.00	9	\$350.00						16	\$550.00
Juneau Youth Sailing			14	\$875.00	17	\$875.00	21	\$1075.00	24	\$1150.00		76	\$3975.00
Juneau Youth Services, Inc.	4	\$175.00										4	\$175.00
Junior Achievement of Alaska			6	\$575.00	12	\$1375.00			14	\$650.00		32	\$2600.00
Junior Achievement of Alaska, Inc.													
Kachemak Bay Family Planning Clinic	4	\$175.00										4	\$175.00
Kawerak Inc	4	\$275.00	11	\$675.00	22	\$750.00			13	\$650.00		50	\$2350.00
KBBI Public Radio	7	\$325.00	38	\$1950.00	51	\$2850.00	72	\$3353.00				168	\$8478.00
KBRW					8	\$650.00						8	\$650.00
KCHU	7	\$300.00	25	\$1225.00	42	\$1850.00	39	\$1900.00	47	\$2750.00		160	\$8025.00
KDLL 919 FM	16	\$925.00	22	\$1575.00	48	\$3125.00	72	\$4400.00	77	\$4700.00		235	\$14725.00
Kenai Historical Society			5	\$475.00	5	\$275.00	7	\$500.00				17	\$1250.00
Kenai Peninsula Food Bank	21	\$1875.00	83	\$4975.00	200	\$9525.00	259	\$13375.00	273	\$15550.00		836	\$45300.00
Kenai Peninsula Foundation ACF	1	\$25.00	2	\$300.00	4	\$300.00	6	\$678.00	4	\$400.00		17	\$1703.00
Kenai Peninsula Housing (KPHI)	4	\$200.00										4	\$200.00
Kenai Peninsula Housing Initiaves, Inc.					2	\$75.00						2	\$75.00
Kenai Peninsula United Way	5	\$250.00	14	\$875.00	21	\$1300.00	20	\$1250.00	20	\$1050.00		80	\$4725.00
Kenai Peninsula Youth Court	3	\$125.00										3	\$125.00
Kenai Performers							20	\$1000.00	18	\$800.00		38	\$1800.00
Kenai River Sportfishing Association	5	\$175.00	4	\$175.00	23	\$1050.00			22	\$898.00		54	\$2298.00
Kenai Watershed Forum	15	\$1025.00	26	\$1850.00	43	\$2700.00	64	\$4028.00	127	\$7950.00		275	\$17553.00
Ketchikan Area Arts & Humanities Council	11	\$750.00	24	\$1475.00								35	\$2225.00
Ketchikan Humane Society									62	\$3650.00		62	\$3650.00
Ketchikan Pioneers Home Foundation									11	\$650.00		11	\$650.00
Ketchikan Theatre Ballet			2	\$50.00								2	\$50.00
Ketchikan Youth Initiatives	3	\$175.00	5	\$125.00	20	\$775.00			16	\$475.00		44	\$1550.00
KFSK Community Radio CoastAlaska			15	\$425.00	27	\$950.00	24	\$950.00	23	\$775.00		89	\$3100.00
KHNS FM	8	\$275.00	15	\$525.00	18	\$875.00	22	\$1075.00	33	\$1825.00		96	\$4575.00
Kicaput Singers and Dancers Inc			1	\$25.00								1	\$25.00
Kids Corps Inc									22	\$2050.00		22	\$2050.00
Kids In Motion			5	\$225.00								5	\$225.00
KidsDay Anchorages Promise	11	\$550.00	15	\$975.00	21	\$775.00	14	\$700.00	14	\$550.00		75	\$3550.00
Kincaid Project Group	5	\$1050.00	16	\$1906.00	20	\$1625.00	32	\$1700.00	27	\$2150.00		100	\$8431.00
Kitty and K9 Connection	128	\$6875.00	89	\$4481.00	490	\$20674.00	251	\$11625.00	210	\$10106.80		1168	\$53761.80
KMXT Kodiak Public Broadcasting Corporation	7	\$375.00	16	\$825.00	38	\$1800.00	57	\$3028.00	59	\$3300.00		177	\$9328.00

KNBA FM and Koahnic Broadcast Corporation	75	\$3950.00	74	\$4525.00	149	\$8425.00	255	\$14575.00	312	\$17725.00	865	\$49200.00
Knights Music Boosters							17	\$700.00	25	\$1550.00	42	\$2250.00
Kodiak Arts Council			13	\$525.00	31	\$2075.00	31	\$2478.00	43	\$2225.00	118	\$7303.00
Kodiak Maritime Museum	11	\$900.00	13	\$1125.00	29	\$2175.00	37	\$2628.00	36	\$2675.00	126	\$9503.00
Kodiak Public Library Association			29	\$2050.00			71	\$7334.00	74	\$5400.00	174	\$14784.00
Kodiak Womens Resource and Crisis Center	13	\$575.00	34	\$1925.00	50	\$3200.00			60	\$3175.00	157	\$8875.00
Koniag Education Foundation	5	\$275.00							11	\$1100.00	16	\$1375.00
KSDP Radio Aleutian Peninsula Broadcasting Inc					1	\$25.00					1	\$25.00
KSKA KAKM APRN APTI Alaska Public Media	257	\$19355.00	597	\$47406.00	963	\$69824.00	1276	\$94120.60	1465	\$106725.00	4558	\$337430.60
KSTK CoastAlaska	17	\$725.00	6	\$300.00	10	\$375.00	17	\$675.00	11	\$600.00	61	\$2675.00
KTNA Talkeetna	6	\$250.00	26	\$1381.00	48	\$3075.00	51	\$2878.00	53	\$3305.00	184	\$10889.00
KTOO KRNN KXLL 360 North CoastAlaska	29	\$1400.00	37	\$1975.00	121	\$5425.00	141	\$6703.00	163	\$9000.00	491	\$24503.00
Kuskokwim Educational Foundation									7	\$325.00	7	\$325.00
Kuskokwim Public Broadcasting Corporation									4	\$125.00	4	\$125.00
KYUK							49	\$2850.00	53	\$3900.00	102	\$6750.00
League of Women Voters of Alaska Education Fund	17	\$775.00									17	\$775.00
Life Alaska Donor Services	16	\$800.00	14	\$750.00	32	\$1600.00	28	\$1206.00			90	\$4356.00
LINKS Mat Su Parent Resource Center					8	\$475.00	23	\$875.00			31	\$1350.00
Literacy Council of Alaska Inc	23	\$1425.00	55	\$2600.00			82	\$4175.00			160	\$8200.00
Living Waters Education & Research Center, Inc.	1	\$25.00									1	\$25.00
Love In Action			33	\$1475.00	27	\$1475.00			20	\$675.00	80	\$3625.00
Love in the Name of Christ Juneau			32	\$1850.00	52	\$2375.00	72	\$3175.00	80	\$4825.00	236	\$12225.00
Love INC in Anchorage					75	\$3675.00	83	\$5375.00	54	\$3575.00	212	\$12625.00
Love INC of Eagle River							33	\$1400.00	39	\$1875.00	72	\$3275.00
Love INC of the Kenai Peninsula	11	\$900.00	15	\$1000.00	45	\$2100.00			54	\$3000.00	125	\$7000.00
Love INC Tanana Valley			76	\$3925.00	87	\$4450.00	90	\$5078.00	99	\$5100.00	352	\$18553.00
Loving Companions Animal Rescue Inc	96	\$5725.00	46	\$2550.00	100	\$4325.00	147	\$6500.60	150	\$8700.00	539	\$27800.60
Lower Kuskokwim Economic Development Council, Inc.	1	\$25.00									1	\$25.00
Lupus Alaska Chapter	17	\$800.00	22	\$1175.00	92	\$3750.00	50	\$2425.00	43	\$2000.00	224	\$10150.00
Lutheran Social Services of Alaska	72	\$5275.00	93	\$7325.00	197	\$14300.00	212	\$15784.00	274	\$20230.00	848	\$62914.00
Lynn Canal Conservation					14	\$650.00					14	\$650.00
Mabel T Caverly Senior Center Services	5	\$325.00	15	\$725.00	21	\$950.00	31	\$1550.00	20	\$1425.00	92	\$4975.00
Make A Wish Foundation			78	\$2975.00	185	\$7525.00			286	\$11925.00	549	\$22425.00
March of Dimes Alaska Chapter					54	\$2250.00	72	\$2950.00	83	\$3450.00	209	\$8650.00
Mary Magdalene Home Alaska	8	\$450.00			41	\$2800.00	52	\$3050.00	69	\$3725.00	162	\$9575.00
Mary Magdalene Home Alaska							7	\$200.00			7	\$200.00
MASCOT					69	\$4100.00	93	\$4800.00	96	\$5350.00	299	\$16925.00
Mat Su Senior Services Palmer Senior Center	8	\$675.00	33	\$2000.00								
Mat Su Services for Children and Adults MSSCA			35	\$1875.00	38	\$2100.00	42	\$2051.20	66	\$3575.00	181	\$9601.20
Mat Su Trails Council Inc							17	\$650.00	27	\$825.00	44	\$1475.00
Matanuska Susitna Schools Foundation			12	\$900.00	24	\$1350.00	27	\$1200.00			63	\$3450.00
Matanuska Valley Sportsmen Inc	1	\$50.00	5	\$225.00	15	\$525.00	12	\$575.00	10	\$375.00	43	\$1750.00
Meadow Gates Farm Sanctuary					21	\$825.00	35	\$2000.00	28	\$1750.00	84	\$4575.00
Mid Valley Seniors Incorporated									6	\$325.00	8	\$375.00
Midnight Sun Council Boy Scouts	2	\$50.00			30	\$2374.00	36	\$1625.00	41	\$2650.00	107	\$6649.00
Midnight Sun Council BSA	9	\$600.00	9	\$675.00							18	\$1275.00
Missionary Aviation Repair Center MARC							51	\$3903.00	46	\$1975.00	97	\$5878.00
Moose Boosters Wrestling Club							10	\$425.00	4	\$200.00	14	\$625.00
Morning Star Ranch	1	\$25.00									1	\$25.00

Morris Thompson Cultural and Visitors Center					10	\$775.00		22	\$875.00			32	\$1650.00			
Mt Edgumbe Preschool Inc	11	\$350.00		25	\$850.00		26	\$1075.00								
Museum of Alaska Transportation and Industry	1	\$25.00		7	\$325.00		17	\$750.00		24	\$2025.00	28	\$2400.00			
Museum of the Aleutians				6	\$275.00					27	\$1150.00	20	\$825.00			
Music Machine	6	\$225.00														
Na Keiki O Hawaii Hawaiian Civic Club								23	\$1828.00		23	\$1350.00				
NAMI Alaska	24	\$1150.00		16	\$1075.00		46	\$2575.00								
NAMI Anchorage											37	\$1925.00	123	\$6725.00		
NAMI of Fairbanks Alaska Inc											37	\$2275.00	37	\$2275.00		
National Council on Alcoholism & Drug Dependence	2	\$125.00					23	\$1750.00		34	\$1375.00		57	\$3125.00		
NeighborWorks Anchorage													2	\$125.00		
Nenana Public Library									20	\$1200.00		18	\$1000.00	38	\$2200.00	
Nenana Senior Center	7	\$350.00		5	\$225.00		13	\$525.00		17	\$625.00		12	\$1400.00	29	\$2025.00
New Direction Resource Center							32	\$1650.00						25	\$1100.00	
New Hope On The Last Frontier				32	\$2450.00					32	\$1675.00		4	\$250.00	68	\$3575.00
Newborns In Need South Central AK Chqayana Chapter												25	\$2500.00	57	\$4950.00	
Nine Star Education and Employment Services	7	\$325.00		11	\$525.00		15	\$875.00		17	\$625.00		15	\$550.00	15	\$550.00
Ninilchik Community Library	10	\$500.00		25	\$925.00		18	\$825.00		31	\$1175.00		33	\$1250.00	50	\$2350.00
Ninilchik Senior Center	3	\$75.00					12	\$600.00						117	\$4675.00	
Nome Community Center	2	\$75.00												15	\$675.00	
Nome Preschool	3	\$175.00		11	\$625.00		35	\$1800.00						2	\$75.00	
North America Outdoor Institute NAOI				3	\$175.00		30	\$1225.00						49	\$2600.00	
North Star Volunteer Fire Department										10	\$450.00		15	\$675.00	58	\$2525.00
North Star Youth Court	12	\$675.00		17	\$975.00		34	\$1825.00		35	\$2003.00		44	\$2125.00	142	\$7603.00
North Tongass Fire and EMS Assn							5	\$250.00						5	\$250.00	
Northern Susitna Institute														38	\$3600.00	
Nugens Ranch	17	\$675.00		18	\$800.00		57	\$2250.00		17	\$1325.00		21	\$2275.00	38	\$3600.00
Nunaka Valley Little League	3	\$650.00		11	\$400.00		11	\$425.00		45	\$1675.00		58	\$2625.00	195	\$8025.00
Oiled Regions of Alaska Foundation										9	\$500.00		12	\$575.00	46	\$2550.00
Older Persons Action Group, Inc.	7	\$200.00														
Opera Fairbanks	5	\$400.00												7	\$200.00	
Opera Fairbanks														5	\$400.00	
Opera to Go							20	\$1100.00		32	\$1725.00		30	\$1800.00	82	\$4625.00
Out North Contemporary Art House	25	\$1450.00		4	\$275.00		6	\$250.00					7	\$425.00	17	\$950.00
Outdoor Heritage Foundation				64	\$3850.00		148	\$10168.72		138	\$7184.00		95	\$4950.00	470	\$27602.72
Pacific Northern Academy	2	\$125.00											28	\$3350.00	28	\$3350.00
Palmer Arts Council													16	\$800.00	18	\$925.00
Palmer Museum										23	\$925.00		42	\$1625.00	65	\$2550.00
Parachutes Teen Club and Resource Center				34	\$3375.00		9	\$300.00		54	\$3975.00		58	\$5353.00	9	\$300.00
PATCHWorks	1	\$50.00											66	\$7763.00	212	\$20466.00
PATHway Family Center	4	\$375.00		3	\$225.00									1	\$50.00	
PeaceHealth Ketchikan General Hospital Foundation	5	\$300.00		11	\$425.00		16	\$925.00		13	\$875.00		9	\$525.00	7	\$600.00
Peer Properties, Inc.														54	\$3050.00	
Performing Arts Society				5	\$350.00											
Perseverance Theatre	31	\$1425.00		49	\$2200.00		91	\$4925.00		97	\$5775.00		107	\$6525.00	5	\$350.00
Petersburg Childhood Education Center				9	\$350.00									375	\$20850.00	
Petersburg Children's Center	4	\$150.00												9	\$350.00	
Petersburg Community Foundation ACF	8	\$2100.00		7	\$1775.00		27	\$2650.00		29	\$4081.00		35	\$4100.00	4	\$150.00
Petersburg Humane Association Inc													19	\$800.00	106	\$14706.00
Petersburg Marine Mammal Center													5	\$125.00	19	\$800.00
Petersburg Medical Center Foundation														5	\$125.00	
Petersburg Mental Health Services Inc							4	\$175.00		5	\$400.00			9	\$575.00	
PIC				12	\$650.00		13	\$600.00		16	\$950.00		10	\$575.00	51	\$2775.00
												27	\$1025.00	27	\$1025.00	

Pier One Theatre	5	\$650.00	10	\$350.00	18	\$1150.00	35	\$1550.00	22	\$1050.00	90	\$4750.00
PillowsforKidsFoundation									26	\$875.00	26	\$875.00
Planned Parenthood of Alaska	243	\$16280.00									243	\$16280.00
Planned Parenthood of the Great Northwest			244	\$16106.00	579	\$35298.00	782	\$51640.00	830	\$53700.00	2435	\$156744.00
Polar Pug Rescue and Friends									101	\$4775.00	101	\$4775.00
Polaris House, Inc.	15	\$1125.00	17	\$1375.00							32	\$2500.00
Pratt Museum	9	\$625.00	17	\$1400.00	45	\$2625.00	45	\$2803.00	41	\$2175.00	157	\$9628.00
Prince William Sound Science Center							25	\$1225.00	33	\$2550.00	58	\$3775.00
Project GRAD Kenai Peninsula	4	\$150.00	5	\$275.00	9	\$725.00					18	\$1150.00
Providence Alaska Foundation	12	\$1250.00	37	\$2050.00	58	\$3300.00	87	\$7137.00	77	\$5225.00	271	\$18962.00
Qutekcaq Native Tribe	1	\$25.00	2	\$75.00	4	\$150.00					7	\$250.00
Radio Free Palmer			21	\$1000.00	30	\$1375.00	44	\$2575.00	61	\$6575.00	156	\$11525.00
Rainbird Community Broadcasting CoastAlaska			20	\$775.00	25	\$1225.00	59	\$2650.00	21	\$1150.00	125	\$5800.00
Rainbow Connection Therapeutic Horseback Riding Center					47	\$2000.00			45	\$1850.00	92	\$3850.00
Raven Radio KCAW CoastAlaska			35	\$1825.00	57	\$2850.00	83	\$3800.00	71	\$3750.00	246	\$12225.00
REACH Inc	8	\$375.00	17	\$800.00	33	\$1250.00	33	\$1275.00	38	\$1775.00	129	\$5475.00
Recycling Our Areas Resources									14	\$500.00	14	\$500.00
Re-Inventing Schools Coalition												
Rendezvous Senior Day Services Inc							7	\$300.00			7	\$300.00
Renewable Energy Alaska Project							83	\$4731.00	119	\$6300.00	202	\$11031.00
Resource Center for Parents and Children Inc	21	\$1125.00	12	\$825.00	36	\$1650.00	48	\$1950.00	68	\$4075.00	185	\$9625.00
Resurrection Bay Conservation Alliance					23	\$1350.00					23	\$1350.00
Resurrection Bay Historical Society			6	\$931.00	12	\$1000.00	17	\$797.00			35	\$2728.00
Retirement Community of Fairbanks									19	\$1550.00	19	\$1550.00
Rilke Schule Verein									33	\$1925.00	33	\$1925.00
RurAl CAP	20	\$925.00	25	\$1175.00	128	\$6035.04	75	\$3425.00	82	\$3550.00	330	\$15110.04
Safe and Fear Free Environment	8	\$500.00	13	\$650.00	35	\$1850.00	35	\$2000.00			91	\$5000.00
Safe Harbor Inn	35	\$3780.00	66	\$5281.00							101	\$9061.00
Safe Harbor Inn					90	\$7124.00	96	\$6934.00			186	\$14058.00
SAGA	7	\$300.00			24	\$1075.00	20	\$825.00			51	\$2200.00
Salvation Army The	98	\$6850.00	153	\$10962.00	360	\$23382.80	488	\$30022.00	506	\$32475.00	1605	\$103691.80
School Business Partnerships	4	\$100.00	5	\$150.00	11	\$750.00					20	\$1000.00
Sealaska Heritage Institute	8	\$375.00	14	\$750.00	42	\$2325.00			63	\$4650.00	127	\$8100.00
SEATrails							7	\$300.00			7	\$300.00
SeaView Community Services	3	\$200.00	13	\$950.00	16	\$1150.00	17	\$1025.00	12	\$675.00	61	\$4000.00
SEER School			14	\$500.00	23	\$825.00	17	\$925.00			54	\$2250.00
Senior Citizens of Kodiak Inc	4	\$225.00	5	\$225.00	19	\$1375.00			24	\$1775.00	52	\$3600.00
Seward Arts Council							29	\$1200.00	37	\$1725.00	66	\$2925.00
Seward Community Foundation ACF	7	\$1150.00	4	\$725.00	46	\$4300.00	44	\$3300.00	57	\$4275.00	158	\$13750.00
Seward Community Library Association			25	\$2025.00	61	\$3149.00	45	\$1975.00			131	\$7149.00
Seward He Will Provide Food Pantry							46	\$2000.00	34	\$2275.00	80	\$4275.00
Seward Senior Center	2	\$50.00	18	\$1175.00	36	\$1875.00					56	\$3100.00
Share the Spirit												
Sheldon Museum and Cultural Center	7	\$400.00	7	\$300.00	12	\$625.00	19	\$875.00	10	\$375.00	55	\$2575.00
Shiloh Community Development Inc									4	\$200.00	4	\$200.00
Shiloh Community Development Inc.			3	\$175.00							3	\$175.00
Shiloh Community Housing Inc			8	\$575.00	15	\$725.00			9	\$475.00	32	\$1775.00
Sitka Counseling and Prevention Services Inc	4	\$150.00	12	\$400.00	8	\$400.00	16	\$500.00	5	\$150.00	45	\$1600.00
Sitka Historical Society and Museum	13	\$550.00	17	\$975.00	23	\$1400.00	30	\$1525.00	27	\$1400.00	110	\$5850.00
Sitka Maritime Heritage Society			13	\$350.00	16	\$1025.00	29	\$1578.00	27	\$1525.00	85	\$4478.00
Sitka Summer Music Festival	26	\$1925.00	18	\$1700.00	38	\$2900.00	39	\$1950.00			121	\$8475.00
Sitka Trail Works					52	\$2375.00			54	\$2925.00	106	\$5300.00
Sitka WhaleFest			16	\$900.00	13	\$1025.00					29	\$1925.00
Sitkans Against Family Violence	33	\$1600.00									33	\$1600.00
Soldotna Area Senior Citizens, Inc.			4	\$125.00							4	\$125.00

Soldotna Library Friends									21	\$1050.00	21	\$1050.00
SOS Pets Seward									46	\$2625.00	46	\$2625.00
South Peninsula Haven House	12	\$800.00	20	\$1050.00	28	\$1425.00	59	\$3225.00	39	\$1925.00	158	\$8425.00
Southeast Alaska Conservation Council			53	\$2325.00			84	\$4653.00	87	\$4825.00	224	\$11803.00
Southeast Alaska Independent Living SAIL	23	\$1250.00	46	\$2300.00	74	\$4225.00	112	\$6153.00	130	\$7700.00	385	\$21628.00
Southeast Alaska Indian Cultural Center (SEAICC)	4	\$100.00									4	\$100.00
Special Olympics Alaska Inc	84	\$4500.00	101	\$5625.00	206	\$9924.00	266	\$12800.00	278	\$13000.00	935	\$45849.00
Spirit of Youth	14	\$1000.00	16	\$600.00	39	\$1900.00	32	\$1325.00	39	\$1800.00	140	\$6625.00
SPROUT	3	\$75.00	13	\$450.00	23	\$1025.00	23	\$1575.00			62	\$3125.00
St. Vincent de Paul Society Juneau			24	\$1800.00							24	\$1800.00
Standing Together Against Rape STAR	78	\$3625.00	91	\$4725.00	179	\$8275.00	234	\$11284.00	307	\$14755.00	889	\$42664.00
Sterling Senior Center					10	\$400.00					10	\$400.00
Stone Soup Fairbanks					156	\$7100.00	133	\$7478.00	142	\$6725.00	431	\$21303.00
Stone Soup Group	37	\$2350.00	38	\$4362.00	73	\$3600.00	132	\$7228.00	111	\$7475.00	391	\$25015.00
STOP the Overpopulation of Pets Inc							62	\$2100.00	38	\$1475.00	100	\$3575.00
STRIDE Southcentral Therapeutic Riding							30	\$1400.60	26	\$1550.00	56	\$2950.60
Stroller White Pipes and Drums			3	\$75.00							3	\$75.00
Sunshine Community Health Center	3	\$75.00	23	\$1400.00	35	\$2125.00	36	\$2425.00	26	\$1175.00	123	\$7200.00
Sunshine Station Childcare Center							6	\$200.00			6	\$200.00
Suzuki Association of Southcentral Alaska	6	\$450.00									6	\$450.00
Swim Like A Fish Foundation			4	\$100.00	13	\$575.00					17	\$675.00
Takshanuk Watershed Council	14	\$600.00	26	\$1100.00	24	\$1475.00	21	\$1350.00			85	\$4525.00
Tanana Valley Sportsmens Association Inc					15	\$1350.00	15	\$1325.00	20	\$1575.00	50	\$4250.00
Tanana Valley Watershed Association					8	\$425.00					8	\$425.00
Tanana Valley Youth Sports Foundation	6	\$625.00	12	\$725.00							18	\$1350.00
TBA Theatre	26	\$1875.00	43	\$2881.00	72	\$4200.00	84	\$5425.00	92	\$5300.00	317	\$19681.00
TDX Foundation							4	\$225.00	3	\$200.00	7	\$425.00
Tebughna Foundation Tyonek					57	\$2857.80	35	\$1851.20			92	\$4709.00
The Alaska Bird Club									26	\$1125.00	26	\$1125.00
The Alaska Children's Trust	18	\$1175.00	11	\$600.00	22	\$1125.00	42	\$2550.00	41	\$2075.00	134	\$7525.00
The Carol H Brice Family Center Inc	11	\$450.00	10	\$550.00	17	\$950.00					38	\$1950.00
The Childrens Place	9	\$425.00	54	\$2350.00	77	\$3625.00	97	\$5650.00	112	\$6125.00	349	\$18175.00
The CIRI Foundation									17	\$725.00	17	\$725.00
The Foraker Group	16	\$1125.00	8	\$650.00	18	\$1775.00	30	\$2925.00	29	\$2725.00	101	\$9200.00
The Hammer Museum												
The Island Institute Sitka							16	\$953.00			16	\$953.00
The Island Institute Sitka									13	\$700.00	13	\$700.00
The LeeShore Center	8	\$475.00	19	\$975.00	30	\$1325.00	68	\$3000.00	59	\$2975.00	184	\$8750.00
The Nature Conservancy									82	\$4425.00	82	\$4425.00
The Roscoe Fund			46	\$2975.00	85	\$4900.00	111	\$7359.00	117	\$7025.00	359	\$22259.00
Theatre in the Rough or TR									30	\$1525.00	30	\$1525.00
thread	14	\$775.00	15	\$900.00	48	\$2400.00	51	\$2175.00	69	\$2800.00	197	\$9050.00
Togiak Public Library and Cultural Center			4	\$175.00	7	\$325.00	15	\$1025.00	28	\$1200.00	54	\$2725.00
Tok Community Library Association			8	\$275.00					11	\$500.00	19	\$775.00
Tomono Kai	6	\$325.00	10	\$325.00							16	\$650.00
Tri Valley Community Library			12	\$650.00	21	\$1100.00	23	\$1300.00	26	\$1925.00	82	\$4975.00
Tri Valley Volunteer Fire Department	8	\$700.00	9	\$650.00	15	\$1025.00					32	\$2375.00
Triumvirate Theatre	2	\$50.00									2	\$50.00
Tsalteshi Trails Association									27	\$875.00	27	\$875.00
Tundra Womens Coalition	23	\$1700.00	82	\$8281.00	132	\$8900.00	183	\$15328.00	164	\$14200.00	584	\$48409.00
Turnagain Community Arts Alliance									11	\$550.00	11	\$550.00
Unalaska Community Broadcasting	3	\$100.00	16	\$425.00	18	\$700.00			14	\$500.00	51	\$1725.00
Unalaskans Against Sexual Assault and Family Violence USAFV	3	\$150.00	12	\$525.00	24	\$850.00			26	\$1150.00	65	\$2675.00
United Way of Anchorage	23	\$3605.00	88	\$8525.00	156	\$12224.00	184	\$14384.00	158	\$13600.00	609	\$52338.00
United Way of Mat Su	10	\$600.00	31	\$2250.00	82	\$3450.00	59	\$2450.00	86	\$3355.00	268	\$12105.00
United Way of Southeast Alaska	49	\$4300.00	47	\$4725.00	93	\$5775.00	99	\$6528.00	108	\$6700.00	396	\$28028.00
United Way of the Tanana Valley			44	\$2600.00	57	\$3500.00	79	\$4950.00	91	\$5975.00	271	\$17025.00

United Way of Valdez									21	\$1075.00	21	\$1075.00
University of Alaska	19	\$1475.00	19	\$1075.00	57	\$2350.00	13	\$2306.00	14	\$3425.00	122	\$10631.00
University of Alaska Anchorage	52	\$2850.00	64	\$3800.00	109	\$5575.00	89	\$8943.60	90	\$9880.00	404	\$31048.60
University of Alaska Anchorage, Kenai Peninsula Campus	1	\$50.00									1	\$50.00
University of Alaska Anchorage, Kenai Peninsula College			6	\$350.00	12	\$675.00	14	\$2303.00	26	\$2150.00	58	\$5478.00
University of Alaska Anchorage, Kodiak College			5	\$481.20	4	\$125.00	3	\$100.00	2	\$125.00	14	\$831.20
University of Alaska Anchorage, Matanuska-Susitna College	2	\$75.00	6	\$300.00	15	\$525.00	7	\$275.00	5	\$225.00	35	\$1400.00
University of Alaska Anchorage, Prince William Sound Community College	2	\$75.00	5	\$1200.00	9	\$700.00	3	\$314.00	1	\$25.00	20	\$2314.00
University of Alaska Fairbanks	28	\$2025.00	52	\$2550.00	66	\$3525.00	92	\$8278.00	84	\$9375.00	322	\$25753.00
University of Alaska Fairbanks Community and Technical College	1	\$50.00	11	\$425.00	6	\$275.00	6	\$425.00	4	\$275.00	28	\$1450.00
University of Alaska Fairbanks, Bristol Bay Campus	2	\$150.00	3	\$200.00	6	\$375.00	7	\$550.00	8	\$450.00	26	\$1725.00
University of Alaska Fairbanks, Chukchi Campus	1	\$100.00	3	\$100.00	4	\$100.00	5	\$150.00	6	\$200.00	19	\$650.00
University of Alaska Fairbanks, Interior Aleutians Campus	4	\$250.00	2	\$75.00	6	\$275.00	2	\$150.00	7	\$300.00	21	\$1050.00
University of Alaska Fairbanks, Kuskokwim Campus	1	\$25.00	6	\$200.00	12	\$525.00	11	\$725.00	7	\$475.00	37	\$1950.00
University of Alaska Fairbanks, Northwest Campus	1	\$25.00	4	\$625.00	9	\$375.00	3	\$125.00	4	\$275.00	21	\$1425.00
University of Alaska Southeast	10	\$600.00	10	\$500.00	17	\$525.00	13	\$625.00	23	\$1250.00	73	\$3500.00
University of Alaska Southeast, Ketchikan Campus			2	\$50.00	1	\$25.00	2	\$125.00	2	\$50.00	7	\$250.00
University of Alaska Southeast, Sitka Campus	1	\$100.00	6	\$200.00	4	\$150.00	3	\$153.00	3	\$100.00	17	\$703.00
Upper Tanana Aging Program/Upper Tanana Development Corp			3	\$75.00							3	\$75.00
Valdez Food Bank					46	\$2850.00					46	\$2850.00
Valdez Museum and Historical Archive	7	\$325.00	11	\$525.00	9	\$425.00	26	\$1375.00	22	\$1625.00	75	\$4275.00
Valdez Senior Citizens Center	2	\$50.00	8	\$225.00							10	\$275.00
Valley Charities					6	\$350.00	10	\$550.00	31	\$1375.00	47	\$2275.00
Valley Community for Recycling Solutions							87	\$3325.00	101	\$4150.00	188	\$7475.00
Valley Hospice Resources					53	\$2100.00	53	\$2600.00			106	\$4700.00
Valley Mountain Bikers and Hikers							40	\$1775.00	49	\$2100.00	89	\$3875.00
Valley Residential Services	1	\$100.00	6	\$500.00	11	\$675.00	14	\$728.00			32	\$2003.00
Veterans Legal Advocacy Group PC									24	\$1075.00	24	\$1075.00
Victims for Justice	22	\$875.00	30	\$1075.00	63	\$2425.00			55	\$2575.00	170	\$6950.00
Village of Razdolna Inc									11	\$725.00	11	\$725.00
Volunteers of America Alaska			15	\$1150.00	29	\$1550.00	36	\$3328.00	32	\$2650.00	112	\$8678.00
WASI Wasilla Area Seniors Inc	4	\$200.00	25	\$1825.00			35	\$1900.00	51	\$2225.00	115	\$6150.00
Wasilla Knik Historical Society			4	\$150.00	7	\$425.00	7	\$500.00			18	\$1075.00
WAVE					25	\$1300.00			17	\$900.00	42	\$2200.00
WEIO			37	\$2425.00	47	\$1850.00	34	\$1125.60			118	\$5400.60
Willow Public Library									37	\$1650.00	37	\$1650.00
Windwalkers International	5	\$275.00									5	\$275.00
Wish Upon the North Star Inc	25	\$1100.00			40	\$1725.00	56	\$2250.00	36	\$1600.00	157	\$6675.00
Women in Safe Homes	11	\$600.00	59	\$2425.00	74	\$3475.00	117	\$5300.00	118	\$5050.00	379	\$16850.00
Women LISTEN Inc							28	\$1375.00	24	\$1125.00	52	\$2500.00
Wrangell Institute for Science and Environment	8	\$525.00	19	\$1200.00	31	\$2150.00	41	\$2650.00	37	\$2225.00	136	\$8750.00
Wrangell Mountains Center			26	\$1675.00	41	\$2700.00	57	\$4206.00	49	\$3025.00	173	\$11606.00
Young Life Alaska	16	\$1375.00	23	\$1975.00	45	\$3225.00	62	\$3650.00	53	\$3475.00	199	\$13700.00
Youth Restoration Corps	2	\$125.00									2	\$125.00

Yukon River Drainage Fisheries Association			2	\$50.00	12	\$1100.00			10	\$325.00	24	\$1475.00	
Yukon River InterTribal Watershed Council	5	\$275.00			9	\$300.00			7	\$575.00	21	\$1150.00	
Yuut Elitnaurviat The Peoples Learning Center Inc									18	\$875.00	18	\$875.00	
Yuut Yaqungviat LLC							13	\$500.00			13	\$500.00	
Yuut Yaqungviat LLC									7	\$400.00	7	\$400.00	
YWCA Alaska	17	\$1200.00	13	\$725.00	36	\$2025.00	45	\$2800.00			111	\$6750.00	
Zach Gordon Youth Center									37	\$1725.00	37	\$1725.00	
Zonta Yellow Rose Foundation									15	\$525.00	15	\$525.00	
Charitable Organization													
Total (all Organizations)	7125	\$468067.00	13485	\$810347.94	26942	\$1467767.86	35582	\$1993337.24	39925	\$2235604.64	All Orgs, All Selected Years	123059	\$6975124.68