



North Slope Borough School District Monthly Financial Report As of April 30, 2022

Prepared by: Fadil Limani, Chief Financial Officer

TO: Nancy Rock, Board President
Members of the School Board

THROUGH: David Vadiveloo, Chief School Administrator

FROM: Fadil Limani, CFO

DATE: 6/22/2022

SUBJECT: Monthly Financial Report - April 30, 2022

STRATEGIC PLAN SUMMARY-

Development of The Whole Child

SB22- 233

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 April 30, 2022.

Please note the following items in the Report:

1. Page 5 - General Fund revenues to date through April 30, 2022 are \$53,468,392 or 71%. This primarily reflects the revenues received to date of Borough Appropriation, Foundation Funding, PERS/TERS on behalf payments, E-Rate Program Revenue, Impact Aid and Other Local Revenues.
2. Page 7 - General Fund operating expenditures to date through April 30, 2022 are \$47,376,237 or 63 percent of budget through 83% of the fiscal year. School Admin Support Staff YTD expenditures represents 82% of budget followed by Instructional Support of 80% of budget, District Administration 80% of budget, and School Administration 78% 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, Distance Delivery, Fred Ipalook School, Eben Hopson School, Barrow High School, Tikigaq School, and Alak School with the highest allocation of resources and related actuals.
4. Page 15 - Fund Balance as of June 30, 2021 was \$15,600,507. This is a net decrease of \$3,894,001 from FY20.
5. Page 17 - Cash and Investments to date through April 30, 2022 are \$32,413,463. This is a net decrease of \$3,800,466 or 10.5 % from previous month. The net decrease is attributed to the normal operations.
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, and Employee Housing.

Encumbrances as of April 30, 2022 for the General Fund are \$9,091,495. In addition, the Pre-Encumbrances for the same period are \$1,828,212. Total Encumbrances and Pre-Encumbrances for General Fund are \$10,919,707. The total encumbrances for the non-major governmental fund or Special Revenue Funds are \$4,332,765 for the same period.

Motion:

"I move that the NSBSD Board of Education approve the Monthly Financial Report as of April 30, 2022."

**North Slope Borough School District
Monthly Financial Report
As of April 30, 2022**

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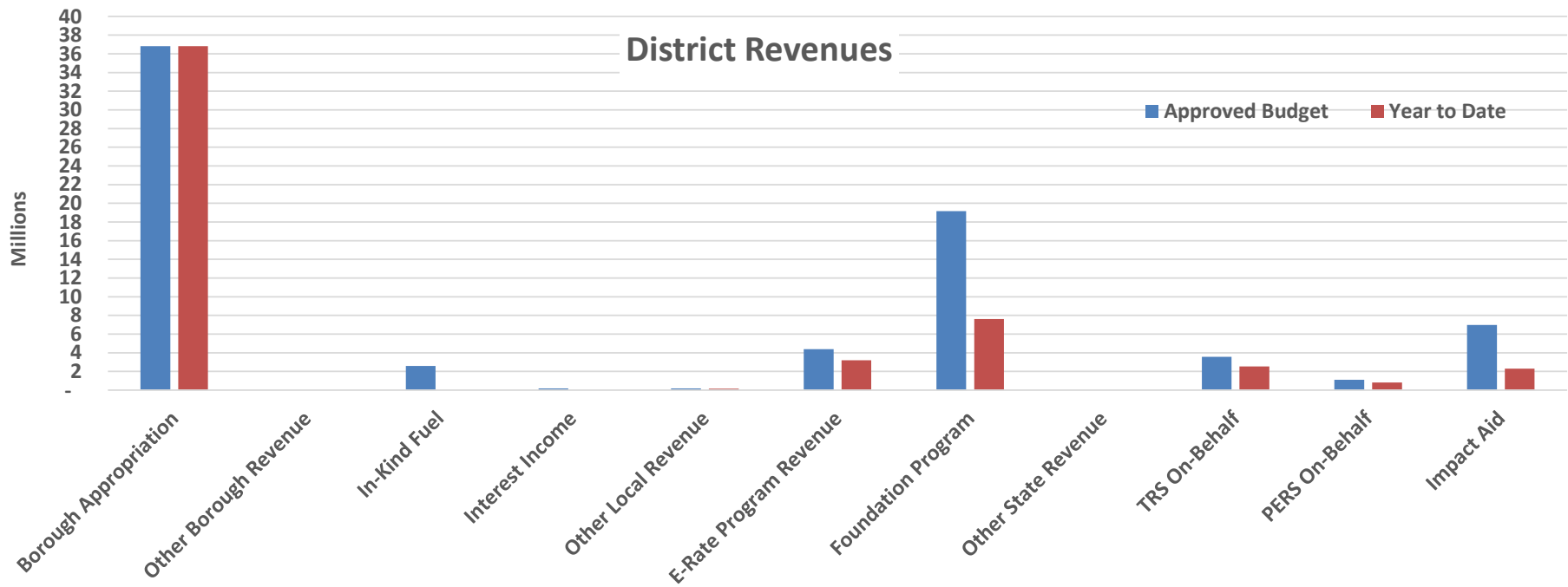
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Section I - General School Operating Fund Activity

North Slope Borough School District
General School Operating Fund - Summary of Revenues
As of April 30, 2022

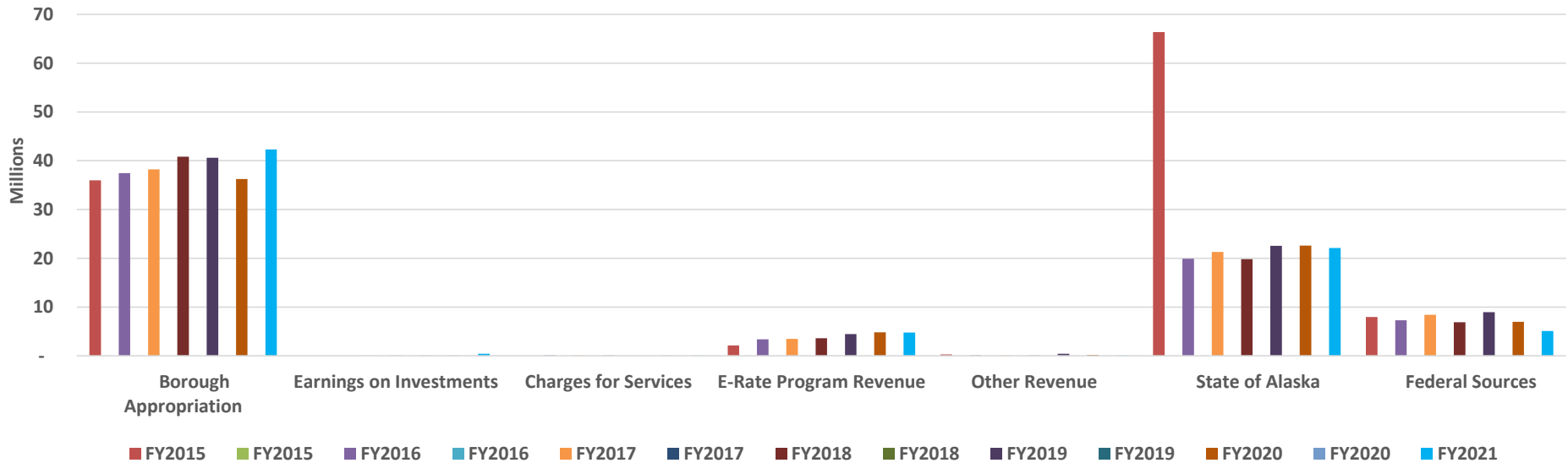
	Approved Budget	Amended Approved Budget	Year to Date	Variance	% of Budget
Revenues:					
Borough Appropriation	36,828,052	36,828,052	36,828,052	-	100%
Other Borough Revenue	-	-	-	-	
In-Kind Fuel	2,600,000	2,600,000	-	(2,600,000)	0%
Interest Income	175,000	175,000	-	(175,000)	0%
Other Local Revenue	191,400	191,400	147,958	(43,442)	77%
E-Rate Program Revenue	4,393,440	4,393,440	3,206,385	(1,187,055)	73%
Foundation Program	19,160,684	19,160,684	7,617,201	(11,543,483)	40%
Other State Revenue	-	-	-	-	
TRS On-Behalf	3,555,105	3,555,105	2,539,467	(1,015,638)	71%
PERS On-Behalf	1,104,203	1,104,203	824,553	(279,650)	75%
Impact Aid	6,974,479	6,974,479	2,304,776	(4,669,703)	33%
Operating Revenues	74,982,363	74,982,363	53,468,392	(21,513,971)	71%
Total Revenues	74,982,363	74,982,363	53,468,392	(21,513,971)	71%



North Slope Borough School District
General School Operating Fund - Summary of Historical Revenues - 7 Yrs
As of April 30, 2022

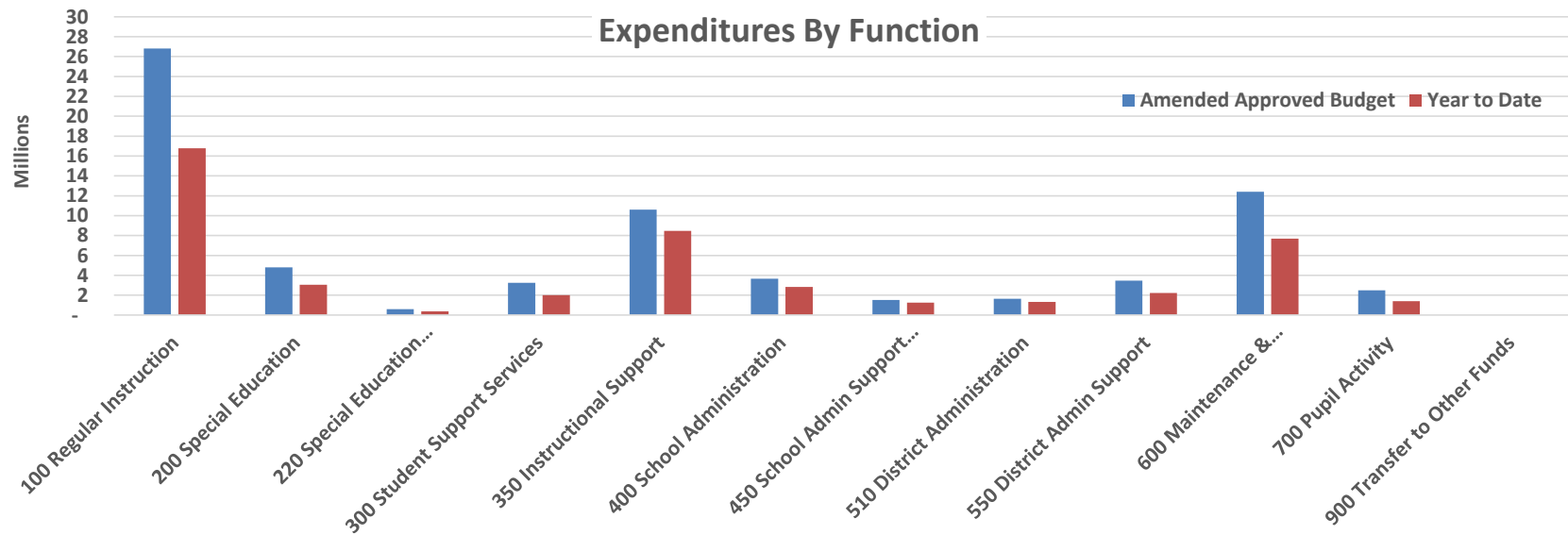
	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>
Revenues:							
Intergovernmental: Local Resources							
Borough Appropriation	35,958,776	37,444,358	38,225,652	40,842,270	40,584,614	36,227,357	42,292,818
Earnings on Investments	-	-	4,686	9,739	12,850	6,675	399,547
Charges for Services	-	112,864	55,579	61,656	-	37,010	31,359
E-Rate Program Revenue	2,138,461	3,382,755	3,456,229	3,602,296	4,444,666	4,825,200	4,765,437
Other Revenue	301,346	80,047	58,126	71,014	404,307	201,549	68,367
Intergovernmental							
State of Alaska	66,357,921	19,916,369	21,293,157	19,823,531	22,547,670	22,618,056	22,120,271
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	74,754,040
Total Revenues	112,736,992	68,237,498	71,508,124	71,270,925	76,930,618	70,890,326	74,754,040

District Revenues - Historical 7 yrs



North Slope Borough School District
General School Operating Fund - Summary of Expenditures by Function
As of April 30, 2022

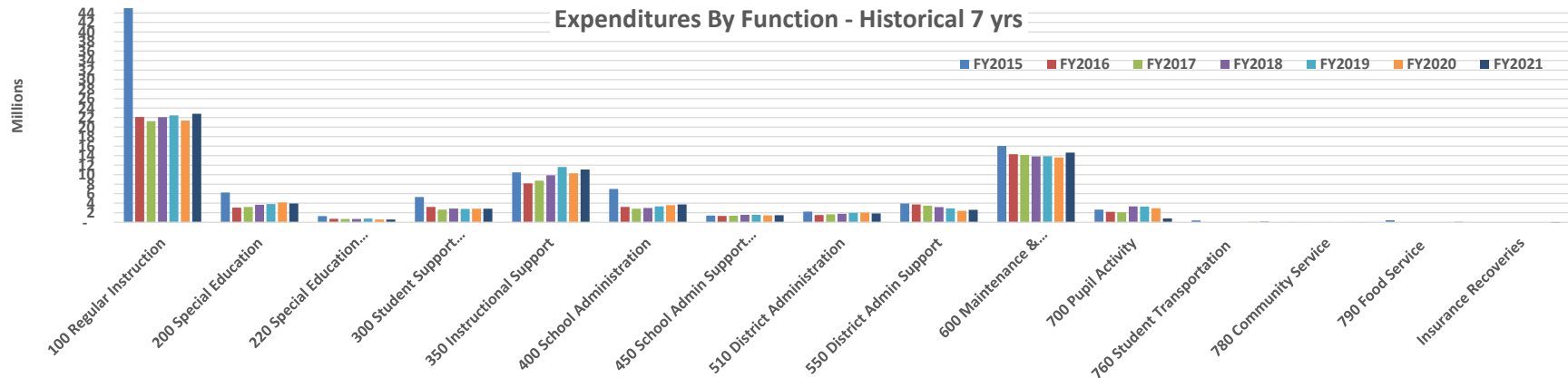
	Original Approved	Amended Approved	Year to Date	Variance	% of Budget
Expenditures					
100 Regular Instruction	25,424,259	26,803,948	16,771,976	10,031,972	63%
200 Special Education	4,798,794	4,798,794	3,048,493	1,750,300	64%
220 Special Education Support Services	605,725	605,725	381,930	223,796	63%
300 Student Support Services	3,233,056	3,233,056	2,000,624	1,232,432	62%
350 Instructional Support	10,599,485	10,594,485	8,466,531	2,127,955	80%
400 School Administration	3,647,065	3,648,665	2,837,946	810,718	78%
450 School Admin Support Staff	1,524,091	1,524,091	1,248,179	275,912	82%
510 District Administration	1,647,086	1,647,086	1,319,970	327,117	80%
550 District Admin Support	3,453,795	3,453,795	2,214,735	1,239,060	64%
600 Maintenance & Operations	12,416,300	12,413,300	7,684,402	4,728,898	62%
700 Pupil Activity	2,493,951	2,488,951	1,401,452	1,087,498	56%
Total Operating Expenditures	69,843,606	71,211,895	47,376,237	23,835,657	67%
900 Transfer to Other Funds	5,138,757	3,762,468	-	3,762,468	0%
Total Expenditures	74,982,363	74,974,363	47,376,237	27,598,126	63%
Excess of Revenue Over Expenditures	0	8,000	6,092,155		
*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 April 30, 2022

	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
Expenditures							
100 Regular Instruction	48,969,305	22,137,345	21,241,650	22,094,576	22,483,965	21,381,581	22,801,378
200 Special Education	6,258,269	3,063,551	3,219,058	3,658,447	3,812,333	4,159,607	3,942,782
220 Special Education Support Services	1,271,799	727,740	692,475	676,753	761,351	566,864	557,917
300 Student Support Services	5,291,067	3,232,335	2,634,095	2,863,862	2,788,721	2,855,901	2,854,277
350 Instructional Support	10,476,392	8,165,778	8,730,490	9,882,479	11,629,523	10,296,879	11,069,639
400 School Administration	7,012,056	3,207,861	2,844,972	3,005,176	3,329,462	3,608,096	3,743,401
450 School Admin Support Staff	1,412,870	1,337,204	1,364,888	1,537,427	1,544,256	1,431,575	1,494,818
510 District Administration	2,252,478	1,502,079	1,664,143	1,793,832	1,986,899	2,015,268	1,842,881
550 District Admin Support	3,939,266	3,765,279	3,485,329	3,181,798	2,927,943	2,396,947	2,599,765
600 Maintenance & Operations	16,033,058	14,283,248	14,130,174	13,853,024	13,886,419	13,628,896	14,643,234
700 Pupil Activity	2,669,266	2,196,397	2,082,317	3,334,553	3,297,280	2,939,140	811,570
760 Student Transportation	399,420	-	-	-	-	94,784	118,958
780 Community Service	8,117	-	10,401	6,337	-	20,699	(264)
790 Food Service	406,684	-	-	-	-	59,667	68,707
Total Operating Expenditures	106,400,047	63,618,817	62,099,992	65,888,264	68,448,152	65,455,904	66,549,063
900 Transfer to Other Funds	3,589,421	4,603,075	5,087,585	5,427,486	4,098,776	4,663,734	12,249,470
Insurance Recoveries	-	-	-	-	-	-	(150,492)
Total Expenditures	109,989,468	68,221,892	67,187,577	71,315,750	72,546,928	70,119,638	78,648,041
Excess of Revenue Over Expenditures	2,747,524	15,606	4,320,547	(44,825)	4,383,690	770,688	(3,894,001)

*Expenditures do not include encumbrance activity.



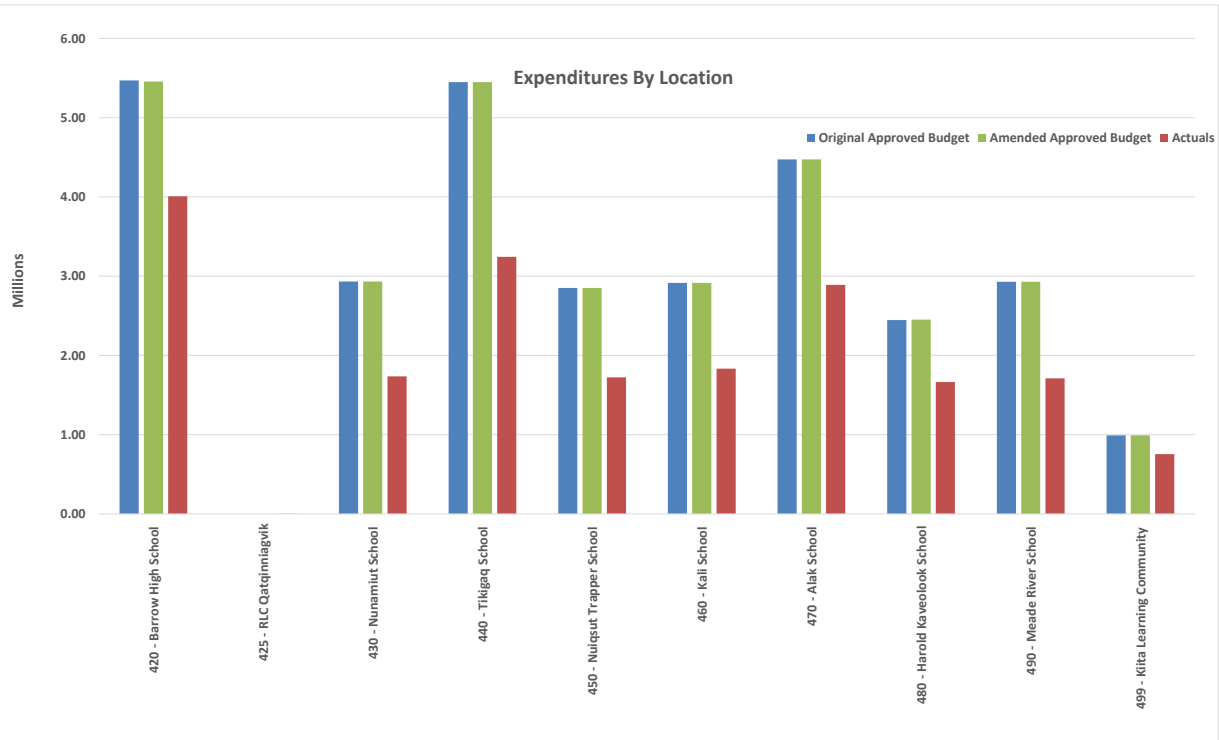
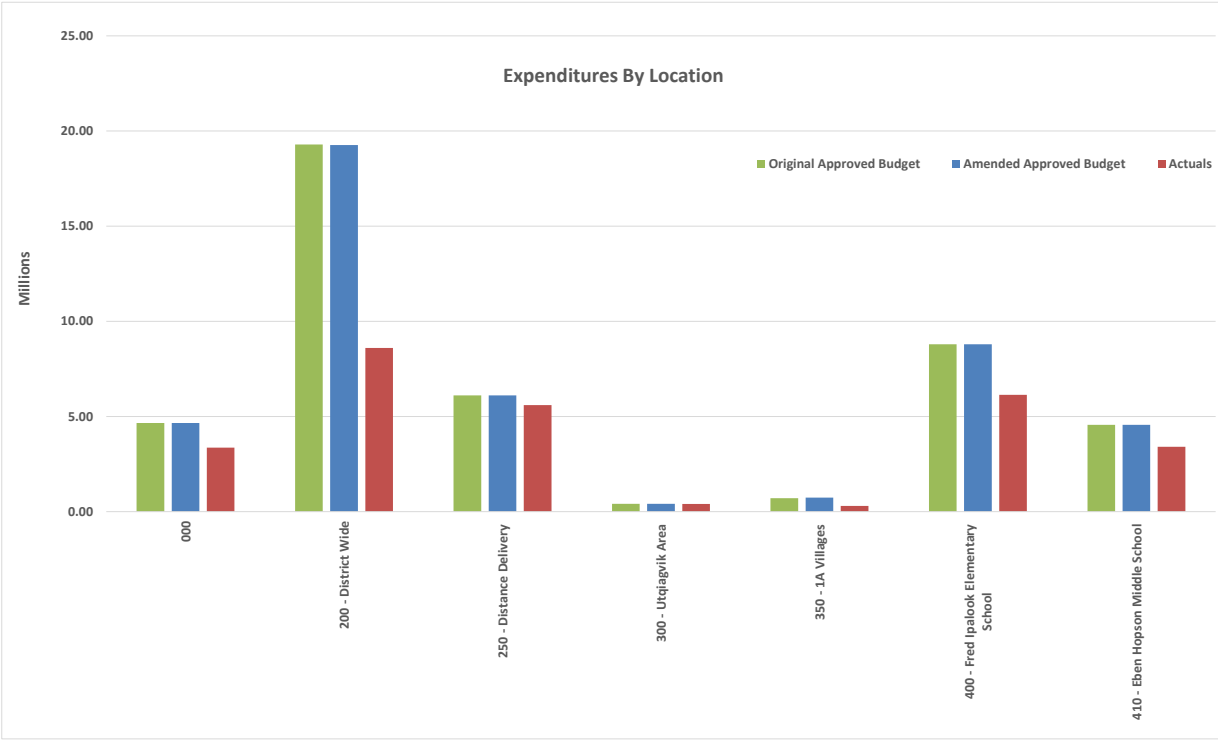
North Slope Borough School District
General School Operating Fund - Summary of Expenditures by Location - ie. (Village/Schools)
As of April 30, 2022

Location Names

Expenditures By Function				
100 Regular Instruction				
200 Special Education				
220 Special Education Support				
300 Student Support Services				
350 Instructional Support				
400 School Administration				
450 School Admin Support Staff				
510 District Administration				
550 District Admin Support				
600 Maintenance and Operations				
700 Pupil Activity				
Total Operating Expenditures				
900 Transfer to Other Funds				
Total Expenditures				

*Expenditures do not include encumbrance activity.

No Location					Location					Location				
000					200 - District Wide					250 - Distance Delivery				
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
2,582,179	2,582,179	1,822,339	759,840	71%	634,159	2,010,447	196,899	1,813,548	10%	-	-	-	-	-
366,825	366,825	264,038	102,787	72%	723,082	723,082	463,621	259,460	64%	-	-	-	-	-
35,378	35,378	24,994	10,384	71%	570,347	570,347	356,935	213,412	63%	-	-	-	-	-
238,525	238,525	139,078	99,447	58%	223,635	223,635	224,628	(992)	100%	-	-	-	-	-
220,757	220,757	160,450	60,307	73%	3,789,466	3,784,466	2,389,616	1,394,850	63%	6,107,400	6,107,400	5,599,203	508,197	92%
411,685	411,685	328,747	82,938	80%	15,000	15,000	7,132	7,868	48%	-	-	-	-	-
67,418	67,418	54,869	12,549	81%	-	-	-	-	-	-	-	-	-	-
76,609	76,609	27,526	49,083	36%	1,570,478	1,570,478	1,292,444	278,034	82%	-	-	-	-	-
87,198	87,198	73,841	13,357	85%	3,366,596	3,366,596	2,140,894	1,225,703	64%	-	-	-	-	-
349,191	349,191	289,849	59,342	83%	2,864,974	2,856,974	1,290,236	1,566,738	45%	-	-	-	-	-
223,543	223,543	178,288	45,255	80%	395,900	377,900	238,601	139,299	63%	-	-	-	-	-
4,659,309	4,659,309	3,364,019	1,295,289	72%	14,153,637	15,498,925	8,601,006	6,897,919	55%	6,107,400	6,107,400	5,599,203	508,197	92%
-	-	-	-	-	5,138,757	3,762,468	-	3,762,468	0%	-	-	-	-	-
4,659,309	4,659,309	3,364,019	1,295,289	72%	19,292,394	19,261,394	8,601,006	10,660,387	45%	6,107,400	6,107,400	5,599,203	508,197	92%



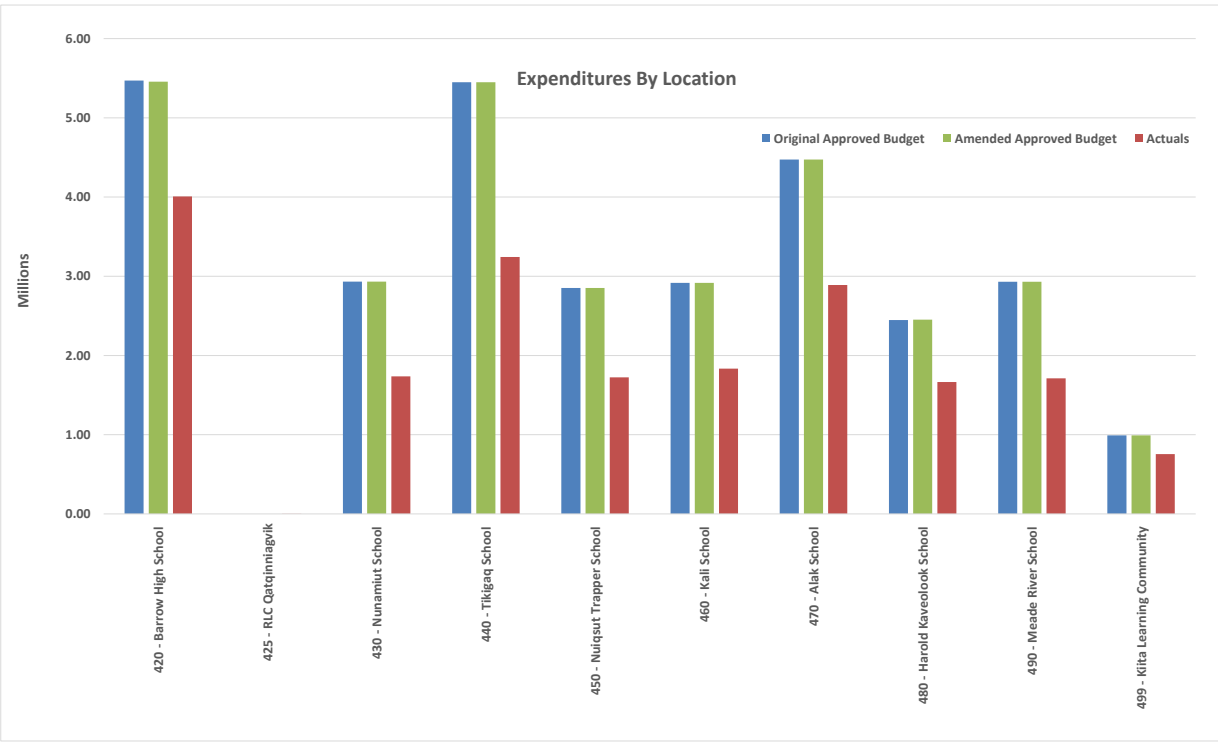
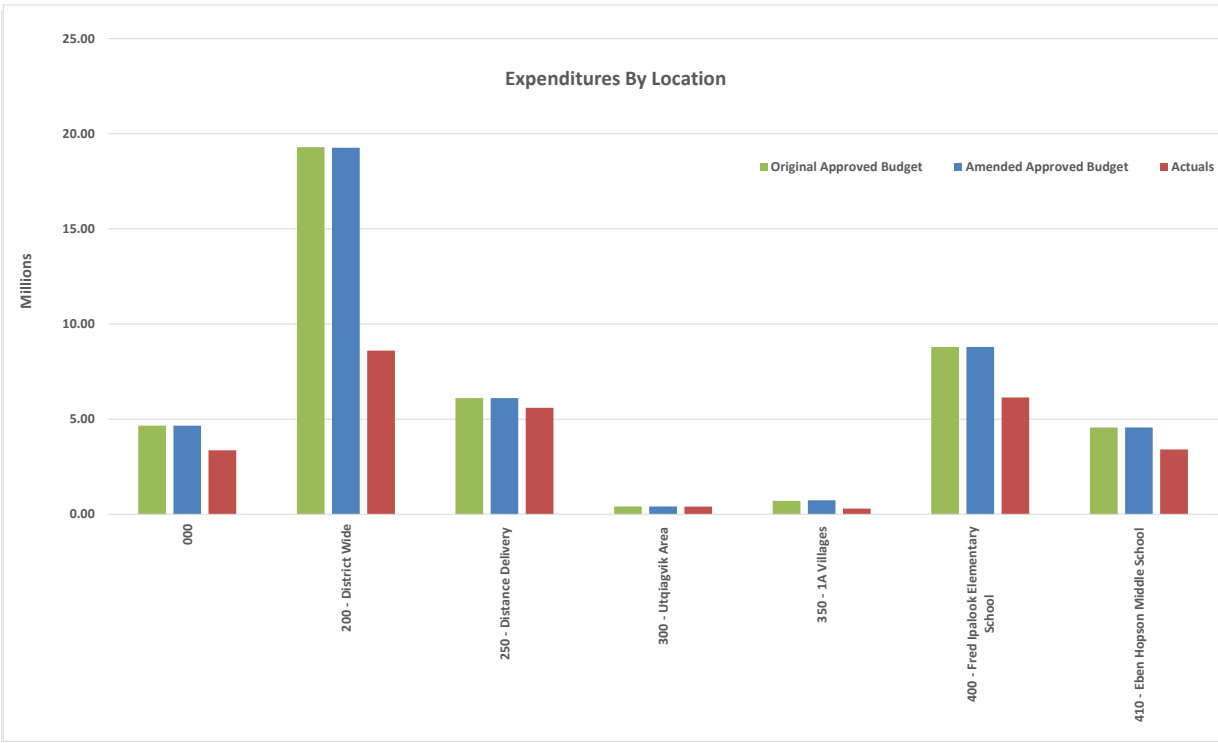
Location Names	Location				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
300 - Utqiagvik Area					
Expenditures By Function					
100 Regular Instruction	-	-	-	-	
200 Special Education	-	-	-	-	
220 Special Education Support	-	-	-	-	
300 Student Support Services	-	-	-	-	
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	401,539	5,911	99%
700 Pupil Activity	-	-	-	-	
Total Operating Expenditures	407,450	407,450	401,539	5,911	99%
900 Transfer to Other Funds	-	-	-	-	
Total Expenditures	407,450	407,450	401,539	5,911	99%

*Expenditures do not include encumbrance act

Location				
Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
350 - 1A Villages				
-	-	-	-	
-	-	-	-	
-	-	-	-	
-	-	-	-	
-	-	-	-	
-	-	-	-	
-	-	-	-	
-	-	-	-	
-	-	-	-	
703,290	736,290	297,988	438,302	40%
703,290	736,290	297,988	438,302	40%
-	-	-	-	
703,290	736,290	297,988	438,302	40%

Location				
Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
400 - Fred Ipalook Elementary School				
5,440,000	5,440,000	3,740,303	1,699,697	69%
797,163	797,163	503,111	294,052	63%
-	-	-	-	
549,118	549,118	420,210	128,908	77%
137,014	137,014	87,824	49,191	64%
598,939	598,939	447,572	151,367	75%
325,082	325,082	260,861	64,221	80%
-	-	-	-	
-	-	-	-	
895,241	895,241	664,554	230,687	74%
51,015	51,015	14,150	36,865	28%
8,793,573	8,793,573	6,138,585	2,654,988	70%
-	-	-	-	
8,793,573	8,793,573	6,138,585	2,654,988	70%

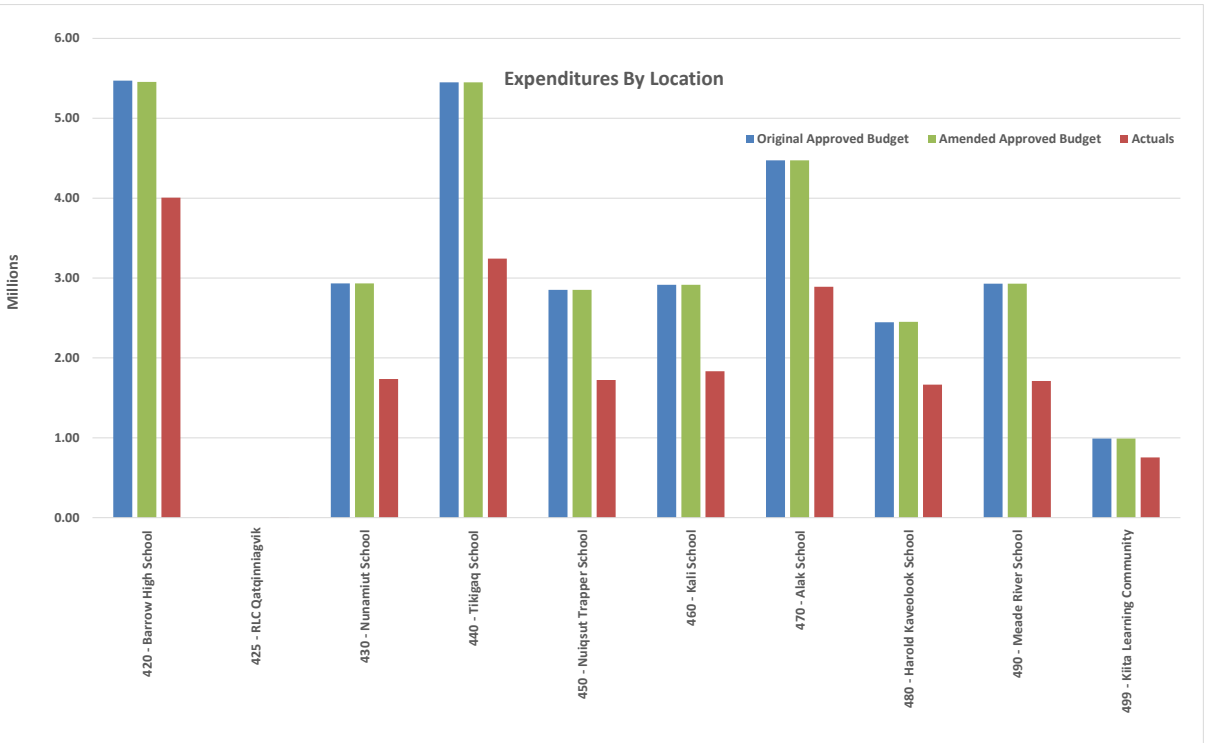
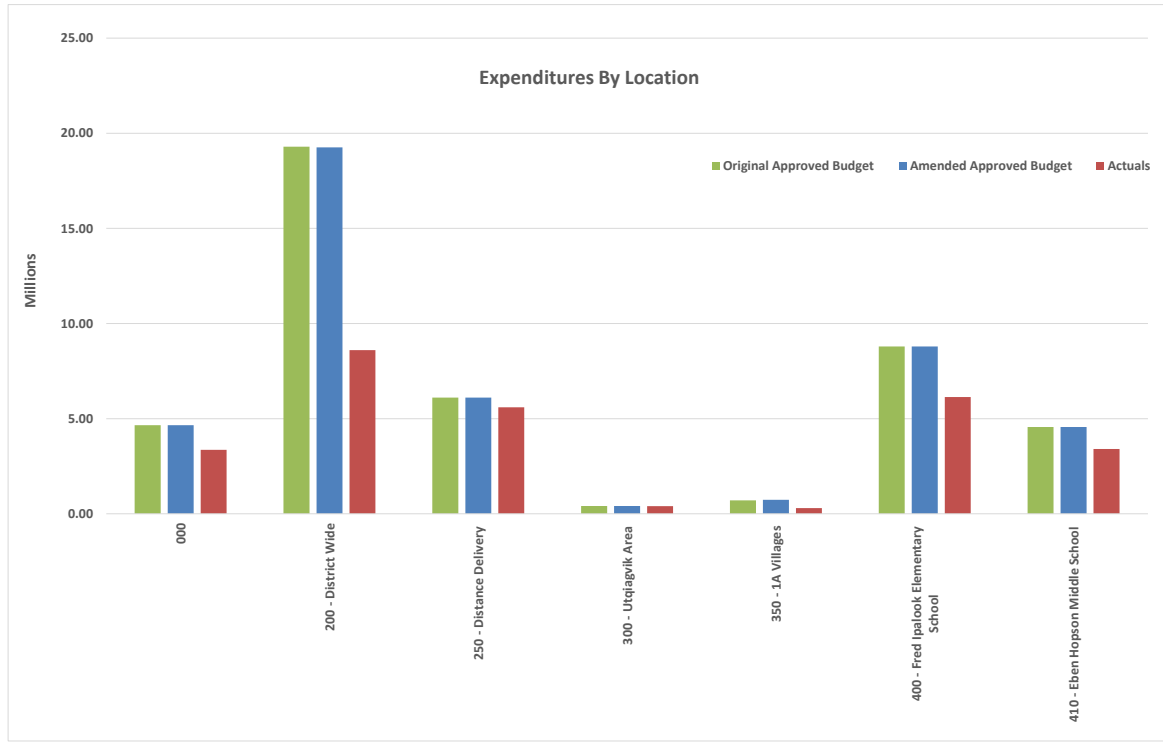
Location				
Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
410 - Eben Hopson Middle School				
2,352,344	2,352,344	1,645,831	706,513	70%
573,467	573,467	391,766	181,700	68%
-	-	-	-	
208,995	208,995	155,951	53,044	75%
67,401	67,401	45,146	22,254	67%
385,581	385,581	316,037	69,544	82%
106,793	106,793	106,809	(16)	100%
-	-	-	-	
-	-	-	-	
802,086	802,086	720,427	81,659	90%
62,051	62,051	27,150	34,901	44%
4,558,718	4,558,718	3,409,118	1,149,600	75%
-	-	-	-	
4,558,718	4,558,718	3,409,118	1,149,600	75%



Location Names	Location					Location				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
420 - Barrow High School										
Expenditures By Function										
100 Regular Instruction	2,211,492	2,214,992	1,440,041	774,951	65%	-	-	-	-	
200 Special Education	547,785	547,785	454,284	93,501	83%	-	-	-	-	
220 Special Education Support	-	-	-	-		-	-	-	-	
300 Student Support Services	241,949	241,949	180,267	61,682	75%	-	-	-	-	
350 Instructional Support	88,786	88,786	75,955	12,831	86%	-	-	1,504	(1,504)	
400 School Administration	404,199	405,699	307,306	98,392	76%	-	-	-	-	
450 School Admin Support Staff	160,552	160,552	185,523	(24,971)	116%	-	-	-	-	
510 District Administration	-	-	-	-		-	-	-	-	
550 District Admin Support	-	-	-	-		-	-	-	-	
600 Maintenance & Operations	1,123,199	1,123,199	920,959	202,240	82%	-	-	-	-	
700 Pupil Activity	692,639	672,639	442,652	229,987	66%	-	-	-	-	
Total Operating Expenditures	5,470,600	5,455,600	4,006,987	1,448,613	73%	-	-	1,504	(1,504)	
900 Transfer to Other Funds	-	-	-	-		-	-	-	-	
Total Expenditures	5,470,600	5,455,600	4,006,987	1,448,613	73%	-	-	1,504	(1,504)	

*Expenditures do not include encumbrance act

Location					Location				
Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
430 - Nunamiut School									
1,400,510	1,400,510	873,070	527,440	62%					
213,171	213,171	114,537	98,634	54%					
-	-	-	-						
221,238	221,238	81,527	139,711	37%					
-	-	-	-						
219,449	219,449	170,203	49,246	78%					
94,408	94,408	110,891	(16,483)	117%					
-	-	-	-						
-	-	-	-						
752,246	752,246	358,705	393,541	48%					
31,466	31,466	26,886	4,579	85%					
2,932,487	2,932,487	1,735,819	1,196,668	59%					
-	-	-	-						
2,932,487	2,932,487	1,735,819	1,196,668	59%					
440 - Tikigaaq School									
2,827,602	2,827,602	1,819,590	1,008,012	64%					
542,894	542,894	80,075	462,820	15%					
-	-	-	-						
257,049	257,049	182,357	74,692	71%					
147,845	147,845	77,847	69,998	53%					
363,679	363,679	253,531	110,148	70%					
209,916	209,916	142,382	67,534	68%					
-	-	-	-						
-	-	-	-						
1,070,069	1,070,069	651,935	418,134	61%					
29,939	29,939	36,103	(6,164)	121%					
5,448,992	5,448,992	3,243,820	2,205,173	60%					
-	-	-	-						
5,448,992	5,448,992	3,243,820	2,205,173	60%					



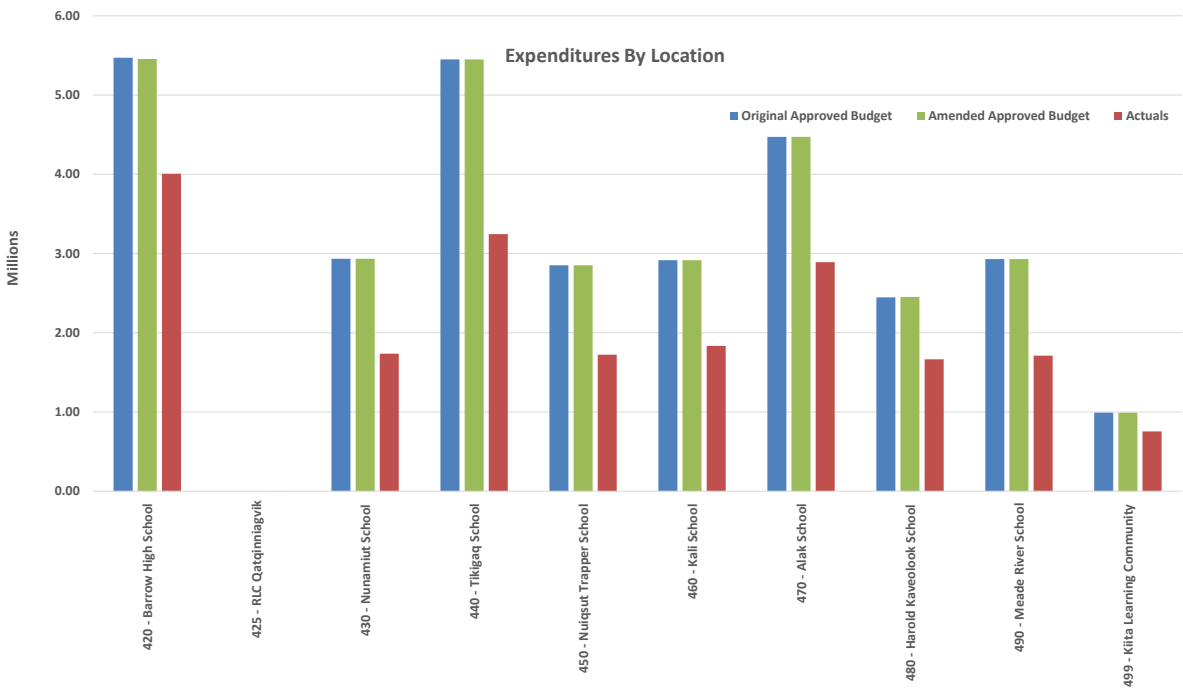
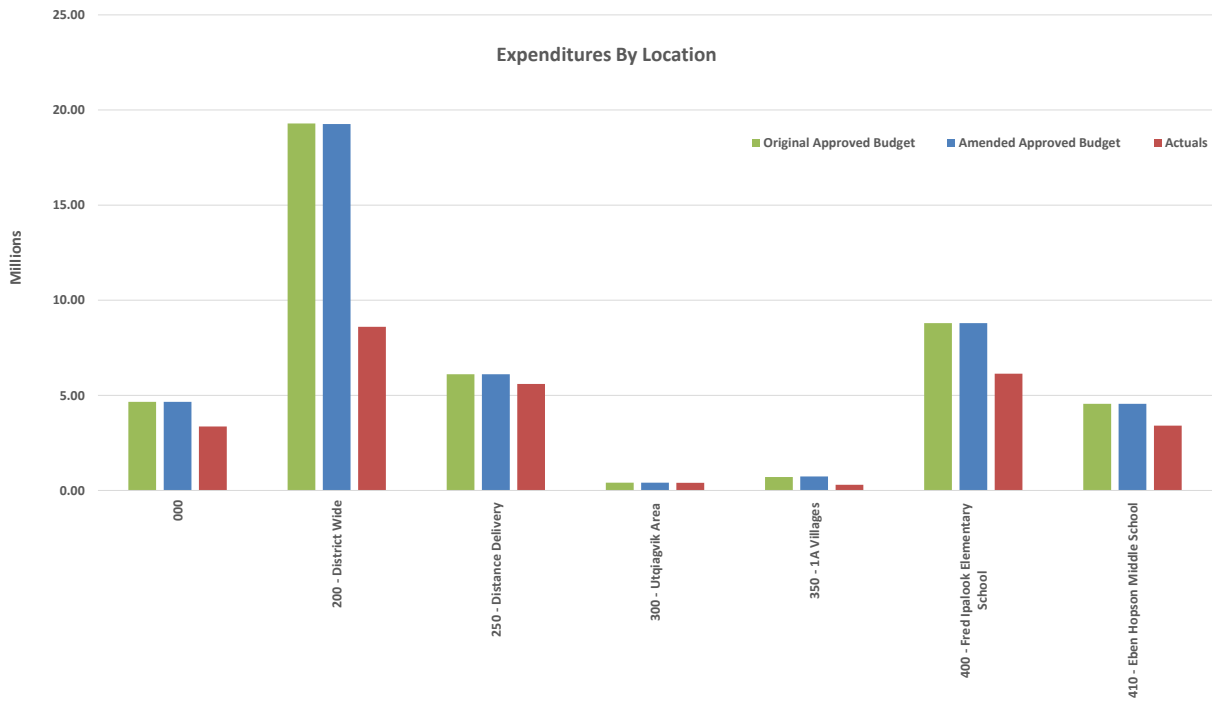
Location Names	Location				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
Expenditures By Function					
100 Regular Instruction	1,696,517	1,696,517	1,032,578	663,939	61%
200 Special Education	166,665	166,665	102,815	63,850	62%
220 Special Education Support	-	-	-	-	-
300 Student Support Services	181,273	181,273	22,428	158,845	12%
350 Instructional Support	-	-	-	-	-
400 School Administration	205,520	205,520	167,185	38,336	81%
450 School Admin Support Staff	69,294	69,294	42,878	26,416	62%
510 District Administration	-	-	-	-	-
550 District Admin Support	-	-	-	-	-
600 Maintenance & Operations	473,629	473,629	322,102	151,527	68%
700 Pupil Activity	58,875	58,875	33,466	25,409	57%
Total Operating Expenditures	2,851,774	2,851,774	1,723,452	1,128,321	60%
900 Transfer to Other Funds	-	-	-	-	-
Total Expenditures	2,851,774	2,851,774	1,723,452	1,128,321	60%

*Expenditures do not include encumbrance act

Location				
Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
1,426,909	1,426,909	997,784	429,125	70%
219,689	219,689	142,471	77,218	65%
-	-	-	-	-
141,924	141,924	6,075	135,849	4%
-	-	-	-	-
232,761	232,761	180,749	52,011	78%
78,058	78,058	40,799	37,259	52%
-	-	-	-	-
-	-	-	-	-
783,801	783,801	447,683	336,118	57%
32,419	32,419	17,563	14,856	54%
2,915,560	2,915,560	1,833,124	1,082,436	63%
-	-	-	-	-
2,915,560	2,915,560	1,833,124	1,082,436	63%

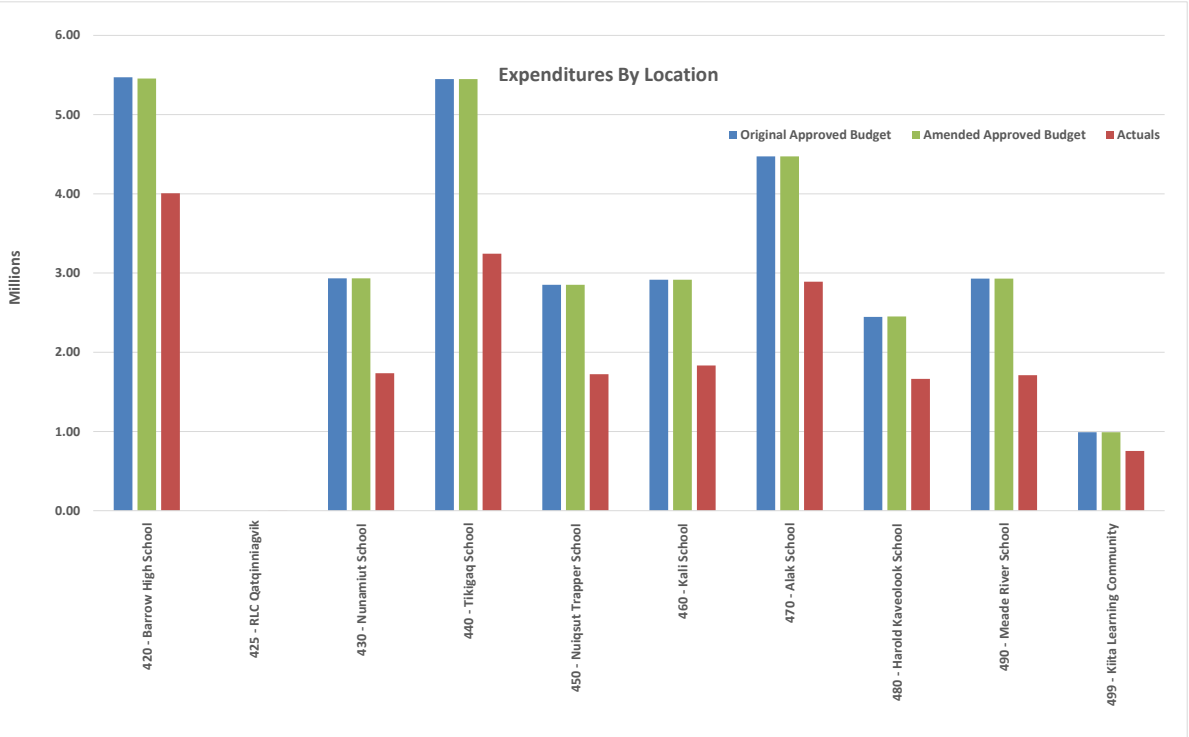
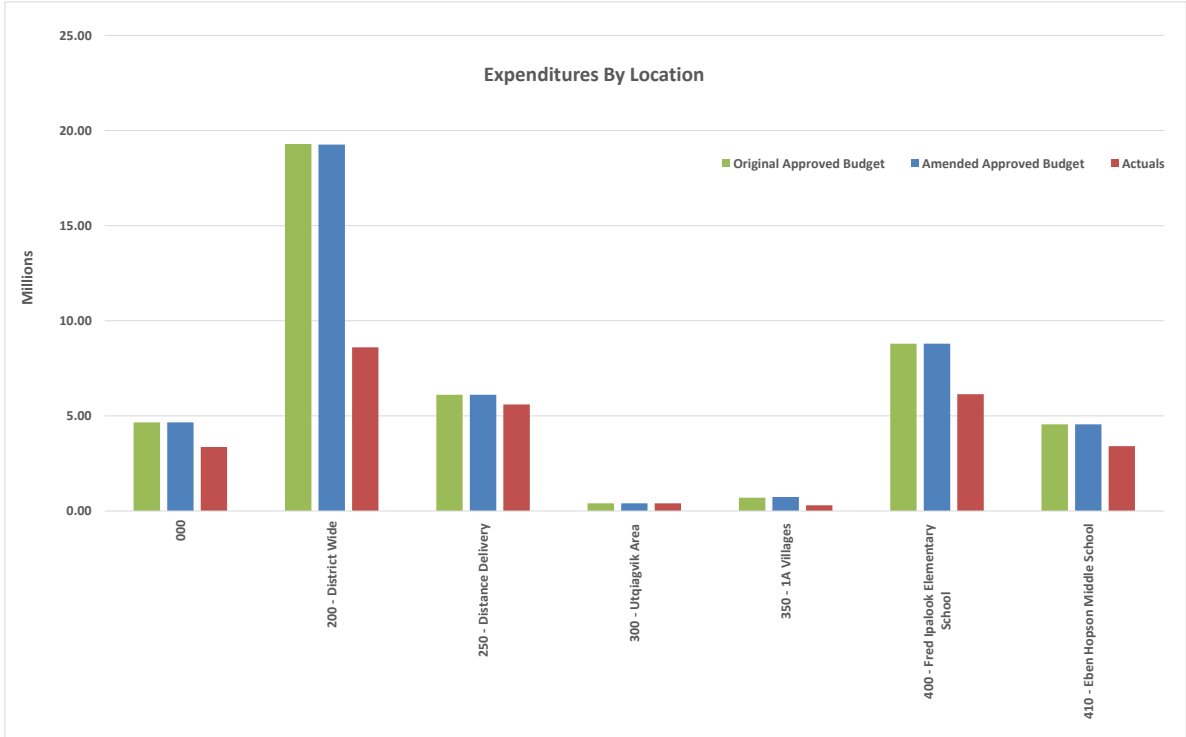
Location				
Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
2,176,855	2,176,855	1,429,850	747,005	66%
327,047	327,047	251,798	75,249	77%
-	-	-	-	-
233,323	233,323	185,128	48,195	79%
-	-	8,591	(8,591)	-
239,852	239,852	196,752	43,100	82%
171,640	171,640	156,246	15,394	91%
-	-	-	-	-
-	-	-	-	-
1,175,384	1,175,384	627,979	547,405	53%
149,012	149,012	33,598	115,414	23%
4,473,114	4,473,114	2,889,942	1,583,172	65%
-	-	-	-	-
4,473,114	4,473,114	2,889,942	1,583,172	65%

Location				
Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
931,794	931,794	645,148	286,646	69%
135,763	135,763	134,023	1,741	99%
-	-	-	-	-
289,879	289,879	185,571	104,308	64%
-	-	19,387	(19,387)	-
194,451	194,451	158,457	35,994	81%
83,142	83,142	52,088	31,054	63%
-	-	-	-	-
-	-	-	-	-
809,319	814,319	445,714	368,605	55%
2,153	2,153	24,511	(22,358)	1139%
2,446,501	2,451,501	1,664,899	786,602	68%
-	-	-	-	-
2,446,501	2,451,501	1,664,899	786,602	68%



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	725,841	539,757	57%	478,302	478,202	402,701	75,501	84%
200 Special Education	126,978	126,978	145,954	(18,976)	115%	58,264	58,264	-	58,264	0%
220 Special Education Support	-	-	-	-	-	-	-	-	-	-
300 Student Support Services	310,483	310,483	115,659	194,824	37%	135,665	135,665	101,745	33,919	75%
350 Instructional Support	40,816	40,816	1,008	39,809	2%	-	-	-	-	-
400 School Administration	184,992	184,992	147,718	37,274	80%	190,957	191,057	156,557	34,500	82%
450 School Admin Support Staff	64,533	64,533	24,153	40,380	37%	93,254	93,254	70,679	22,575	76%
510 District Administration	-	-	-	-	-	-	-	-	-	-
550 District Admin Support	-	-	-	-	-	-	-	-	-	-
600 Maintenance & Operations	877,711	877,711	524,077	353,634	60%	32,000	32,000	18,643	13,357	58%
700 Pupil Activity	58,879	58,879	26,361	32,519	45%	2,769	2,769	4,135	(1,366)	149%
Total Operating Expenditures	2,929,991	2,929,991	1,710,771	1,219,220	58%	991,211	991,211	754,460	236,750	76%
900 Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Expenditures	2,929,991	2,929,991	1,710,771	1,219,220	58%	991,211	991,211	754,460	236,750	76%

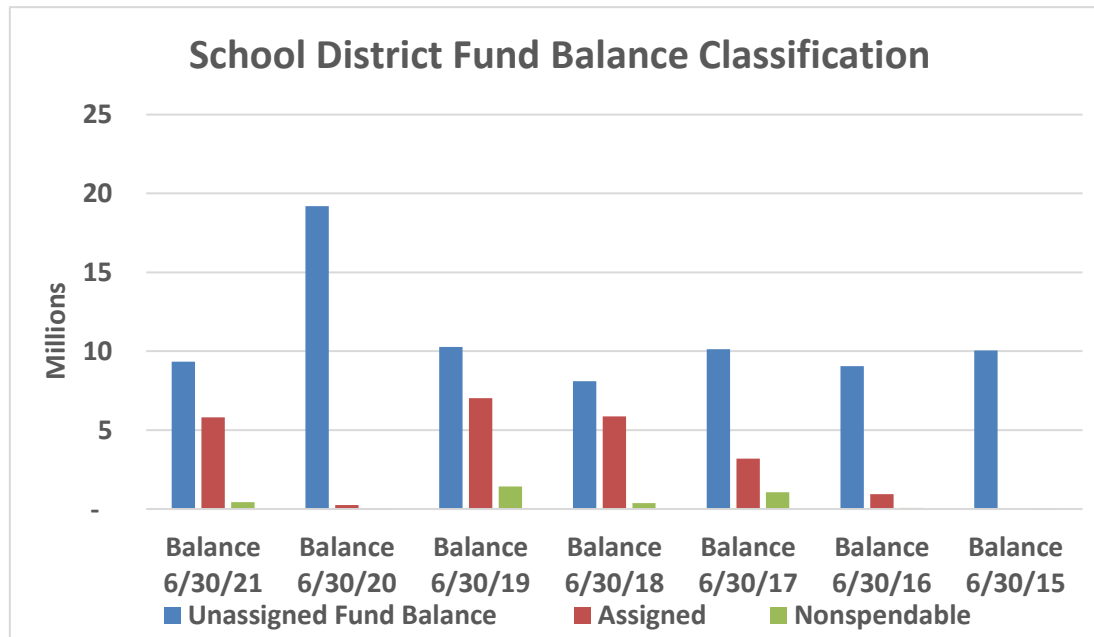
*Expenditures do not include encumbrance act



Section II - Fund Balance Classification

North Slope Borough School District
General School Operating Fund - Designation of Fund Balance
As of April 30, 2022

	<u>Unassigned Fund Balance</u>	<u>Assigned</u>	<u>Nonspendable</u>	<u>Total</u>
Balance 6/30/21	9,342,161	5,817,754	440,592	15,600,507
Balance 6/30/20	19,188,810	247,494	58,204	19,494,508
Balance 6/30/19	10,262,831	7,030,948	1,430,041	18,723,820
Balance 6/30/18	8,101,593	5,873,882	364,655	14,340,130
Balance 6/30/17	10,132,025	3,186,103	1,066,827	14,384,955
Balance 6/30/16	9,064,785	937,619	62,004	10,064,408
Balance 6/30/15	10,040,987	-	7,815	10,048,802



Section III - Cash & Investments

North Slope Borough School District
General School Operating Fund - Cash and Investments
As of April 30, 2022

Book Balance As of April 30, 2022	
Account Detail:	
Wells Fargo Main Operating Checking Account	27,322,146.00
APCM-Equity Account	5,091,317.00
Total	32,413,463.00

Book Balance as of June 30, 2021	
Account Detail:	
Cash and Cash Equivalent	27,841,554.00
	27,841,554.00

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

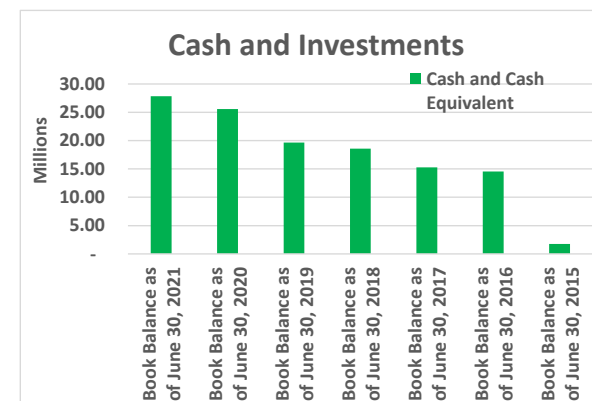
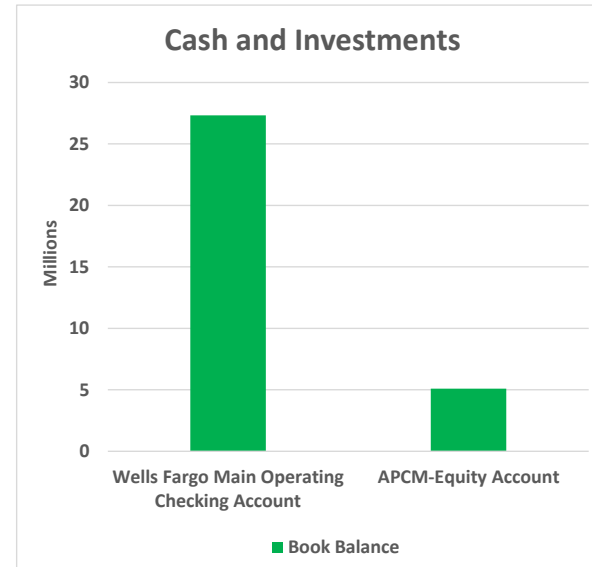
Book Balance as of June 30, 2019	
Account Detail:	
Cash and Cash Equivalent	19,638,268.00
	19,638,268.00

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

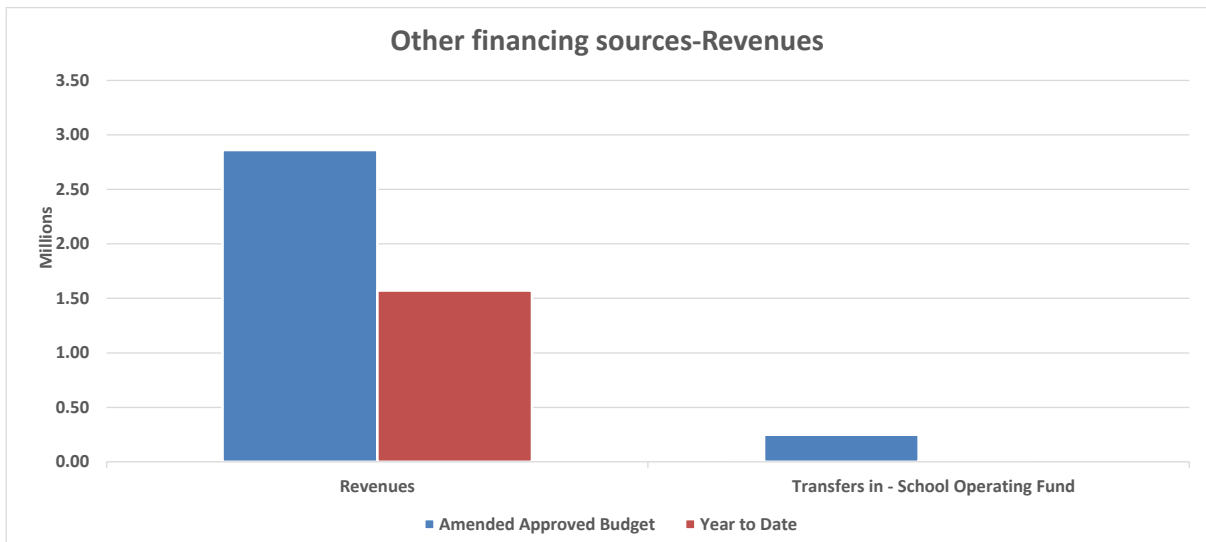
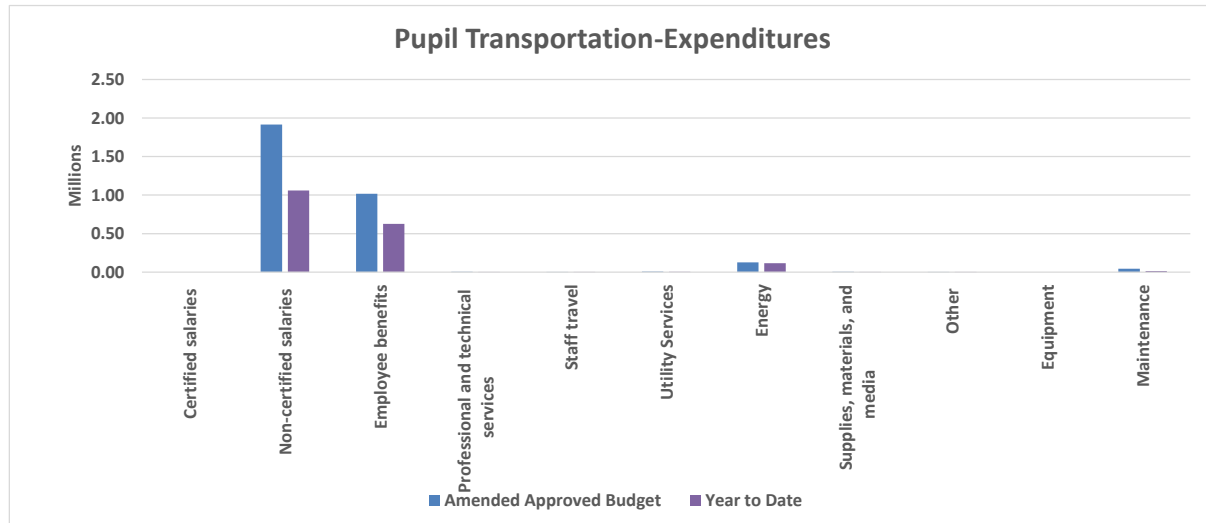
Book Balance as of June 30, 2015	
Account Detail:	
Cash and Cash Equivalents	1,768,297.00
	1,768,297.00



Section IV- Special Revenue Funds

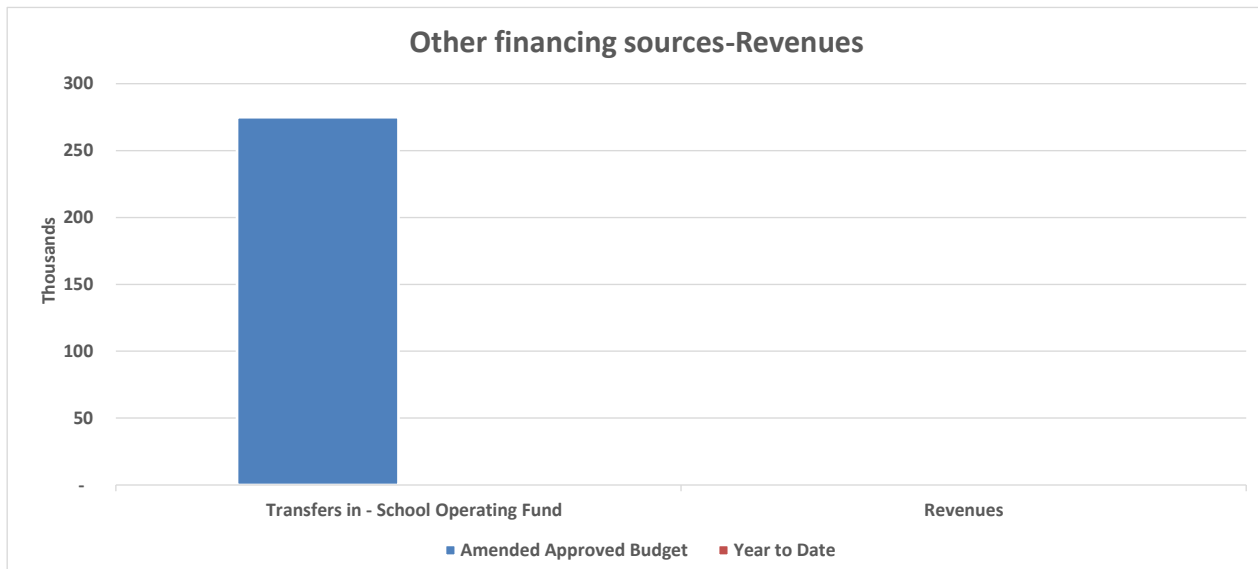
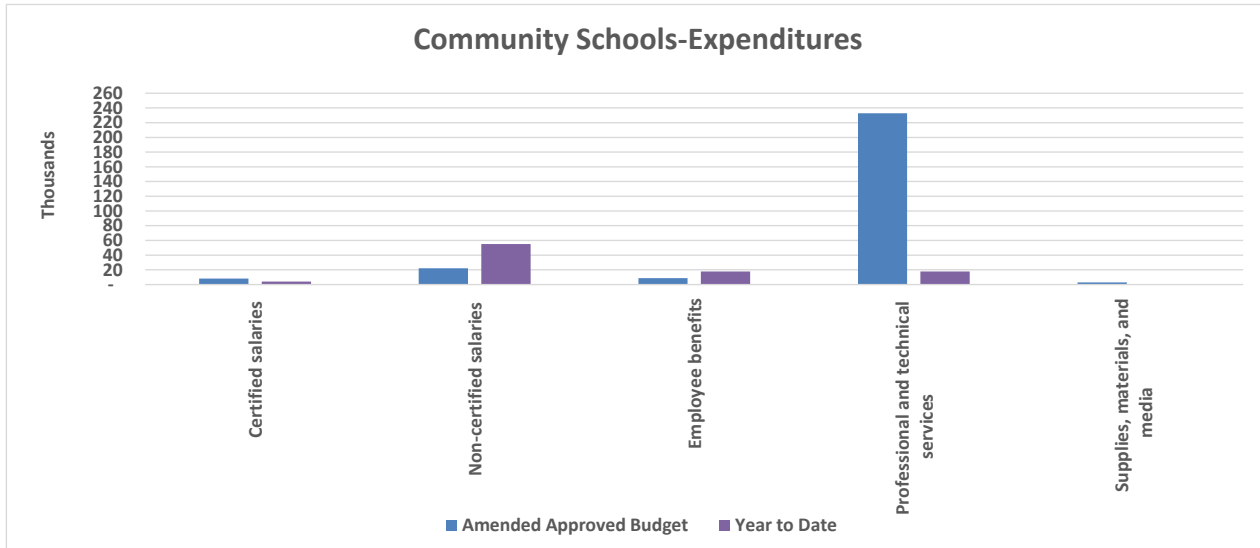
North Slope Borough School District
General School Operating Fund - Special Revenue Funds - Pupil Transportation
As of April 30, 2022

	Original Approved	Amended Approved	Year to Date	Variance
Revenues	3,112,373	2,862,373	1,572,825	1,289,548
Expenditures				
Pupil Transportation:				
Certified salaries	-	-	-	-
Non-certified salaries	1,915,599	1,915,599	1,058,268	857,331
Employee benefits	1,016,824	1,016,824	626,037	390,786
Professional and technical services	4,300	4,300	589	3,711
Staff travel	1,500	1,500	1,319	181
Utility Services	5,700	5,700	4,771	929
Energy	127,300	127,300	114,853	12,447
Supplies, materials, and media	4,500	4,500	563	3,937
Other	300	300	170	130
Equipment	-	-	-	-
Maintenance	36,350	44,350	16,123	28,227
Total Expenditures	3,112,373	3,120,373	1,822,694	1,297,679
Excess (deficiency) of revenues over expenditures	0	(258,000)	(249,869)	(8,131)
Other financing sources:				
Transfers in - School Operating Fund	-	250,000	-	250,000



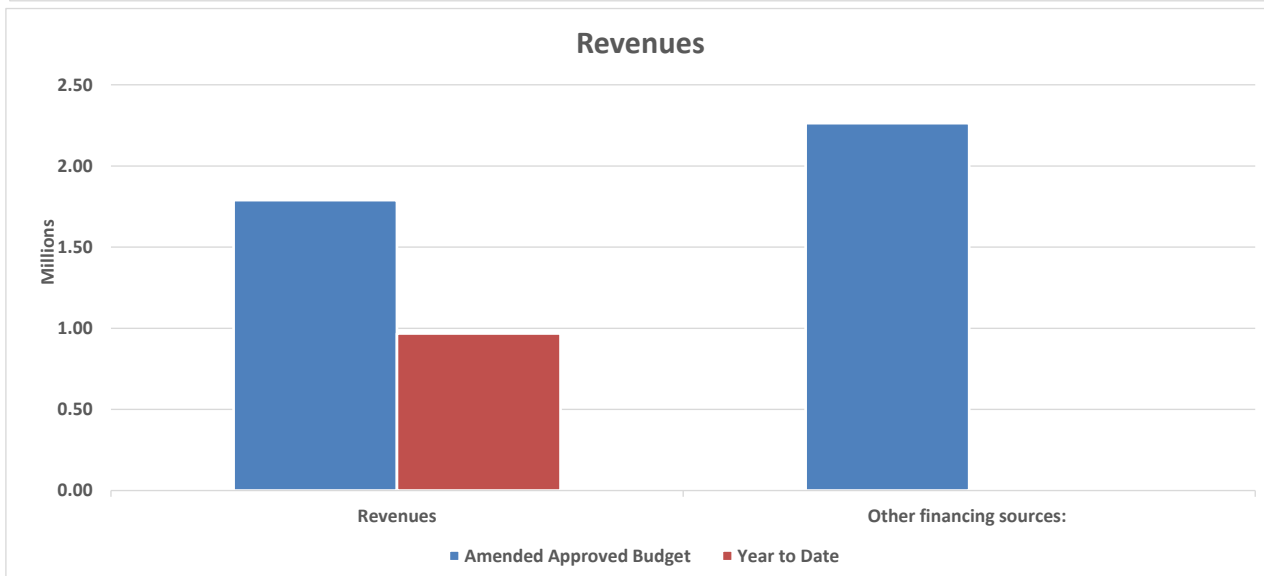
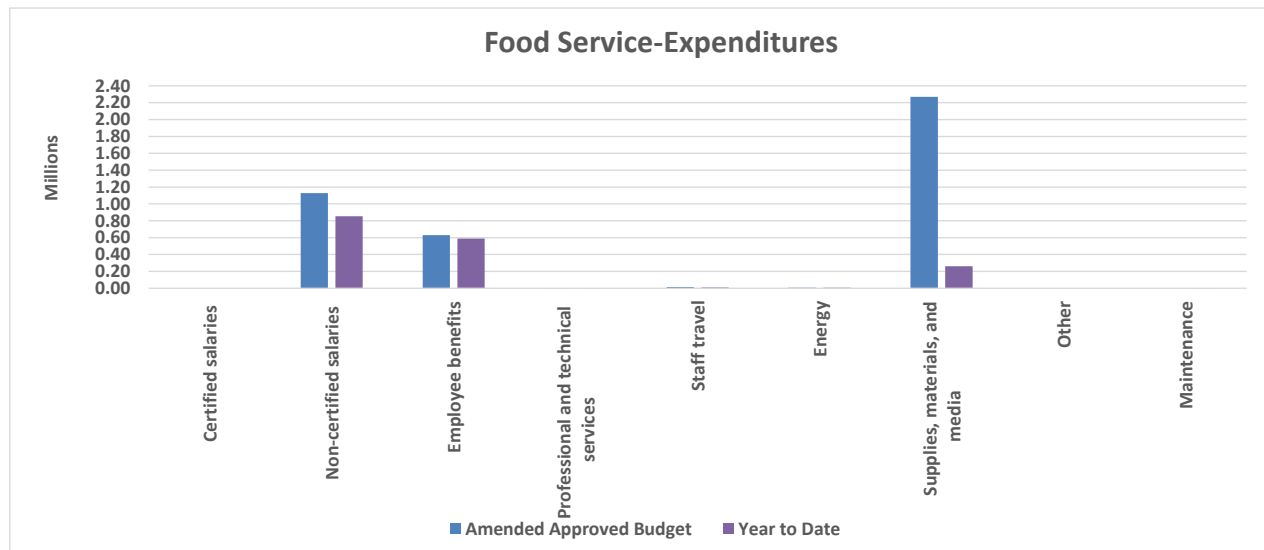
North Slope Borough School District
General School Operating Fund - Special Revenue Funds - Community Schools
As of April 30, 2022

	<u>Original Approved</u>	<u>Amended Approved</u>	<u>Year to Date</u>	<u>Variance</u>
Revenues	-	-	-	-
Expenditures				
Community Schools:				
Certified salaries	-	8,264	4,132	4,132
Non-certified salaries	22,171	22,171	55,027	(32,856)
Employee benefits	7,456	8,856	17,722	(8,867)
Professional and technical services	242,373	232,709	17,794	214,915
Supplies, materials, and media	3,000	3,000	-	3,000
Total Expenditures	275,000	275,000	94,676	180,324
Excess (deficiency) of revenues over expenditures	(275,000)	(275,000)	(94,676)	(180,324)
Other financing sources:				
Transfers in - School Operating Fund	275,000	275,000	-	275,000



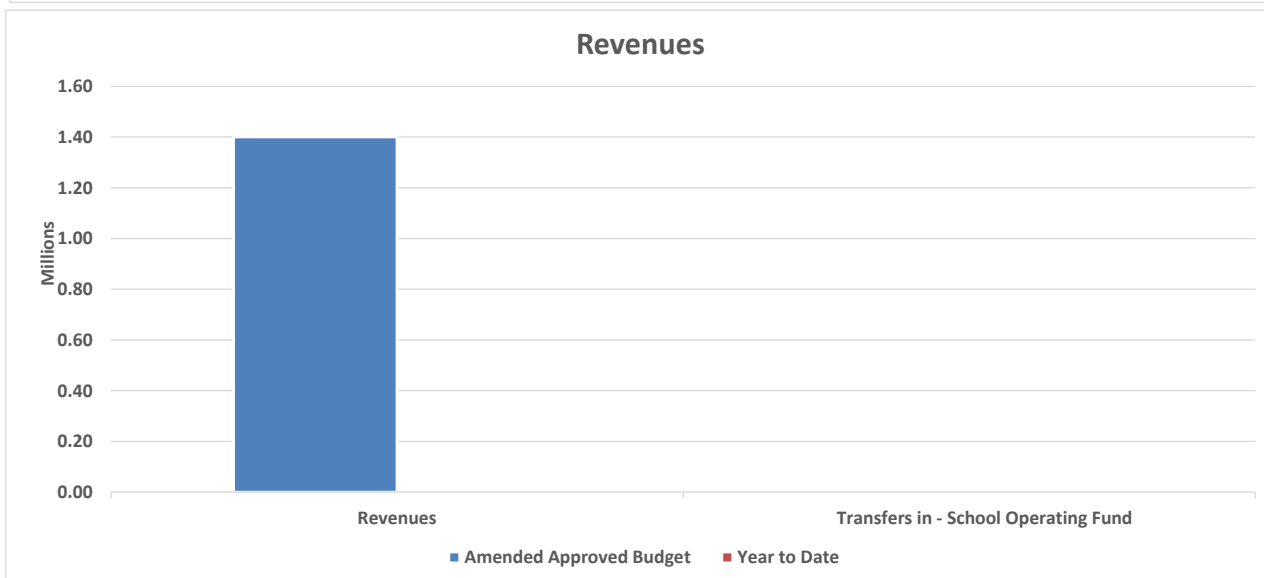
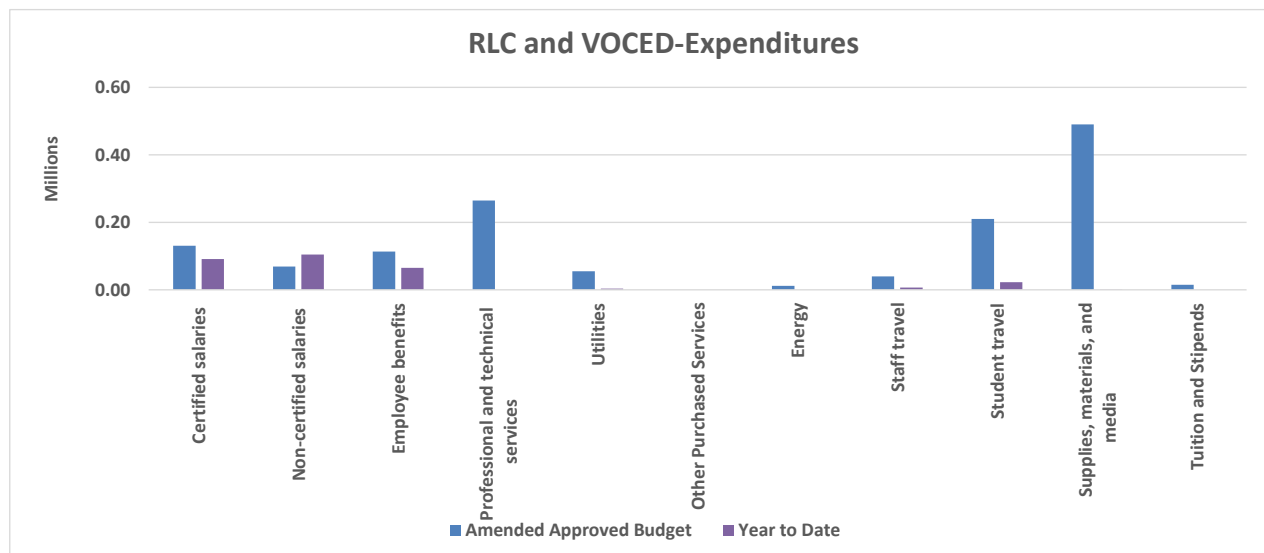
North Slope Borough School District
General School Operating Fund - Special Revenue Funds - Food Service
As of April 30, 2022

	<u>Original Approved</u>	<u>Amended Approved</u>	<u>Year to Date</u>	<u>Variance</u>
Revenues	1,788,823	1,788,823	968,111	820,712
Expenditures				
Food Service:				
Certified salaries	-	-	-	-
Non-certified salaries	1,127,446	1,127,446	854,089	273,357
Employee benefits	628,792	628,792	588,998	39,794
Professional and technical services	-	1,500	1,178	322
Staff travel	15,000	15,000	8,574	6,426
Energy	8,350	8,350	6,316	2,034
Supplies, materials, and media	2,269,992	2,268,492	261,751	2,006,741
Other	-	-	-	-
Maintenance	3,000	3,000	2,073	927
Total Expenditures	4,052,580	4,052,580	1,722,979	2,329,602
Excess (deficiency) of revenues over expenditures	(2,263,757)	(2,263,757)	(754,868)	(1,508,889)
Other financing sources:				
Transfers in - School Operating Fund	2,263,757	2,263,757	-	2,263,757



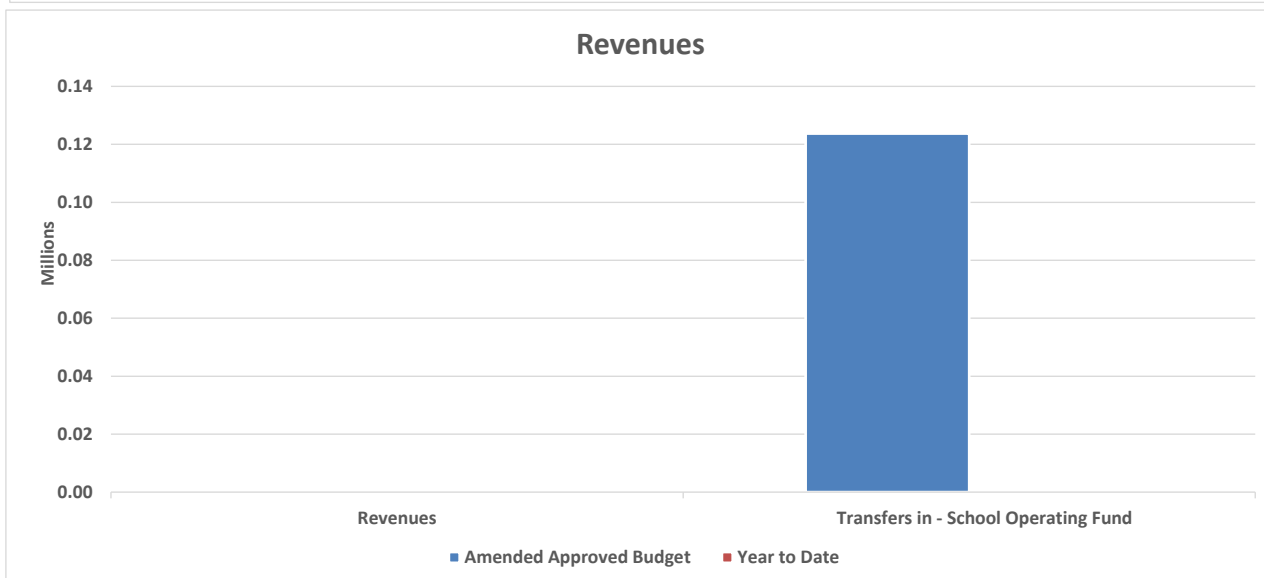
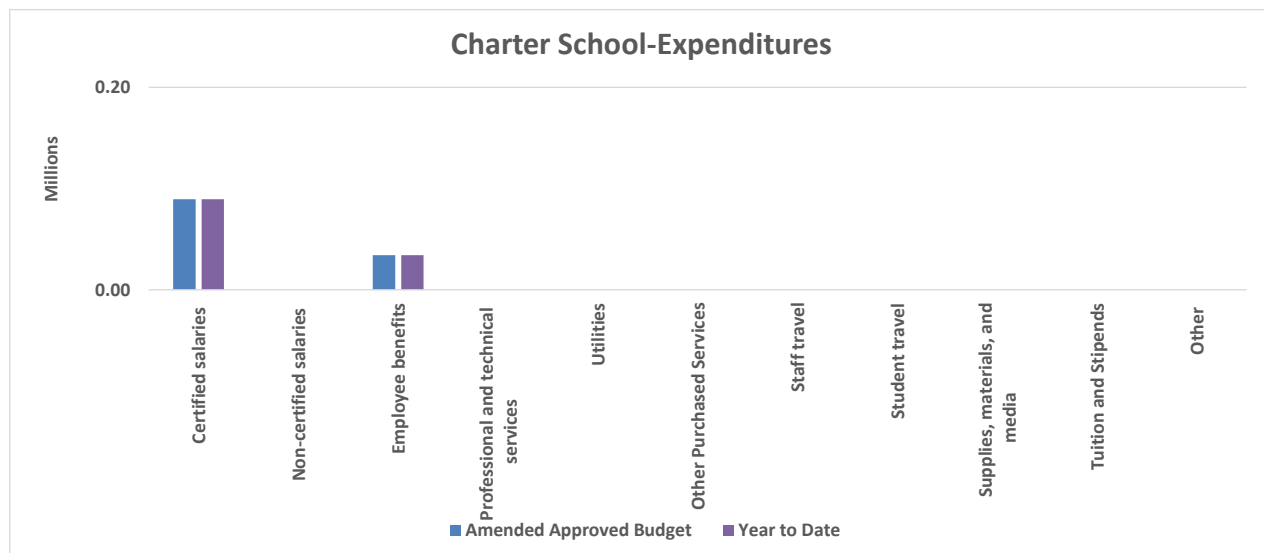
North Slope Borough School District
General School Operating Fund - Special Revenue Funds - RLC and VOCED
As of April 30, 2022

	<u>Original Approved</u>	<u>Amended Approved</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	91,468	39,025
Non-certified salaries	69,217	69,217	104,338	(35,121)
Employee benefits	113,747	113,747	65,239	48,509
Professional and technical services	264,542	264,542	-	264,542
Utilities	40,000	55,000	3,582	51,418
Other Purchased Services	-	-	-	-
Energy	12,000	12,000	-	12,000
Staff travel	40,000	40,000	6,789	33,211
Student travel	210,000	210,000	22,824	187,176
Supplies, materials, and media	505,000	490,000	269	489,731
Tuition and Stipends	15,000	15,000	-	15,000
Total Expenditures	1,400,000	1,400,000	294,509	1,105,490
Excess (deficiency) of revenues over expenditures	0	0	(294,509)	294,510
Other financing sources:				
Transfers in - School Operating Fund	-	-	-	-



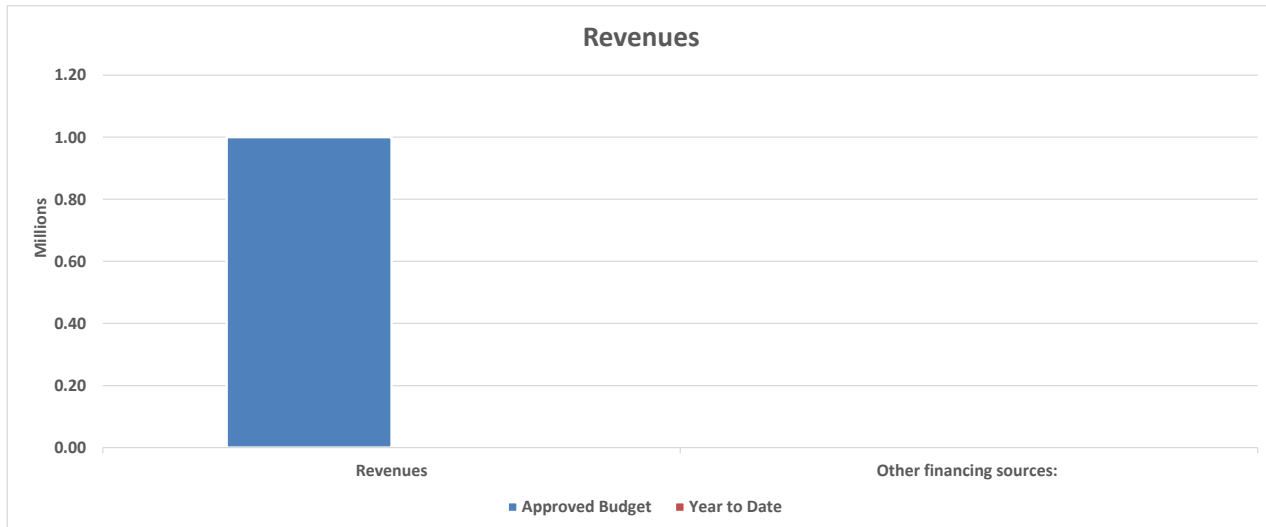
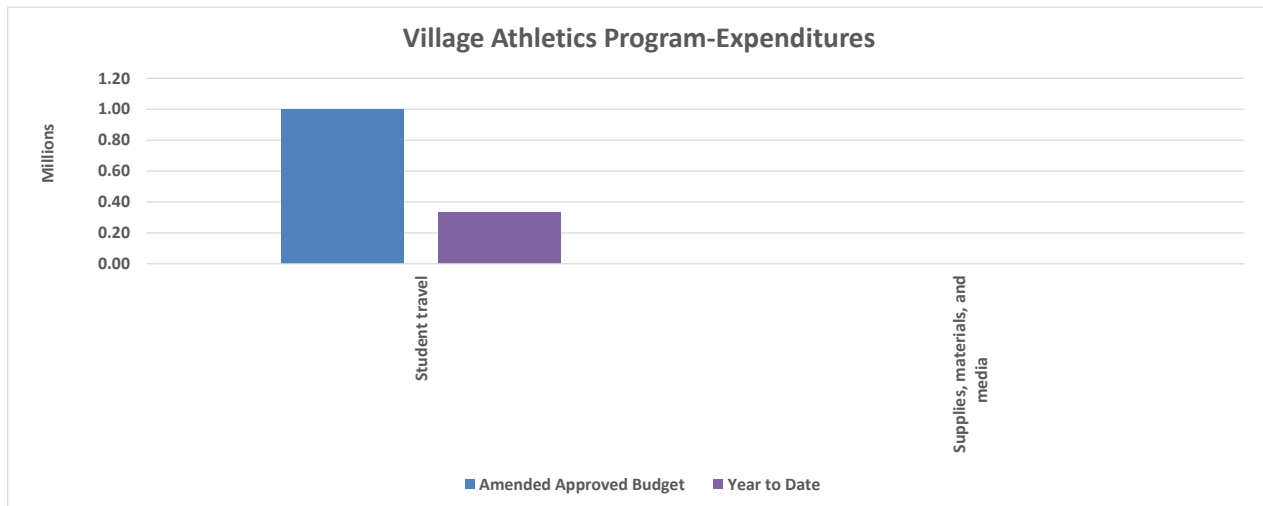
North Slope Borough School District
General School Operating Fund - Special Revenue Funds - Charter School
As of April 30, 2022

	Original Approved	Amended Approved	Year to Date	Variance
Revenues	-	-	-	-
Expenditures				
Charter School:				
Certified salaries	720,006	89,589	89,589	-
Non-certified salaries	61,454	-	-	-
Employee benefits	260,358	34,123	34,123	-
Professional and technical services	78,182	-	-	-
Utilities	-	-	-	-
Other Purchased Services	200,000	-	-	-
Staff travel	35,000	-	-	-
Student travel	20,000	-	-	-
Supplies, materials, and media	120,000	-	-	-
Tuition and Stipends	-	-	-	-
Other	5,000	-	-	-
Total Expenditures	1,500,000	123,711	123,711	-
Excess (deficiency) of revenues over expenditures	(1,500,000)	(123,711)	(123,711)	-
Other financing sources:				
Transfers in - School Operating Fund	1,500,000	123,711	-	123,711



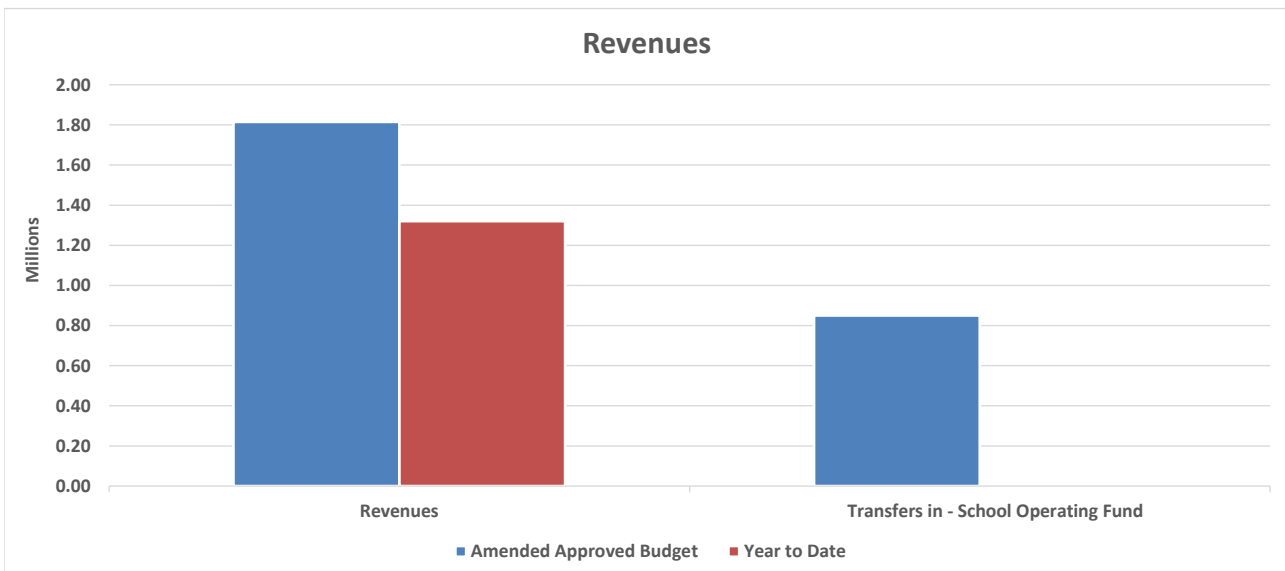
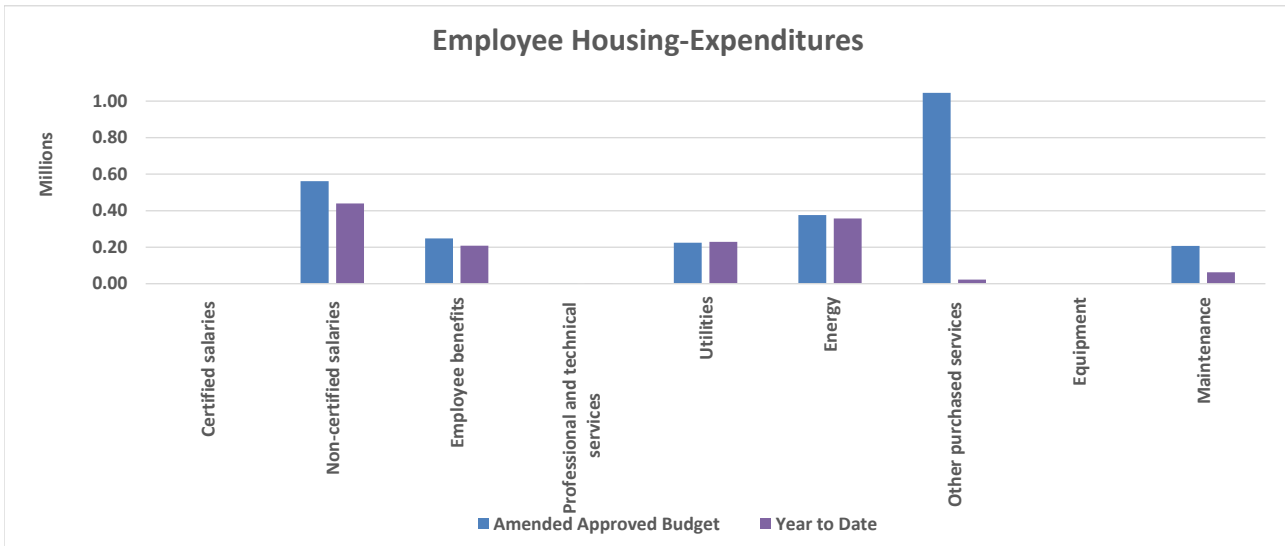
North Slope Borough School District
General School Operating Fund - Special Revenue Funds - Village Athletics Program
As of April 30, 2022

	<u>Approved Budget</u>	<u>Amended Approved</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	333,379	666,621
Supplies, materials, and media	-	-	-	-
Total Expenditures	1,000,000	1,000,000	333,379	666,621
Excess (deficiency) of revenues over expenditures	-	-	(333,379)	333,379
Other financing sources:				
Transfers in - School Operating Fund	-	-	-	-



North Slope Borough School District
General School Operating Fund - Special Revenue Funds - Employee Housing
As of April 30, 2022

	<u>Original Approved</u>	<u>Amended Approved</u>	<u>Year to Date</u>	<u>Variance</u>
Revenues	1,815,000	1,815,000	1,320,495	494,505
Expenditures				
Employee Housing:				
Certified salaries	-	-	-	-
Non-certified salaries	561,236	561,236	439,342	121,895
Employee benefits	248,002	248,002	208,182	39,820
Professional and technical services	-	3,000	2,246	754
Utilities	224,906	224,906	229,235	(4,329)
Energy	375,500	375,500	356,913	18,587
Other purchased services	1,053,172	1,045,172	22,800	1,022,372
Equipment	-	-	-	-
Maintenance	202,184	207,184	61,955	145,229
Total Expenditures	2,665,000	2,665,000	1,320,672	1,344,328
Excess (deficiency) of revenues over expenditures	(850,000)	(850,000)	(177)	(849,823)
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 April 30, 2022

FY 2022 Budget Revision

Department or Location:						All Departments			BLT No.	Various	
									(Assigned by)		
Line	FND	LOC	FNC	PRG	OBJ	FY 2022 Budget Amount	FY2022 Budget Balance	FY 2022 Adjustment	Amount	Notes	
1	100	200	600	000	452	\$ 90,000.00	\$ 70,191.66	\$ (8,000.00)	62,191.66	Decrease M&O Maintenance Supplies	
2	205	300	760	000	455	\$ 500.00	\$ 328.94	\$ 8,000.00	8,328.94	Increase School Bus Maintenance Supplies	
3	370	430	320	000	490	\$ 3,000.00	\$ 3,000.00	\$ (3,000.00)	-	Decrease Other Expenses	
4	370	430	320	000	450	\$ -	\$ -	\$ 3,000.00	3,000.00	Increase Office Supplies	
7	100	200	550	000	450	\$ 45,341.88	\$ 34.93	\$ 5,000.00	5,034.93	Increase Supplies for Shredder & Toner	
8	100	200	550	000	410	\$ 625,323.00	\$ 297,870.82	\$ (5,000.00)	292,870.82	Decrease Prof & Tech for Shredder & Toner	
9	376	300	790	000	510	\$ 98,825.96	\$ 10,096.67	\$ (10,096.67)	-	Decrease in Equipment for Utqiagvik area	
10	376	430	790	000	510	\$ 136,825.96	\$ 37,787.55	\$ (37,787.55)	-	Decrease in Equipment for Nunamiut School	
11	376	440	790	000	510	\$ 114,833.54	\$ (11,724.91)	\$ 11,724.91	-	Increase in Equipment for Tikigaaq School	
12	376	460	790	000	510	\$ 116,642.98	\$ (9,915.47)	\$ 9,915.47	-	Increase in Equipment for Kali School	
13	376	470	790	000	510	\$ 135,420.24	\$ 7,190.01	\$ (65.07)	7,124.94	Decrease in Equipment for Alak School	
14	376	490	790	000	510	\$ 132,420.40	\$ (26,308.89)	\$ 26,308.89	-	Increase in Equipment for Meade River School	
15	100	200	550	000	329	\$ -	\$ -	\$ 10,000.00	10,000.00	Increase Subs/Temps	
16	100	200	550	000	362	\$ 3,036.75	\$ 1,218.32	\$ 30.00	1,248.32	Increase Unemployment Insurance	
17	100	200	550	000	363	\$ 28,339.59	\$ 11,074.95	\$ 262	11,336.95	Increase Workers Comp	
20	100	200	550	000	364	\$ 81,895.72	\$ 32,059.92	\$ 765	32,824.92	Increase FICA	
21	100	200	550	000	410	\$ 636,380	\$ 308,928	\$ (11,057)	297,871.00	Decrease Prof & Technical	
22	100	200	511	000	414	\$ 200,000.00	\$ 2,704.22	\$ 5,500.00	8,204.22	Increase in School Board Legal Fees	
23	100	200	511	000	490	\$ 23,400.00	\$ 23,400.00	\$ (5,500.00)	17,900.00	Decrease in Other Expenses School Board	
24	215	499	780	000	316	\$ -	\$ -	\$ 8,264.00	8,264.00	Increase Extra Duty for Night School Teacher	
27	215	499	780	000	360	\$ -	\$ -	\$ 1,400.00	1,400.00	Increase Benefits for Night School Teacher	
28	215	470	780	000	410	\$ 242,373.00	\$ 224,579.76	\$ (9,664.00)	214,915.76	Decrease Prof & Tech for Night School Teacher	
29	100	200	551	000	450	\$ 22,500.00	\$ 17,686.93	\$ (9,000.00)	8,686.93	Decrease in Office Supplies	
30	100	200	551	000	410	\$ 65,000.00	\$ 1,132.36	\$ 9,000.00	10,132.36	Increase Professional and Technical	
31	100	200	120	000	420	\$ 21,780.00	\$ 21,780.00	\$ (21,780.00)	-	Decrease Travel (less travel in FY22 due to COVID)	
32	100	200	120	000	329	\$ -	\$ -	\$ 21,780.00	21,780.00	Increase to Substitute/Temporaries to hire Temp Staff	
33	100	200	511	000	420	\$ 110,000.00	\$ 336.00	\$ 20,000.00	20,336.00	Increase Travel previously deducted for Students	
34	100	200	511	000	410	\$ 110,000.00	\$ 44,924.79	\$ (20,000.00)	24,924.79	Decrease Prof & Tech	
35											
36											
37											
38											
39											
40											
41											
42											
43											
44											
45											
46											
47											
48											
49											
Balance:						3,043,839	1,068,377	(0)	1,068,377		

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 April 30, 2022

Grant by Fund	Grant Name	Grantor	Grant Start Date	Grant End Date	Award Amount	Expended to Date	Remaining Balance	Percent of Completion	Notes
246	Suicide Prevention	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 30,000.00	\$ 7,315.00	\$ 22,685.00	24%	Approved
256	Title III. English Language Acquisition	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 32,101.74	\$ 22,001.92	\$ 10,099.82	69%	Substantially approved. Final funding roll-over provided. Application will be re-submitted.
258	FRESH FRUIT & VEGETABLE PROGRAM	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 97,027.46	\$ 54,814.37	\$ 42,213.09	56%	Approved
260	Title I-A Basic	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 564,097.52	\$ 306,623.69	\$ 257,473.83	54%	
262	Title I-C Library	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 2,538.00	\$ -	\$ 2,538.00	0%	Approved
263	Title I-C Migrant Education	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 29,145.00	\$ 566.66	\$ 28,578.34	2%	Substantially approved. Final funding allocation provided. Application will be re-submitted.
265.42	School Improvement: Barrow High School (SPED graduation)	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 25,000.00	\$ 3,328.66	\$ 21,671.34	13%	Approved: Targeted School Improvement for low graduation rate for students with disabilities (Year 3).
265.43	School Improvement: Nunamiut School	Department of Education & Early Development	7/1/2021	6/30/202	\$ 25,000.00	\$ 4,600.00	\$ 20,400.00	18%	Approved: Targeted school improvement for low performance socially disadvantaged (Year 2)
265.44	School Improvement: Tikigaq School	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 25,000.00	\$ 4,374.48	\$ 20,625.52	17%	Approved: Targeted School Improvement for low performance of ELL students (Year 1).
265.45	School Improvement: Nuiqsut Trapper School	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 50,000.00	\$ 21,066.69	\$ 28,933.31	42%	Approved: Comprehensive School Improvement (lowest 5%, year 3)
265.47	School Improvement: Alak School	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 25,000.00	\$ 17,081.05	\$ 7,918.95	68%	Approved: Targeted School Improvement for low performance of ELL students (Year 2).
265.49	School Improvement: Meade River School	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 25,000.00	\$ 4,385.27	\$ 20,614.73	18%	Approved: Targeted School Improvement for low graduation rate (Year 3)
265.499	School Improvement: Kiita Learning Community	Department of Education & Early Development	7/1/2021	6/30/202	\$ 25,000.00	\$ 6,871.41	\$ 18,128.59	27%	Approved: Targeted School Improvement for low graduation rate (Year 3).
268	ARP Homeless II	Department of Education & Early Development	7/1/2021	6/30/202	\$ 14,222.65	\$ -	\$ 14,222.65	0%	
270	Title II-A Teacher & Principal Training & Recruitment	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 197,207.49	\$ 81,903.05	\$ 115,304.44	42%	Substantially approved. Final funding allocation 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	\$ 30,735.16	\$ 56,556.22	35%	
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	\$ 363,800.79	\$ 23,480.22	94%	Funds rolled over to FY 22 as a sub-awared to American Recovery Act.
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	\$ 338,759.00	\$ -	100%	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	\$ 35,116.74	\$ 2,263,074.26	2%	Funds rolled over to FY 22 as a sub-awared to American Recovery Act. Funds in addition to CARES Act 1 and 2
285	IDEA (Special Education pre-K thru 12+) Part B Title VI-B Regular	Department of Education & Early Development	7/1/201	6/30/2022	\$ 758,686.84	\$ 446,503.74	\$ 312,183.10	59%	
286	Title VI-B Idea ARP Funds	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 156,043.00	\$ 6,723.00	\$ 149,320.00	4%	
287	Alternative School Grant (Kiita)	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 26,000.00	\$ 15,035.84	\$ 10,964.16	58%	
288	Substance Abuse & Misuse Grant	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 8,620.00	\$ -	\$ 8,620.00	0%	Application Submitted
310	Carl Perkins Grant	Department of Education & Early Development	7/1/2021	6/30/2022	\$ 91,224.00	\$ 5,021.09	\$ 86,202.91	6%	
315	IDEA, Part B Section 619, Preschool Disabled	US Department of Education	7/1/2021	6/30/2022	\$ 13,123.00	\$ 13,123.00	\$ -	100%	
316	Section 619 IDEA ARP Funds	US Department of Education	7/1/2021	6/30/2022	\$ 14,530.00	\$ -	\$ 14,530.00	0%	
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.
349	New Visions Grant	Alaska State Council on the Arts	7/1/2020	9/30/2021	\$ 10,000.00	\$ 9,631.54	\$ 368.46	96%	In process.
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	\$ 1,379.93	\$ 71,110.07	2%	Budget and application approved for spending and implementation.
360	Title VI- Indian Education	US Department of Education	7/1/2021	6/30/2022	\$ 530,380.00	\$ 194,652.66	\$ 335,727.34	37%	Approved
366	ANEP: SISmat Grant	Arctic Slope Native Association	7/1/2019	9/30/2022	\$ 1,301,448.00	\$ 1,176,959.44	\$ 124,488.56	90%	ASNA and ASDN received approval for a 4th year extension.
370	Higher Pathways	American Indian College Fund	7/1/2020	10/15/2021	\$ 19,672.00	\$ 12,065.15	\$ 7,606.85	61%	
372	ConocoPhillips NUI Stem Lab	ConocoPhillips	12/14/2021	TBD	\$ 45,000.00	\$ 18,218.80	\$ 26,781.20	40%	
376	ASRC Cares Act Funding	ASRC	11/23/2021	12/31/2021	\$ 4,318,542.41	\$ 2,286,818.66	\$ 2,031,723.75	53%	
	Total Grant Funding				\$ 13,264,005.50	\$ 5,618,607.65	\$ 7,645,397.85	42%	

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

Other Notes: