




North Slope Borough School District Monthly Financial Report As of August 31, 2021

Prepared by: Fadil Limani, CFO

TO: Qaiyaan Harcharek, Board President
Members of the School Board

THROUGH: Rich Carlson, Interim Superintendent

FROM: Fadil Limani, CFO 

DATE: 9/30/2021

SUBJECT: Monthly Financial Report - August 31, 2021

STRATEGIC PLAN SUMMARY-

Development of The Whole Child

SB22-046

4 Financial & Operational Stewardship: Effectively employ our operational and financial resources to support our strategic goals and long-term stability of the district.

4.2 Financial Stewardship/Management: Ensure financial management based on what is best for our students.

Enclosed for your review and discussion is the North Slope Borough School District Monthly Financial Report for the month ending August 31, 2021.

Please note the following items in the Report:

1. Page 5 - General Fund revenues to date through August 31, 2021 are \$15,674,828 or 21%. This primarily reflects the revenues received to date of Borough Appropriation, Foundation Funding, PERS/TERS on behalf payments, and Other Local Revenues.
 2. Page 7 - General Fund operating expenditures to date through August 31, 2021 are \$4,462,995.04 or 6 percent of budget through 17% of the fiscal year. School Administration YTD expenditures represents 15% of budget followed by District Administration of 11% of budget and District Admin Support of 9% of budget. The Operating Transfers will be recorded at the end of the Fiscal Year during the Annual Audit preparation.
 3. Page 9 - Expenditures by function and location are demonstrated here showing District Wide, Fred Ipalook Elementary School, Eben Hopson Middle School, and Barrow High School, with the highest allocation of resources and related actuals.
 4. Page 15 - Fund Balance as of June 30, 2020 was \$19,494,508. This is a net increase of \$770,688 from FY19.
 5. Page 17 - Cash and Investments to date through August 31, 2021 are \$38,654,879. This is a net increase of \$417,918 or 1 % from previous month. The net increase is mainly attributed to the first installment received from the Borough Appropriation including the Foundation Program Funding from the State of Alaska.
 6. Page 19 - Special Revenue Funds revenues and expenditures are reported on the cash basis and have not been adjusted. The Special Revenue Funds are demonstrated here which includes: Community Schools, Food Service, RLC, Village Athletics Program, Qargi Academy and Employee Housing.
- Encumbrances as of August 31, 2021 for the General Fund are \$27,378,219. In addition, the Pre-Encumbrances for the same period are \$13,315,039. Total Encumbrances and Pre-Encumbrances for General Fund are \$40,693,258.

I will be available for questions at the October 7, 2021 Regular Board Meeting.

Motion:

"I move that the NSBSD Board of Education approve the Monthly Financial Report as of August 31, 2021."

**North Slope Borough School District
Monthly Financial Report
As of August 31, 2021**

Table of Contents

Page Description

Section I - General School Operating Fund Activity:

- 5** General School Operating Fund - Summary of Revenues
- 6** General School Operating Fund - Summary of Historical Revenues - 7 Years
- 7** General School Operating Fund - Summary of Expenditures by Function
- 8** General School Operating Fund - Summary of Historical Expenditures - 7 Years
- 9** General School Operating Fund - Summary of Expenditures by Location
i.e. (Village/Schools)

Section II - Fund Balance Classification:

- 15** Designation of Fund Balance - Operating and Nonmajor Governmental Funds

Section III - Cash & Investments:

- 17** Summary of Cash and Investments - Main Operating Wells Fargo Accounts and
Chalres Schwab Investment Account

Section IV- Special Revenue Funds:

- 19** Summary of Special Revenue Funds Activity

Section V - Budget Line Transfers:

- 26** Budget Line Transfer Monthly Activity

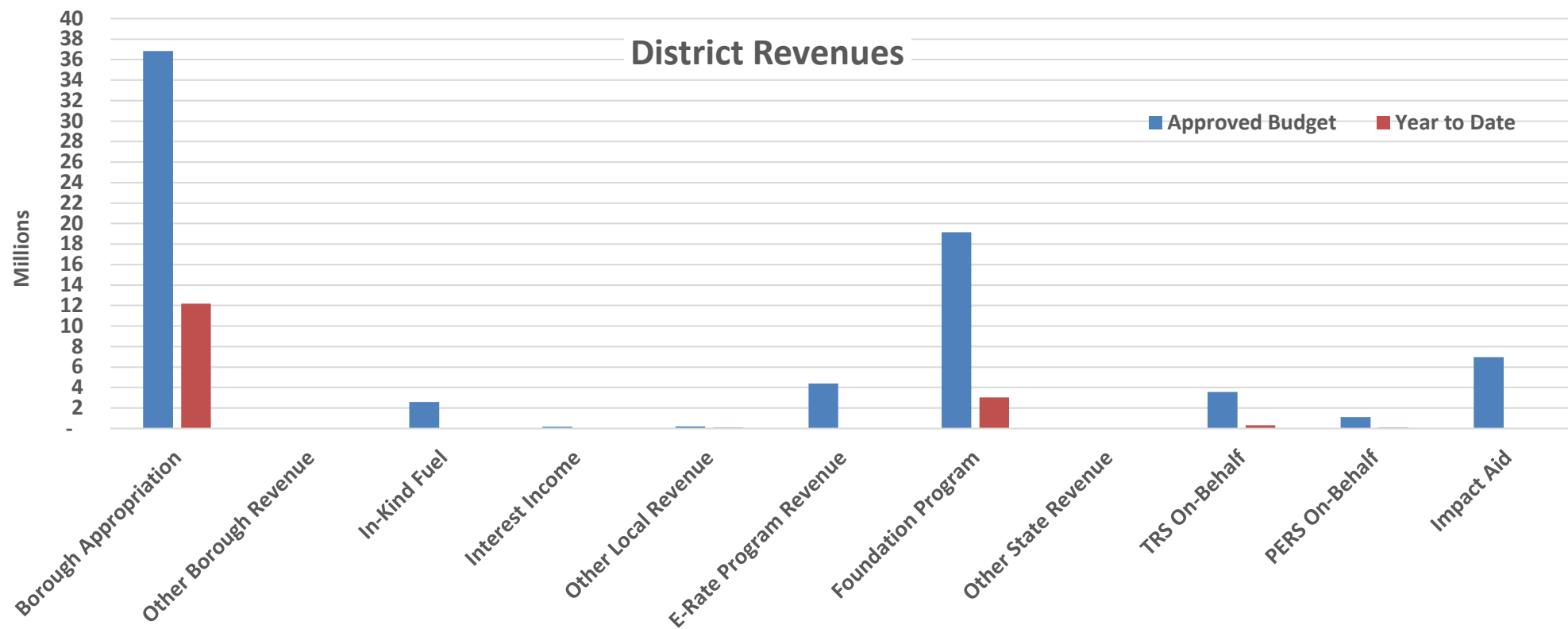
Section VI - Grants:

- 28** Monthly Grant Summary Report

Section I - General School Operating Fund Activity

North Slope Borough School District
General School Operating Fund - Summary of Revenues
As of August 31, 2021

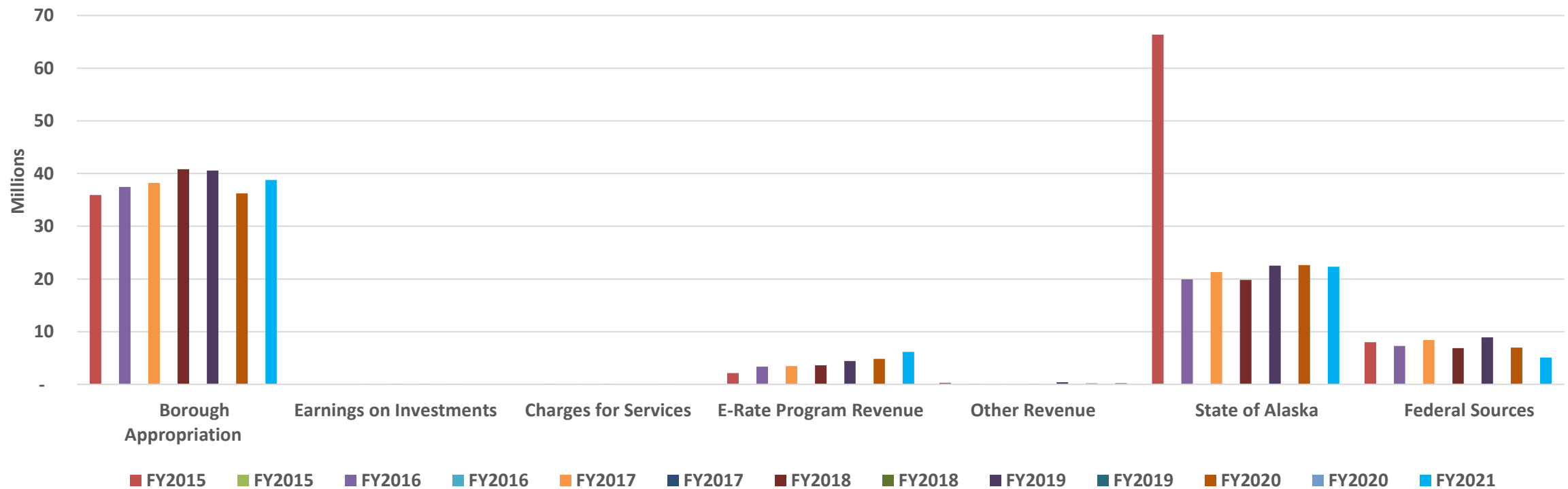
	Approved Budget	Amended Approved Budget	Year to Date	Variance	% of Budget
Revenues:					
Borough Appropriation	36,828,052	36,828,052	12,178,489	(24,649,563)	33%
Other Borough Revenue	-	-	-	-	
In-Kind Fuel	2,600,000	2,600,000	-	(2,600,000)	0%
Interest Income	175,000	175,000	-	(175,000)	0%
Other Local Revenue	191,400	191,400	78,064	(113,336)	41%
E-Rate Program Revenue	4,393,440	4,393,440	-	(4,393,440)	0%
Foundation Program	19,160,684	19,160,684	3,022,534	(16,138,150)	16%
Other State Revenue	-	-	-	-	
TRS On-Behalf	3,555,105	3,555,105	312,019	(3,243,086)	9%
PERS On-Behalf	1,104,203	1,104,203	83,721	(1,020,482)	8%
Impact Aid	6,974,479	6,974,479	-	(6,974,479)	0%
Operating Revenues	74,982,363	74,982,363	15,674,828	(59,307,535)	21%
Total Revenues	74,982,363	74,982,363	15,674,828	(59,307,535)	21%



North Slope Borough School District
General School Operating Fund - Summary of Historical Revenues - 7 Yrs
As of August 31, 2021

	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	Unaudited FY2021
Revenues:							
Intergovernmental: Local Resources							
Borough Appropriation	35,958,776	37,444,358	38,225,652	40,842,270	40,584,614	36,227,357	38,766,371
Earnings on Investments	-	-	4,686	9,739	12,850	6,675	
Charges for Services	-	112,864	55,579	61,656	-	37,010	
E-Rate Program Revenue	2,138,461	3,382,755	3,456,229	3,602,296	4,444,666	4,825,200	6,189,690
Other Revenue	301,346	80,047	58,126	71,014	404,307	201,549	250,243
Intergovernmental							
State of Alaska	66,357,921	19,916,369	21,293,157	19,823,531	22,547,670	22,618,056	22,348,334
Federal Sources	7,980,488	7,301,105	8,414,695	6,860,419	8,936,511	6,974,479	5,076,241
Operating Revenues	112,736,992	68,237,498	71,508,124	71,270,925	76,930,618	70,890,326	72,630,878
Total Revenues	112,736,992	68,237,498	71,508,124	71,270,925	76,930,618	70,890,326	72,630,878

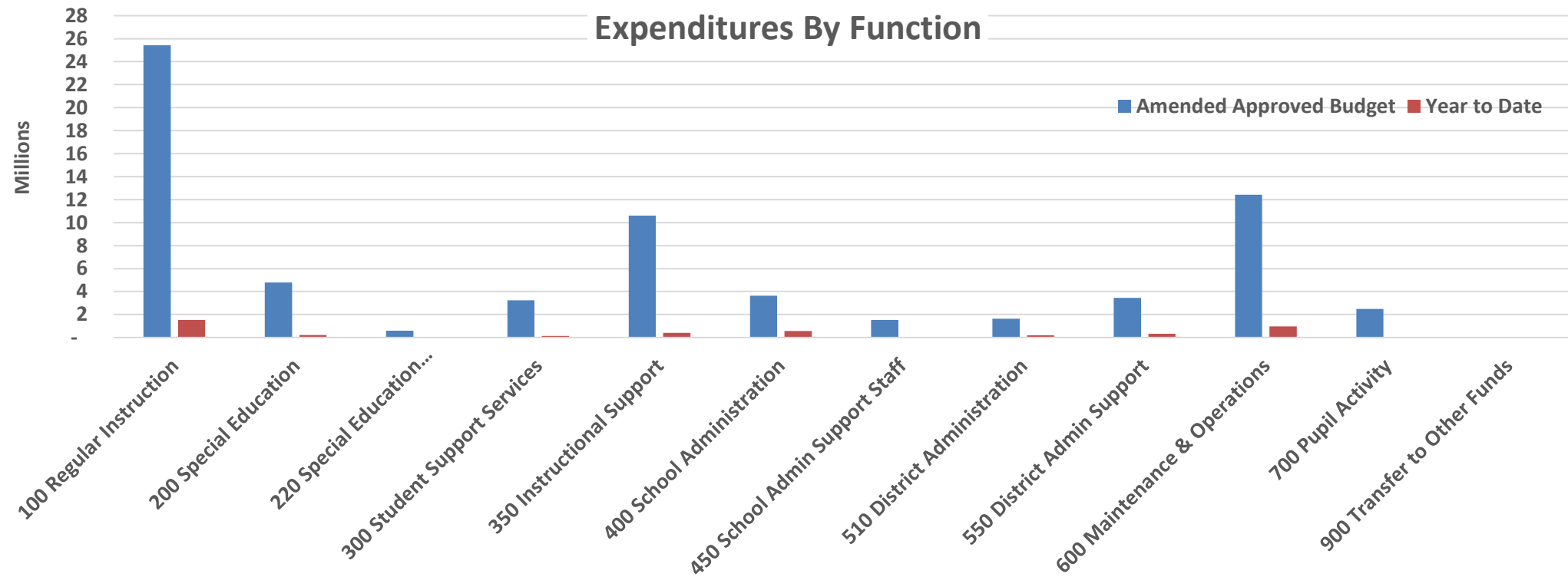
District Revenues - Historical 7 yrs



North Slope Borough School District
General School Operating Fund - Summary of Expenditures by Function
As of August 31, 2021

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance	% of Budget
Expenditures					
100 Regular Instruction	25,424,259	25,424,159	1,524,442	23,899,717	6%
200 Special Education	4,798,794	4,798,794	211,631	4,587,162	4%
220 Special Education Support Services	605,725	605,725	43,213	562,512	7%
300 Student Support Services	3,233,056	3,233,056	149,681	3,083,375	5%
350 Instructional Support	10,599,485	10,599,485	415,362	10,184,123	4%
400 School Administration	3,647,065	3,647,165	560,230	3,086,934	15%
450 School Admin Support Staff	1,524,091	1,524,091	49,737	1,474,354	3%
510 District Administration	1,647,086	1,647,086	184,526	1,462,561	11%
550 District Admin Support	3,453,795	3,453,795	322,735	3,131,059	9%
600 Maintenance & Operations	12,416,300	12,416,300	977,360	11,438,940	8%
700 Pupil Activity	2,493,951	2,493,951	24,077	2,469,874	1%
Total Operating Expenditures	69,843,606	69,843,606	4,462,995	65,380,611	6%
900 Transfer to Other Funds	5,138,757	5,138,757	-	5,138,757	0%
Total Expenditures	74,982,363	74,982,363	4,462,995	70,519,368	6%
Excess of Revenue Over Expenditures	0	0	11,211,833		

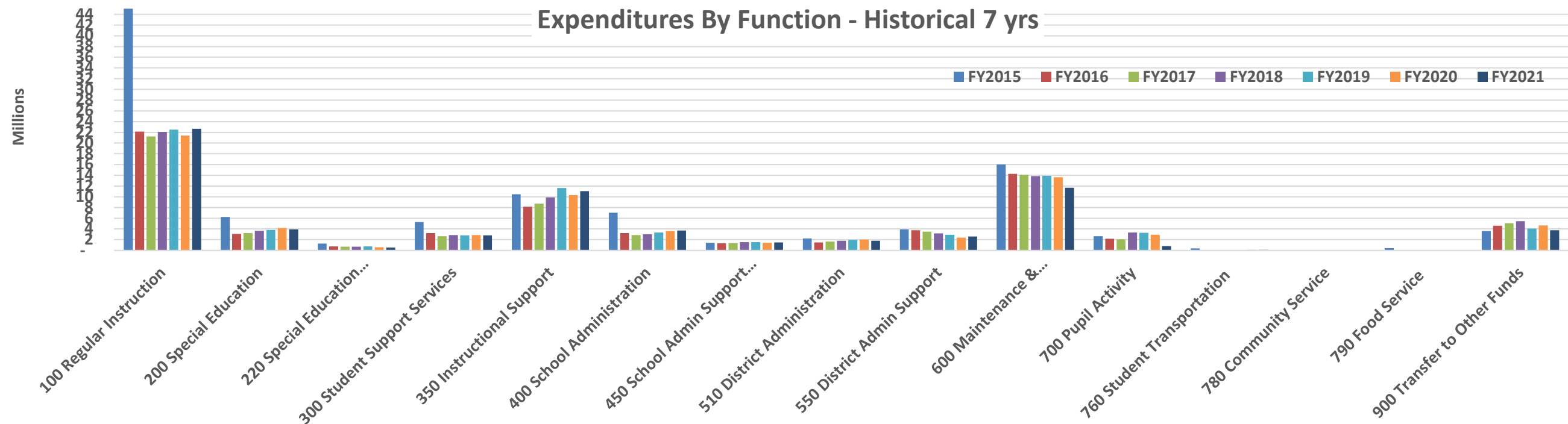
*Expenditures do not include encumbrance activity.



North Slope Borough School District
General School Operating Fund - Summary of Expenditures by Function-Historical - 7 yrs
As of August 31, 2021

	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	Unaudited FY2021
Expenditures							
100 Regular Instruction	48,969,305	22,137,345	21,241,650	22,094,576	22,483,965	21,381,581	22,673,817
200 Special Education	6,258,269	3,063,551	3,219,058	3,658,447	3,812,333	4,159,607	3,923,630
220 Special Education Support Services	1,271,799	727,740	692,475	676,753	761,351	566,864	553,442
300 Student Support Services	5,291,067	3,232,335	2,634,095	2,863,862	2,788,721	2,855,901	2,821,348
350 Instructional Support	10,476,392	8,165,778	8,730,490	9,882,479	11,629,523	10,296,879	11,020,684
400 School Administration	7,012,056	3,207,861	2,844,972	3,005,176	3,329,462	3,608,096	3,721,922
450 School Admin Support Staff	1,412,870	1,337,204	1,364,888	1,537,427	1,544,256	1,431,575	1,477,795
510 District Administration	2,252,478	1,502,079	1,664,143	1,793,832	1,986,899	2,015,268	1,802,769
550 District Admin Support	3,939,266	3,765,279	3,485,329	3,181,798	2,927,943	2,396,947	2,577,485
600 Maintenance & Operations	16,033,058	14,283,248	14,130,174	13,853,024	13,886,419	13,628,896	11,687,684
700 Pupil Activity	2,669,266	2,196,397	2,082,317	3,334,553	3,297,280	2,939,140	800,258
760 Student Transportation	399,420	-	-	-	-	94,784	126,994
780 Community Service	8,117	-	10,401	6,337	-	20,699	503
790 Food Service	406,684	-	-	-	-	59,667	76,357
Total Operating Expenditures	106,400,047	63,618,817	62,099,992	65,888,264	68,448,152	65,455,904	63,264,687
900 Transfer to Other Funds	3,589,421	4,603,075	5,087,585	5,427,486	4,098,776	4,663,734	3,733,243
Total Expenditures	109,989,468	68,221,892	67,187,577	71,315,750	72,546,928	70,119,638	66,997,930
Excess of Revenue Over Expenditures	2,747,524	15,606	4,320,547	(44,825)	4,383,690	770,688	5,632,948

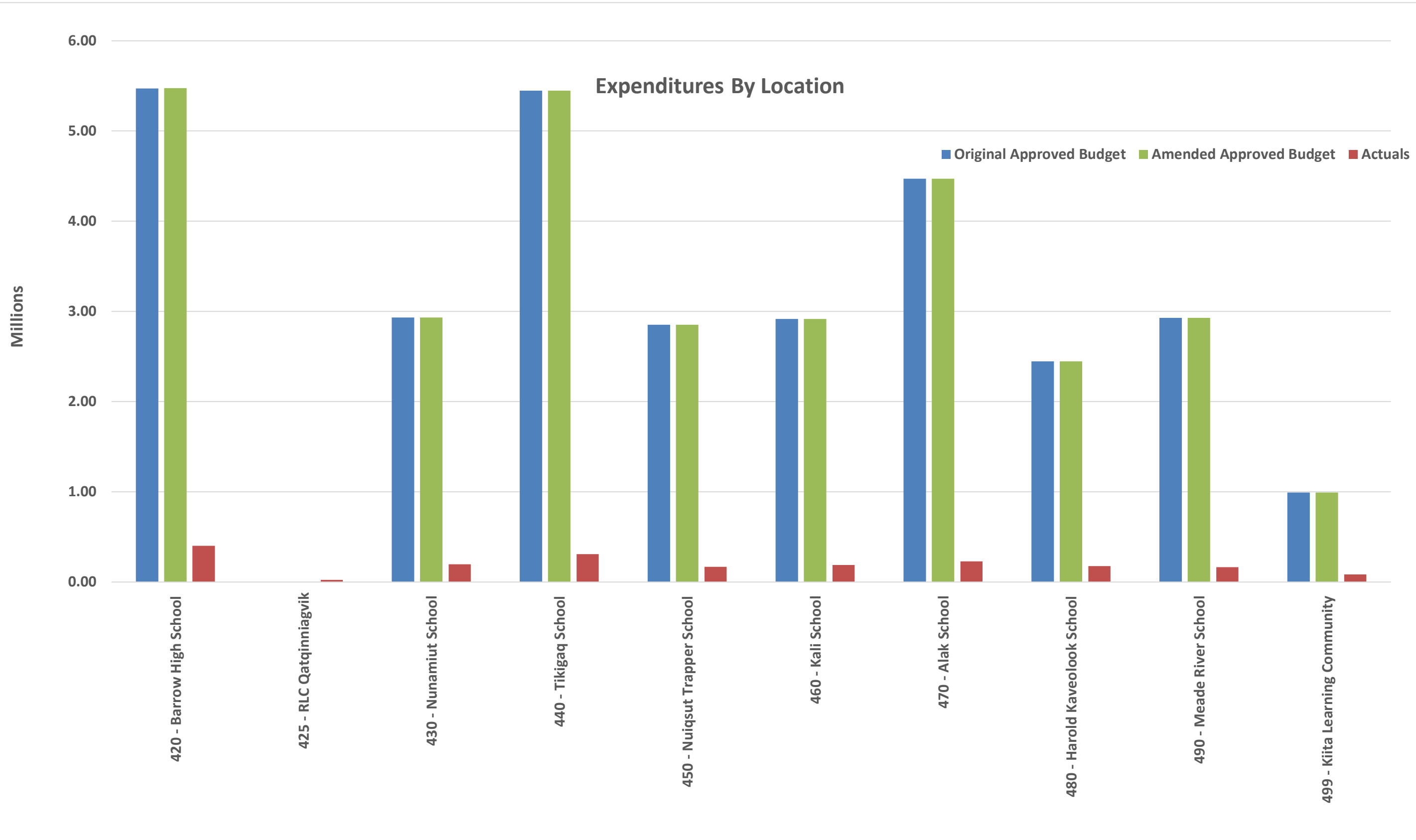
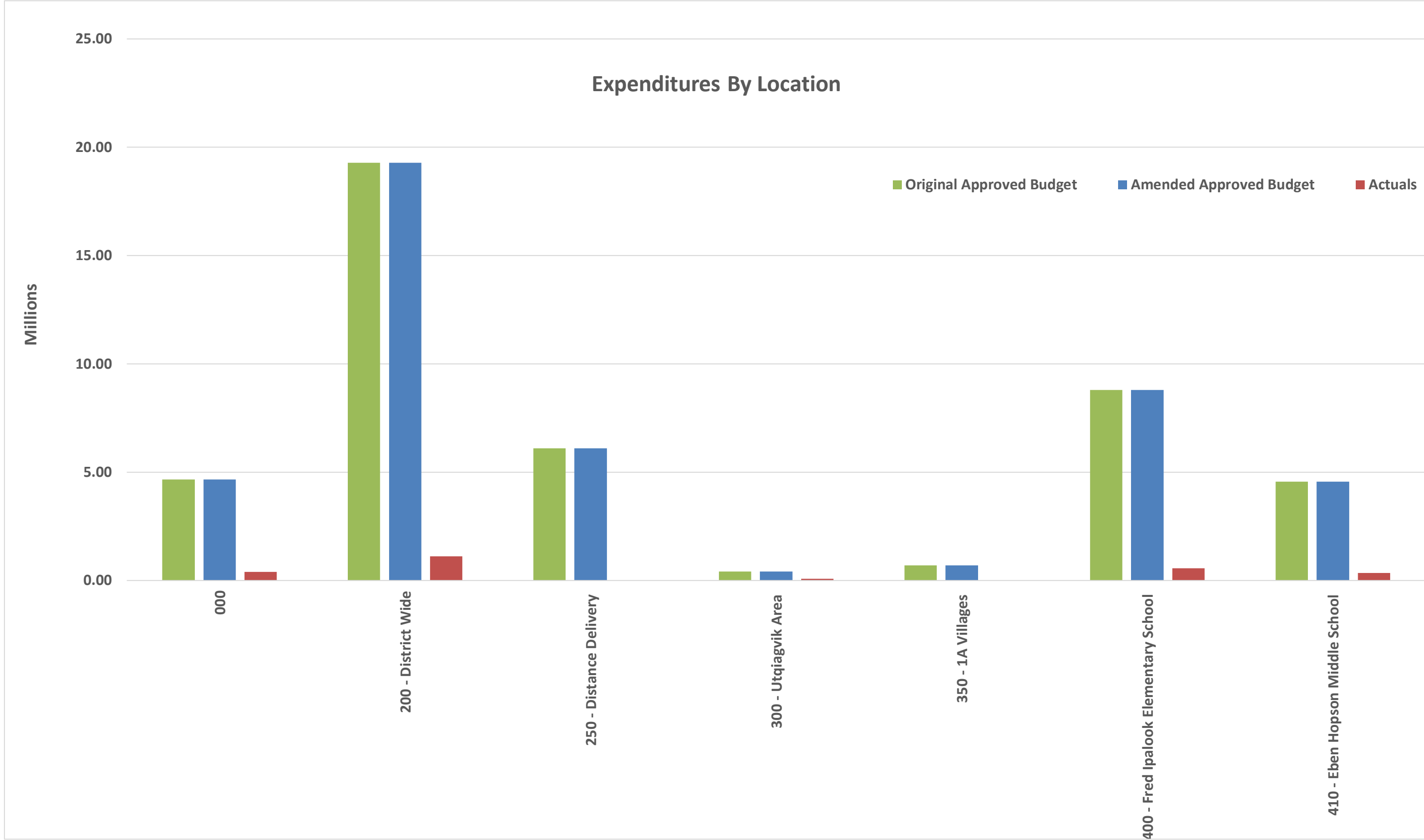
*Expenditures do not include encumbrance activity.



North Slope Borough School District
General School Operating Fund - Summary of Expenditures by Location - ie. (Village/Schools)
As of August 31, 2021

Location Names	No Location					Location					Location				
	Location Totals					000					200 - District Wide				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
Expenditures By Function															
100 Regular Instruction	25,424,259	25,424,159	1,524,442	23,899,717	6%	2,582,179	2,582,179	186,438	2,395,740	7%	634,159	634,159	14,894	619,265	2%
200 Special Education	4,798,794	4,798,794	211,631	4,587,162	4%	366,825	366,825	26,506	340,319	7%	723,082	723,082	1,386	721,696	0%
220 Special Education Support Services	605,725	605,725	43,213	562,512	7%	35,378	35,378	4,734	30,645	13%	570,347	570,347	38,480	531,867	7%
300 Student Support Services	3,233,056	3,233,056	149,691	3,083,375	5%	238,525	238,525	12,332	226,194	5%	223,635	223,635	30,599	193,037	14%
350 Instructional Support	10,599,485	10,599,485	415,362	10,184,123	4%	220,757	220,757	25,881	194,876	12%	3,789,466	3,789,466	364,837	3,424,629	10%
400 School Administration	3,647,065	3,647,165	560,230	3,086,934	15%	411,685	411,685	68,326	343,359	17%	15,000	15,000	-	15,000	0%
450 School Admin Support Staff	1,524,091	1,524,091	49,737	1,474,354	3%	67,418	67,418	1,797	65,621	3%	-	-	-	-	-
510 District Administration	1,647,086	1,647,086	184,526	1,462,561	11%	76,609	76,609	2,137	74,472	3%	1,570,478	1,570,478	182,389	1,388,089	12%
550 District Admin Support	3,453,795	3,453,795	322,735	3,131,059	9%	87,198	87,198	13,093	74,106	15%	3,366,596	3,366,596	309,643	3,056,954	9%
600 Maintenance & Operations	12,416,300	12,416,300	977,360	11,438,940	8%	349,191	349,191	42,608	306,583	12%	2,864,974	2,864,974	178,207	2,686,767	6%
700 Pupil Activity	2,493,949	2,493,951	24,077	2,469,874	1%	223,543	223,543	11,890	211,654	5%	395,900	390,900	3,724	387,176	1%
Total Operating Expenditures	69,843,604	69,843,606	4,462,995	65,380,611	6%	4,659,309	4,659,309	395,741	4,263,568	8%	14,153,637	14,148,637	1,124,158	13,024,478	8%
900 Transfer to Other Funds	5,138,759	5,138,757	-	5,138,757	0%	-	-	-	-	-	5,138,757	5,138,757	-	5,138,757	0%
Total Expenditures	74,982,363	74,982,363	4,462,995	70,519,368	6%	4,659,309	4,659,309	395,741	4,263,568	8%	19,292,394	19,287,394	1,124,158	18,163,235	6%

*Expenditures do not include encumbrance activity.



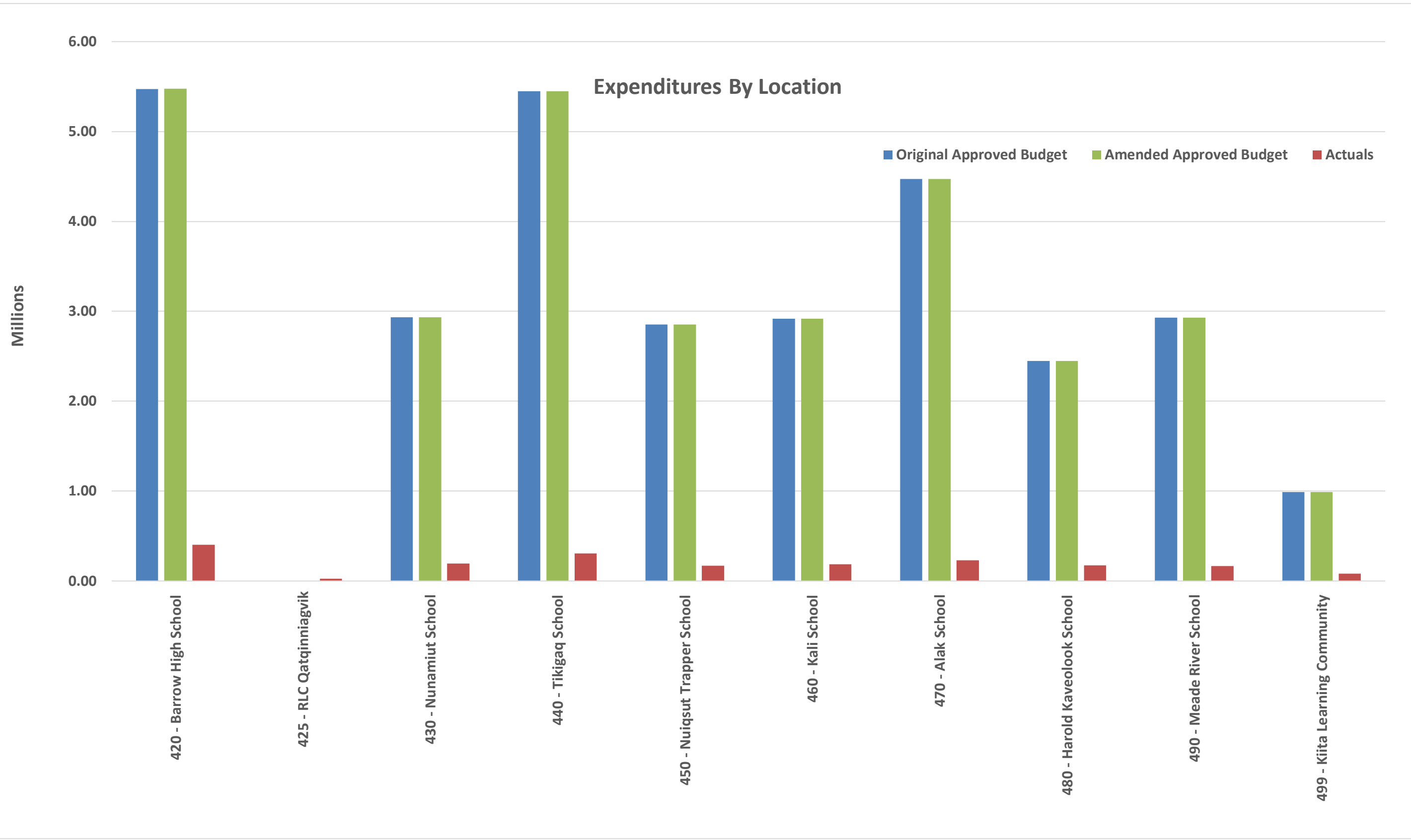
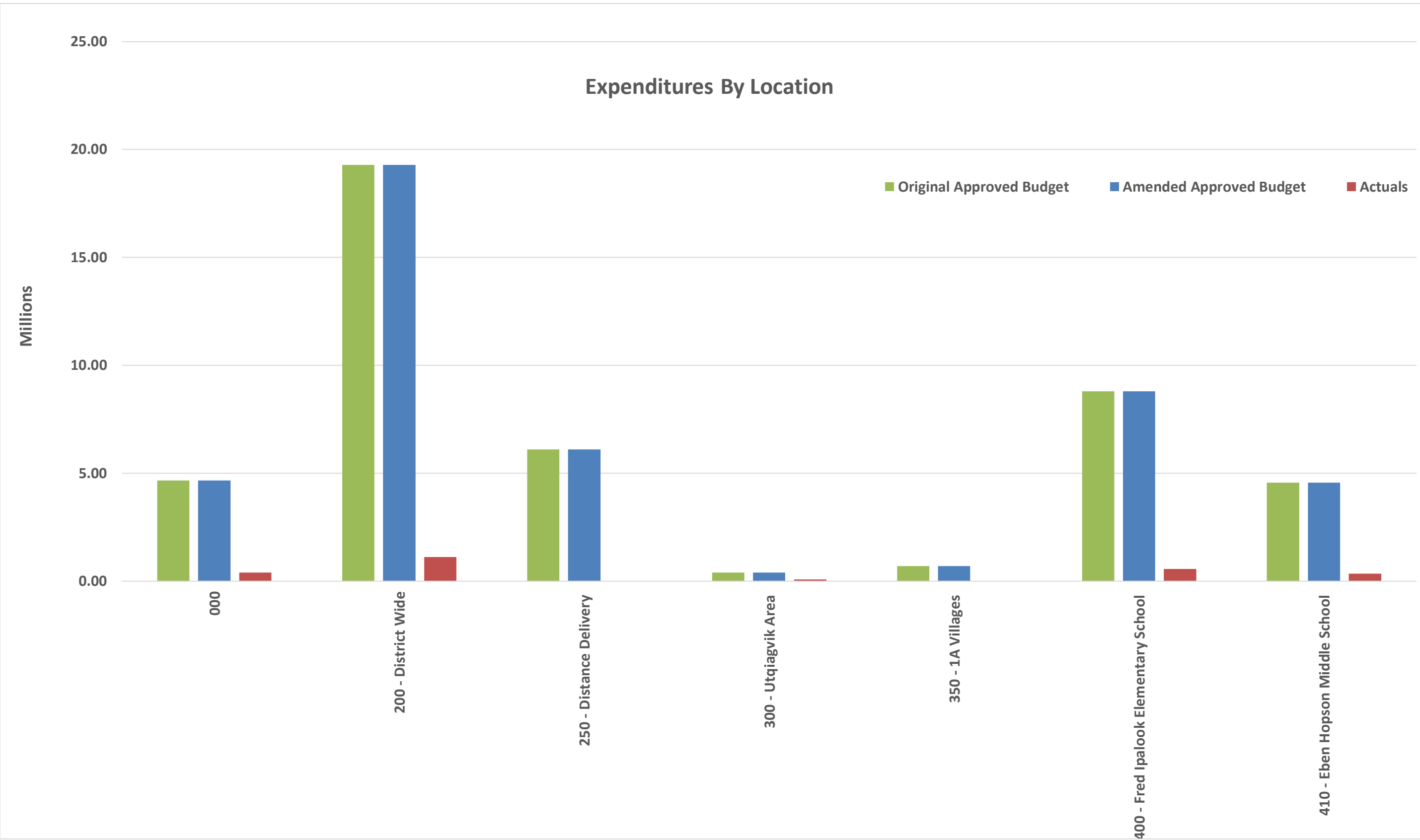
Location Names	Location				
	300 - Utqiaġvik Area				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
Expenditures By Function	-	-	-	-	-
100 Regular Instruction	-	-	-	-	-
200 Special Education	-	-	-	-	-
220 Special Education Support Services	-	-	-	-	-
300 Student Support Services	-	-	-	-	-
350 Instructional Support	-	-	-	-	-
400 School Administration	-	-	-	-	-
450 School Admin Support Staff	-	-	-	-	-
510 District Administration	-	-	-	-	-
550 District Admin Support	-	-	-	-	-
600 Maintenance & Operations	407,450	407,450	85,275	322,175	21%
700 Pupil Activity	-	-	-	-	-
Total Operating Expenditures	407,450	407,450	85,275	322,175	21%
900 Transfer to Other Funds	-	-	-	-	-
Total Expenditures	407,450	407,450	85,275	322,175	21%

*Expenditures do not include encumbrance activity.

Location				
350 - 1A Villages				
Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
703,290	703,290	-	703,290	0
703,290	703,290	-	703,290	0
-	-	-	-	-
703,290	703,290	-	703,290	0

Location				
400 - Fred Ipalook Elementary School				
Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
5,440,000	5,440,000	327,741	5,112,259	6%
797,163	797,163	47,443	749,720	6%
-	-	-	-	-
549,118	549,118	24,629	524,489	4%
137,014	137,014	-	137,014	0%
598,939	598,939	87,694	511,246	15%
325,082	325,082	7,693	317,390	2%
-	-	-	-	-
-	-	-	-	-
895,241	895,241	75,982	819,259	8%
51,015	51,015	-	51,015	0%
8,793,573	8,793,573	571,182	8,222,391	6%
-	-	-	-	-
8,793,573	8,793,573	571,182	8,222,391	6%

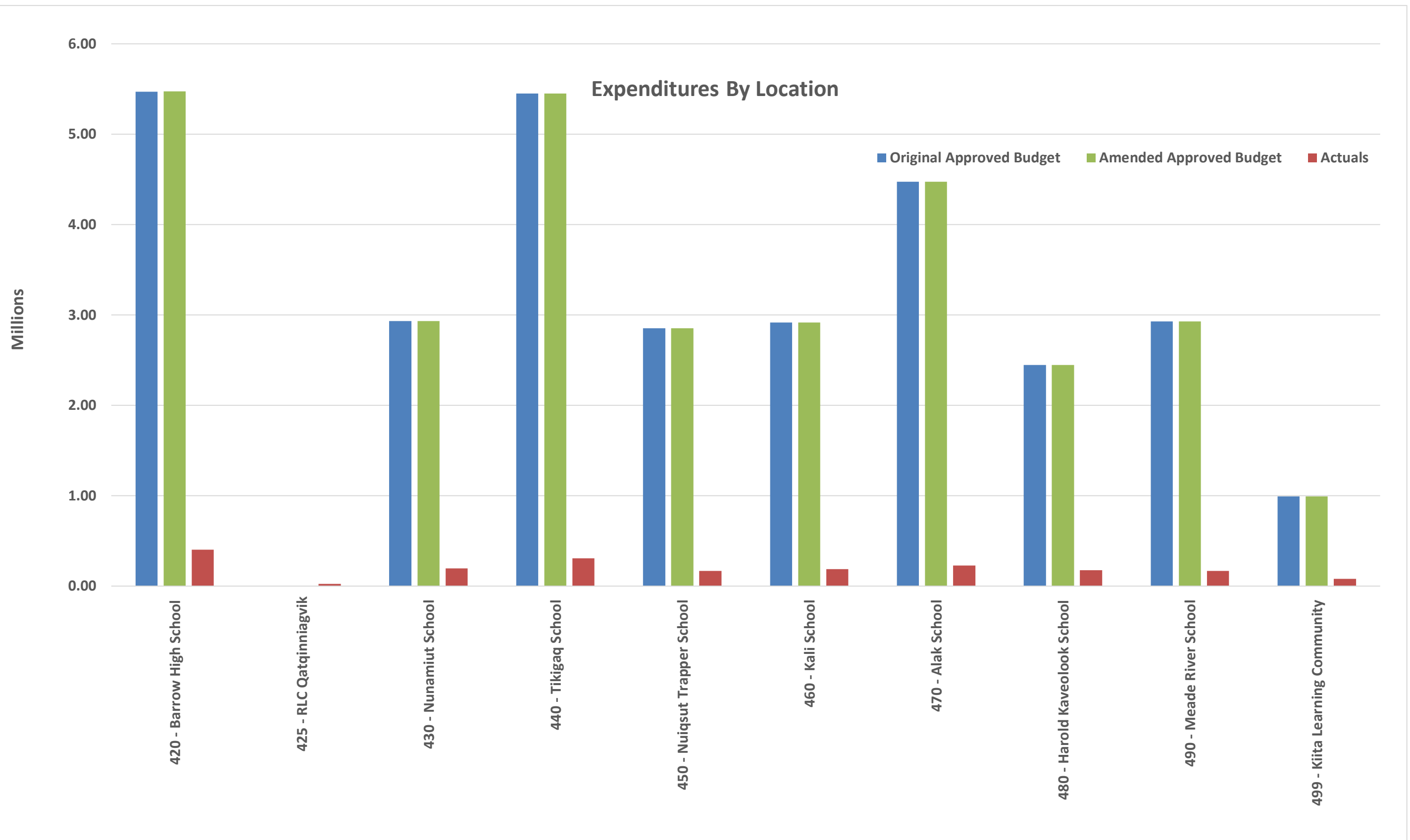
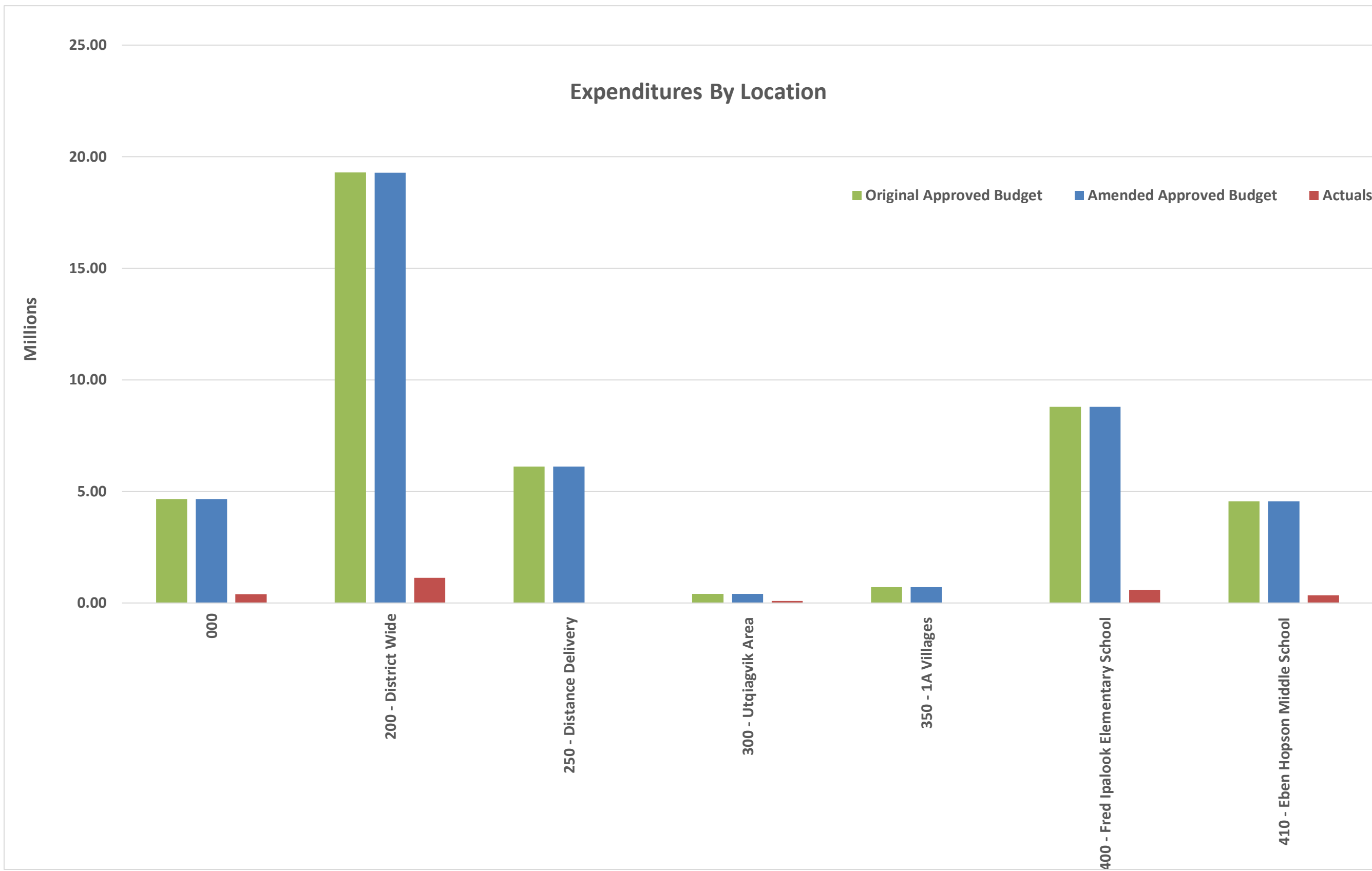
Location				
410 - Eben Hopson Middle School				
Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
2,352,344	2,352,344	155,897	2,196,447	7%
573,467	573,467	32,009	541,458	6%
-	-	-	-	-
208,995	208,995	8,366	200,629	4%
67,401	67,401	-	67,401	0%
385,581	385,581	61,903	323,678	16%
106,793	106,793	4,446	102,347	4%
-	-	-	-	-
-	-	-	-	-
802,086	802,086	85,977	716,109	11%
62,051	62,051	-	62,051	0%
4,558,718	4,558,718	348,597	4,210,121	8%
-	-	-	-	-
4,558,718	4,558,718	348,597	4,210,121	8%



Location Names	Location					Location				
	420 - Barrow High School					425 - RLC Qatqinniagvik				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
Expenditures By Function										
100 Regular Instruction	2,211,492	2,211,492	174,232	2,037,260	8%	-	-	-	-	
200 Special Education	547,785	547,785	26,947	520,838	5%	-	-	-	-	
220 Special Education Support Services	-	-	-	-		-	-	-	-	
300 Student Support Services	241,949	241,949	11,109	230,840	5%	-	-	-	-	
350 Instructional Support	88,786	88,786	-	88,786	0%	-	-	23,636	(23,636)	
400 School Administration	404,199	404,199	62,495	341,704	15%	-	-	-	-	
450 School Admin Support Staff	160,552	160,552	13,767	146,785	9%	-	-	-	-	
510 District Administration	-	-	-	-		-	-	-	-	
550 District Admin Support	-	-	-	-		-	-	-	-	
600 Maintenance & Operations	1,123,199	1,123,199	110,307	1,012,892	10%	-	-	-	-	
700 Pupil Activity	692,639	697,639	3,567	694,072	1%	-	-	-	-	
Total Operating Expenditures	5,470,600	5,475,600	402,423	5,073,177	7%	-	-	23,636	(23,636)	
900 Transfer to Other Funds	-	-	-	-		-	-	-	-	
Total Expenditures	5,470,600	5,475,600	402,423	5,073,177	7%	-	-	23,636	(23,636)	

*Expenditures do not include encumbrance acti

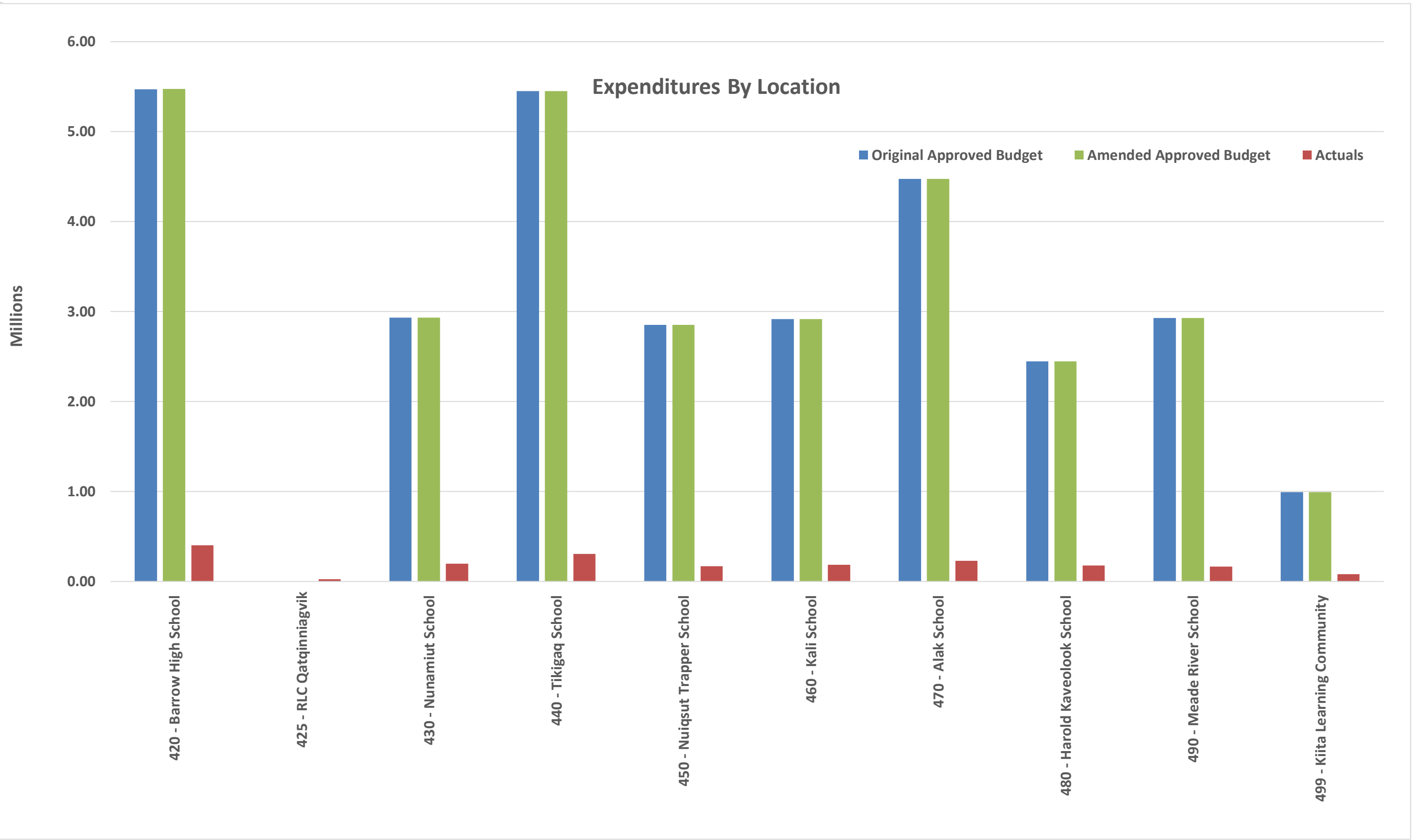
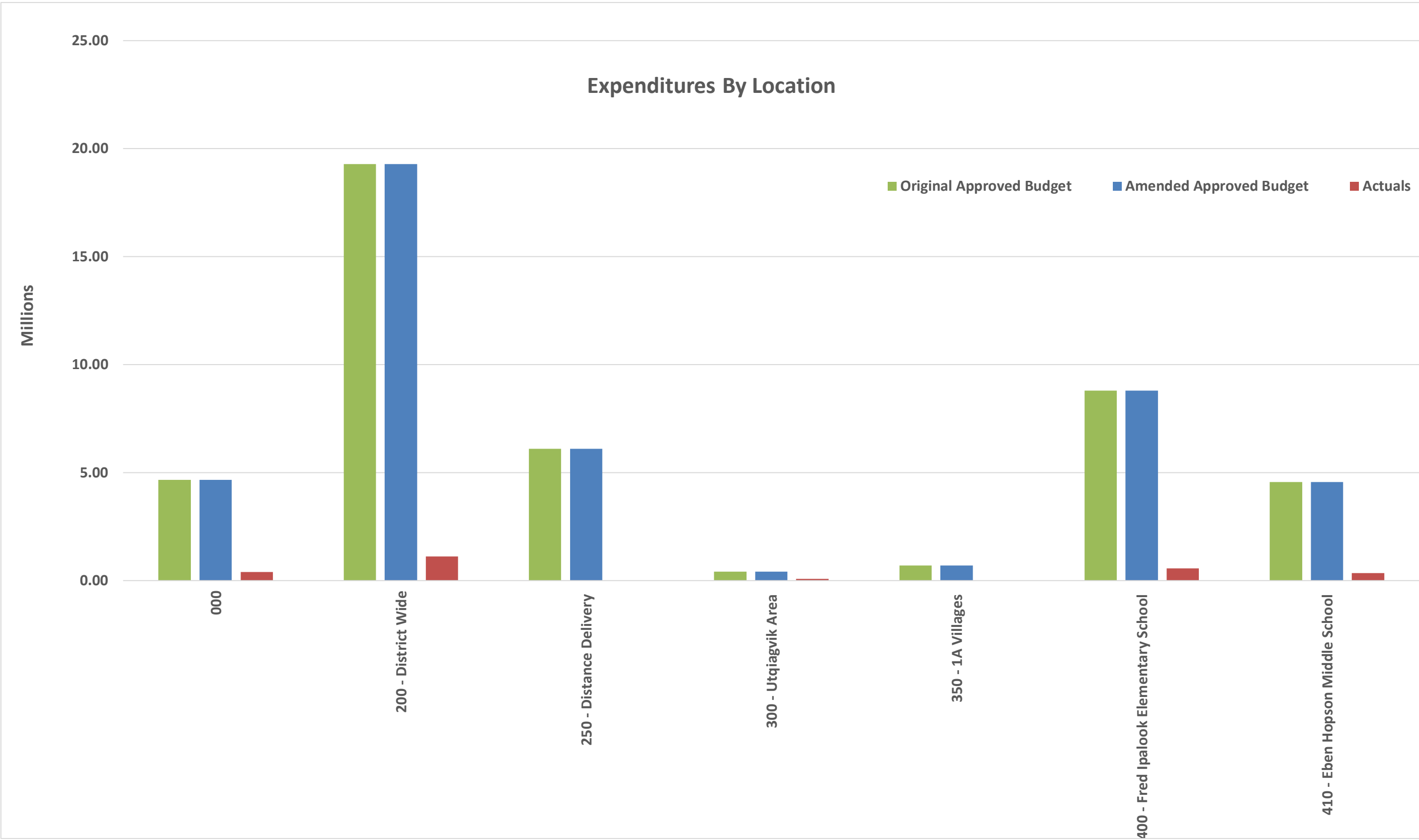
Location					Location				
430 - Nunamiut School					440 - Tikigaaq School				
Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
1,400,510	1,400,510	82,686	1,317,823	6%	2,827,602	2,827,602	144,759	2,682,842	5%
213,171	213,171	10,212	202,959	5%	542,894	542,894	12,384	530,510	2%
-	-	-	-		-	-	-	-	
221,238	221,238	7,129	214,109	3%	257,049	257,049	11,026	246,023	4%
-	-	-	-		147,845	147,845	-	147,845	0%
219,449	219,449	41,240	178,209	19%	363,679	363,679	52,470	311,209	14%
94,408	94,408	11,336	83,072	12%	209,916	209,916	3,250	206,666	2%
-	-	-	-		-	-	-	-	
-	-	-	-		-	-	-	-	
752,246	752,246	43,404	708,842	6%	1,070,069	1,070,069	83,457	986,612	8%
31,466	31,466	-	31,466	0%	-	29,939	-	29,939	0%
2,932,487	2,932,487	196,007	2,736,480	7%	5,448,992	5,448,992	307,346	5,141,646	6%
-	-	-	-		-	-	-	-	
2,932,487	2,932,487	196,007	2,736,480	7%	5,448,992	5,448,992	307,346	5,141,646	6%



Location Names	Location					Location				
	450 - Nuiqsut Trapper School					460 - Kali School				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
Expenditures By Function										
100 Regular Instruction	1,696,517	1,696,517	111,307	1,585,210	7%	1,426,909	1,426,909	80,520	1,346,389	6%
200 Special Education	166,665	166,665	7,598	159,068	5%	219,689	219,689	12,105	207,584	6%
220 Special Education Support Services	-	-	-	-	-	-	-	-	-	-
300 Student Support Services	181,273	181,273	-	181,273	0%	141,924	141,924	-	141,924	0%
350 Instructional Support	-	-	-	-	-	-	-	-	-	-
400 School Administration	205,520	205,520	30,748	174,772	15%	232,761	232,761	35,785	196,976	15%
450 School Admin Support Staff	69,294	69,294	-	69,294	0%	78,058	78,058	1,882	76,176	2%
510 District Administration	-	-	-	-	-	-	-	-	-	-
550 District Admin Support	-	-	-	-	-	-	-	-	-	-
600 Maintenance & Operations	473,629	473,629	19,102	454,527	4%	783,801	783,801	53,515	730,285	7%
700 Pupil Activity	58,875	58,875	-	58,875	0%	32,419	32,419	2,831	29,588	9%
Total Operating Expenditures	2,851,774	2,851,774	168,754	2,683,019	6%	2,915,560	2,915,560	186,638	2,728,922	6%
900 Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Expenditures	2,851,774	2,851,774	168,754	2,683,019	6%	2,915,560	2,915,560	186,638	2,728,922	6%

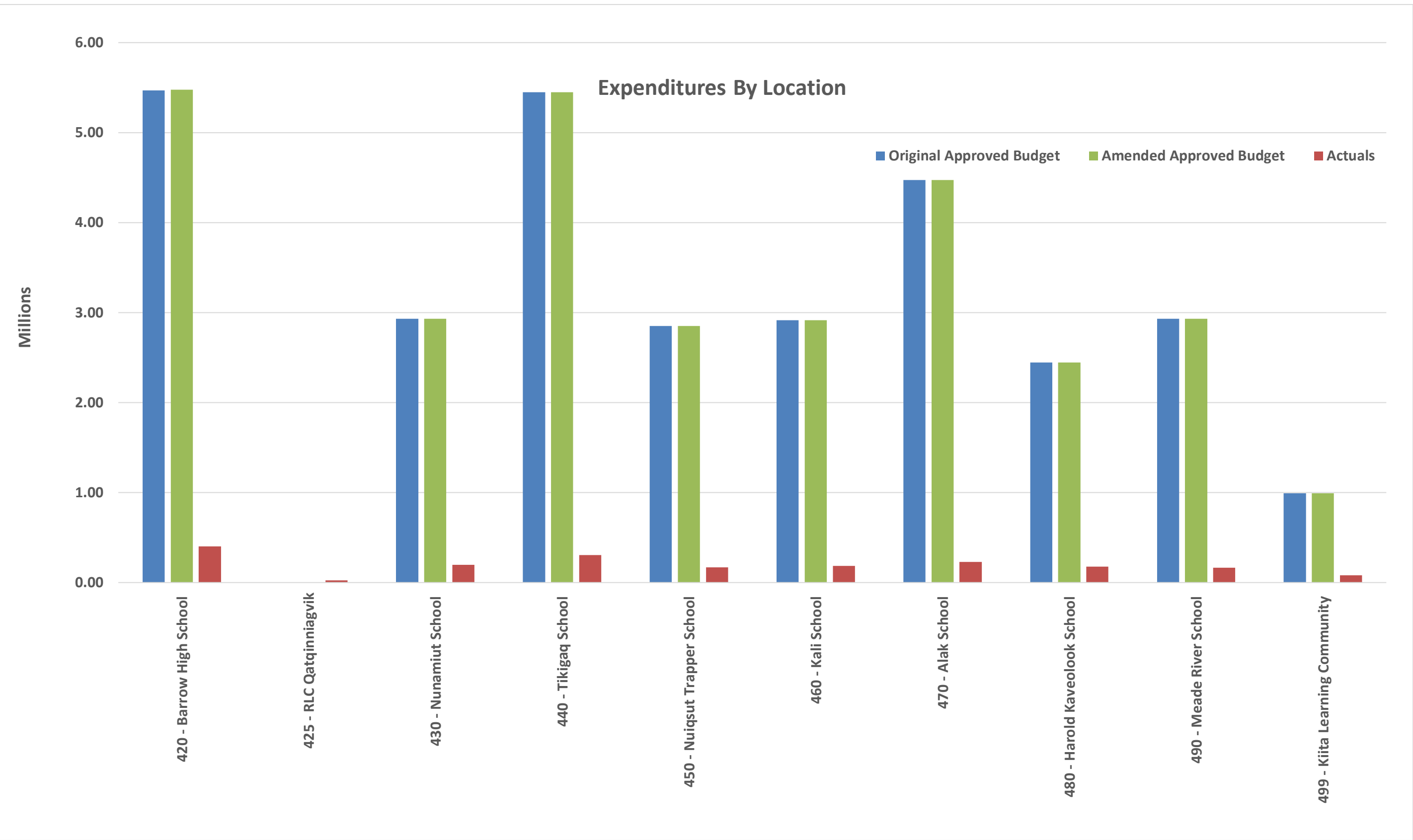
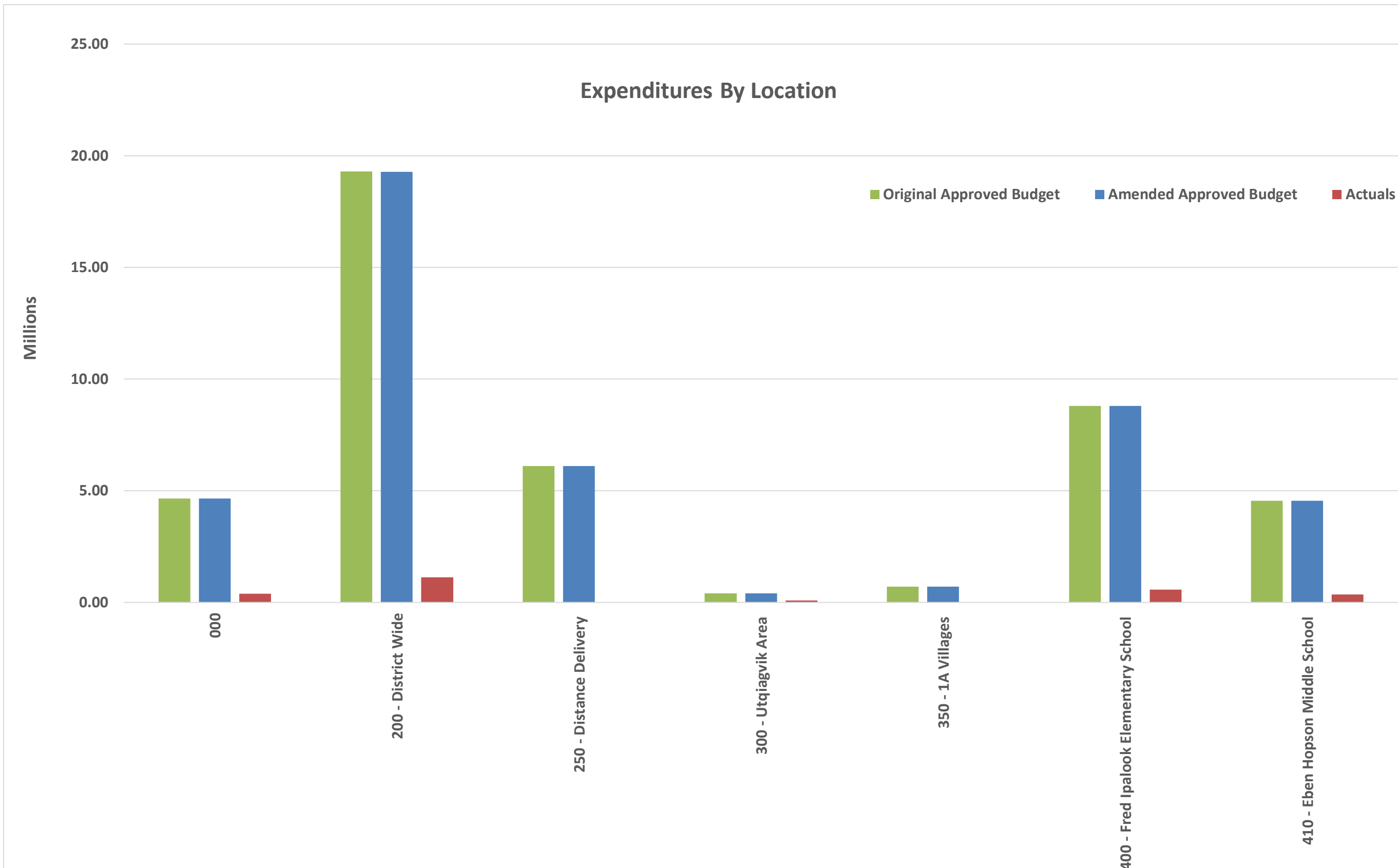
*Expenditures do not include encumbrance acti

Location	Location					Location				
	470 - Alak School					480 - Harold Kaveolook School				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
	2,176,855	2,176,855	89,091	2,087,764	4%	931,794	931,794	66,424	865,370	7%
	327,047	327,047	17,873	309,174	5%	135,763	135,763	7,624	128,139	6%
	-	-	-	-	-	-	-	-	-	-
	233,323	233,323	11,036	222,287	5%	289,879	289,879	11,519	278,360	4%
	-	-	-	-	-	-	-	-	-	-
	239,852	239,852	36,454	203,398	15%	194,451	194,451	24,120	170,331	12%
	171,640	171,640	3,625	168,015	2%	83,142	83,142	-	83,142	0%
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	1,175,384	1,175,384	69,007	1,106,378	6%	809,319	809,319	65,894	743,425	8%
	149,012	149,012	2,065	146,947	1%	2,153	2,153	-	2,153	0%
	4,473,114	4,473,114	229,150	4,243,963	5%	2,446,501	2,446,501	175,582	2,270,919	7%
	-	-	-	-	-	-	-	-	-	-
	4,473,114	4,473,114	229,150	4,243,963	5%	2,446,501	2,446,501	175,582	2,270,919	7%



Location Names	Location					Location				
	490 - Meade River School					499 - Kiita Learning Community				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
Expenditures By Function										
100 Regular Instruction	1,265,598	1,265,598	52,058	1,213,540	4%	478,302	478,202	38,396	439,806	8%
200 Special Education	126,978	126,978	9,545	117,433	8%	58,264	58,264	-	58,264	0%
220 Special Education Support Services	-	-	-	-	-	-	-	-	-	-
300 Student Support Services	310,483	310,483	10,631	299,852	3%	135,665	135,665	11,305	124,360	8%
350 Instructional Support	40,816	40,816	1,008	39,809	2%	-	-	-	-	-
400 School Administration	184,992	184,992	28,195	156,797	15%	190,957	191,057	30,801	160,256	16%
450 School Admin Support Staff	64,533	64,533	1,942	62,591	3%	93,254	93,254	-	93,254	0%
510 District Administration	-	-	-	-	-	-	-	-	-	-
550 District Admin Support	-	-	-	-	-	-	-	-	-	-
600 Maintenance & Operations	877,711	877,711	62,977	814,734	7%	32,000	32,000	1,648	30,352	5%
700 Pupil Activity	58,879	58,879	-	58,879	0%	2,769	2,769	-	2,769	0%
Total Operating Expenditures	2,929,991	2,929,991	166,355	2,763,635	6%	991,211	991,211	82,150	909,061	8%
900 Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Expenditures	2,929,991	2,929,991	166,355	2,763,635	6%	991,211	991,211	82,150	909,061	8%

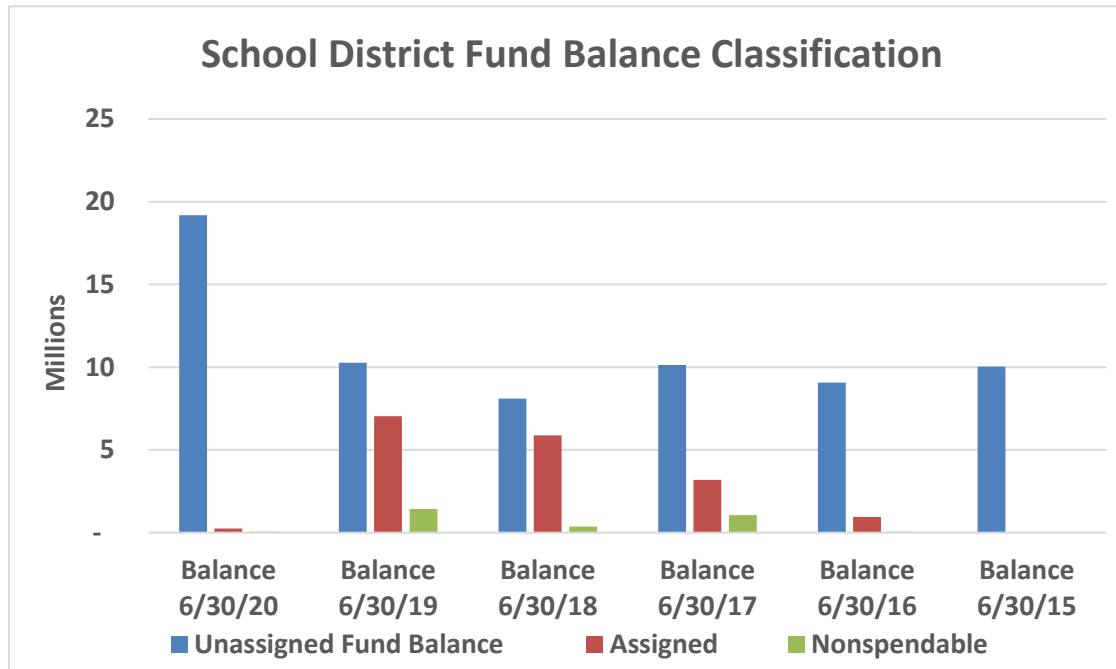
*Expenditures do not include encumbrance acti



Section II - Fund Balance Classification

General School Operating Fund - Designation of Fund Balance
As of August 31, 2021

	<u>Unassigned Fund Balance</u>	<u>Assigned</u>	<u>Nonspendable</u>
Balance 6/30/20	19,188,810	247,494	58,204
Balance 6/30/19	10,262,831	7,030,948	1,430,041
Balance 6/30/18	8,101,593	5,873,882	364,655
Balance 6/30/17	10,132,025	3,186,103	1,066,827
Balance 6/30/16	9,064,785	937,619	62,004
Balance 6/30/15	10,040,987	-	7,815



Section III - Cash & Investments

**North Slope Borough School District
General School Operating Fund - Cash and Investments
As of August 31, 2021**

	Book Balance as of August 31, 2021
Account Detail:	
Wells Fargo Main Operating Checking Account	32,144,118.44
APCM-Equity Account	5,510,760.44
Total	37,654,878.88

	Book Balance as of June 30, 2021 Unaudited
Account Detail:	
Cash and Cash Equivalent	30,094,800.00
	30,094,800.00

	Book Balance as of June 30, 2020
Account Detail:	
Cash and Cash Equivalent	25,558,565.00
	25,558,565.00

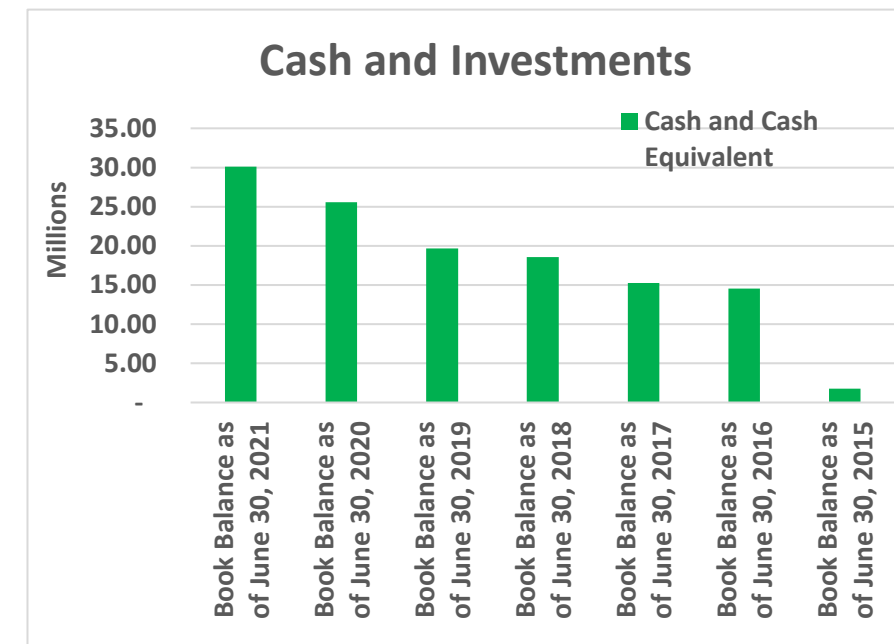
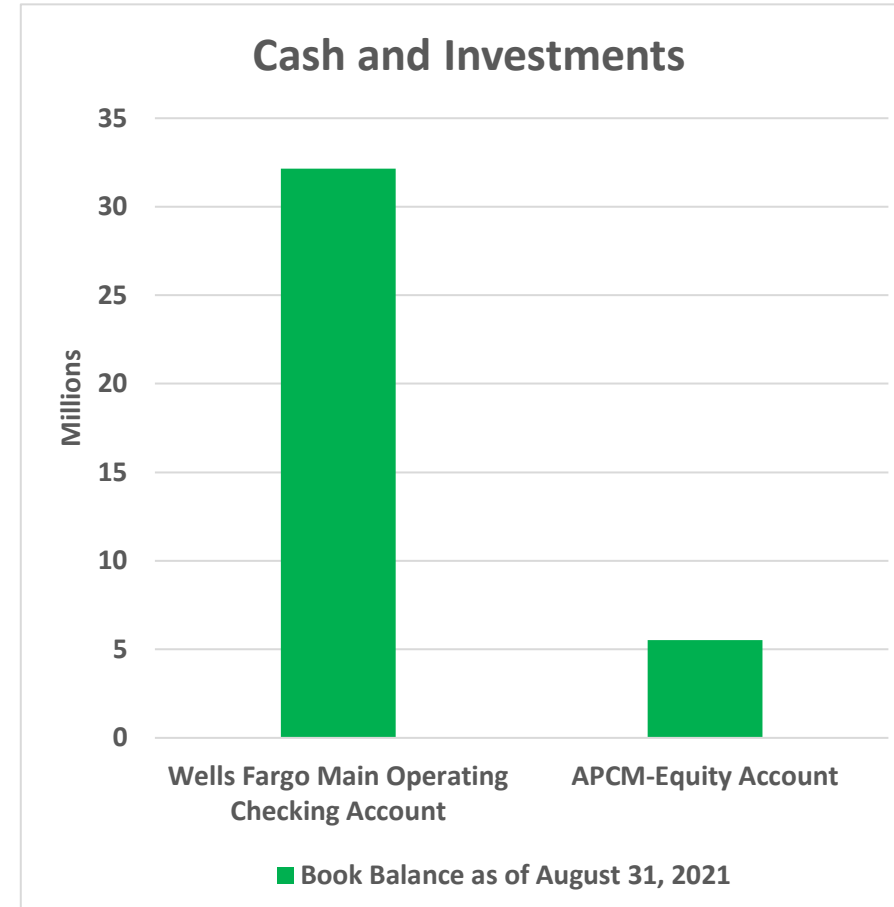
	Book Balance as of June 30, 2019
Account Detail:	
Cash and Cash Equivalent	19,638,268.00
	19,638,268.00

	Book Balance as of June 30, 2018
Account Detail:	
Cash and Cash Equivalents	18,586,331.00
	18,586,331.00

	Book Balance as of June 30, 2017
Account Detail:	
Cash and Cash Equivalents	15,258,643.00
	15,258,643.00

	Book Balance as of June 30, 2016
Account Detail:	
Cash and Cash Equivalents	14,546,385.00
	14,546,385.00

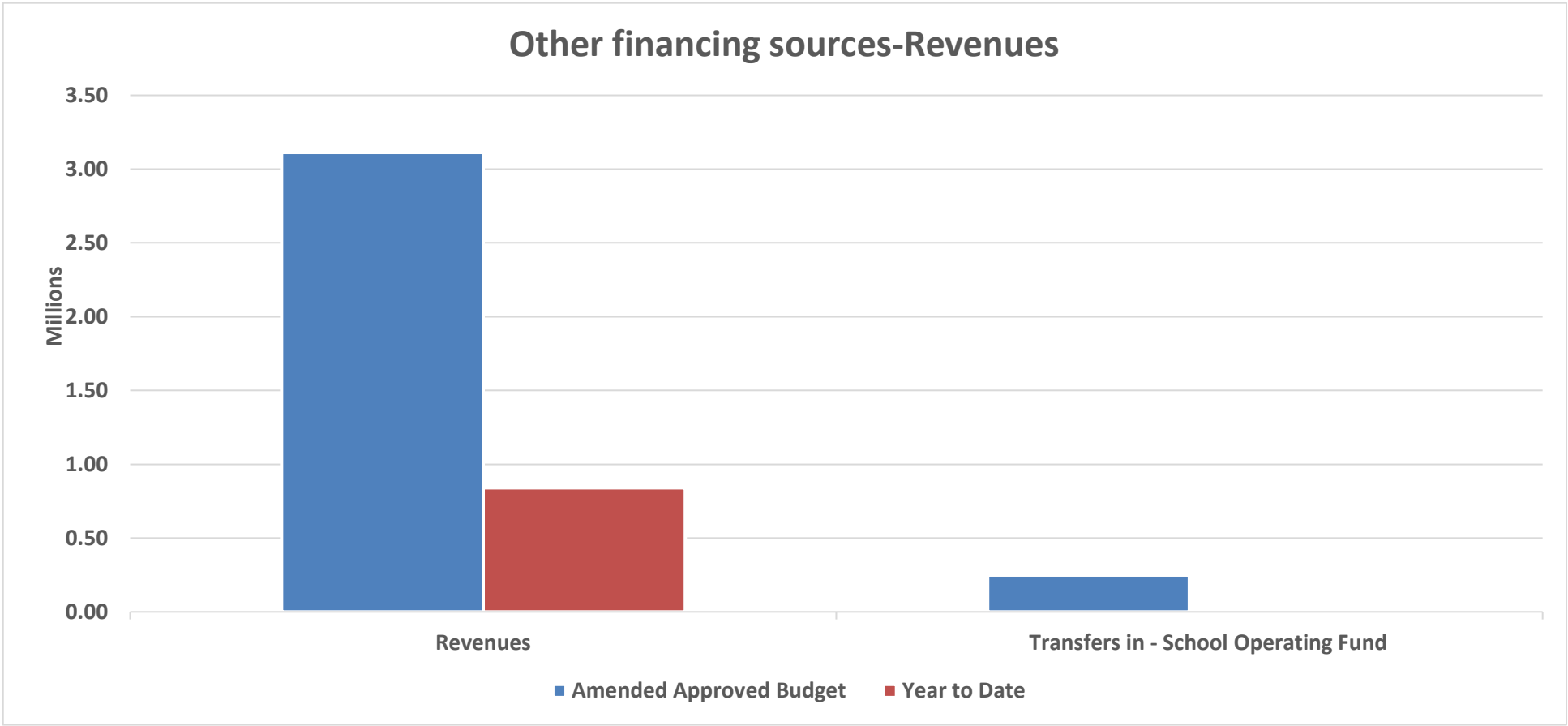
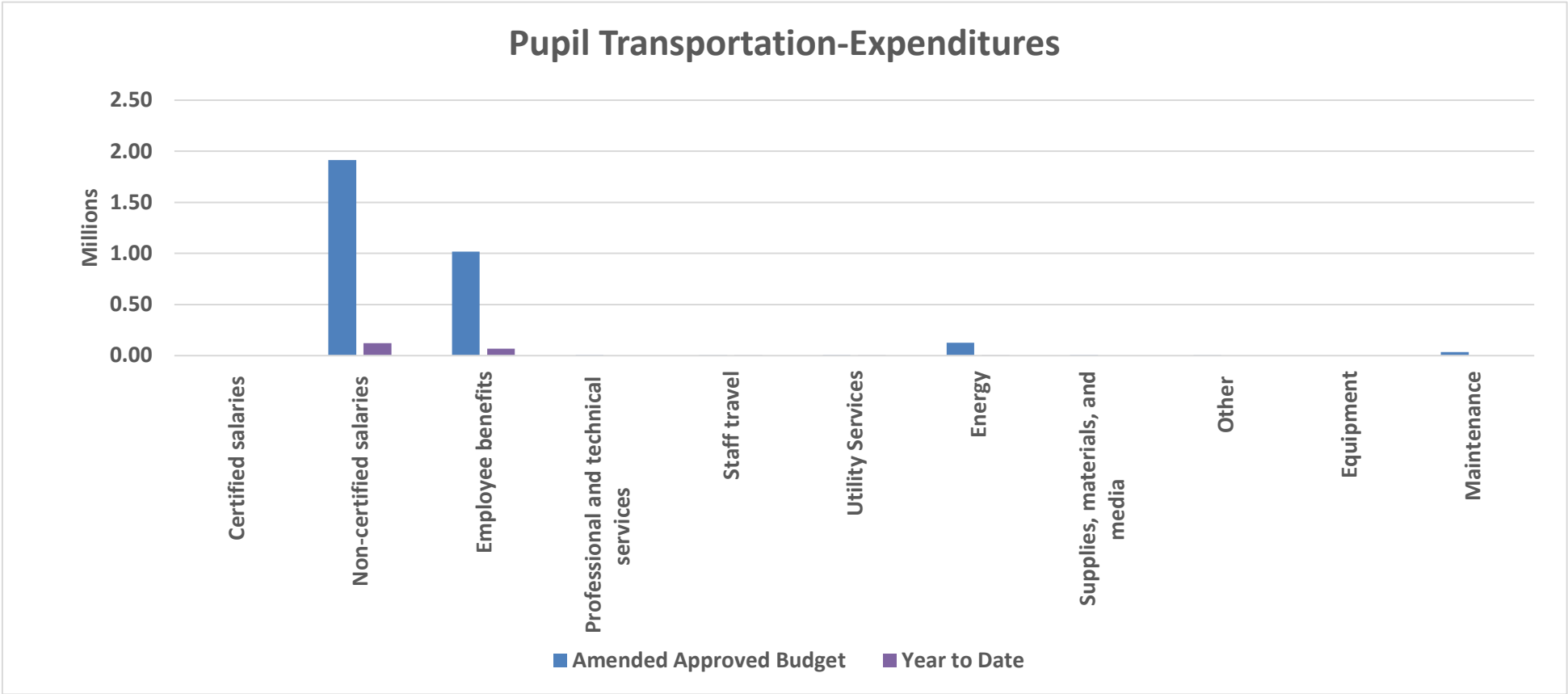
	Book Balance as of June 30, 2015
Account Detail:	
Cash and Cash Equivalents	1,768,297.00
	1,768,297.00



Section IV- Special Revenue Funds

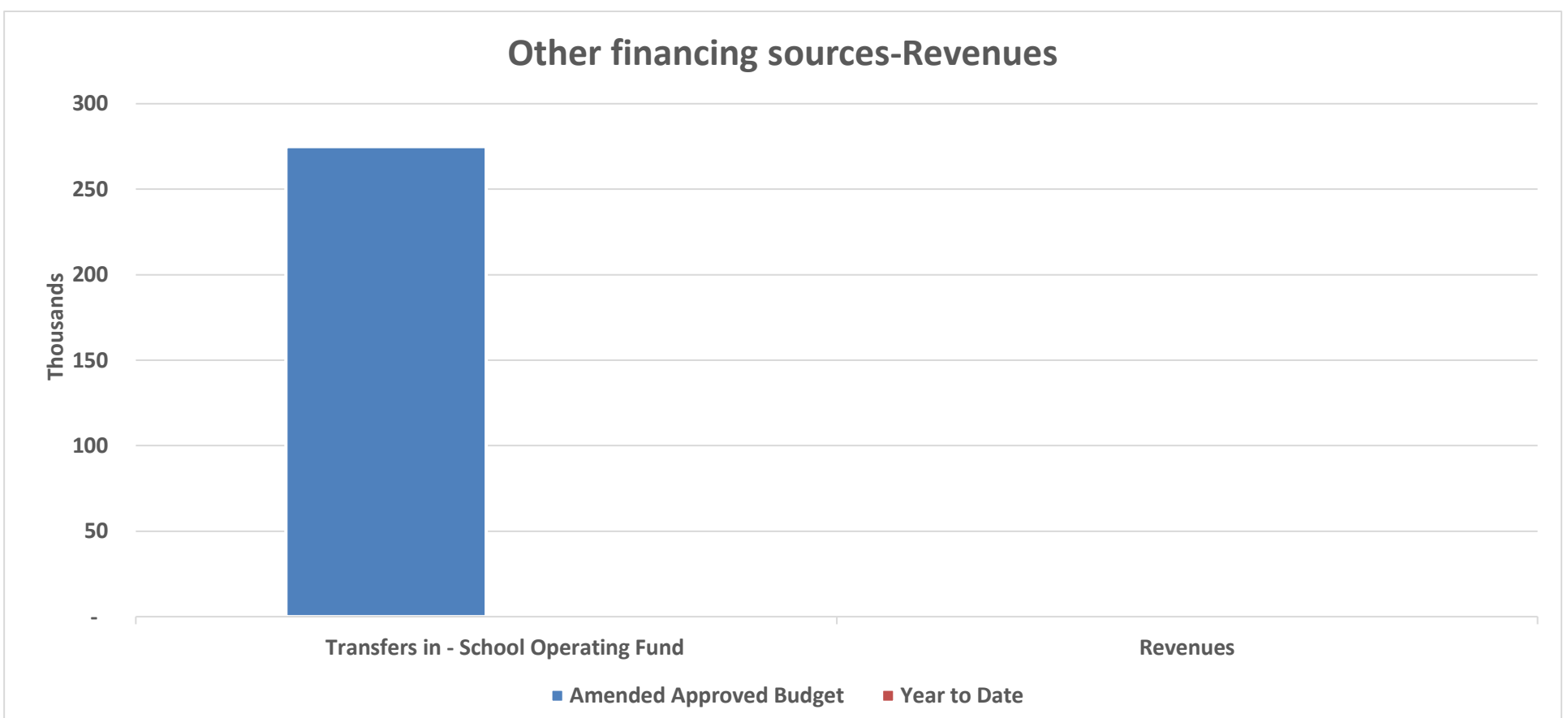
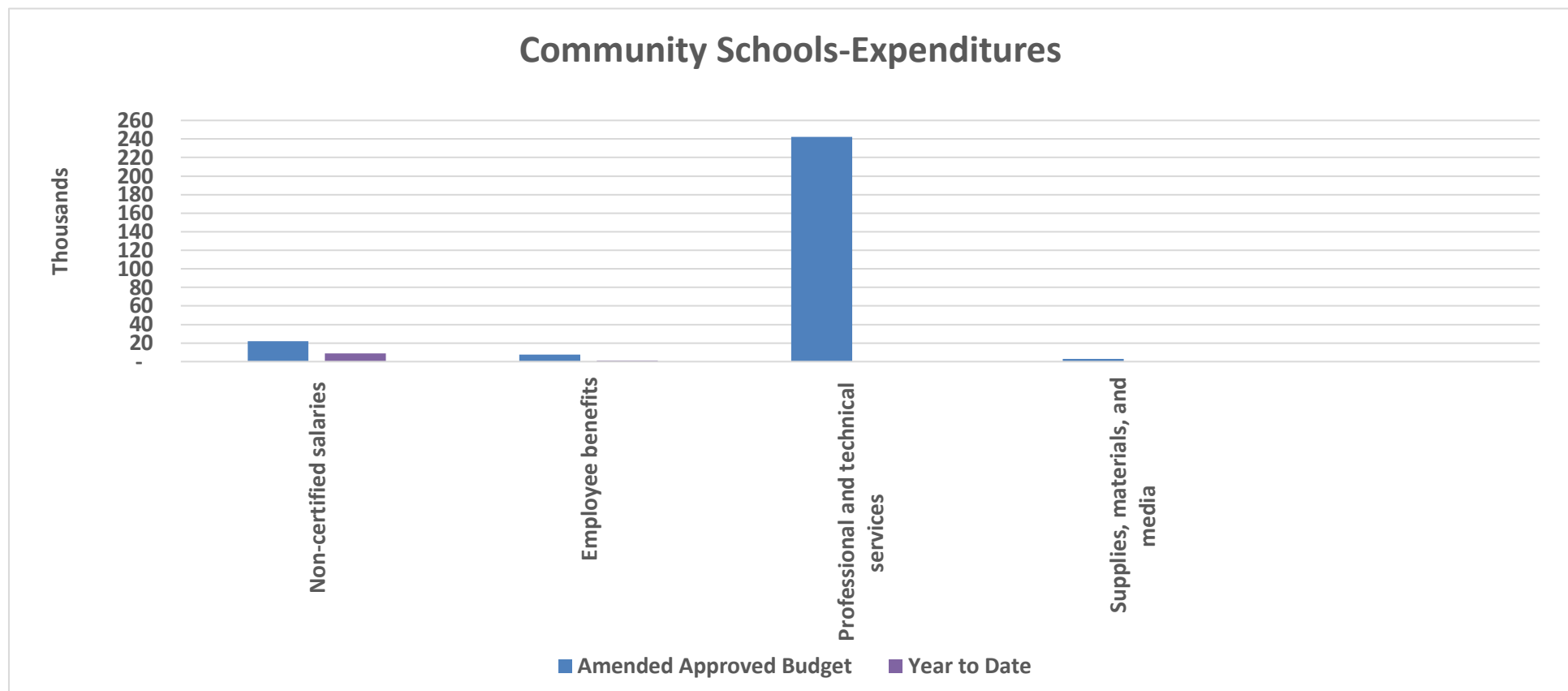
North Slope Borough School District
General School Operating Fund - Special Revenue Funds - Pupil Transportation
As of August 31, 2021

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
Revenues	3,112,373	3,112,373	840,748	2,271,625
Expenditures				
Pupil Transportation:				
Certified salaries	-	-	-	-
Non-certified salaries	1,915,599	1,915,599	121,183	1,794,416
Employee benefits	1,016,824	1,016,824	67,655	949,168
Professional and technical services	4,300	4,300	-	4,300
Staff travel	1,500	1,500	225	1,275
Utility Services	5,700	5,700	348	5,352
Energy	127,300	127,300	3,005	124,295
Supplies, materials, and media	4,500	4,500	-	4,500
Other	300	300	-	300
Equipment	-	-	-	-
Maintenance	36,350	36,350	-	36,350
Total Expenditures	3,112,373	3,112,373	192,417	2,919,956
Excess (deficiency) of revenues over expenditures	0	0	648,331	(648,331)
Other financing sources:				
Transfers in - School Operating Fund	-	250,000	-	250,000



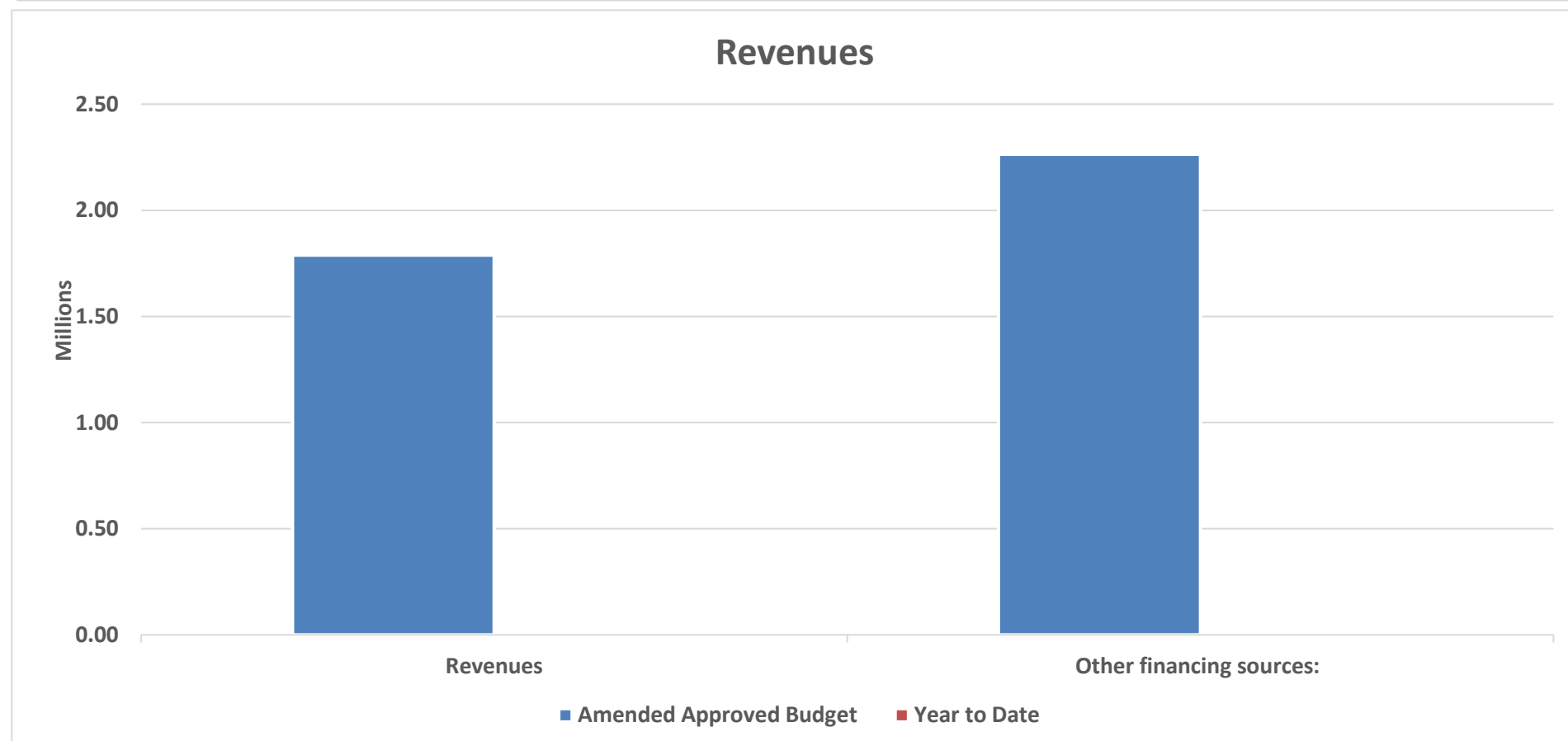
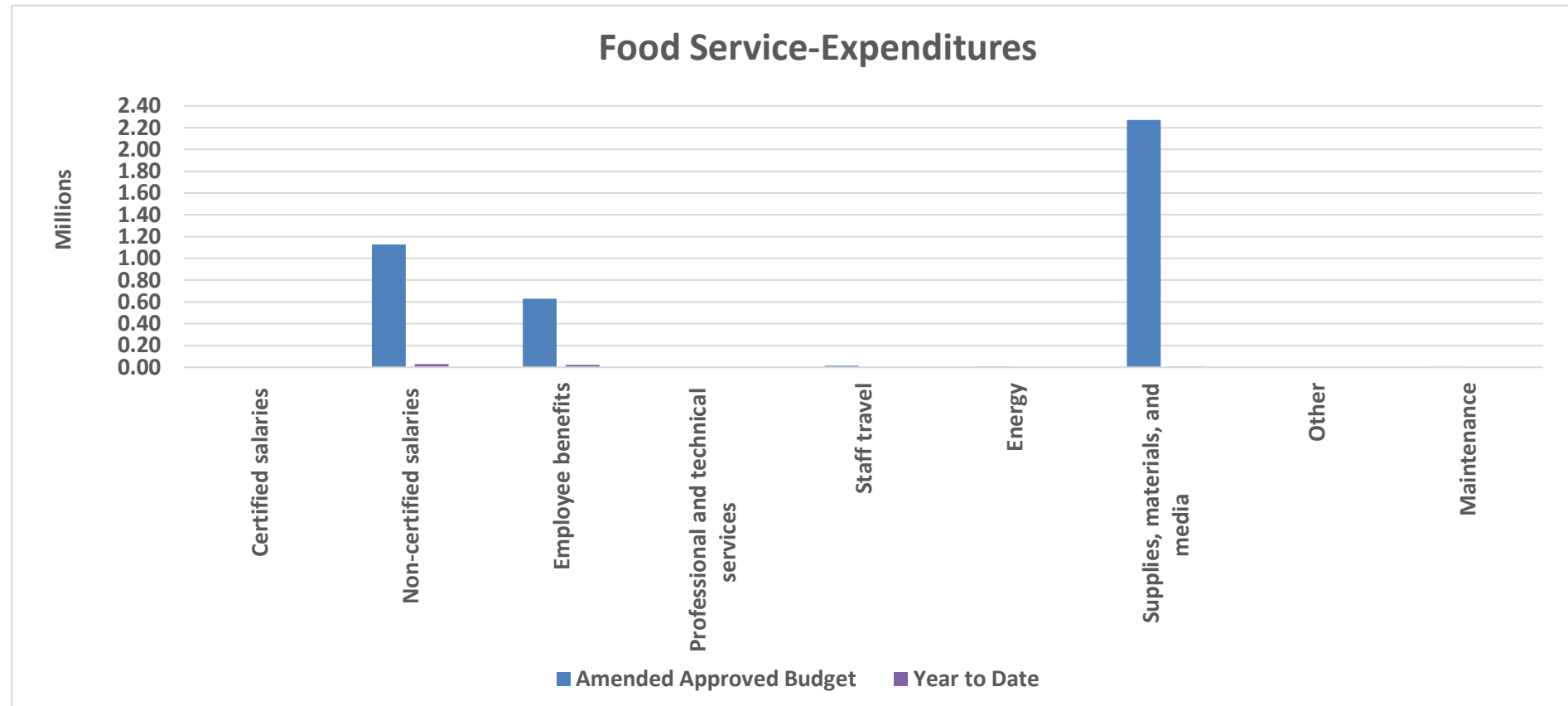
North Slope Borough School District
General School Operating Fund - Special Revenue Funds - Community Schools
As of August 31, 2021

	<u>Original Approved Budget</u>	<u>Amended Approved Budget</u>	<u>Year to Date</u>	<u>Variance</u>
Revenues	-	-	-	-
Expenditures				
Community Schools:				
Non-certified salaries	22,171	22,171	8,643	13,529
Employee benefits	7,456	7,456	1,064	6,392
Professional and technical services	242,373	242,373	-	242,373
Supplies, materials, and media	3,000	3,000	-	3,000
Total Expenditures	275,000	275,000	9,707	265,293
Excess (deficiency) of revenues over expenditures	(275,000)	(275,000)	(9,707)	(265,293)
Other financing sources:				
Transfers in - School Operating Fund	275,000	275,000	-	275,000



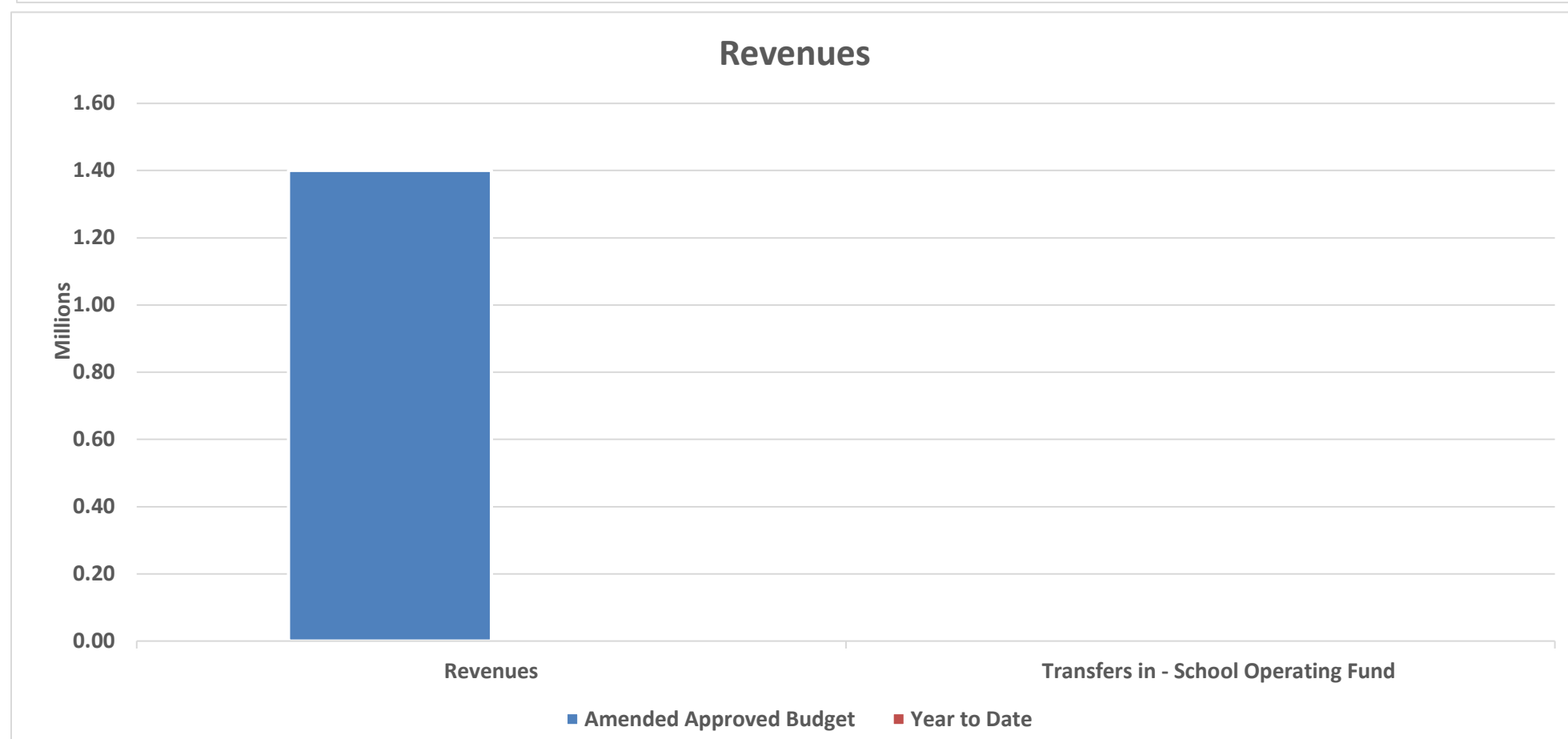
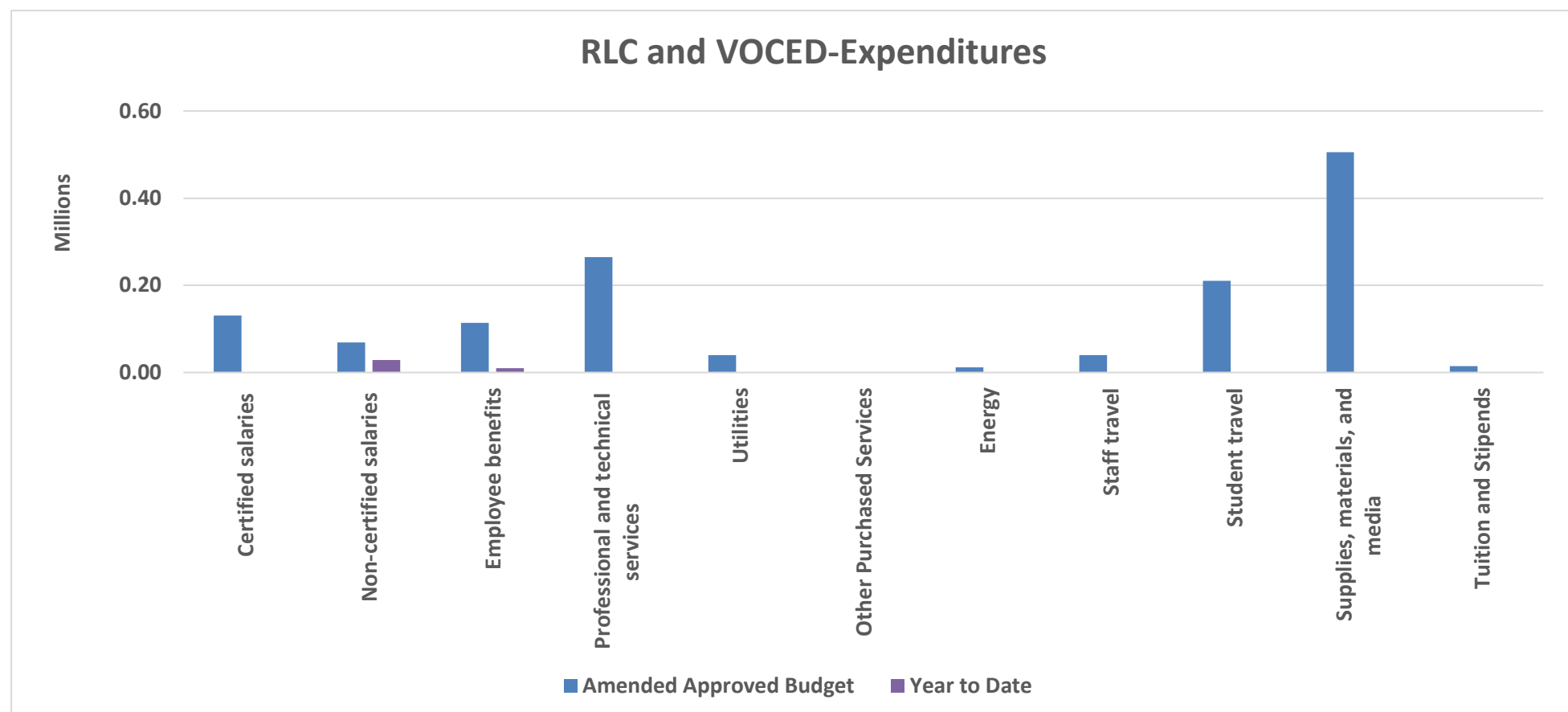
North Slope Borough School District
General School Operating Fund - Special Revenue Funds - Food Service
As of August 31, 2021

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
Revenues	1,788,823	1,788,823	377	1,788,446
Expenditures				
Food Service:				
Certified salaries	-	-	-	-
Non-certified salaries	1,127,446	1,127,446	30,087	1,097,359
Employee benefits	628,792	628,792	21,607	607,185
Professional and technical services	-	-	-	-
Staff travel	15,000	15,000	-	15,000
Energy	8,350	8,350	-	8,350
Supplies, materials, and media	2,269,992	2,269,992	5,590	2,264,402
Other	-	-	-	-
Maintenance	3,000	3,000	-	3,000
Total Expenditures	4,052,580	4,052,580	57,285	3,995,296
Excess (deficiency) of revenues over expenditures	(2,263,757)	(2,263,757)	(56,908)	(2,206,849)
Other financing sources:				
Transfers in - School Operating Fund	2,263,757	2,263,757	-	2,263,757



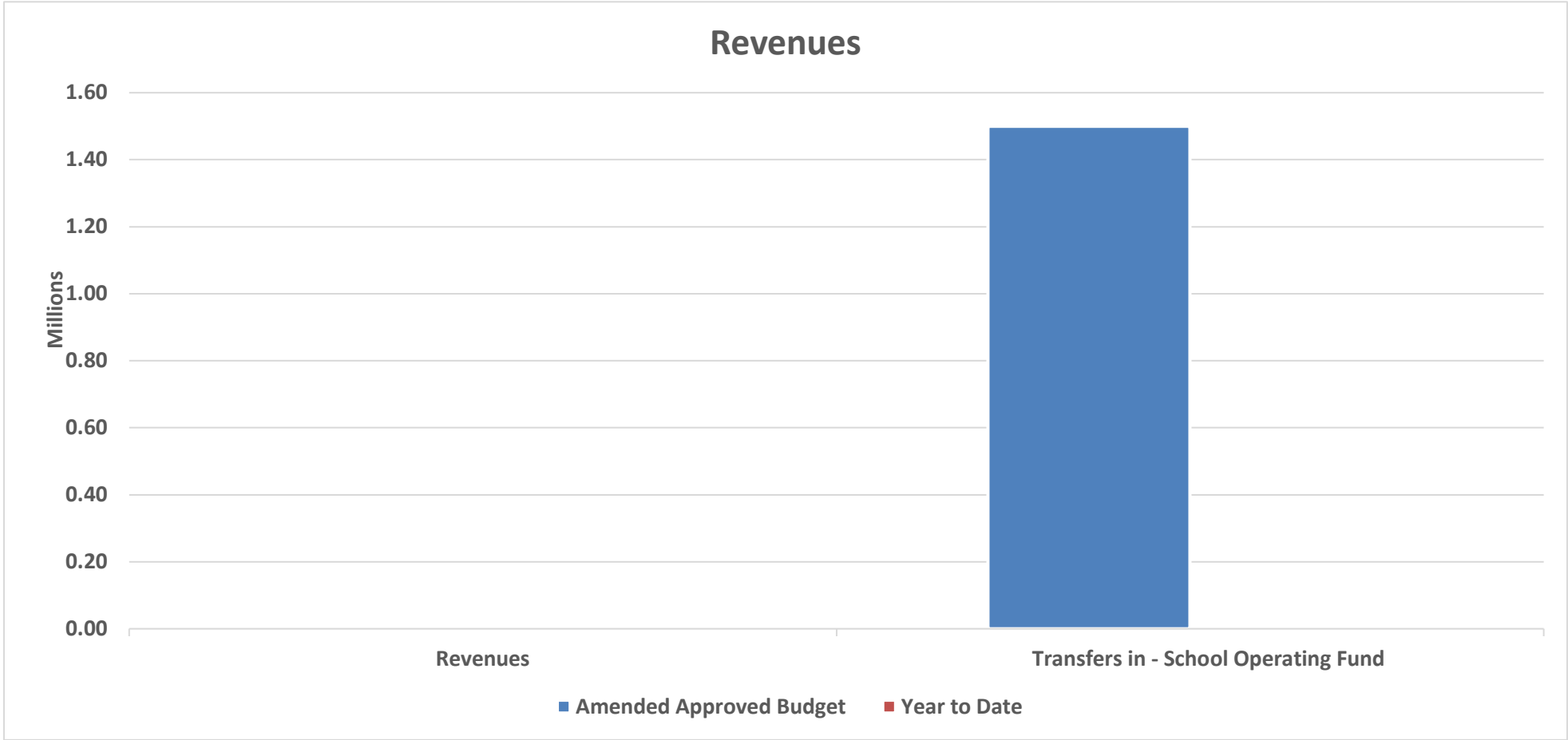
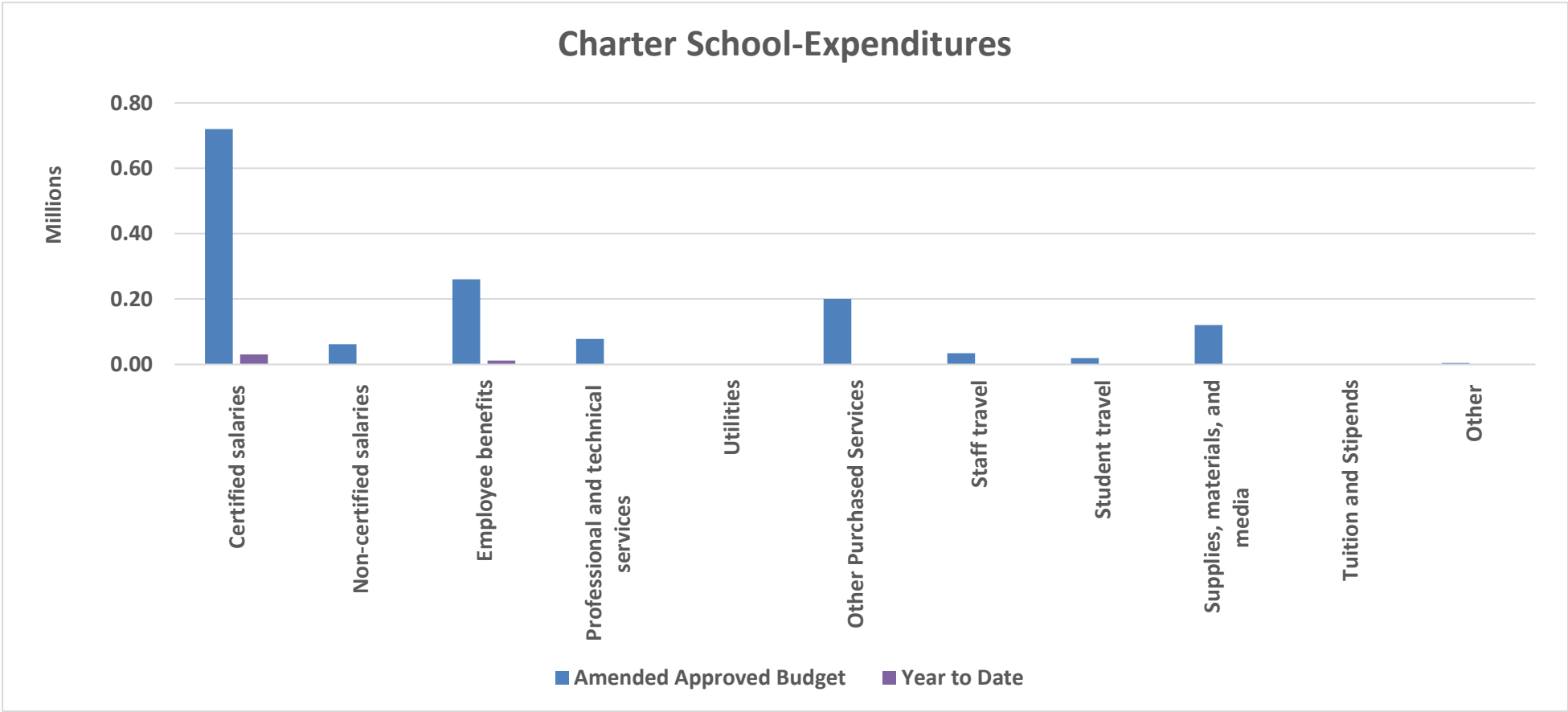
North Slope Borough School District
General School Operating Fund - Special Revenue Funds - RLC and VOCED
As of August 31, 2021

	<u>Original Approved Budget</u>	<u>Amended Approved Budget</u>	<u>Year to Date</u>	<u>Variance</u>
Revenues	1,400,000	1,400,000	-	1,400,000
Expenditures				
RLC and VOCED:				
Certified salaries	130,493	130,493	-	130,493
Non-certified salaries	69,217	69,217	28,768	40,449
Employee benefits	113,747	113,747	9,812	103,936
Professional and technical services	264,542	264,542	-	264,542
Utilities	40,000	40,000	-	40,000
Other Purchased Services	-	-	-	-
Energy	12,000	12,000	-	12,000
Staff travel	40,000	40,000	-	40,000
Student travel	210,000	210,000	-	210,000
Supplies, materials, and media	505,000	505,000	-	505,000
Tuition and Stipends	15,000	15,000	-	15,000
Total Expenditures	1,400,000	1,400,000	38,580	1,361,420
Excess (deficiency) of revenues over expenditures	0	0	(38,580)	38,580
Other financing sources:				
Transfers in - School Operating Fund	-	-	-	-



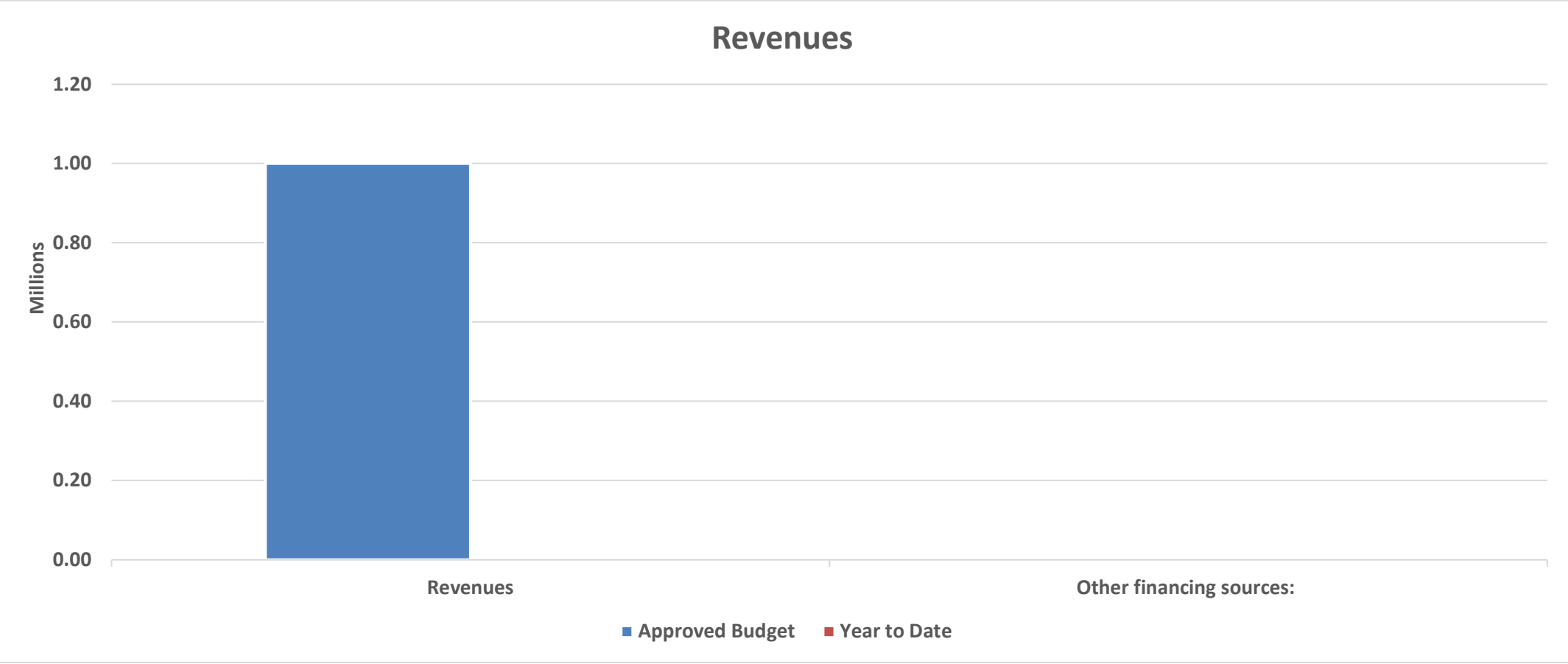
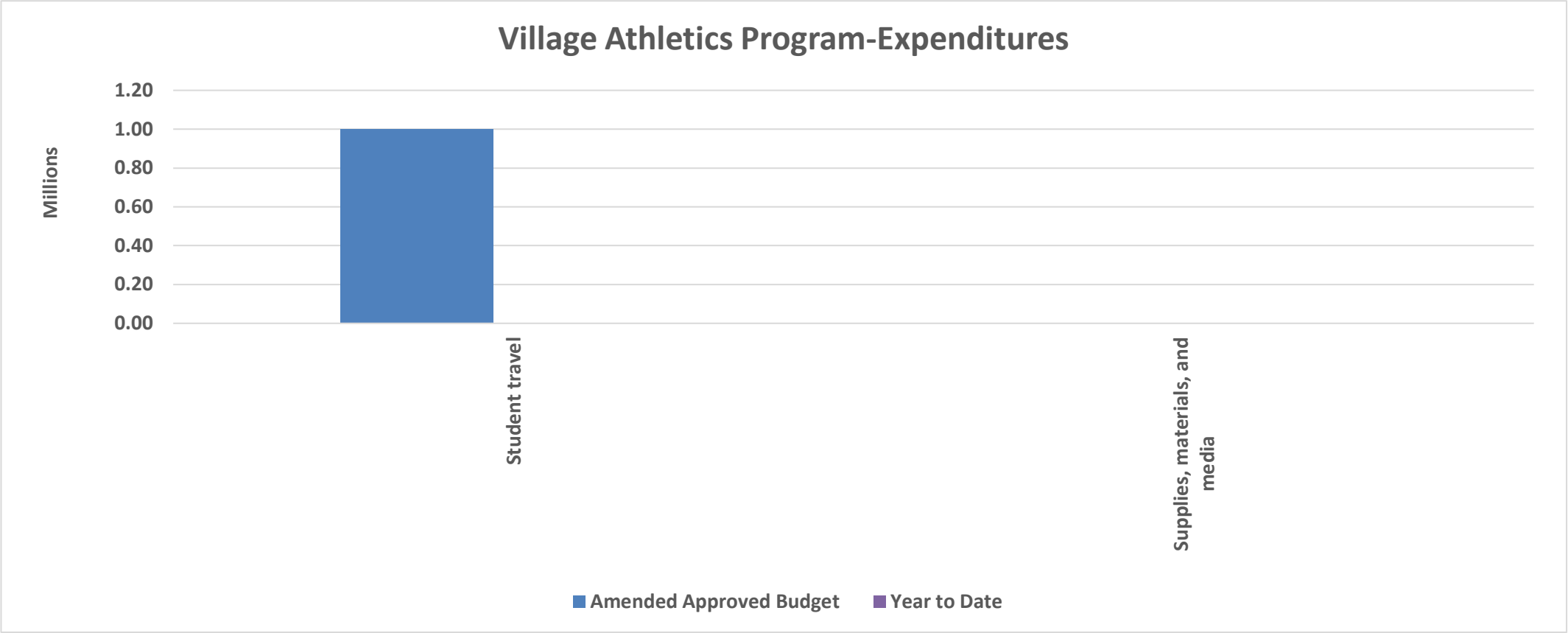
North Slope Borough School District
 General School Operating Fund - Special Revenue Funds - Charter School
 As of August 31, 2021

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
Revenues	-	-	-	-
Expenditures				
Charter School:				
Certified salaries	720,006	720,006	30,626	689,380
Non-certified salaries	61,454	61,454	-	61,454
Employee benefits	260,358	260,358	11,976	248,382
Professional and technical services	78,182	78,182	-	78,182
Utilities	-	-	-	-
Other Purchased Services	200,000	200,000	-	200,000
Staff travel	35,000	35,000	-	35,000
Student travel	20,000	20,000	-	20,000
Supplies, materials, and media	120,000	120,000	-	120,000
Tuition and Stipends	-	-	-	-
Other	5,000	5,000	-	5,000
Total Expenditures	1,500,000	1,500,000	42,602	1,457,398
Excess (deficiency) of revenues over expenditures	(1,500,000)	(1,500,000)	(42,602)	(1,457,398)
Other financing sources:				
Transfers in - School Operating Fund	1,500,000	1,500,000	-	1,500,000



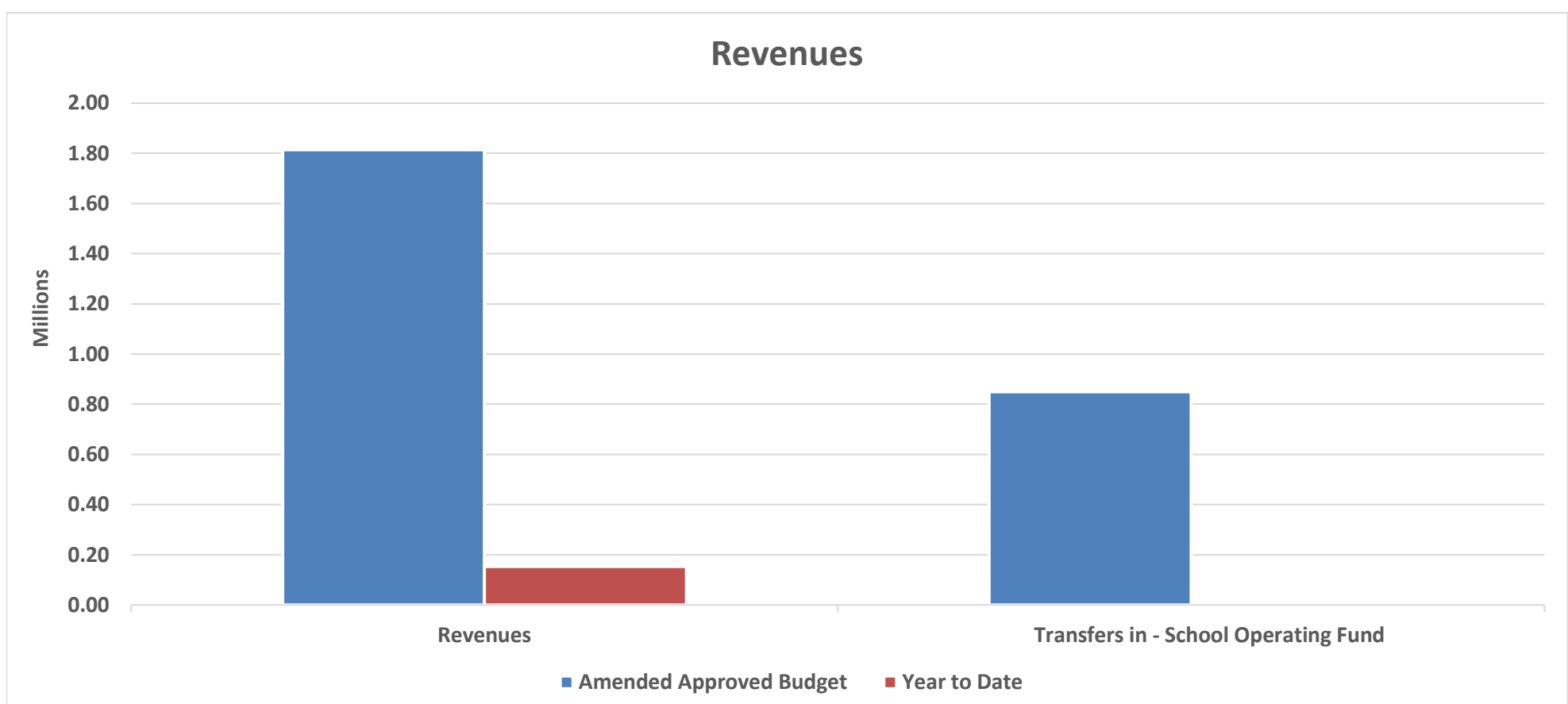
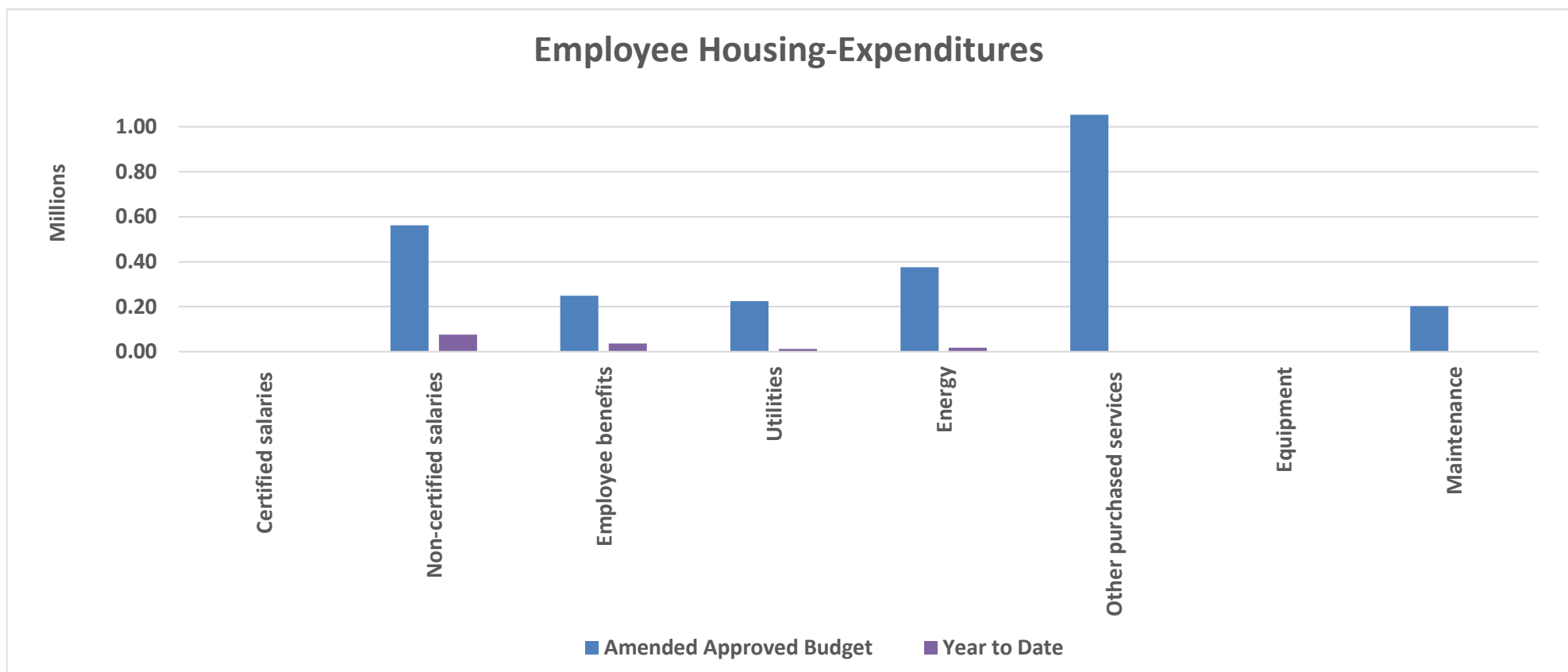
North Slope Borough School District
General School Operating Fund - Special Revenue Funds - Village Athletics Program
As of August 31, 2021

	<u>Approved Budget</u>	<u>Amended Approved Budget</u>	<u>Year to Date</u>	<u>Variance</u>
Revenues	1,000,000	1,000,000	-	1,000,000
Expenditures				
Village Athletics Program:				
Student travel	1,000,000	1,000,000	-	1,000,000
Supplies, materials, and media	-	-	-	-
Total Expenditures	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
Other financing sources:				
Transfers in - School Operating Fund	-	-	-	-



North Slope Borough School District
General School Operating Fund - Special Revenue Funds - Employee Housing
As of August 31, 2021

	<u>Original Approved Budget</u>	<u>Amended Approved Budget</u>	<u>Year to Date</u>	<u>Variance</u>
Revenues	1,815,000	1,815,000	152,801	1,662,199
Expenditures				
Employee Housing:				
Certified salaries	-	-	-	-
Non-certified salaries	561,236	561,236	75,888	485,349
Employee benefits	248,002	248,002	36,641	211,361
Utilities	224,906	224,906	13,019	211,887
Energy	375,500	375,500	17,929	357,571
Other purchased services	1,053,172	1,053,172	-	1,053,172
Equipment	-	-	-	-
Maintenance	202,184	202,184	2,628	199,556
Total Expenditures	2,665,000	2,665,000	146,105	2,518,895
Excess (deficiency) of revenues over expenditures	(850,000)	(850,000)	6,696	(856,697)
Other financing sources:				
Transfers in - School Operating Fund	850,000	850,000	-	850,000



Section V - Budget Line Transfers

North Slope Borough School District
General School Operating Fund - Budget Line Transfers
As of August 31, 2021

FY 2022 Budget Revision

Department or Location:						All Departments			BLT No. (Assigned by Business Office)	Various
Line	FND	LOC	FNC	PRG	OBJ	FY 2022 Budget	FY2022 Budget	FY 2022 Adjustment	Amount	Notes
						Amount	Balance			
1	100	200	551	000	420	\$ 98,000.00	\$ 98,000.00	\$ (25,000.00)	73,000	Move \$25k to 399 for teacher travel reimbursement
2	100	200	551	000	399	\$ -	\$ -	\$ 25,000.00	25,000	see above note
3	100	200	351	000	440	\$ 50,000.00	\$ 50,000.00	\$ (30,000.00)	20,000	Decrease Other Purchases to support software
4	100	200	351	000	450	\$ 275,000.00	\$ 3,848.66	\$ 30,000.00	33,849	Increase to support software
7	100	200	351	000	410	\$ 75,000.00	\$ 69,000.00	\$ (25,000.00)	44,000.00	Decrease Professional and Technical
8	100	200	351	000	450	\$ 250,000.00	\$ 3,793.66	\$ 25,000.00	28,793.66	Increase Supplies and Media
9	100	200	700	000	425	\$ 150,000.00	\$ 150,000.00	\$ (5,000.00)	145,000.00	Decrease Travel
10	100	420	700	735	450	\$ -	\$ -	\$ 5,000.00	5,000.00	Increase Supplies
11	100	420	700	771	425	110,000.00	110,000.00	(10,000.00)	100,000.00	Decrease Student Football Travel
12	100	420	700	771	410	\$ -	\$ -	\$ 10,000.00	10,000.00	Increase Professional and Technical
13	100	499	400	000	433	\$ 100.00	\$ 100.00	\$ 100.00	200.00	Increase Communications for Postage/Stamps
14	100	499	100	000	450	\$ 18,000.00	\$ 18,000.00	\$ (100.00)	17,900.00	Decrease Supplies for Postage/Stamps
15										
16										
17										
20										
21										
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39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
Balance:						1,026,100	502,742	-	502,742	

Justification of Change:

Various Budget Line Transfers to meet operational needs of the District.

Requested by: This is a summary sheet. See individual BLT's for req. and approval info.

Date:

Approvals:

Principal or Director:

Date:

Chief Financial Officer:

Date:

Superintendent:

Date:

Section VI - Grants

North Slope Borough School District
Monthly Grant Activity Report
As of August 31, 2021

Grant by Function	Grant Name	Grantor	Grant Start Date	Grant End Date	Award Amount	Expended to Date	Remaining Balance	Percent of Completion	Notes
366	ANEP: SISmat Grant	Arctic Slope Native Association	7/1/2019	9/30/2022	\$ 1,301,448.00	\$ 795,429.00	\$ 506,019.00	61%	ASNA and ASDN received approval for a 4th year extension. Amount to NSBSD not yet provided.
287	Alternative School Grant (Kiita)	Department of Education & Early Development	7/1/2021	6/30/2022	\$ -	\$ -	\$ -	#DIV/0!	Application not yet available.
345	Artist in School Grant (KAK)	Alaska State Council on the Arts	7/1/2021	6/30/2022	\$ 5,000.00	\$ -	\$ 5,000.00	0%	Received approval to roll funds over to FY22.
310	Carl Perkins Grant	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 68,833.00	\$ -	\$ 68,833.00	0%	Application substantially approved. Will be re-submitted with roll-over amount.
276	CARES Act 1: Elementary and Secondary School Emergency Relief Fund (ESSERF)	Department of Education & Early Development	7/1/2020	6/30/2022	\$ 338,759.00	\$ 352,649.49	\$ (13,890.49)	104%	Funds rolled over to FY 22 as a sub-awared to American Recovery Act.
275	CARES Act 1: Governor's Emergency Education Relief Fund (GEERF)	Department of Education & Early Development	7/1/2020	6/30/2022	\$ 387,281.01	\$ 321,217.56	\$ 66,063.45	83%	Funds rolled over to FY 22 as a sub-awared to American Recovery Act.
277	CARES Act 2: Coronavirus Response and Relief Supplemental Appropriations Act	Department of Education & Early Development	7/1/2020	6/30/2022	\$ 1,527,317.00	\$ 129,130.86	\$ 1,398,186.14	8%	Funds rolled over to FY 22 as a sub-awared to American Recovery Act.
278	CARES Act 3: American Rescue Plan	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 2,298,191.00	\$ -	\$ 2,298,191.00	0%	Funds rolled over to FY 22 as a sub-awared to American Recovery Act. Funds in addition to CARES Act 1 and 2
370	Higher Pathways	American Indian College Fund	7/1/2020	10/15/2021	\$ 24,000.00	\$ 7,327.88	\$ 16,672.12	31%	Approved: Nunamiut, Nuiqsut Trapper, Meade River, Kali, Barrow High, Alak & Tikigaq rolled over FY21 funds to be spent by October 15, 2021.
285	IDEA (Special Education pre-K thru 12+) Part B Title VI-B Regular	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 855,208.84	\$ 17,748.01	\$ 837,460.83	2%	Substantially approved. Application re-submitted with FY21 roll-over amount.
315	IDEA, Part B Section 619, Preschool Disabled	US Department of Education	7/1/2021	6/30/2022	\$ 13,123.00	\$ -	\$ 13,123.00	0%	Substantially approved.
350	Johnson O'Malley Grant (2019-2020)	Bureau of Indian Affairs	7/1/2021	6/30/2022	\$ 88,067.00	\$ -	\$ 88,067.00	0%	Budget and application approved for spending and implementation.
350	Johnson O'Malley Grant (2020-2021)	Bureau of Indian Affairs	7/1/2021	6/30/2022	\$ 72,490.00	\$ -	\$ 72,490.00	0%	Budget and application approved for spending and implementation.
349	New Visions Grant	Alaska State Council on the Arts	7/1/2020	9/30/2021	\$ 10,000.00	\$ -	\$ 10,000.00	0%	In process.
265.49	School Improvement: Meade River School	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 25,000.00	\$ -	\$ 25,000.00	0%	Approved: Targeted School Improvement for low graduation rate (Year 3)
265.45	School Improvement: Nuiqsut Trapper School	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 50,000.00	\$ -	\$ 50,000.00	0%	Approved: Comprehensive School Improvement (lowest 5%, year 3)
265.499	School Improvement: Kiita Learning Community	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 25,000.00	\$ -	\$ 25,000.00	0%	Approved: Targeted School Improvement for low graduation rate (Year 3).
265.42	School Improvement: Barrow High School (SPED graduation)	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 25,000.00	\$ -	\$ 25,000.00	0%	Approved: Targeted School Improvement for low graduation rate for students with disabilities (Year 3).

265.47	School Improvement: Alak School	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 25,000.00	\$ -	\$ 25,000.00	0%	Approved: Targeted School Improvement for low performance of ELL students (Year 2).
265.44	School Improvement: Tikigaq School	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 25,000.00	\$ -	\$ 25,000.00	0%	Approved: Targeted School Improvement for low performance of ELL students (Year 1).
265.43	School Improvement: Nunamiut School	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 25,000.00	\$ -	\$ 25,000.00	0%	Approved: Targeted school improvement for low performance socially disadvantaged (Year 2)
246	Suicide Prevention	Department of Education & Early Development	7/1/2021	6/30/2022	\$ -	\$ -	\$ -	#DIV/0!	Application and funding amount not yet available.
260	Title I-A Basic	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 564,097.52	\$ 26,564.71	\$ 537,532.81	5%	Substantially approved. Roll-over provided. Application will be re-submitted.
262	Title I-C Library	Department of Education & Early Development	7/1/2021	6/30/2022	\$ -	\$ -	\$ -	#DIV/0!	Approved. Award amount not yet available.
263	Title I-C Migrant Education	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 29,145.00	\$ -	\$ 29,145.00	0%	Substantially approved. Final funding allocation provided. Application will be re-submitted.
270	Title II-A Teacher & Principal Training & Recruitment	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 197,207.49	\$ 11,110.40	\$ 186,097.09	6%	Substantially approved. Final funding allocation provided. Application will be re-submitted.
256	Title III. English Language Acquisition	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 32,101.74	\$ 2,907.10	\$ 29,194.64	9%	Substantially approved. Final funding roll-over provided. Application will be re-submitted.
272	Title IV: Trauma Informed	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 87,291.38	\$ -	\$ 87,291.38	0%	Substantially approved. Final funding roll-over provided. Application will be re-submitted.
360	Title VI- Indian Education	US Department of Education	7/1/2021	6/30/2022	\$ 530,380.00	\$ 21,901.90	\$ 508,478.10	4%	Approved
288	Substance Abuse & Misuse Grant	Department of Education & Early Development						#DIV/0!	Application and funding amount not yet available.
258	FRESH FRUIT & VEGETABLE PROGRAM	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 28,000.00	\$ -	\$ 28,000.00	0%	Approved
	Total Grant Funding				\$ 8,657,940.98	\$ 1,685,986.91	\$ 6,971,954.07	19%	

Grant Activity Summary
Please see Grant Narrative Provided for additional information.

Other Notes: