




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

Prepared by: Fadil Limani, CFO

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

**THROUGH:** Pauline Harvey, Superintendent

**FROM:** Fadil Limani, CFO 

**DATE:** 5/5/2021

**SUBJECT:** Monthly Financial Report - March 31, 2021

**STRATEGIC PLAN SUMMARY-**

**Development of The Whole Child**

**SB21-244**

**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 March 31, 2021.

Please note the following items in the Report:

1. Page 5 - General Fund revenues to date through March 31, 2021 are \$63,818,178 or 83 percent of budget. This primarily reflects the revenues received to date of Borough Appropriation, Foundation Funding, E-Rate, PERS/TERS on behalf payments, Other Local Revenues and Impact Aid.
2. Page 7 - General Fund operating expenditures to date through March 31, 2021 are \$44,354,146 or 58 percent of budget through 75% of the fiscal year. Instructional Support YTD expenditures represents 84% of budget followed by School Administration of 68% of budget, District Administration of 64% and Maintenance and Operations of 68%. 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 Elementary School, Eben Hopson Middle School, Barrow High School, Tikigaq School and Alak, 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 March 31, 2021 are \$40,501,494. This is a net decrease of \$2,943,340 or 6.8% from previous month. The net decrease is mainly attributed to 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, Qargi Academy and Employee Housing.

I will be available for questions at the May 13, 2021 Regular Board Meeting.

**Motion:**

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

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

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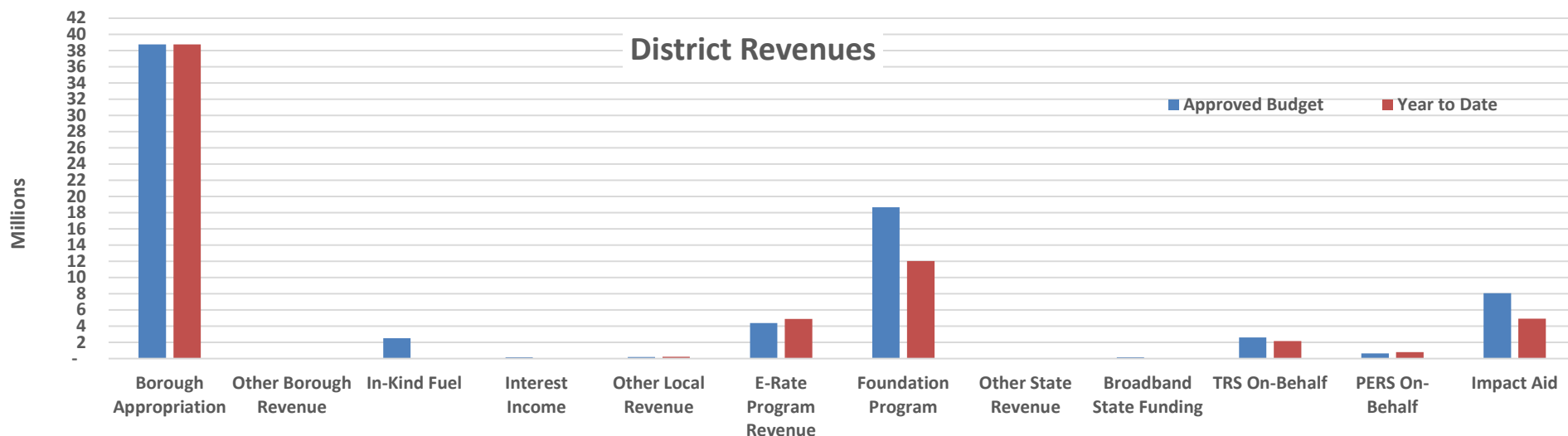
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# Section I - General School Operating Fund Activity

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

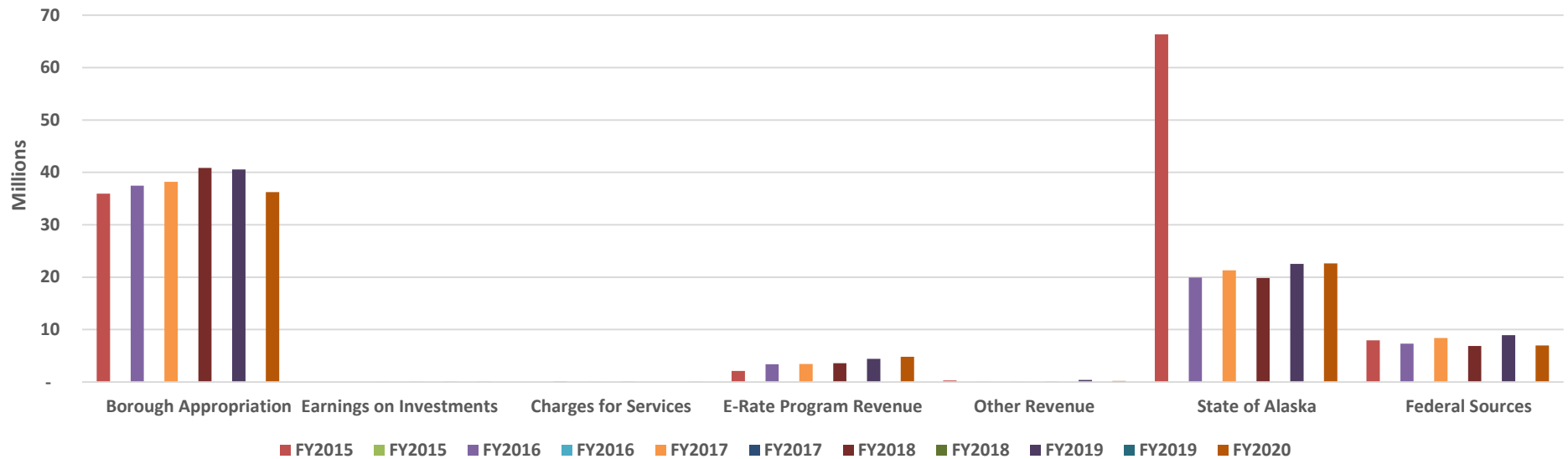
	<b>Approved Budget</b>	<b>Amended Approved Budget</b>	<b>Year to Date</b>	<b>Variance</b>	<b>% of Budget</b>
<b>Revenues:</b>					
Borough Appropriation	38,766,371	38,766,371	38,766,371	-	100%
Other Borough Revenue	-	-	-	-	
In-Kind Fuel	2,500,000	2,500,000	-	(2,500,000)	0%
Interest Income	175,000	175,000	-	(175,000)	0%
Other Local Revenue	191,400	191,400	220,974	29,574	115%
E-Rate Program Revenue	4,393,440	4,393,440	4,880,790	487,350	111%
Foundation Program	18,678,264	18,678,264	12,047,140	(6,631,124)	64%
Other State Revenue	-	-	-	-	
Broadband State Funding	150,000	-	-	-	
TRS On-Behalf	2,605,492	3,212,465	2,164,840	(1,047,625)	67%
PERS On-Behalf	627,344	1,172,828	804,738	(368,090)	69%
Impact Aid	8,070,542	8,070,542	4,933,325	(3,137,217)	61%
<b>Operating Revenues</b>	<b>76,157,853</b>	<b>77,160,310</b>	<b>63,818,178</b>	<b>(13,342,132)</b>	<b>83%</b>
<b>Total Revenues</b>	<b>76,157,853</b>	<b>77,160,310</b>	<b>63,818,178</b>	<b>(13,342,132)</b>	<b>83%</b>



**North Slope Borough School District**  
**General School Operating Fund - Summary of Historical Revenues - 6Yrs**  
**As of March 31, 2021**

	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>
<b>Revenues:</b>						
<b>Intergovernmental: Local Resources</b>						
Borough Appropriation	35,958,776	37,444,358	38,225,652	40,842,270	40,584,614	36,227,357
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
Other Revenue	301,346	80,047	58,126	71,014	404,307	201,549
<b>Intergovernmental</b>						
State of Alaska	66,357,921	19,916,369	21,293,157	19,823,531	22,547,670	22,618,056
Federal Sources	7,980,488	7,301,105	8,414,695	6,860,419	8,936,511	6,974,479
<b>Operating Revenues</b>	<u><b>112,736,992</b></u>	<u><b>68,237,498</b></u>	<u><b>71,508,124</b></u>	<u><b>71,270,925</b></u>	<u><b>76,930,618</b></u>	<u><b>70,890,326</b></u>
<b>Total Revenues</b>	<u><b>112,736,992</b></u>	<u><b>68,237,498</b></u>	<u><b>71,508,124</b></u>	<u><b>71,270,925</b></u>	<u><b>76,930,618</b></u>	<u><b>70,890,326</b></u>

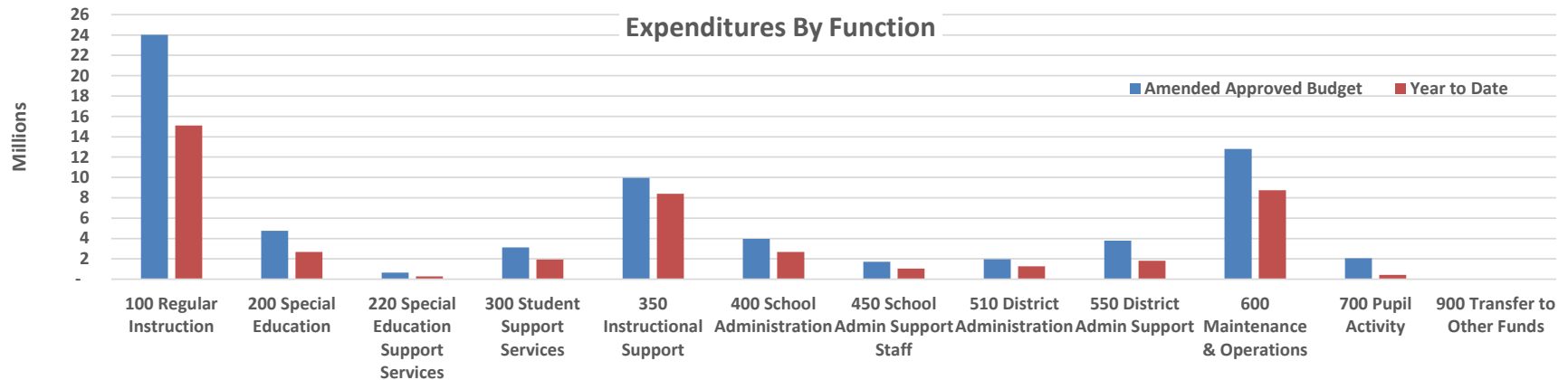
**District Revenues - Historical 6 yrs**



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

	<b>Original Approved Budget</b>	<b>Amended Approved Budget</b>	<b>Year to Date</b>	<b>Variance</b>	<b>% of Budget</b>
<b>Expenditures</b>					
100 Regular Instruction	24,000,048	24,017,514	15,093,173	8,924,341	63%
200 Special Education	4,743,238	4,762,049	2,684,866	2,077,184	56%
220 Special Education Support Services	651,040	653,935	287,132	366,804	44%
300 Student Support Services	3,098,856	3,117,178	1,942,526	1,174,651	62%
350 Instructional Support	9,944,336	9,962,094	8,384,255	1,577,838	84%
400 School Administration	3,934,318	3,974,453	2,685,114	1,289,339	68%
450 School Admin Support Staff	1,689,718	1,710,004	1,045,314	664,691	61%
510 District Administration	1,890,390	1,962,171	1,263,220	698,951	64%
550 District Admin Support	3,086,610	3,786,350	1,819,913	1,966,437	48%
600 Maintenance & Operations	12,751,389	12,805,722	8,736,092	4,069,630	68%
700 Pupil Activity	2,087,908	2,061,295	412,543	1,648,753	20%
<b>Total Operating Expenditures</b>	<b>67,877,851</b>	<b>68,812,765</b>	<b>44,354,146</b>	<b>24,458,619</b>	<b>64%</b>
900 Transfer to Other Funds	8,280,002	8,280,000	-	8,280,000	0%
<b>Total Expenditures</b>	<b>76,157,853</b>	<b>77,092,765</b>	<b>44,354,146</b>	<b>32,738,619</b>	<b>58%</b>
Excess of Revenue Over Expenditures	-	(934,912)	19,464,032		

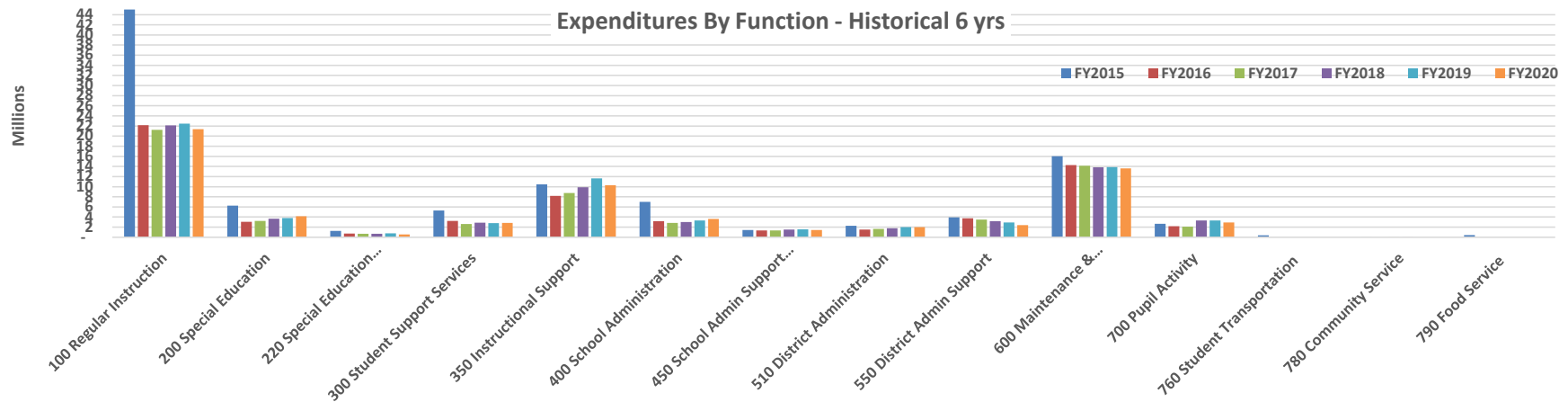
\*Expenditures do not include encumbrance activity.



**North Slope Borough School District**  
**General School Operating Fund - Summary of Expenditures by Function-Historical - 6yrs**  
**As of March 31, 2021**

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

\*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 March 31, 2021

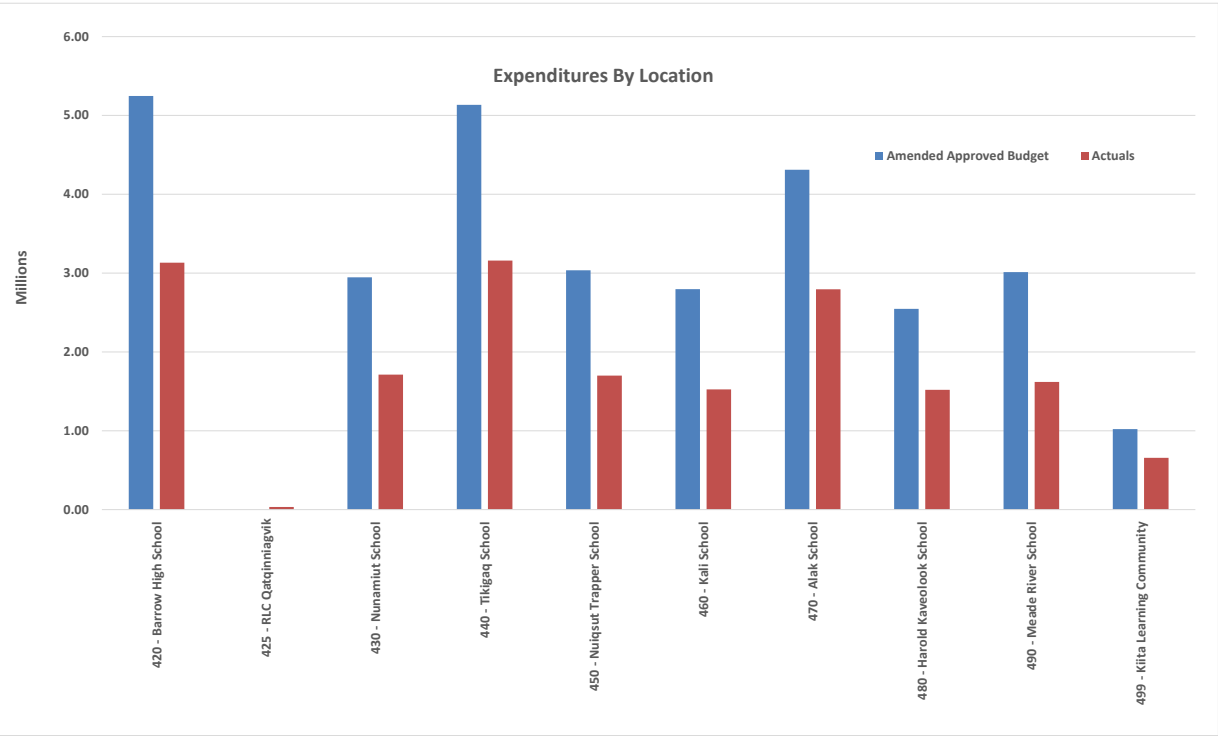
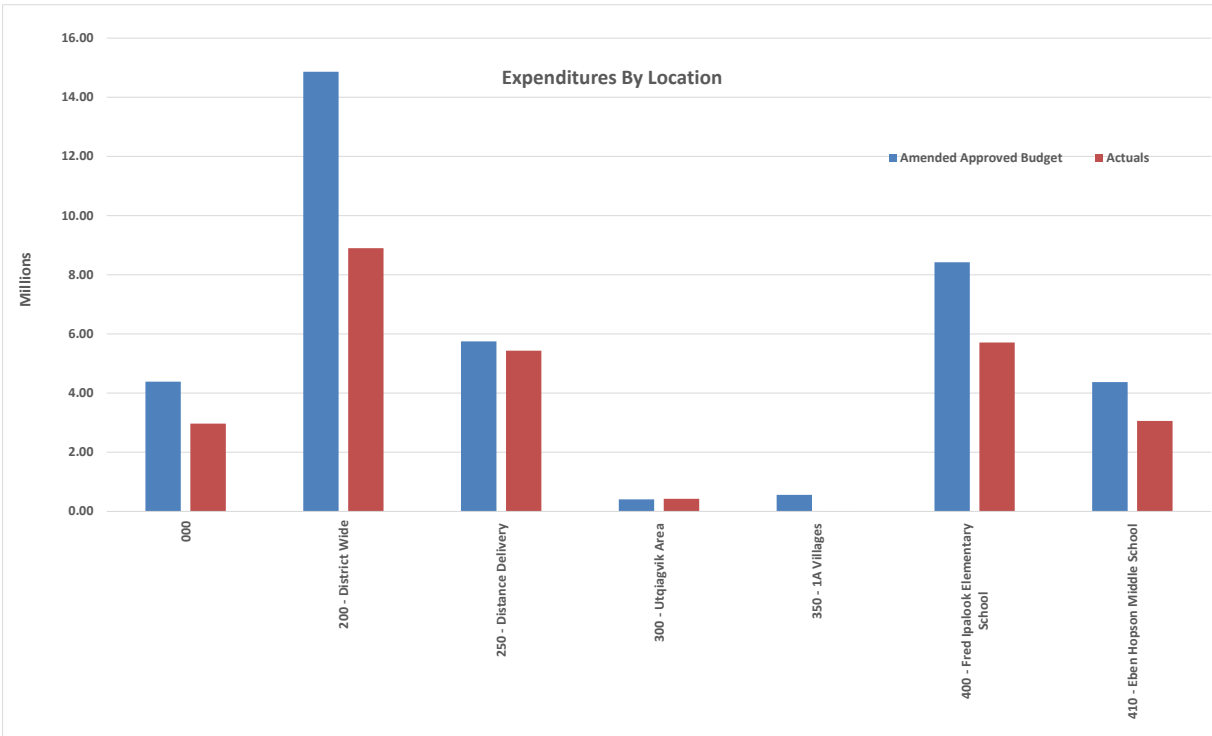
Location Names

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 & Operations  
700 Pupil Activity  
Total Operating Expenditures  
900 Transfer to Other Funds  
Total Expenditures

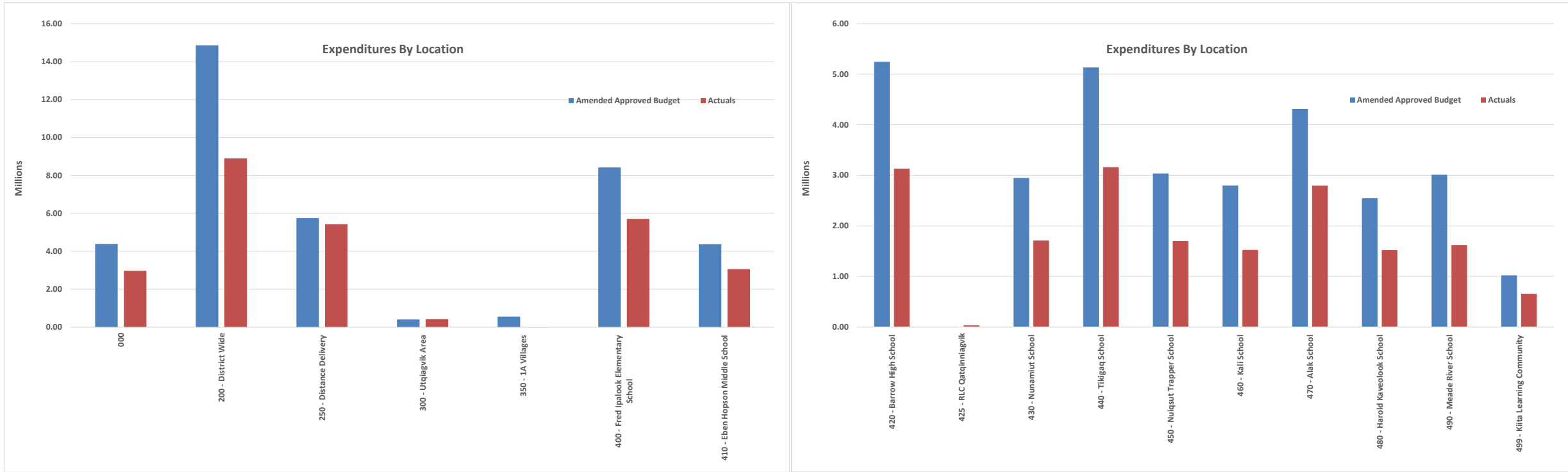
\*Expenditures do not include encumbrance activity.

	Location Totals					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	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
24,000,048	24,017,514	15,093,173	8,924,341	63%	2,320,439	2,352,905	1,517,819	835,086	65%	817,641	792,641	313,637	479,004	40%	-	-	-	-	-	-
4,743,238	4,762,049	2,684,866	2,077,184	56%	345,363	364,174	222,014	142,160	61%	851,206	851,206	477,006	374,200	56%	-	-	-	-	-	-
651,040	653,935	287,132	366,804	44%	33,920	36,815	17,953	18,862	49%	617,120	617,120	269,178	347,942	44%	-	-	-	-	-	-
3,098,856	3,117,178	1,942,526	1,174,651	62%	213,447	231,768	141,542	90,227	61%	241,732	241,732	186,391	55,341	77%	-	-	-	-	-	-
9,944,336	9,962,094	8,384,255	1,577,838	84%	157,977	173,735	175,516	(1,781)	101%	3,569,889	3,571,889	2,498,664	1,073,225	70%	5,750,000	5,750,000	5,434,366	315,634	95%	
3,934,318	3,974,453	2,685,114	1,289,339	68%	379,726	379,726	285,244	94,483	75%	15,000	15,000	1,912	13,088	13%	-	-	-	-	-	-
1,689,718	1,710,004	1,045,314	664,691	61%	60,097	80,382	49,349	31,034	61%	-	-	-	-	-	-	-	-	-	-	-
1,890,390	1,962,171	1,263,220	698,951	64%	35,970	38,296	55,555	(17,259)	145%	1,854,420	1,923,875	1,207,665	716,210	63%	-	-	-	-	-	-
3,086,610	3,786,350	1,819,913	1,966,437	48%	83,091	99,349	62,992	36,357	63%	3,003,519	3,687,001	1,756,921	1,930,080	48%	-	-	-	-	-	-
12,751,389	12,805,722	8,736,092	4,069,630	68%	316,674	393,141	283,171	109,970	72%	2,754,047	2,793,047	2,158,995	634,053	77%	-	-	-	-	-	-
2,087,908	2,061,295	412,543	1,648,753	20%	184,616	235,001	158,424	76,577	67%	386,950	369,950	28,274	341,676	8%	-	-	-	-	-	-
67,877,851	68,812,765	44,354,146	24,458,619	64%	4,131,319	4,385,294	2,969,578	1,415,715	68%	14,111,525	14,863,462	8,898,644	5,964,818	60%	5,750,000	5,750,000	5,434,366	315,634	95%	
8,280,002	8,280,000	-	8,280,000	0%	-	-	-	-	-	8,280,000	8,280,000	-	8,280,000	0%	-	-	-	-	-	-
76,157,853	77,092,765	44,354,146	32,738,619	58%	4,131,319	4,385,294	2,969,578	1,415,715	68%	22,391,525	23,143,462	8,898,644	14,244,818	38%	5,750,000	5,750,000	5,434,366	315,634	95%	



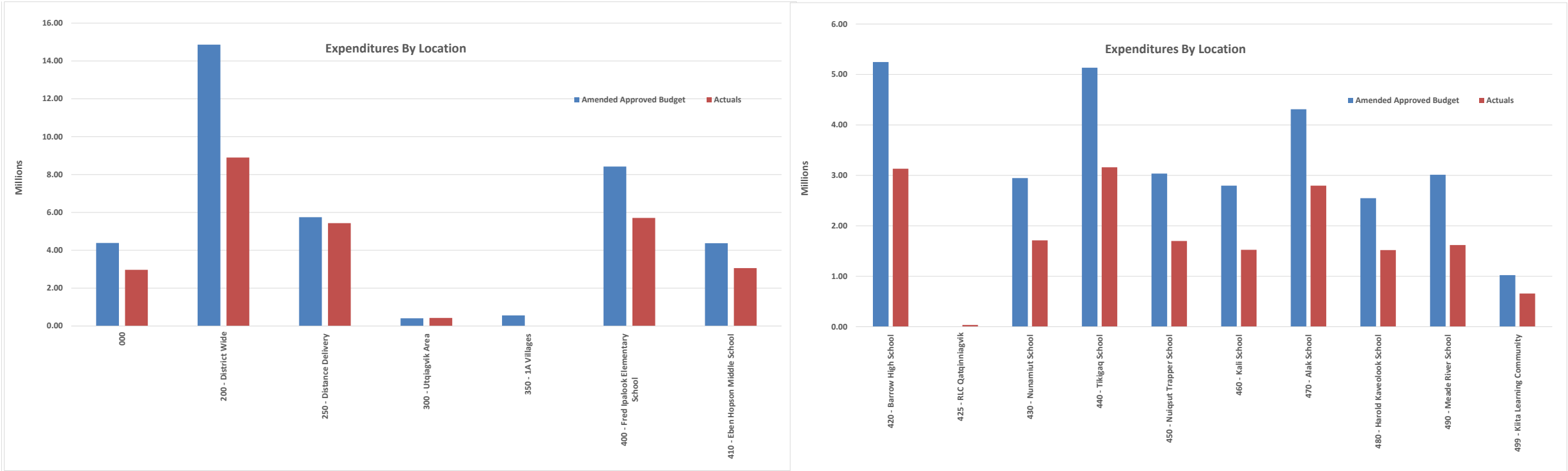
Location Names	Location					Location					Location					Location				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
300 - Utqiagvik Area																				
Expenditures By Function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 Regular Instruction	-	-	-	-	-	-	-	-	-	-	5,166,751	5,166,751	3,456,719	1,710,031	67%	2,201,768	2,201,768	1,469,214	732,555	67%
200 Special Education	-	-	-	-	-	729,896	729,896	457,585	272,311	63%	-	-	-	-	-	560,714	560,714	352,794	207,921	63%
220 Special Education Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 Student Support Services	-	-	-	-	-	-	-	-	-	-	515,851	515,851	340,132	175,719	66%	266,964	266,964	139,190	127,774	52%
350 Instructional Support	-	-	-	-	-	-	-	-	-	-	102,400	102,400	75,321	27,079	74%	67,381	67,381	46,253	21,127	69%
400 School Administration	-	-	-	-	-	608,184	608,184	432,735	175,449	71%	361,358	361,358	268,529	92,829	74%	385,884	385,884	281,631	104,253	73%
450 School Admin Support Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	111,824	111,824	74,367	37,457	67%
510 District Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
550 District Admin Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
600 Maintenance & Operations	396,356	407,856	425,175	(17,318)	104%	-	-	-	-	-	924,012	920,012	663,232	256,780	72%	747,154	750,654	676,665	73,989	90%
700 Pupil Activity	-	-	-	-	-	700,000	559,000	3,990	555,010	0.00714	17,300	17,300	15,692	1,608	91%	28,200	28,200	18,348	9,851	65%
Total Operating Expenditures	396,356	407,856	425,175	(17,318)	104%	700,000	559,000	3,990	555,010	0.00714	8,425,752	8,421,752	5,709,947	2,711,805	68%	4,369,890	4,373,390	3,058,462	1,314,928	70%
900 Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	396,356	407,856	425,175	(17,318)	104%	700,000	559,000	3,990	555,010	0.00714	8,425,752	8,421,752	5,709,947	2,711,805	68%	4,369,890	4,373,390	3,058,462	1,314,928	70%

\*Expenditures do not include encumbrance act



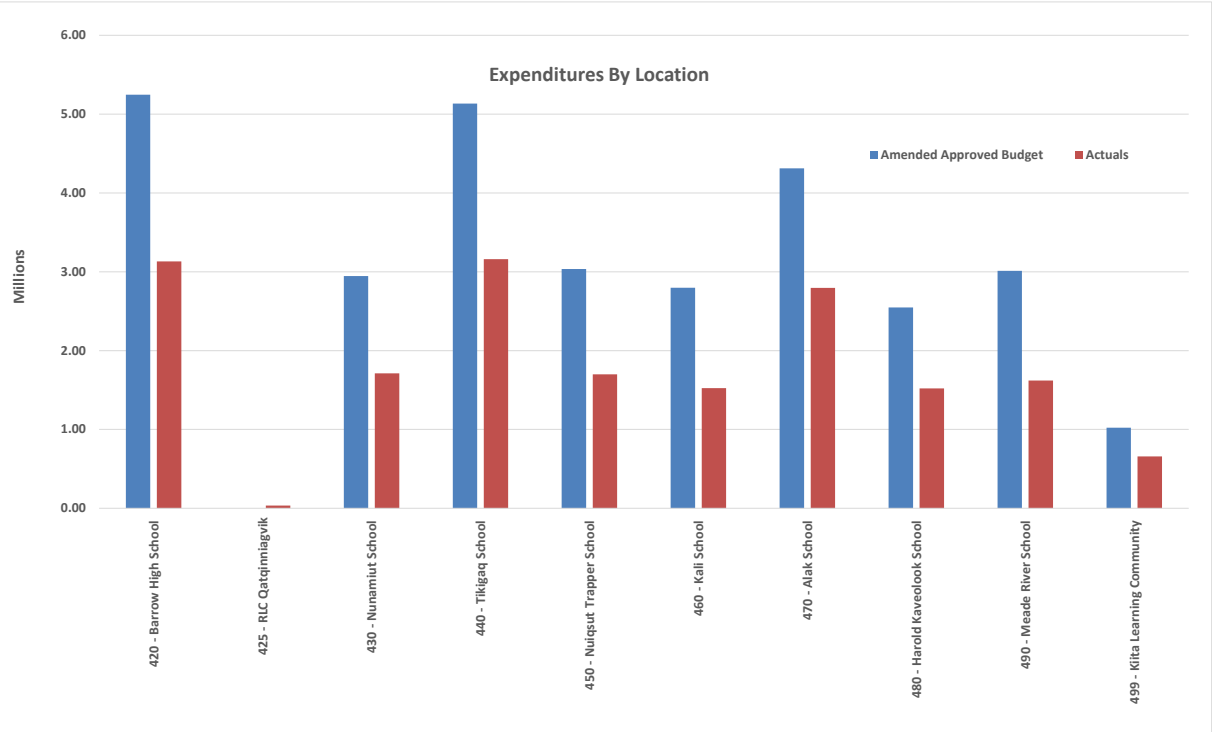
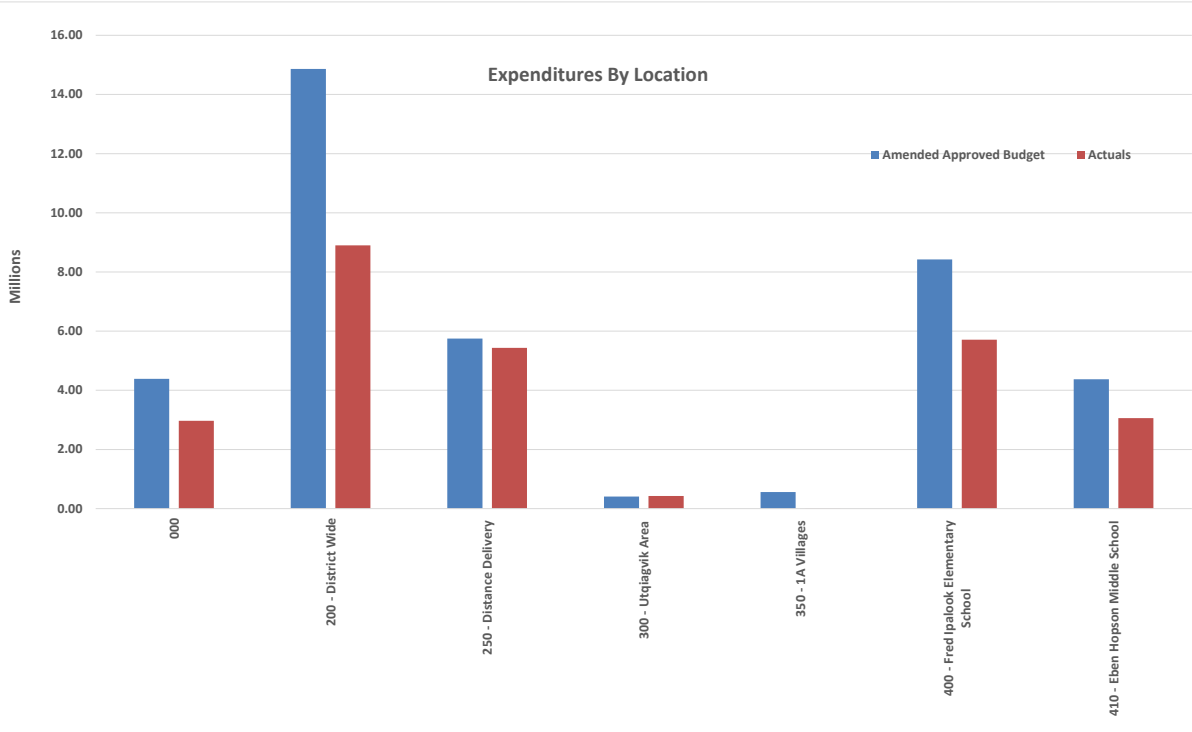
Location Names	Location					Location					Location					Location				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
420 - Barrow High School																				
100 Regular Instruction	2,136,581	2,136,581	1,402,256	734,325	66%	-	-	-	-	-	1,350,633	1,350,633	740,824	609,810	55%	2,389,760	2,389,760	1,500,521	889,239	63%
200 Special Education	538,848	538,848	224,670	314,178	42%	-	-	-	-	-	123,100	123,100	85,978	37,122	70%	362,732	362,732	208,188	154,544	57%
220 Special Education Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 Student Support Services	249,502	249,502	161,487	88,014	65%	-	-	-	-	-	238,119	238,119	149,491	88,628	63%	258,470	258,470	149,805	108,664	58%
350 Instructional Support	91,866	91,866	51,709	40,157	56%	-	-	34,378	(34,378)	-	-	-	-	-	-	118,947	118,947	53,917	65,030	45%
400 School Administration	400,932	400,932	299,988	100,944	75%	-	-	-	-	-	213,633	227,457	168,768	58,689	74%	437,755	437,755	310,444	127,311	71%
450 School Admin Support Staff	178,431	178,431	104,066	74,365	58%	-	-	-	-	-	113,664	113,664	88,338	25,326	78%	230,540	230,540	137,461	93,078	60%
510 District Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
550 District Admin Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
600 Maintenance & Operations	1,185,403	1,184,403	850,941	333,462	72%	-	-	-	-	-	843,472	845,472	449,090	396,383	53%	1,147,503	1,143,926	724,828	419,099	63%
700 Pupil Activity	525,800	465,800	37,133	428,667	8%	-	-	-	-	-	47,973	47,973	29,133	18,841	61%	50,942	191,942	74,722	117,220	39%
Total Operating Expenditures	5,307,363	5,246,363	3,132,250	2,114,113	60%	-	-	34,378	(34,378)	-	2,930,596	2,946,420	1,711,621	1,234,798	58%	4,996,649	5,134,072	3,159,887	1,974,185	62%
900 Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	5,307,363	5,246,363	3,132,250	2,114,113	60%	-	-	34,378	(34,378)	-	2,930,596	2,946,420	1,711,621	1,234,798	58%	4,996,649	5,134,072	3,159,887	1,974,185	62%

\*Expenditures do not include encumbrance act



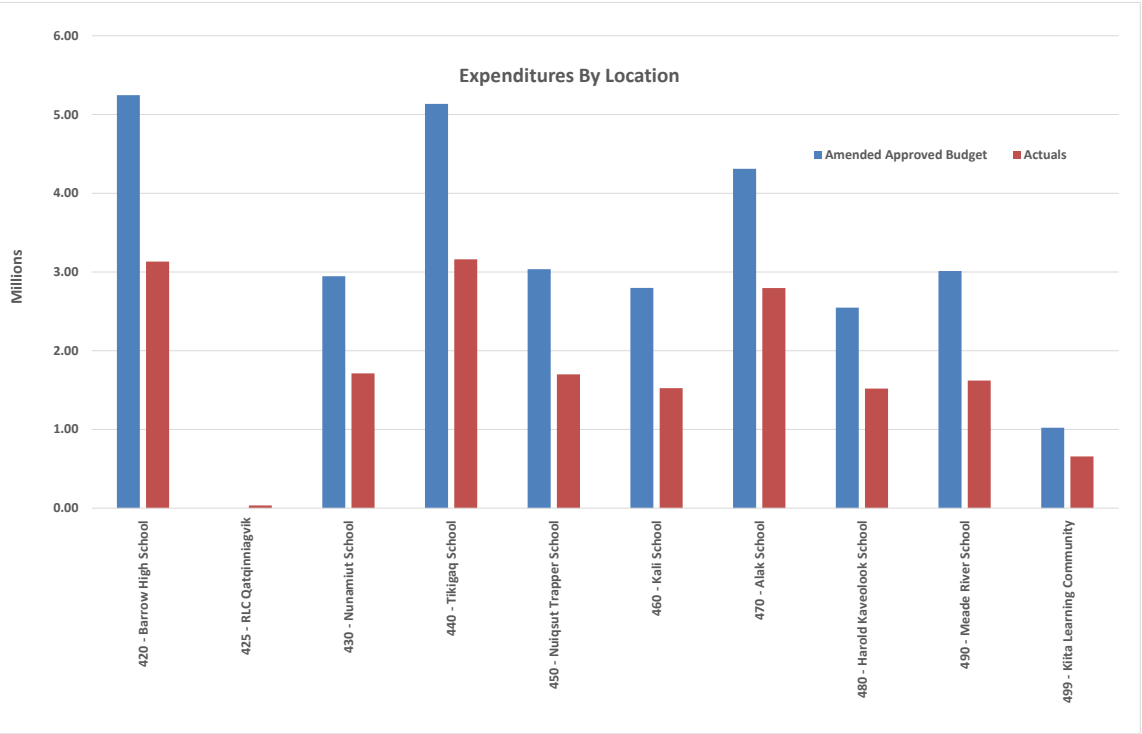
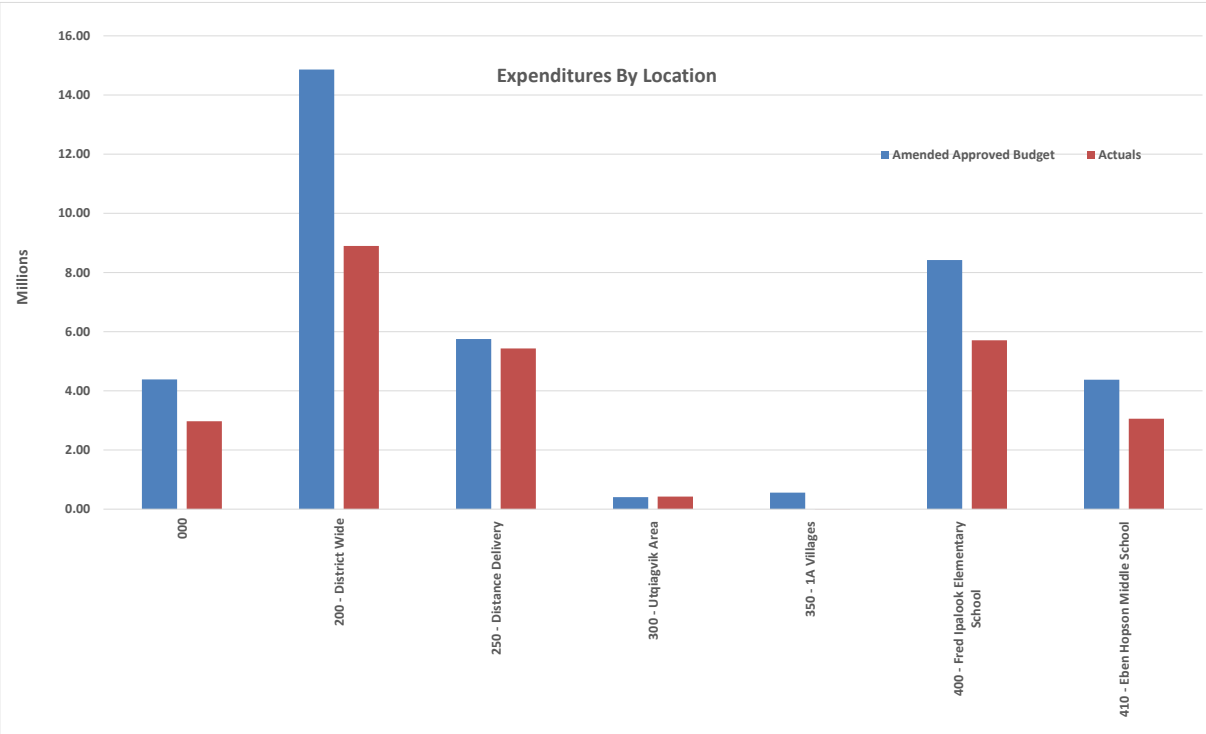
Location Names	Location					Location					Location					Location				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
450 - Nulqsut Trapper School																				
100 Regular Instruction	1,538,354	1,538,354	970,338	568,016	63%	1,308,781	1,318,781	659,267	659,514	50%	2,150,302	2,150,302	1,394,795	755,507	65%	883,772	883,772	569,513	314,259	64%
200 Special Education	339,386	339,386	109,359	230,027	32%	176,717	176,717	138,214	38,503	78%	315,719	315,719	208,150	107,569	66%	176,284	176,284	87,442	88,842	50%
220 Special Education Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 Student Support Services	221,234	221,234	143,498	77,736	65%	59,735	59,735	25,006	34,729	42%	236,191	236,191	159,779	76,412	68%	262,541	262,541	143,466	119,075	55%
350 Instructional Support	-	-	-	-	-	19,215	19,215	1,792	17,423	9%	-	-	5,151	(5,151)	-	19,911	19,911	2,422	17,489	12%
400 School Administration	236,409	239,986	146,610	93,376	61%	269,686	275,223	141,482	133,740	51%	240,230	240,230	176,203	64,026	73%	218,695	227,854	157,193	70,661	69%
450 School Admin Support Staff	102,975	102,975	31,399	71,576	30%	84,125	84,125	37,032	47,093	44%	184,011	184,011	114,241	69,770	62%	88,318	88,318	38,823	49,495	44%
510 District Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
550 District Admin Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
600 Maintenance & Operations	594,687	575,687	288,029	287,658	50%	838,713	827,177	519,735	307,443	63%	1,180,190	1,159,207	724,448	434,759	62%	869,511	868,011	517,442	350,569	60%
700 Pupil Activity	18,347	18,347	9,849	8,497	54%	35,797	35,797	1,493	34,304	4%	25,641	25,641	12,775	12,866	50%	20,663	20,663	3,458	17,205	17%
Total Operating Expenditures	3,051,393	3,035,970	1,699,083	1,336,886	56%	2,792,769	2,796,769	1,524,020	1,272,749	54%	4,332,284	4,311,300	2,795,542	1,515,758	65%	2,539,695	2,547,355	1,519,759	1,027,595	60%
900 Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	3,051,393	3,035,970	1,699,083	1,336,886	56%	2,792,769	2,796,769	1,524,020	1,272,749	54%	4,332,284	4,311,300	2,795,542	1,515,758	65%	2,539,695	2,547,355	1,519,759	1,027,595	60%

\*Expenditures do not include encumbrance act



Location Names	Location					Location				
	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget	Original Approved Budget	Amended Approved Budget	Actuals	Variance	% of Budget
490 - Meade River School										
100 Regular Instruction	1,292,325	1,292,325	797,195	495,130	62%	442,939	442,939	301,074	141,865	68%
200 Special Education	114,507	114,507	75,559	38,948	66%	108,765	108,765	37,908	70,857	35%
220 Special Education Support	-	-	-	-	-	-	-	-	-	-
300 Student Support Services	200,265	200,265	115,104	85,161	57%	134,805	134,805	87,634	47,171	65%
350 Instructional Support	46,750	46,750	4,767	41,983	10%	-	-	-	-	-
400 School Administration	318,454	326,492	135,915	190,578	42%	209,730	209,730	146,987	62,743	70%
450 School Admin Support Staff	71,401	71,401	40,957	30,444	57%	102,975	102,975	60,752	42,223	59%
510 District Administration	-	-	-	-	-	-	-	-	-	-
550 District Admin Support	-	-	-	-	-	-	-	-	-	-
600 Maintenance & Operations	934,165	917,627	434,038	483,589	47%	19,500	19,500	20,303	(803)	104%
700 Pupil Activity	42,580	42,580	16,482	26,098	39%	3,102	3,102	2,769	333	89%
Total Operating Expenditures	3,020,447	3,011,947	1,620,016	1,391,931	54%	1,021,817	1,021,817	657,428	364,389	64%
900 Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Expenditures	3,020,447	3,011,947	1,620,016	1,391,931	54%	1,021,817	1,021,817	657,428	364,389	64%

\*Expenditures do not include encumbrance act

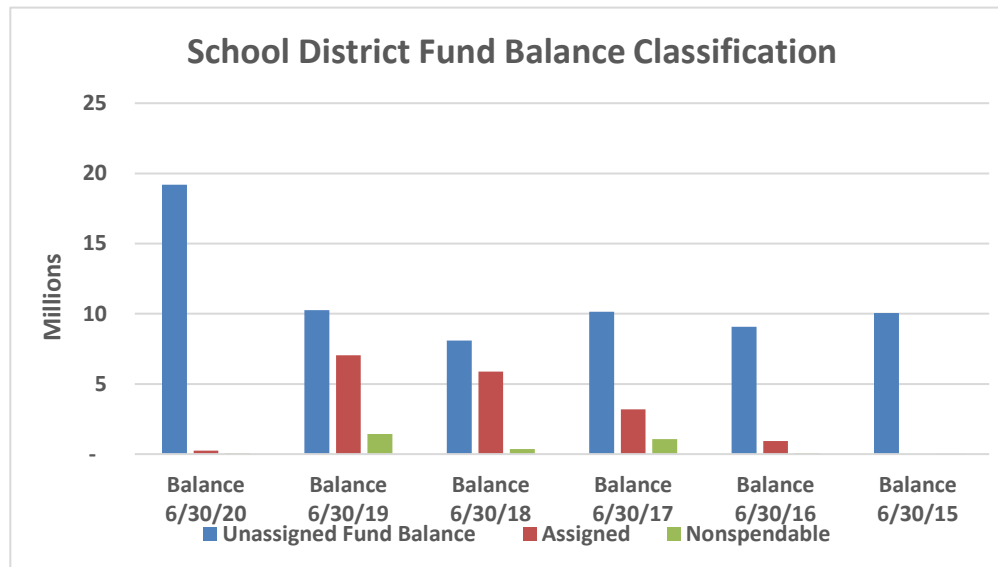


# Section II - Fund Balance Classification

## General School Operating Fund - Designation of Fund Balance

As of March 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 March 31, 2021**

	<b>Book Balance as of March 31, 2021</b>
<b>Account Detail:</b>	
Wells Fargo Main Operating Checking Account	35,290,180.00
AMLIP-KeyBank	-
APCM-Equity Account	5,211,314.00
<b>Total</b>	<b>40,501,494.00</b>

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

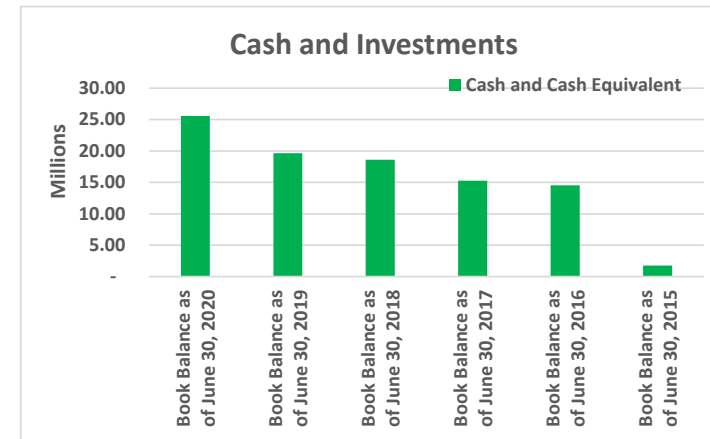
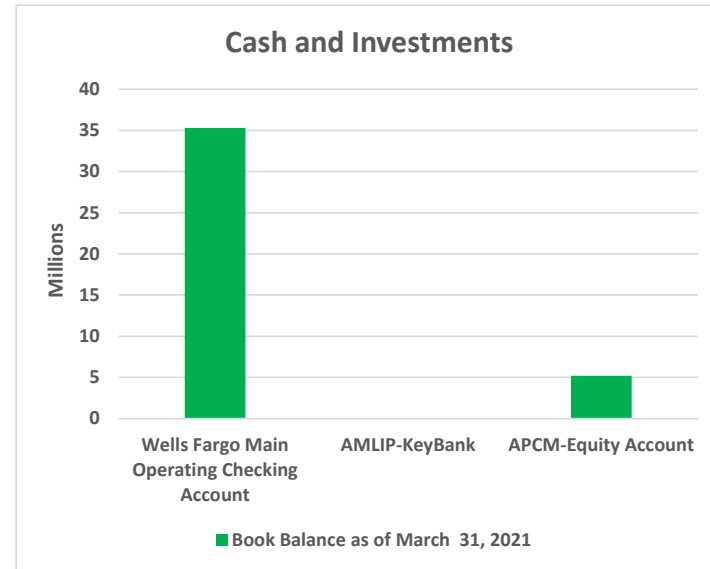
	<b>Book Balance as of June 30, 2019</b>
<b>Account Detail:</b>	
Cash and Cash Equivalent	19,638,268.00
	<b>19,638,268.00</b>

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

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

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

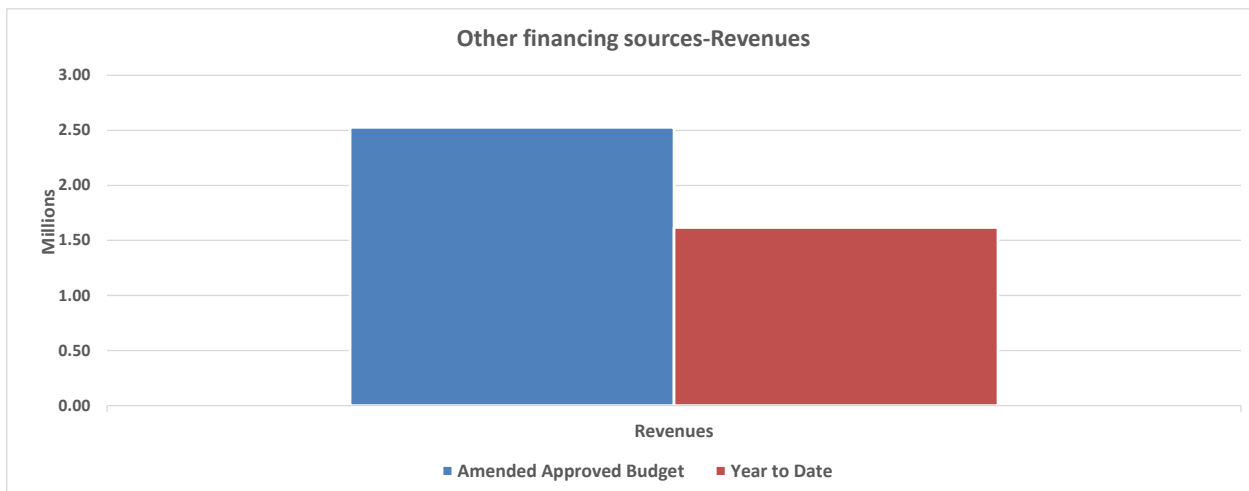
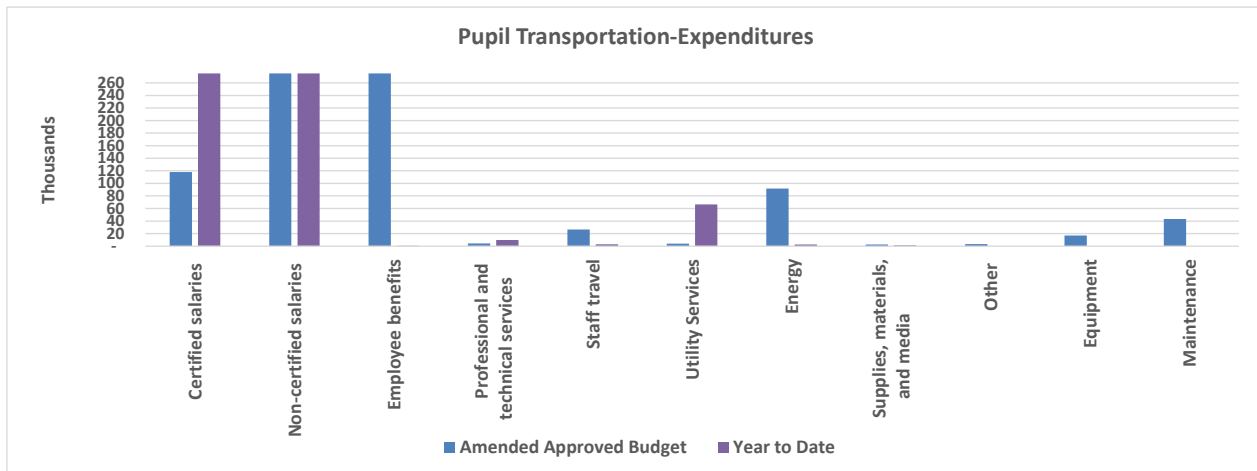
	<b>Book Balance as of June 30, 2015</b>
<b>Account Detail:</b>	
Cash and Cash Equivalents	1,768,297.00
	<b>1,768,297.00</b>



## Section IV- Special Revenue Funds

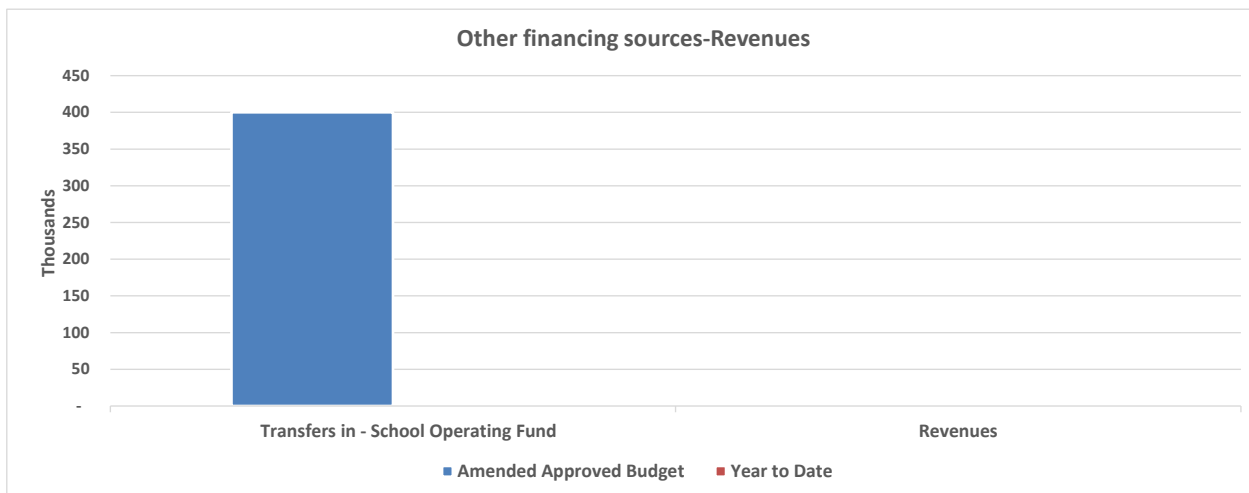
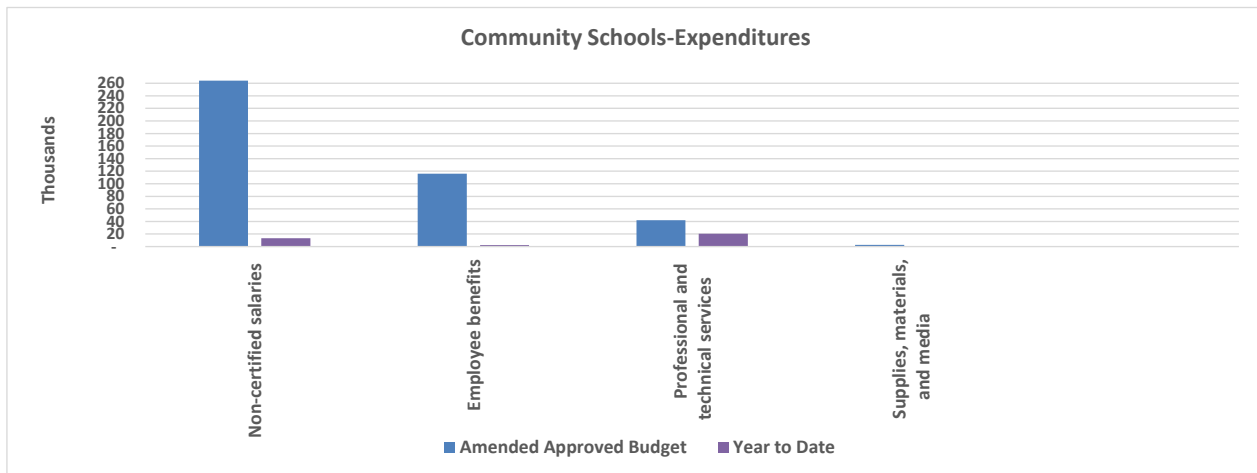
North Slope Borough School District  
General School Operating Fund - Special Revenue Funds - Pupil Transportation  
As of March 31, 2021

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
<b>Revenues</b>	2,527,817	2,527,817	1,616,728	911,089
<b>Expenditures</b>				
Pupil Transportation:				
Certified salaries	117,881	117,881	88,411	29,470
Non-certified salaries	1,336,027	1,336,027	1,033,117	302,910
Employee benefits	922,959	922,959	642,641	280,319
Professional and technical services	12,350	4,350	640	3,710
Staff travel	1,500	26,500	9,975	16,525
Utility Services	4,100	4,100	2,976	1,124
Energy	91,800	91,800	66,580	25,220
Supplies, materials, and media	2,500	2,500	2,511	(11)
Other	300	3,300	1,178	2,122
Equipment	-	17,000	-	17,000
Maintenance	38,400	43,400	32,585	10,815
<b>Total Expenditures</b>	<b>2,527,817</b>	<b>2,569,817</b>	<b>1,880,613</b>	<b>689,204</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>-</b>	<b>(42,000)</b>	<b>(263,885)</b>	<b>221,885</b>
<b>Other financing sources:</b>				
Transfers in - School Operating Fund	-	-	-	-



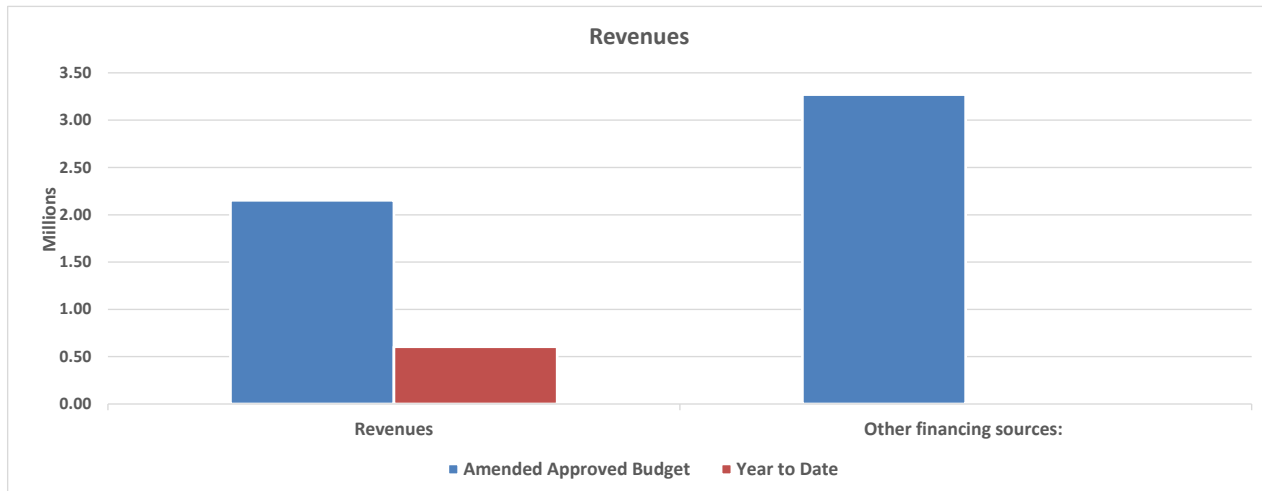
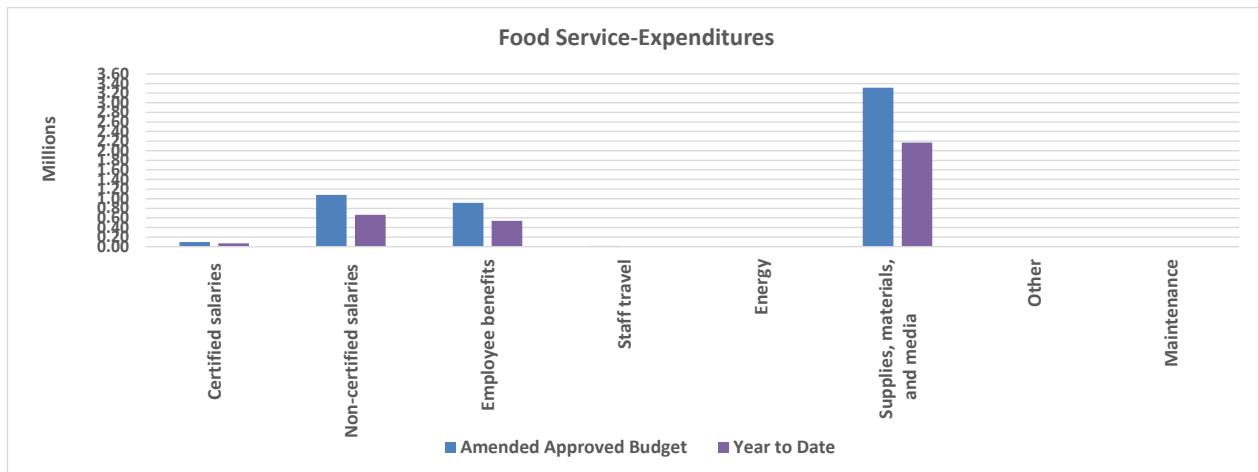
North Slope Borough School District  
General School Operating Fund - Special Revenue Funds - Community Schools  
As of March 31, 2021

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
<b>Revenues</b>	-	-	-	-
<b>Expenditures</b>				
Community Schools:				
Non-certified salaries	264,200	264,200	13,322	250,878
Employee benefits	115,991	115,991	2,318	113,673
Professional and technical services	17,000	42,000	20,338	21,662
Supplies, materials, and media	2,809	2,809	-	2,809
<b>Total Expenditures</b>	<b>400,000</b>	<b>425,000</b>	<b>35,978</b>	<b>389,022</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(400,000)</b>	<b>(425,000)</b>	<b>(35,978)</b>	<b>(389,022)</b>
<b>Other financing sources:</b>				
Transfers in - School Operating Fund	400,000	400,000	-	400,000



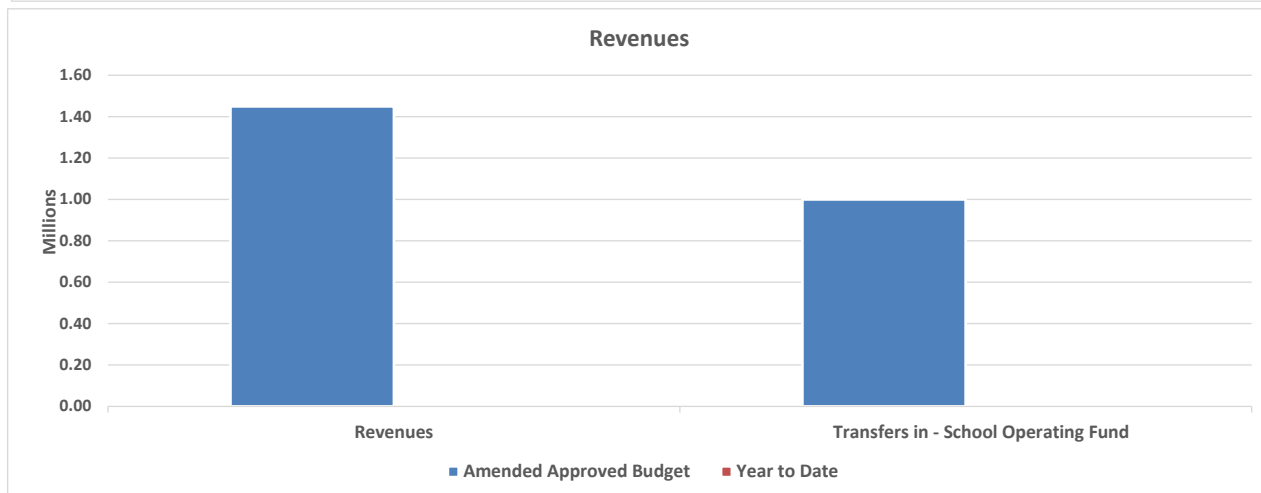
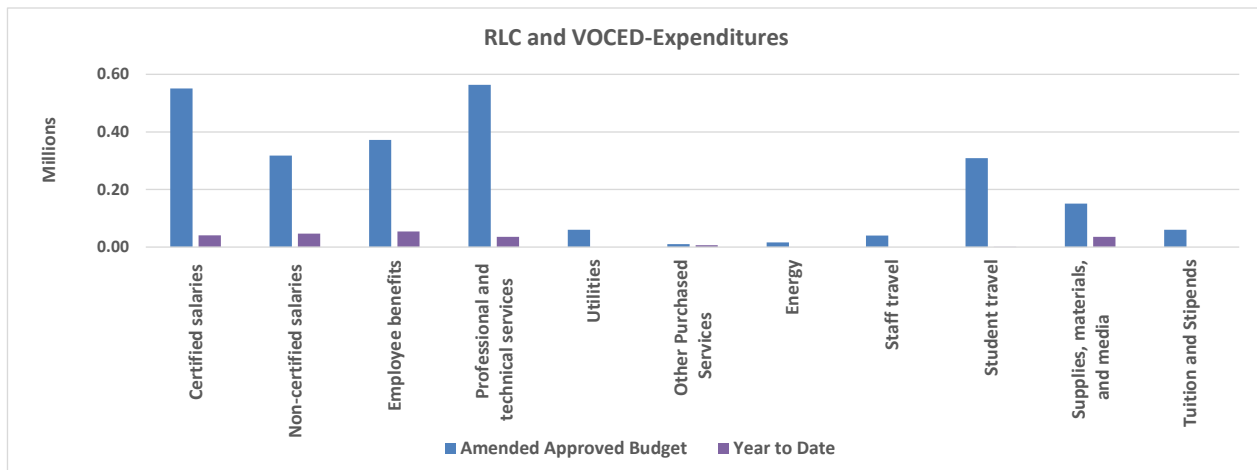
North Slope Borough School District  
General School Operating Fund - Special Revenue Funds - Food Service  
As of March 31, 2021

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
<b>Revenues</b>	2,153,823	2,153,823	605,729	1,548,094
<b>Expenditures</b>				
Food Service:				
Certified salaries	94,201	94,201	70,651	23,550
Non-certified salaries	1,078,310	1,078,310	662,092	416,219
Employee benefits	911,939	911,939	538,675	373,265
Staff travel	18,000	18,000	-	18,000
Energy	11,050	11,050	4,313	6,737
Supplies, materials, and media	3,306,927	3,311,427	2,167,864	1,143,562
Other	-	500	143	358
Maintenance	3,000	3,000	1,890	1,110
<b>Total Expenditures</b>	<b>5,423,427</b>	<b>5,428,427</b>	<b>3,445,627</b>	<b>1,982,800</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(3,269,604)</b>	<b>(3,274,604)</b>	<b>(2,839,898)</b>	<b>(434,706)</b>
<b>Other financing sources:</b>				
Transfers in - School Operating Fund	3,269,604	3,269,604	-	3,269,604



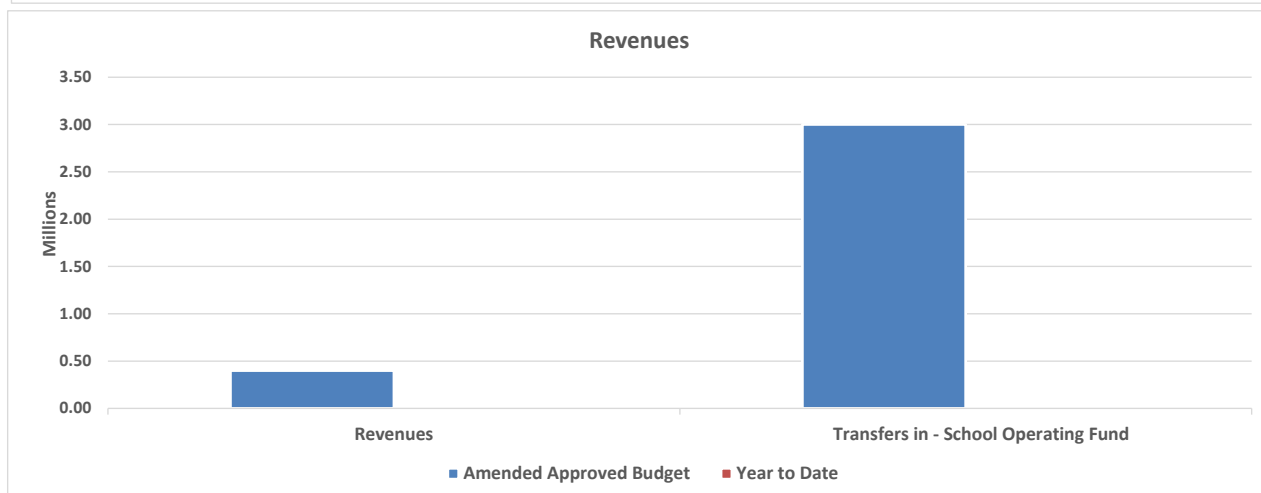
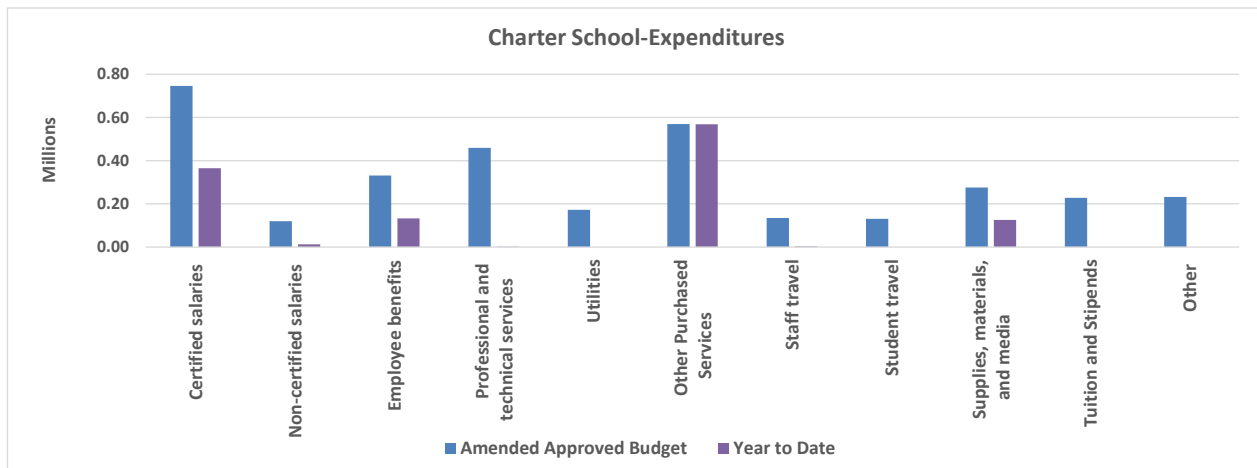
North Slope Borough School District  
General School Operating Fund - Special Revenue Funds - RLC and VOCED  
As of March 31, 2021

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
<b>Revenues</b>	1,450,000	1,450,000	-	1,450,000
<b>Expenditures</b>				
RLC and VOCED:				
Certified salaries	682,234	550,852	41,124	509,727
Non-certified salaries	97,321	318,056	46,580	271,476
Employee benefits	373,287	371,935	54,509	317,426
Professional and technical services	701,540	563,540	35,425	528,115
Utilities	60,000	60,000	-	60,000
Other Purchased Services	-	10,000	6,400	3,600
Energy	16,000	16,000	-	16,000
Staff travel	40,000	40,000	-	40,000
Student travel	308,947	308,947	272	308,675
Supplies, materials, and media	110,671	150,671	35,333	115,338
Tuition and Stipends	60,000	60,000	-	60,000
<b>Total Expenditures</b>	<b>2,450,000</b>	<b>2,450,000</b>	<b>219,644</b>	<b>2,230,356</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(1,000,000)</b>	<b>(1,000,000)</b>	<b>(219,644)</b>	<b>(780,356)</b>
<b>Other financing sources:</b>				
Transfers in - School Operating Fund	1,000,000	1,000,000	-	1,000,000



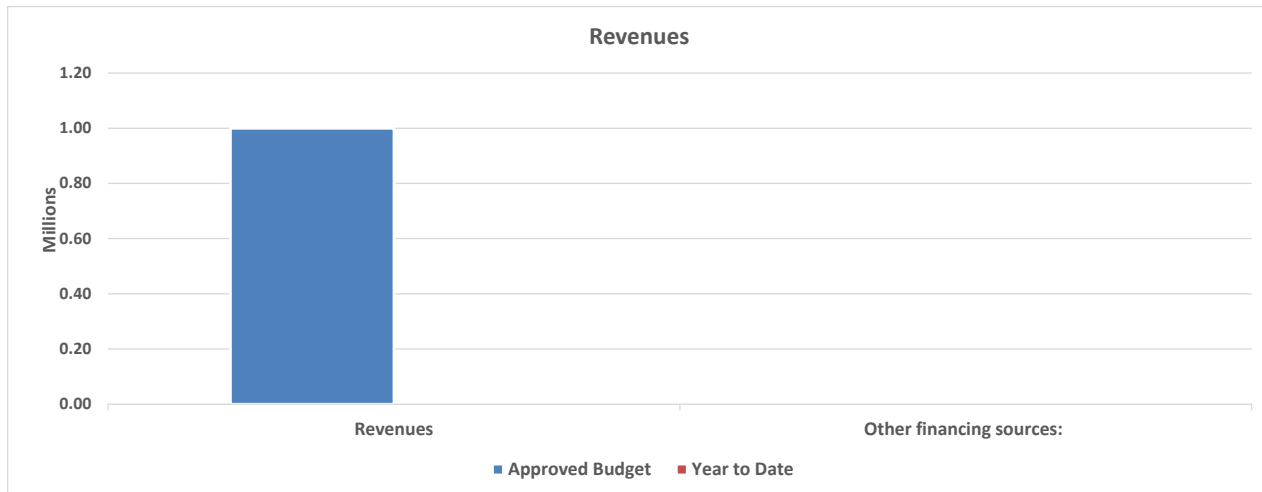
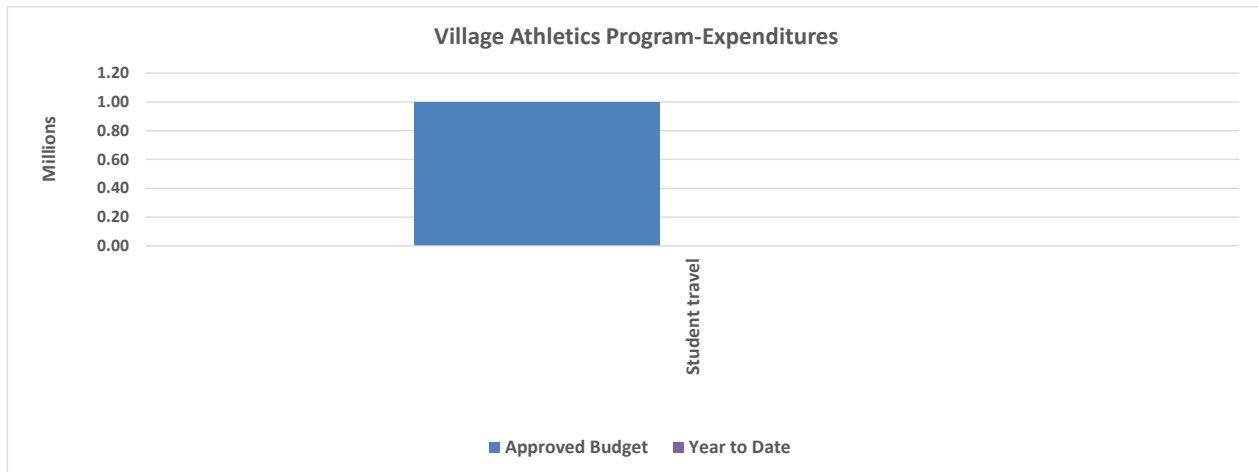
North Slope Borough School District  
General School Operating Fund - Special Revenue Funds - Charter School  
As of March 31, 2021

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
<b>Revenues</b>	400,000	400,000	-	400,000
<b>Expenditures</b>				
Charter School:				
Certified salaries	746,496	746,496	364,675	381,821
Non-certified salaries	120,074	120,074	12,473	107,602
Employee benefits	331,135	331,135	132,552	198,583
Professional and technical services	593,755	459,025	1,397	457,628
Utilities	172,800	172,800	-	172,800
Other Purchased Services	434,520	569,250	568,250	1,000
Staff travel	134,400	134,400	2,821	131,579
Student travel	130,500	130,500	-	130,500
Supplies, materials, and media	276,000	276,000	125,672	150,328
Tuition and Stipends	228,600	228,600	-	228,600
Other	231,721	231,721	-	231,721
<b>Total Expenditures</b>	<b>3,400,000</b>	<b>3,400,000</b>	<b>1,207,839</b>	<b>2,192,161</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(3,000,000)</b>	<b>(3,000,000)</b>	<b>(1,207,839)</b>	<b>(1,792,161)</b>
<b>Other financing sources:</b>				
Transfers in - School Operating Fund	3,000,000	3,000,000	-	3,000,000



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

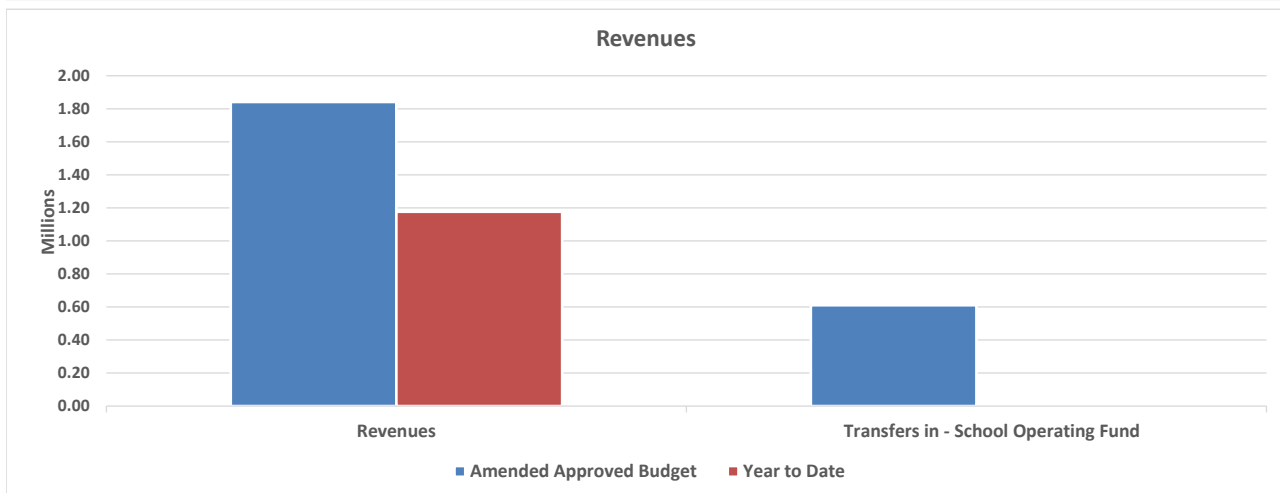
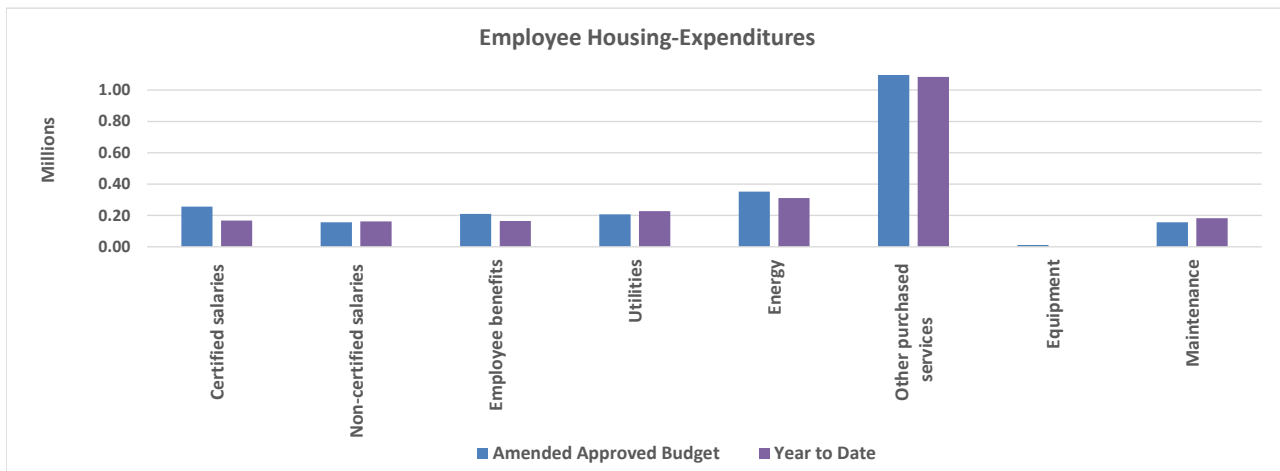
	<u>Approved Budget</u>	<u>Amended Approved Budget</u>	<u>Year to Date</u>	<u>Variance</u>
<b>Revenues</b>	1,000,000	1,000,000	-	1,000,000
<b>Expenditures</b>				
Village Athletics Program:				
Student travel	1,000,000	300,000	-	300,000
Supplies, materials, and media	-	700,000	15,811	684,189
<b>Total Expenditures</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>15,811</b>	<b>984,189</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>-</b>	<b>-</b>	<b>(15,811)</b>	<b>15,811</b>
<b>Other financing sources:</b>				
Transfers in - School Operating Fund	-	-	-	-





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

	Original Approved Budget	Amended Approved Budget	Year to Date	Variance
<b>Revenues</b>	1,735,000	1,841,164	1,176,601	664,563
<b>Expenditures</b>				
Employee Housing:				
Certified salaries	256,606	256,606	167,955	88,650
Non-certified salaries	156,370	156,370	161,729	(5,359)
Employee benefits	210,536	210,536	165,376	45,160
Utilities	202,500	206,900	227,253	(20,354)
Energy	351,500	351,500	310,940	40,560
Other purchased services	990,200	1,096,364	1,083,164	13,200
Equipment	12,000	12,000	-	12,000
Maintenance	165,684	156,285	182,315	(26,030)
<b>Total Expenditures</b>	<b>2,345,396</b>	<b>2,446,560</b>	<b>2,298,733</b>	<b>147,827</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(610,396)</b>	<b>(605,396)</b>	<b>(1,122,131)</b>	<b>516,735</b>
<b>Other financing sources:</b>				
Transfers in - School Operating Fund	610,396	610,396	-	610,396



# Section V - Budget Line Transfers

**FY 2021 Budget Revision**

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# Section VI - Grants

North Slope Borough School District  
Monthly Grant Activity Report  
As of March 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
	AK Project EXCEL Grant								Sub-grant award.
	ANEP: C-3 Grant								
	American Rescue Plan	Department of Education & Early Development							Funding amount to be announced
366	ANEP: SiSmat Grant	Arctic Slope Native Association	7/1/2020	6/30/2020	\$ 1,301,448.00	\$ 546,161.66	\$ 755,286.34	42%	This is a 3 year grant and we are currently in year 3 of the Grant. There is substantial rollover funds for this grant. Of the \$1.3 million, \$602K is committed for the NSBSD and the \$699K is for ASDN.
287	Alternative School Grant (Kiita)	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 25,750.00	\$ 15,013.66	\$ 10,736.34	58%	Approved
345	Artist in School Grant	Alaska State Council on the Arts	7/1/2020	6/30/2021	\$ 5,000.00	\$ -	\$ 5,000.00	0%	Approved: funds Harold Kaveolook School and will roll-over to 21-22 school year due to COVID-19 restrictions.
218	CARES Act Lodging	Department of Education & Early Development	7/1/2020	12/30/2020	\$ 2,400.00	\$ 2,400.00	\$ -	100%	Completed
276	CARES Act: Elementary and Secondary School Emergency Relief Fund (ESSERF)	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 338,759.00	\$ 261,919.45	\$ 76,839.55	77%	Approved
275	CARES Act: Governor's Emergency Education Relief Fund (GEERF)	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 387,281.01	\$ 291,362.88	\$ 95,918.13	75%	Approved
277	CARES Act 2: Coronavirus Response and Relief Supplemental Appropriations Act	Department of Education & Early Development						0%	Approved. NSBSD award amount is \$1,527,317.
310	Carl Perkins Grant	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 60,028.96	\$ -	\$ 60,028.96	0%	Approved. Budget revision in process.
	Funds to Re-open Schools	Department of Education & Early Development							Fund amount is available in the GEMS System upon receipt of login information.
370	Higher Pathways	American Indian College Fund	7/1/2020	6/31/21				0%	Approved: Nunamiut, Nuiqsut Trapper, Meade River, Kiita, Kali, Barrow High, Alak & Tikigaaq.
285	IDEA (Special Education pre-K thru 12+) Part B Title VI-B Regular	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 582,862.66	\$ 217,436.58	\$ 365,426.08	37%	Approved
315	IDEA, Part B Section 619, Preschool Disabled	US Department of Education	7/1/2020	6/30/2021	\$ 12,470.00	\$ 11,550.00	\$ 920.00	93%	Approved
350	Johnson O'Malley Grant (2019-2020)	Bureau of Indian Affairs	7/1/2019	6/30/2020	\$ 58,420.00	\$ -	\$ 58,420.00	0%	Continue working with BIE and BIA for funding. Funding may be distributed in a multi-year contract.
350	Johnson O'Malley Grant (2020-2021)	Bureau of Indian Affairs	7/1/2020	6/30/2021	\$ 72,224.00	\$ -	\$ 72,224.00	0%	Continue working with BIE and BIA for funding. Funding may be distributed in a multi-year contract.
349	New Visions Grant	Department of Education & Early Development	7/1/2020	6/30/2021	\$ -	\$ -	\$ -	0%	No funding for FY2020-2021 School year.
265.49	School Improvement: Meade River School	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 59,818.67	\$ 30,359.01	\$ 29,459.66	51%	Approved: Targeted School Improvement for low graduation rate (Year 2).
265.45	School Improvement: Nuiqsut Trapper School	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 108,562.78	\$ 26,901.17	\$ 81,661.61	25%	Approved: Comprehensive School Improvement (lowest 5%, Year 2).
265.499	School Improvement: Kiita Learning Community	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 59,821.39	\$ 13,799.38	\$ 46,022.01	23%	Approved: Targeted School Improvement for low graduation rate (Year 2).

265.42	School Improvement: Barrow High School (SPED graduation)	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 59,821.39	\$ 3,125.57	\$ 56,695.82	5%	Approved: Targeted School Improvement for low graduation rate for students with disabilities (Year 2).
265.47	School Improvement: Alak School	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 59,815.79	\$ 36,763.07	\$ 23,052.72	61%	Approved: Targeted School Improvement for low performance of ELL students (Year 1).
265.44	School Improvement: Tikigaaq School	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 59,741.39	\$ 3,299.95	\$ 56,441.44	6%	Approved: Targeted School Improvement for low performance of ELL students (Year 1).
265.43	School Improvement: Nunamiut School	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 59,821.39	\$ 49,328.59	\$ 10,492.80	82%	Approved: Targeted school improvement for low performance socially disadvantaged (Year 1)
246	Suicide Prevention	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 27,000.00	\$ 13,823.10	\$ 13,176.90	51%	Approved
260	Title I-A Basic	Department of Education & Early Development	7/1/2020	6/30/2020	\$ 537,608.84	\$ 294,090.09	\$ 243,518.75	55%	Approved.
262	Title I-C Library	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 1,200.00	\$ -	\$ 1,200.00	0%	Approved: Materials ordered & distributed to sites for Migrant eligible students.
263	Title I-C Migrant Education	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 29,953.76	\$ 1,847.60	\$ 28,106.16	6%	Approved
270	Title II-A Teacher & Principal Training & Recruitment	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 208,627.36	\$ 126,790.67	\$ 81,836.69	61%	Approved
256	Title III. English Language Acquisition	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 35,761.90	\$ 19,840.50	\$ 15,921.40	55%	Approved
272	Title IV: Trauma Informed	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 74,143.01	\$ 3,420.00	\$ 70,723.01	5%	Approved
360	Title VI- Indian Education	US Department of	7/1/2021	6/30/2021	\$ 461,933.00	\$ 203,687.24	\$ 258,245.76	44%	Approved
288	Substance Abuse & Misuse Grant	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 7,000.00	\$ -	\$ 7,000.00	0%	Approved
235	Qargi Academy	Department of Education & Early Development	7/1/2020	6/30/2021	\$ 9,000.00	\$ 6,834.00	\$ 2,166.00	76%	Approved
Total Grant Funding					\$ 4,706,274.30	\$ 2,179,754.17	\$ 2,526,520.13	46%	

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

Other Notes: